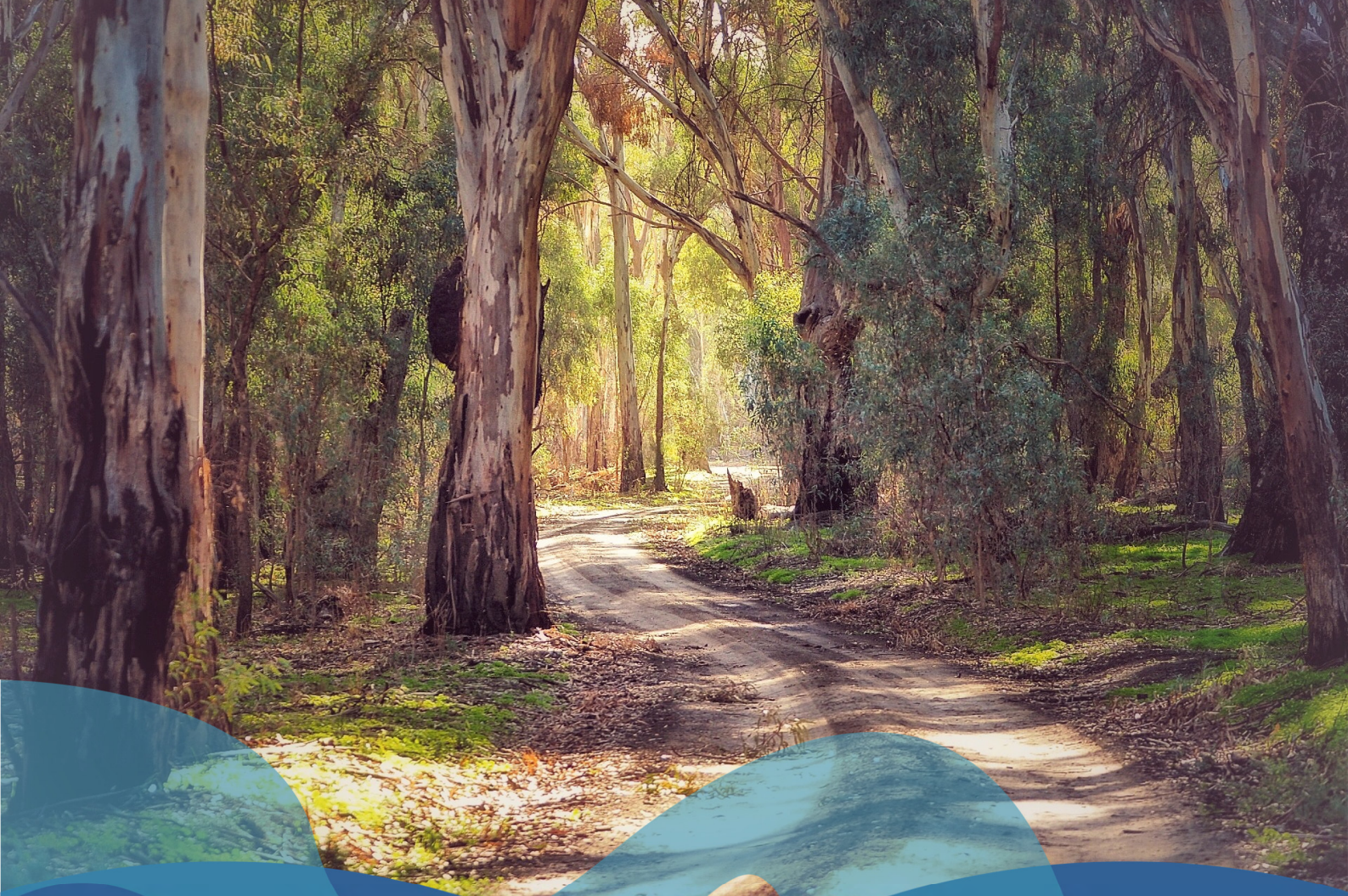




Annual Report 2024/25





Acknowledgement

Swan Hill Rural City Council acknowledges the traditional custodians of the land, and pays its respects to their elders, past and present.

Thanks

Congratulations to our photography competition winner, Debbie Hayward, whose photo titled Peace and Tranquillity features on our front cover.

And to our runner up, Jenni Shepherd, whose photo titled Reflections of a Gem features on our back cover.

Swan Hill Rural City Council would like to also thank Russell Singh and Dianne Martin for their donation of Harmony Day photos that have been used throughout this report.

About our Annual Report

Swan Hill Rural City Council is pleased to present it's 2024/25 Annual Report, which provides a detailed account of our performance from 1 July 2024 to 30 June 2025.

Documenting Council's performance against the 2024/25 Budget and the Council Plan, the Annual Report highlights achievements and challenges faced within key service areas and programs.

Council seeks to achieve community engagement and an understanding of Council's operations by conducting its affairs openly and with integrity.

Transparency in our decision-making and accountability are core values of Council, reflecting high levels of good governance.

This report provides information to a variety of audiences including community groups, businesses, ratepayers, visitors, investors, government agencies and other interested stakeholders.

Our Offices

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45 Splatt Street
Swan Hill VIC 3585
03 5036 2333

Robinvale Office

72 Herbert Street
Swan Hill VIC 3549
03 5051 8000

Postal

PO Box 488
Swan Hill VIC 3585

Social Media

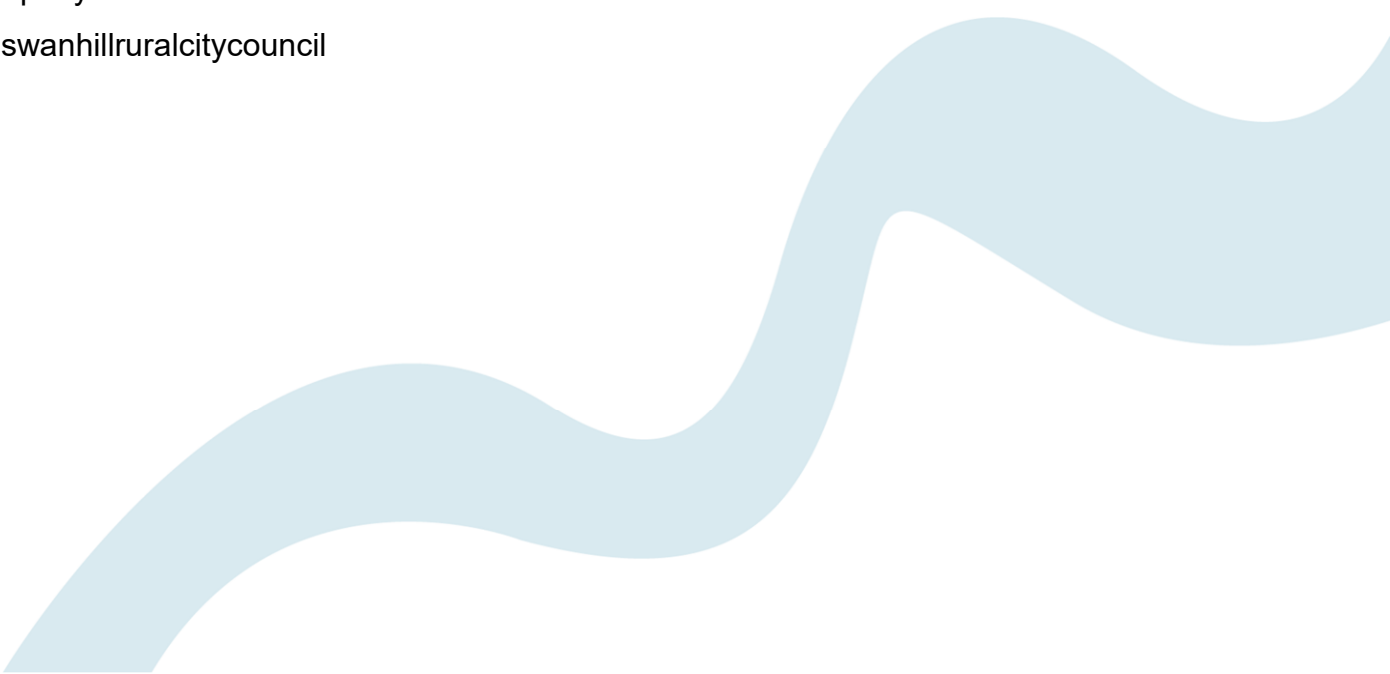
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Contents

Introduction

Snapshot of Council	7
Vision Statement, Our Mission and Values	8
Highlights of the year	9
The year at a glance	12

Year in Review

Mayor and CEO message	19
Financial summary	21
Major capital works	26
Advocacy campaigns	28
Australia Day Awards	32

Our Council

Our region	35
Our history	36
Councillors	37

Our People

Our Executive Leadership Team	43
Our organisational structure	45
Council employees	46
Valuing our people	48
Staff Recognition Awards	50

Our Performance

Integrated Strategic Planning	53
Community Vision and Council Plan	54
Strategic Pillar 1: Liveability	55
Strategic Pillar 2: Prosperity	64
Strategic Pillar 3: Harmony	72
Strategic Pillar 4: Leadership	76

Corporate Governance

Council leadership	80
Governance and Management Checklist	89
Statutory Information	93
Appendices	97

Performance Statement

Contents	101
Certification of the Performance Statement	117

Financial Statements

Understanding the Financial Statements	121
Annual Financial Report	124



Our Annual Report

In accordance with sections 98—100 of the *Local Government Act 2020*, Swan Hill Rural City Council is pleased to provide the municipal community with our Annual Report for the 2024/25 financial year.

We are committed to transparent reporting and accountability to our community. Our Annual Report informs our community about our operations and performance during the financial year.

The Annual Report contains the Report of Operations, Performance Statement and Financial Statements.

Introduction

Provides a snapshot of our region and highlights what we have accomplished.

Year in Review

Messages from our Mayor and CEO, a financial summary and major project highlights.

Our Council

Our region's history and profile, and information on our Councillors.

Our People

Information on Council's employees, including our organisational structure, occupational health and safety, equal opportunity, and appreciating our staff.

Our Performance

Results against our Council Plan key strategic initiatives, local government performance reporting indicators, and major initiatives and services identified in the 2024/25 Budget.

Corporate Governance

Governance and statutory information including decision-making, elected members, risk management, benchmarking and accountability.

Performance Statement

Local government performance reporting indicators for sustainable capacity, service performance and financial performance.

General Purpose Financial Statements

Council's financial purpose and the general purpose financial statements.



Part One

Introduction

Snapshot of Council

Swan Hill Rural City Council covers 6,116 square kilometres and is home to 21,094* people. It includes the townships of Boundary Bend, Manangatang, Ultima, Woorinen South, Beverford, Piangil, Nyah West, Nyah, Lake Boga, Robinvale and Swan Hill.

The Swan Hill municipality has experienced sustainable growth over the past decade, led by the expansion of horticultural and agricultural practices and supported by an innovative manufacturing sector.

This success is depicted by the fact that irrigated areas have been increasing with a higher proportion of mature, high value crops such as almonds and table grapes. The region is one of Australia's largest producers of almond and table grape plantings, vegetables including potatoes and carrots, stone fruit, olives, avocados and field crops.

The region also boasts an impressive 69% of its municipality dedicated to cropping and associated dryland infrastructure, including wheat, barley, lentils, cereal/hay, pulses (including chickpeas and lupins), grazing, oats, and canola.

In 2023/24, the total value of agricultural output in Swan Hill was \$1.053B, with this sector accounting for 2,184 local jobs, the largest employer in the municipality.

Located along the Murray River, tourism also plays an important role in our region's economy. In 2024, the Murray Region attracted around 6.29 million visitors, and contributed an estimated \$2.5 billion to the regions economy.

Our climate and natural beauty attracted around 718,300 visitors to Swan Hill in 2024, with close to 1 million domestic overnight stays recorded. While interstate day trips have returned to, and exceeded, pre-pandemic levels, intrastate day trips, and overseas visitors, continue to remain variable. (Murray Regional Tourism - 2024)

*2021 ABS data estimates the Swan Hill Rural Council residential population to be 21,403. In 2018 Council commissioned Geografia to undertake a population determination study. The work of Geografia has demonstrated that the true Robinvale population sits at approximately 7,900 people; making the total residential population 25,367.



Vision Statement

Built on strong foundations that embrace our rich history and natural environment, our region will be a place of progression and possibility, we are a community that is happy, healthy and harmonious—we are empowered, we are respectful and we are proud.

Our Mission

We will lead, advocate, partner and provide efficient services and opportunities for growth and the wellbeing of our community, environment and economy.

Our Values

Council values our residents and community and will be responsive to their needs. In pursuing our objectives, we believe in, and are committed to, the following values:

Community engagement

We will ensure that our communities are consulted, listened to and informed.

Leadership

We will be at the centre of our community. By actively engaging our community we will form the collective view on strategic issues and express our views through strong advocacy and action.

Fairness

We will value and embrace the diversity of our community and ensure that all people are treated equally.

Accountability

We will be transparent and efficient in our activities and we will always value feedback.

Trust

We will act with integrity and earn the community's trust by being a reliable partner in delivering services and providing facilities.

Highlights of the year

Introduction

Liveability

- Council has delivered an extensive road maintenance program, improving safety and road conditions across the municipality. Works included 245,237m² of bitumen resealing, 11,535m² of asphalt patching, 21,912m² of gravel re-sheeting, 1,744km of unsealed road grading, and 205.5km of road shoulder grading. In addition, 4,820 pothole and edge break repairs were carried out, along with 1,752 line marking and signage jobs.
- We successfully secured almost \$5 million through the Safer Roads and Infrastructure Program (SLIP) to upgrade Karinie Street between the Nyah Road roundabout and Murlong Street. This project will deliver road infrastructure, kerb and channel replacement, an all-abilities shared pathway, and improved road line marking and parking delineation - significantly enhancing road safety, accessibility, and traffic management.
- A strategic review of the Swan Hill Regional Livestock Exchange was undertaken to assess its long-term viability, explore future management and ownership models, and identify alternative marketing options for local livestock producers. The review considers industry trends, financial sustainability, and potential future uses for the site - including leasing, repurposing, or alternative operational approaches. Extensive community engagement was carried out as part of the process, and the findings will inform recommendations to be presented to Council in the future.
- The construction of Ultima Compost Facility - this facility represents a strong and practical step towards a cleaner, greener future for our municipality and beyond. This facility has been designed with future growth in mind and will initially process up to 1,200 tonnes of garden organics each year. The compost produced here will be made available to organic growers in our region, creating a circular economy model that keeps resources, and value, within our community. This project is thanks to a combination of Council support and external funding partnerships with Sustainability Victoria and Federal Government.
- The completion of the 2024/25 Tree Planting Program included hundreds of trees being planted across the municipality.

- Council acquired plant equipment for our Circular Agricultural Plastics Economy (CAPE) project. This initiative is providing farmers with a sustainable option for disposing of their agricultural plastics and diverting agricultural plastics from landfill in the Loddon Mallee region, promoting a more sustainable approach to waste management.
- A new Swan Hill Mattress Processing & Recycling Facility has expanded our region's capacity to safely handle end-of-life mattresses, easing stockpiling and cutting transport costs. Designed for manual dismantling, the facility will boost local job opportunities and social outcomes. Key features include air conditioning, insulation, solar power, and a high-capacity baler to compress materials for efficient transport.
- Council has made significant strides in addressing the region's housing challenges, with the release of Stage 15 at Tower Hill, completion of four new homes in Ronald Street, Robinvale, and the launch of an ambitious target to facilitate 500 new homes over the next five years. To support this vision, Council formally endorsed the Housing Action: Greater Swan Hill Committee - a collaborative group of key partners focused on driving housing solutions that respond to our community's evolving needs. In addition, Council established an Investment Model Working Group and allocated two Tower Hill blocks to help attract private investment and build strategic partnerships that accelerate new home construction in Swan Hill.

Prosperity

- This financial year has seen a strong rise in community engagement, with over 23,500 views on the Let's Talk platform, an increase of 7,000 compared to the previous reporting period. We also received more than 2,600 community contributions, marking another significant uplift in participation.
- Council has secured \$13.8 million in grants since July 2024 from a variety of State and Federal Government funding programs. With record capital expenditure of \$27.8 million, to enable the delivery of new or improved infrastructure and facilities, bringing the five-year total of expenditure on fixed assets to almost \$90.1 million.

- Council continued its strong advocacy efforts in 2024/25, particularly in the lead-up to the Federal election, including direct engagement in Canberra to champion improved outcomes for both our municipality and the broader region. In partnership with the Murray River Group of Councils, Council advocated for accurate population data for Robinvale, support for overseas workers, improved housing availability, and the development of new community infrastructure and transport links. Council also remained committed to the construction of a new Swan Hill Bridge and continued to advocate for further stages of the Swan Hill hospital redevelopment.
- A key amendment to the Swan Hill Planning Scheme has been approved for the former GrainCorp site at 42 Monash Drive. This strategic rezoning from Transport Zone 1 to Commercial 1 Zone will open the door to diverse development opportunities, aligning with our long-term vision outlined in the Swan Hill Riverfront Masterplan.
- The Community Development Fund supported 22 community groups/organisations that shared \$77,810 in funding to support various projects throughout the municipality.
- Our 24/25 Event Support Fund allocated \$108,000 to support 39 events.

Harmony

- This year, we were delighted to welcome our friends from Yamagata, reaffirming our strong international ties. A commemorative plaque was unveiled at Yamagata Garden to celebrate the enduring sister city relationship.
- We also proudly recommenced the Swan Hill–Yamagata student exchange program, following its COVID-19 pause – a renewed chapter in our sister city relationship.
- We proudly celebrated 100 years of Robinvale with a centenary celebration that reflected our rich history and vibrant community spirit.
- Fifty new Australian citizens were officially welcomed into our municipality this year, with individuals from 17 different countries adding to the vibrant multicultural fabric of our community.

Leadership

- Council commenced development of the renewed Council Plan 2025–2029, setting a clear strategic direction to guide priorities and decision-making over the next four years.

- Coffee with a Councillor continued throughout 2024/25, providing residents with informal opportunities to connect with elected representatives.



Challenges for 2024/25

- Housing Supply and Affordability – Our municipality continues to face a critical shortage of diverse and affordable housing, which is impacting population growth, workforce attraction, and economic development. Council has responded with our “500 Homes in 5 Years” initiative and the establishment of the Greater Swan Hill Housing Action Committee to drive collaborative solutions.
- Workforce Attraction and Retention – Attracting and retaining skilled workers remains a major challenge across the region, particularly in health, education, trades, and Council services. Limited housing further impacts the region’s ability to grow and meet community needs.
- Rising costs and extreme weather are increasing the pressure on maintenance and renewal.

Major changes for 2024/25

- The election of five new and two previous serving Councillors at the November 2024 Local Government Election, brought fresh perspectives and ideas to Council. To support them in their new roles, an extensive training and induction program was delivered. This included governance training, code of conduct requirements, and workshops to build understanding of Council’s strategic plans, policies, and processes. The new councillors were also provided with detailed briefings on current projects, major initiatives, and emerging issues across the municipality. This thorough onboarding process ensured they were well-equipped to make informed decisions and actively contribute to Council’s priorities from the outset.

Fast facts

72 Community satisfaction with Parks and Libraries	21,652 Visitors Swan Hill Performing Arts Centre 24/25	70 Community satisfaction with Appearance of Public Areas
203,159 Visits Aquatic Facilities in 24/25	51 Total number of Playgrounds in Municipality	678 Tonnes of Greenwaste Collected 24/25
38 New Streetlights installed 24/25	113 Planning Applications Received 24/25	98 km Stormwater pipes
55,406 Library Visits in 24/25	2,539 Animal Management Requests in 24/25	262 Birth Notifications 24/25
72,600 Visitors Pioneer Settlement in 24/25	8,806 Kerbside Garbage Bins	1822 Number of Social media Posts 24/25

Year at a glance

July

- River Lights once again illuminated the region, returning for its second year during the July school holidays at the Pioneer Settlement.
- Construction progressed with foundations laid at the Swan Hill Tourism and Cultural Hub.
- Completion of all slab pours marked a key milestone in the commencement of Swan Hill Regional Art Gallery redevelopment.
- Victorian Cross-Border Commissioner Brett Davis visited Swan Hill to discuss local priorities with CEO Scott Barber, including infrastructure, healthcare, workforce needs, and migration opportunities.



- Swan Hill's Off-Leash Dog Park at Tower Hill has reopened with brand new agility equipment for local dogs to enjoy.



- Swan Hill Town Hall PACC completed its accessible toilet upgrade, improving facilities for all visitors.
- Swan Hill Regional Library launched a new trial aimed at providing a supportive environment for children with sensory integration challenges.

August

- Council partnered with the Federal and State Governments to deliver the Community Flood Recovery and Resilience Grants Program, supporting local events, activities and projects that strengthen community recovery and resilience after the October 2022 floods.
- Mayor Cr Stuart King and Director of Corporate Services Bhan Pratap presented to the Legislative Council Economy and Infrastructure Committee, advocating for improved local government funding and support to meet community needs.
- Council worked with local partners in Robinvale to address early childhood educator shortages by supporting residents to begin training through a free pre-accreditation program.
- Council was proud to support the launch of the Red Dirt to Reef Variety Bash from Swan Hill to Airlie Beach, helping raise funds for children and communities in need.



- Council joined St Mary MacKillop College students to plant trees at Barry Steggall Park, demonstrating our commitment to the environment and engaging local youth in sustainability efforts.
- Mayor Cr Stuart King and CEO Scott Barber joined the Murray River Group of Councils on a two-day visit to Canberra, advocating for key regional priorities including water management, housing, renewable energy, infrastructure, and regional development.
- After six months of preparation, the Ultima Football ground was ready to host a major competition.



September

- Spring brought a burst of colour to Swan Hill's Riverside Park, with vibrant flowers blooming across the grounds.



- Removable bollards were installed at the Swan Hill Showgrounds and Recreation Reserve, between the Show Society office and oval seating, to block vehicle access and reduce risks to pedestrians.
- The Swan Hill Rugby Club hosted its inaugural home game, marking a historic moment as Melbourne's Brimbank club travelled to Gurnett Oval to take on the Swannies.
- Swimming pool painting was completed across the municipality, including works at the Nyah, Manangatang, and Swan Hill outdoor pools.
- With support from Council's Empower Engagement Officer, the first Robinvale client of the Council's Empower Program, successfully opened his own barbershop, turning his training and determination into a thriving local business.



- Council partnered with Calder Permaculture to reduce its environmental footprint by reusing plastic items for planting and collecting seeds to grow and replant advanced trees across the municipality.
- Community drop-in sessions were held in Swan Hill and Robinvale, where residents provided feedback for the drainage study. The sessions were well attended, with many residents engaging directly with consultants in Swan Hill.

October

- Redevelopment of the Swan Hill Regional Art Gallery commenced, with a temporary pop-up space established at the Swan Hill Regional Library to ensure gallery programs could continue throughout the 12-month construction period.
- The Robinvale community celebrated a significant milestone, marking 100 years of history and achievements.
- Stage 15 at Tower Hill was released, offering 25 new residential lots on a first-come, first-served basis, providing buyers the opportunity to build in one of Swan Hill's most popular and well-connected estates.
- A delegation from our sister city Yamagata visited the Swan Hill region, touring local farms, irrigation sites, and key destinations including Chasney Estate, Gleeson Farms, and Andrew Peace Winery. The 40-year friendship was officially commemorated with a plaque unveiling event on Sunday at the Yamagata Garden in Swan Hill.



- The Navigating Business – Visual Merchandising event, held in collaboration with Swan Hill Inc., brought local retailers together to hear from industry experts on the impact of visual merchandising in the lead-up to Christmas.
- Swan Hill Library, in collaboration with Victoria Police, CFA, Noah's Ark Inc., Swan Hill District Health, Westpac Bank, Mallee Pet Supplies, and Swan Hill Community Toy Library, hosted Roving Storytime to celebrate Children's Week, offering a fun morning for the community.



Year at a glance

November

- Seven new Councillors were sworn into office. We welcomed Cr Stuart King, Cr Terry Jennings, Cr Les McPhee, Cr Hugh Broad, Cr Peta Thornton, Cr Lindsay Rogers, and Cr Philip Englefield.
- The Circular Agricultural Plastics Economy (CAPE) Baler Project was launched to bale and repurpose grain bags, supporting sustainability in the Loddon Mallee region. The project is funded through a partnership between the Circular Economy Councils Fund and Council funding.



- Community joined the Walk Against Family Violence, marking the start of the 16 Days of Activism. Council staff also took part throughout the week, standing against gender-based violence.
- RockWiz Live was a standout event at Swan Hill Town Hall, drawing a full house of 550 locals for a night of unforgettable entertainment.
- Cr Stuart King was re-elected as Mayor for a second consecutive term at a Scheduled Council Meeting.
- The Nyah District community celebrated the official opening of the new community garden, with over 60 people attending and taking part in planting activities. The project was made possible through strong collaboration between local groups and organisations, including support from Council.



December

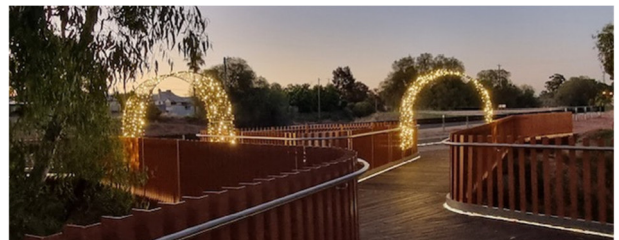
- Asphaltting works at Caix Square, Robinvale were completed, improving safety, access, and road durability for the community.



- Council officially endorsed Housing Action: Greater Swan Hill—a new committee focused on collaborative strategies to address housing availability and affordability across the region.



- Council signed a three-year sub-lease with Skid City Consortium to activate the former drag strip site, marking a key step in revitalising the space for community use.
- The Swan Hill Christmas Insta Trail showcased multiple beautifully lit spots across the city, inviting the community to celebrate and share their holiday moments using #LoveSwanHill.



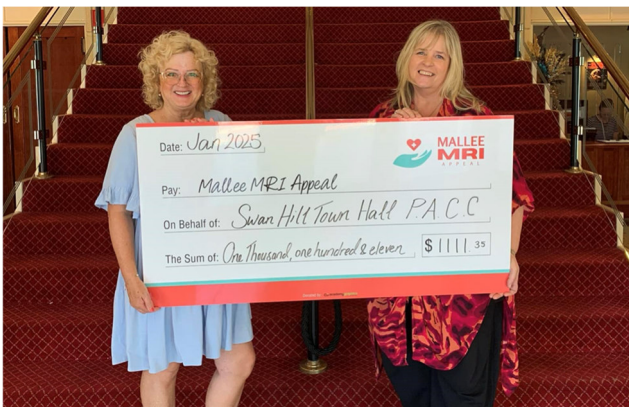
- Council secured Victorian Government funding to build 10 affordable housing units for essential workers in Robinvale, addressing critical regional accommodation needs.

January

- From hippos and lions to meerkats and more, 21 life-sized zoo animals were hidden throughout the Pioneer Settlement for the summer school holidays.



- Residents across the municipality enjoyed a vibrant Australia Day long weekend, with award ceremonies, citizenship celebrations, and community events held in Swan Hill, Robinvale, and surrounding towns.
- The Town Hall raised \$1,111 from the Christmas Winter Wonderland display in support of the Mallee MRI appeal.



- The Shared Connections event returned for its second year, bringing the community together on Australia Day evening at Riverside Park through cultural performances, storytelling, and traditional ceremonies. Highlights included the Marruk Project choir debut, the possum skin cloak, and the inaugural Matakupay Leadership Awards.
- Prickly pear control was carried out in Robinvale and along Murrawee Road using chemical spraying as part of the Roadside Weed and Pest Management Program.

February

- The Big Summer Read was a huge success, with 179 children across the municipality reading 3,990 books during celebrations at Robinvale and Swan Hill Libraries. Supported by 22 local sponsors, the program offered exciting prizes and helped combat the typical summer literacy decline.



- Council released the draft masterplan for the Swan Hill Showgrounds, Sports, and Recreation Precinct and invited community feedback through the Let's Talk page, following over 400 submissions from last year's consultation.
- Council appointed Bendigo Stadium Ltd as the new manager of Swan Hill Stadium, marking a fresh partnership to enhance the facility's operations and support the local sporting community.
- As part of Council's monthly Coffee with a Councillor sessions, Mayor Cr Stuart King, Cr Terry Jennings, and Cr Lindsay Rogers visited the Wood Wood Café, engaging in meaningful discussions with local residents.



Year at a glance

March

- 15 students from Yamagata were warmly welcomed to Swan Hill by the Deputy Mayor and hosted by local families as part of a cultural exchange. During their stay, they explored the region and built lasting connections ahead of a return visit by Swan Hill students to Japan in July.



- Swan Hill Out of School Hours (OOSH) achieved an outstanding result in the National Quality Standard Assessment and Rating process, receiving a rating of Meeting in six quality areas and an Exceeding rating in Collaborative Partnerships.
- The Ultima footpath project on Dillon Street was completed and open for public use, improving accessibility and safety for the local community.



- The long weekend in Swan Hill was buzzing with excitement as locals and visitors enjoyed events like the Food and Wine Festival and Lake Boga Splash Down, with Mayor Cr Stuart King even meeting Shannon Noll before his Clock Tower performance.
- The first of the Ronald Street units settled, marking a key milestone in the Robinvale housing development project.
- The Station Street road construction in Woorinen South was completed, addressing poor pavement, stormwater issues, and heavy vehicle use.
- A new picnic shelter was installed at the Haven Estate boat ramp, Lake Boga.

April

- The "Small Acts, Big Impact" waste and recycling campaign launched, featuring bold visuals on a Campbell Street billboard and a newly branded waste truck.



- New digital scoreboards were installed at Alan Garden Reserve's oval and netball courts, improving the game-day experience for players and spectators.
- Final touches were completed at the Lake Boga Netball Pavilion, including a new retaining wall and handrails ahead of the season opening.
- Around 2,000 people joined the 15th annual Harmony Day celebration, recognising and embracing Swan Hill's cultural diversity.



- During the school holidays, Library Outreach partnered with Bunnings to deliver fun activities like Mini Gardens in Lake Boga and Pet Rocks in Manangatang.
- The Robinvale Nature and Adventure Playground at Centenary Park officially opened and is thriving, welcoming everyone to enjoy the new space.
- Five Council Plan and Community Vision workshops were held across the municipality to gather community input and shape future priorities, with strong community participation.
- Swan Hill Regional Art Gallery's ACRE program partnered with Swan Hill Town Hall to present A Cross Border Twig, a sold-out arts event featuring performances, installations, and music.

May

- The Ultima Compost Facility officially opened, marking a major step in the region's sustainability efforts. Designed to process garden organics into nutrient-rich compost, it supports a local circular economy and was funded by Sustainability Victoria and the Federal Government.
- Tree planting was completed as part of the Lake Boga Southern Entrance Beautification Project.



- Council passed an urgent motion opposing the Victorian Government's Emergency Services and Volunteers Fund, citing unfair impacts on rural households and farms, and committed to lobbying for its repeal.
- Development of the new Youth Strategy commenced with the launch of community consultation, including in-person focus sessions and an online survey targeting young people aged 12 to 25.
- The Mayor joined Nyah District Primary School for the 26th annual Walk Safely to School Day, promoting road safety and healthy routines alongside students.



- CEO Scott Barber and Director Michelle Grainger spoke at the MAV Rural and Regional Planning Conference, joining over 180 delegates to discuss climate resilience, housing, Traditional Owner engagement, and resource protection.

June

- Council supported the creation of a community-driven Housing Trust, contributing land valued at \$230,000 in exchange for shares to enable housing development without direct financial outlay.
- Council launched a municipality-wide speed zone review, inviting input from residents, businesses, and community groups to help shape our advocacy for future speed settings.
- The Tresco West Road widening and rehabilitation was completed, including sealed upgrades west and east of the railway line and improvements for heavy vehicle access.
- Swan Hill Rural City Council, in collaboration with Swan Hill Incorporated, proudly presented the Navigating Business Innovation networking event, which drew around 30 attendees to Swan Hill Town Hall on Tuesday evening.



- The McCallum Street Shared Path Project was completed, featuring a new garden bed and the planting of over 200 native shrubs to enhance the area's appearance.





Part Two

Year in review



Mayor and CEO message

We are pleased to present the 2024/25 Annual Report for Swan Hill Rural City Council – a year marked by strong progress, major infrastructure investments, and growing community engagement.

Over the past financial year, Council has delivered a diverse range of initiatives aimed at enhancing liveability, sustainability, and economic growth across our region. Our comprehensive road maintenance program improved safety and accessibility, with over 1,700km of unsealed roads graded and thousands of repairs and upgrades completed. We also secured nearly \$5 million through the Safer Roads and Infrastructure Program to significantly upgrade a section of Karinie Street- a project set to substantially enhance safety and accessibility in Swan Hill.

Environmental sustainability has remained a key focus. We opened the new Ultima Compost Facility,

launched the Circular Agricultural Plastics Economy (CAPE) initiative to reduce farm waste, and expanded our region's recycling capacity through the new Mattress Processing Facility – all of which support local jobs while reducing landfill. The operations of these concept facilities is set to progress in the coming year.

To support housing needs, Council completed new homes in Robinvale, released Stage 15 at Tower Hill, and launched a bold plan to facilitate 500 new homes over five years. The establishment of the Housing Action: Greater Swan Hill Committee and an Investment Model Working Group are now driving innovative, collaborative solutions to unlock development and attract investment. We are proud to be leading the way in this space, with other councils now looking to our approach as a model for tackling housing challenges.

The role of Council includes:

- Acting as a representative government by taking into account the diverse needs of the local community in decision making.
- Providing leadership by establishing strategic objectives and monitoring their achievement.
- Maintaining the viability of the Council by ensuring that resources are managed in a responsible and accountable manner.
- Advocating the interests of the local community to other communities and governments.
- Acting as a responsible partner in government by taking into account the needs of other communities.
- Fostering community cohesion and encouraging active participation in civic life.

Council's advocacy efforts remained unwavering throughout the year, championing key regional priorities. We were early advocates against the State Government's changes to the Emergency Services Volunteer Fund (ESVF), a campaign we will continue. The long-awaited Swan Hill bridge remains our number one advocacy priority, and essential infrastructure like water and sewage services for smaller towns is also a high priority. We've also advocated for greater housing support, increased assistance for overseas workers, and additional funding for community infrastructure. Importantly, we continue to push for the completion of the Swan Hill Hospital redevelopment - a vital project for the health and wellbeing of our growing region. Council also successfully secured \$13.8 million in external funding - a significant boost for local infrastructure and service delivery, and a testament to our proactive approach and strong partnerships.

Community connection remains at the heart of what we do. We welcomed 50 new citizens, celebrated Robinvale's 100th anniversary, and revived our Sister City relationship with Yamagata, including the return of the student exchange program. Our Let's Talk platform saw a record 23,500 views and 2,600 contributions, demonstrating strong community interest in shaping our shared future.



Councillor Stuart King
Mayor

Council proudly supported 22 community projects through the Community Development Fund and 39 local events via the Event Support Fund - investing over \$185,000 back into our local community groups.

Strategically, we made progress with the rezoning of the former GrainCorp site in Monash Drive, Swan Hill, unlocking exciting riverfront development opportunities. Additionally, hundreds of trees were planted across the municipality, enhancing the natural beauty and liveability of our public spaces.

Whilst we celebrate these achievements, we remain mindful of ongoing challenges - including housing supply, workforce shortages, and rising costs. These complex issues require strong partnerships, clear planning, and continued community input as we work toward sustainable, long-term solutions.

We extend our sincere gratitude to residents, community groups, local businesses, and Council officers for your ongoing support, engagement, and passion. Each of you plays a vital role in shaping a resilient, connected, and thriving municipality, and we are proud to continue this journey together.



Scott Barber
Chief Executive Officer

The Chief Executive Officer is responsible for:

- Establishing and maintaining an appropriate organisational structure for Council.
- Ensuring that the decisions of the Council are implemented without undue delay.
- The day to day management of the Council's operations in accordance with the Council Plan.
- Developing, adopting and disseminating a code of conduct for Council staff.
- Providing timely advice to Council.

Financial Summary

Operating position

On a full accrual basis the surplus for the year was \$7.5 million. It is important to note that this is an accounting profit after recognising non-cash items such as depreciation and amortisation of \$14.6 million and the receipt of infrastructure assets created by developers.

The surplus as reported on the Comprehensive Income Statement of \$7.5 million includes the prepayment of Victoria Grants Commission 2025/26 funding of \$4.8 million received late June 2025, and \$2.5 million of grants received throughout 2024/25 that remain unspent at 30 June 2025. The Victoria Grants Commission funding will be used to provide Council services for the 2025/26 year, and the unspent grant funds are to be spent in the specific manner for which the grant was provided and are expected to be completed in the 2025/26 financial year.

Major revenue and expenditure items included in the operating result can be identified from the following graphs.

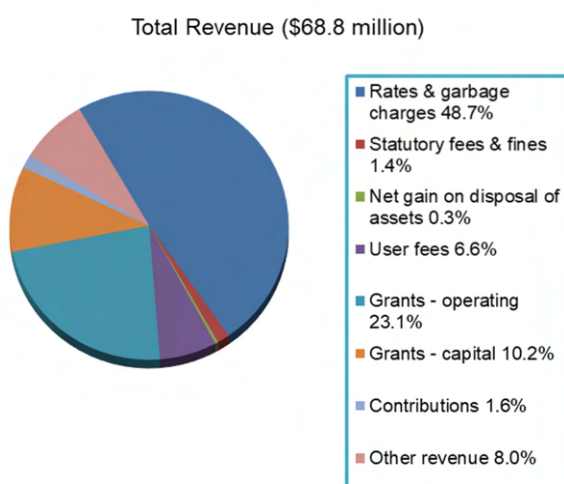
For more information on the comprehensive income statement, balance sheet and cash flows for the year, please refer to the audited General Purpose Financial Report in Part Eight of this Annual Report.

Revenue

Council's total revenue for 2024/25 was \$68.8 million as per the Comprehensive Income Statement. A breakdown of Council's revenue sources highlights that 82.0% of Council's income comes from three income categories.

- Rates and garbage charges 48.7%
- Grants—operating 23.1%
- Grants—capital 10.2%

Total revenue (\$68.8 million)

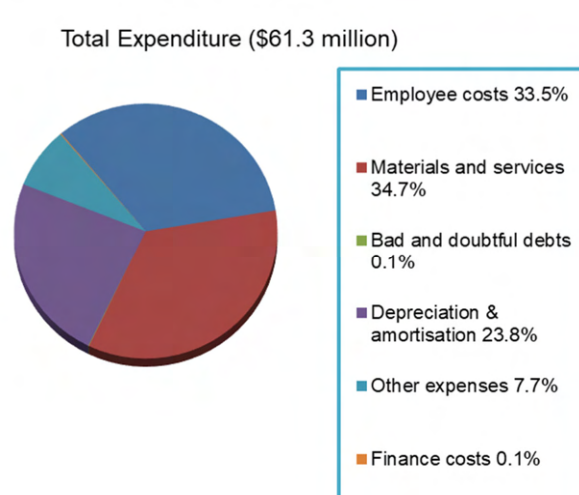


Expenditure

Council's total expenses for the 2024/25 year were \$61.3 million as per the Comprehensive Income Statement. A breakdown of Council's expenses highlights that 89.0% relates to three expenditure categories.

- Employee costs 33.5%
- Materials and services 34.7%
- Depreciation 23.9%

Total expenditure (\$61.3 million)



Capital expenditure

During the financial year, Council spent \$27.8 million on capital works and asset purchases, bringing the five-year total of expenditure on fixed assets to almost \$90.1 million.

The graph at left shows the level of expenditure spent on new and redeveloped assets over the past five years.

Major capital expenditure items were road networks, construction works at the Pioneer Settlement and Art Gallery, parks and open spaces.

Borrowings

Loans are used to fund major capital projects and asset purchases. Loan funding allows the community to pay for the asset (such as a leisure centre) over some of the time that it is being used.

At 30 June 2025, Council had a loan liability of \$1.78 million. This is a planned and responsible level of debt, achieved in accordance with Council's borrowing strategy.

During 2021/22 Council repaid an interest only loan of \$4.8 million. This loan was for a term of seven years, and each year Council had put aside funds in a reserve for the loan to be repaid in full at maturity.

Loan repayments for the upcoming year are forecast to be \$0.78 million.

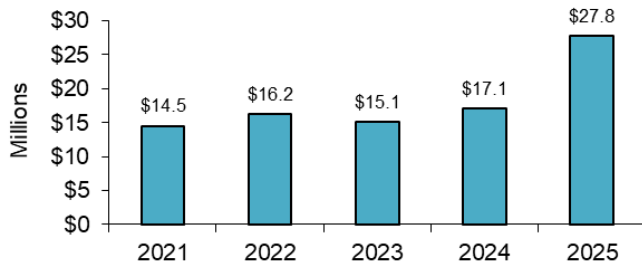
Equity

The Balance Sheet shows total community equity of \$740 million, represented by accumulated surplus and asset revaluation reserve.

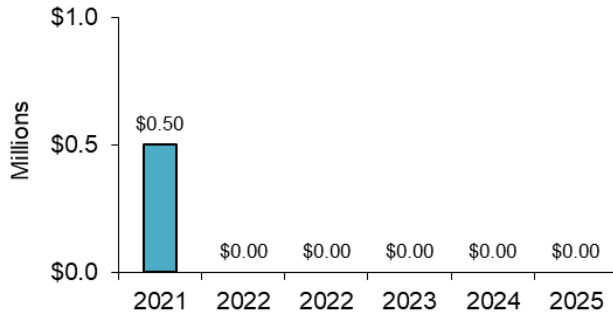
The increase in equity is due to the evaluation of Council's land, buildings, road and infrastructure assets and a \$7.5 million surplus in 2025.

This graph shows the movement in equity over the past five years.

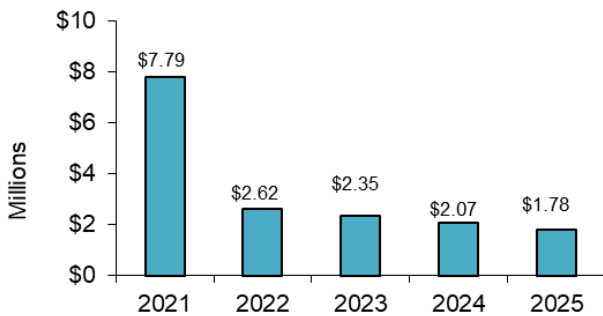
Purchase & Creation of Assets



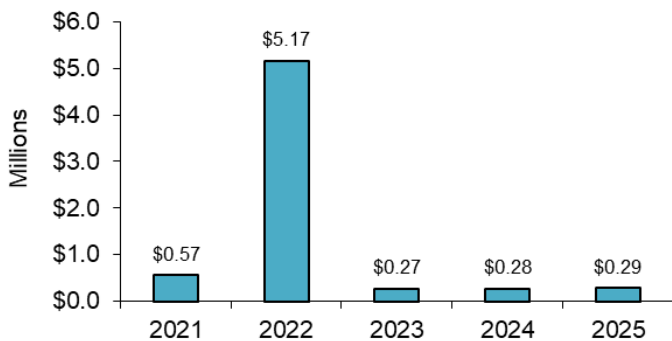
New Borrowings



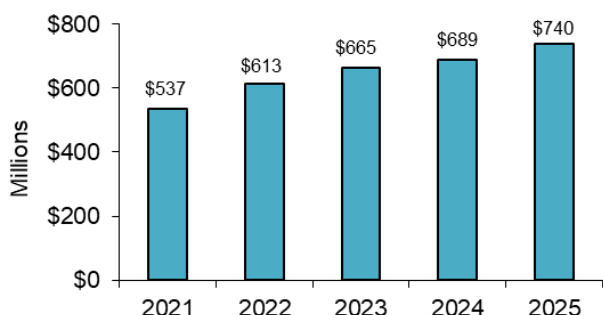
Loan Balance at 30 June each year

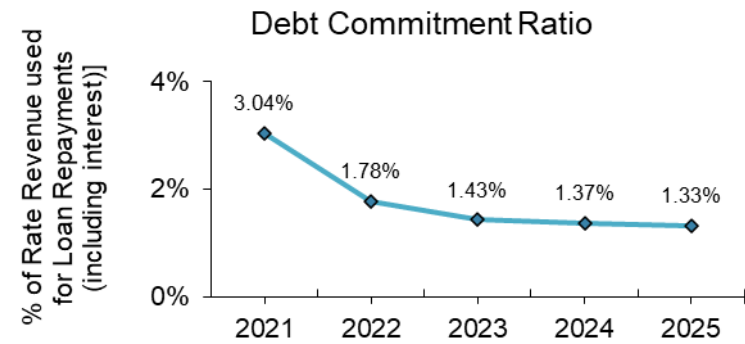


Loan Repayments



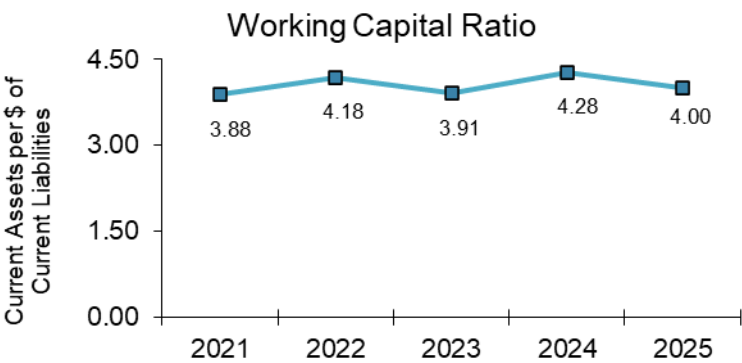
Total Equity





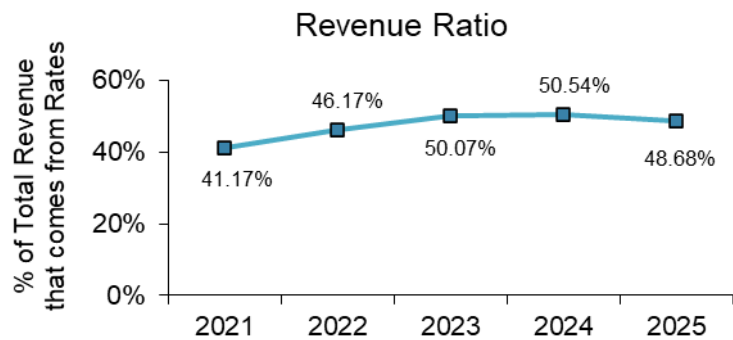
Debt commitment ratio

The debt commitment ratio identifies the percentage of rate revenue required to pay interest and principal on Council's loans. Closely tied to the Borrowing Strategy, the ratio shows that Council is in a healthy position and the debt commitment ratio continues to decrease in 2025. Of the \$1.78 million in loans, \$0.5 million are interest only repayment loans.



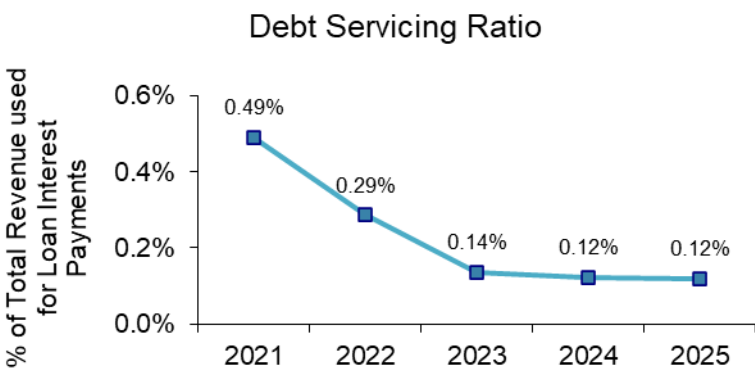
Working capital ratio

Working capital ratio shows the level of current assets Council has available to meet its current liabilities. The graph shows that the ratio is healthy and has remained constant over the past five years. The ratio is expected to decrease marginally in future years.



Revenue ratio

The revenue ratio shows rate revenue as a proportion of total revenue and seeks to measure Council's reliance on property rates. It is influenced by other revenue sources such as government grants, contributions, user fees and charges. This ratio decreased marginally in 2025 due to the increased level of grants received.



Debt servicing ratio

The debt servicing ratio shows the amount of rates required to pay the interest on Council's loan liability. This ratio documents that loan interest does not place a burden on finances.



Description of operations

Swan Hill Rural City Council plays a vital role in shaping the future prosperity, health and wellbeing of our municipality. Council aims to be progressive, dynamic and committed as we work towards this.

Swan Hill Rural City Council delivers more than 70 essential services to our community.

These range from waste and road management, to managing and improving open space and community buildings.

We delivered services and facilities for children, young people, and families. We offer business development, town and strategic planning and community health initiatives.

Council's vision, strategic objectives and strategies to improve services and facilities are described in our Council Plan 2021-25 and the associated Budget.

The progress of these strategies and their delivery against the Budget is reported in this Annual Report. Refer to the section on Our Performance for more information about delivery of Council services.

The delivery of core services and facilities are measured by a set of Service Performance Indicators, as you will see in this report. We also track progress on the initiatives set out in our Council Plan.

Council has a wide range of responsibilities under both Victorian and Commonwealth legislation.

Economic factors

Council delivered its ninth budget under the 'Fair Go' rates system. Council's rates increase was aligned with the rate cap set at 3%.

Services provided

Council receives funding from a number of sources and had a budgeted income of almost \$77.4 million in 2024/25. Below is a breakdown of the services Council delivered and what these cost, for every \$100 of expenditure.

\$16 Recreation and Community Facilities

Halls, parks, reserves, pools, playgrounds, sporting facilities and street beautification.

\$24 Transport Services

Maintenance of roads, footpaths, signs, street cleaning, trees and the aerodrome.

\$10 Governance and Administration

Municipal offices in Swan Hill and Robinvale, Councillor support, Council depots and plant equipment.

\$9 Environmental and Waste Management

Recycling services, garbage collection, landfills, drainage and environmental management.

\$6 Cultural Services

Performing Arts, Libraries, Art Gallery and Indigenous Affairs.

\$3 Family, Youth and Children's Services

Services and support for families, children and youth.

\$5 Pioneer Settlement

Managing, marketing, maintaining and developing this premium tourist attraction, including Heartbeat of the Murray Laser Light Show.

\$7 Economic Development and Marketing Services

Business development and investment, marketing of the region and leases of caravan parks.

\$10 Public Health, Safety and Regulatory Compliance

Animal control and registrations, parking, immunisations, emergency management, lighting and community health.

\$10 Other

Livestock exchange, residential land and housing development. Tower Hill Residential Development, Robinvale Key Workers Accommodation development, Operation of the Swan Hill Regional Livestock Exchange.



Major capital works

During 2024/25 the major capital works included:

Art Gallery Redevelopment

Pictured above

Actual spend 2024/25: \$5.021m

Tourism & Cultural Hub

Actual spend 2024/25: \$2.913m



Robinvale Centenary Park Nature Play Precinct

Actual spend 2024/25: \$1.484m

Ronald Street Housing Stage 2

Actual spend 2024/25: \$1.336m

Ultima Compost Facility Establishment Stage 2

Actual spend 2024/25: \$1.03m



Tower Hill Stage 15 Development

Actual spend 2024/25: \$988k

Robinvale Workers Accommodation McCartney Court

Actual spend 2024/25: \$388k

Nyah Community Centre Renewal

Actual spend 2024/25: \$283k

Swan Hill Aerodrome Lighting and Runway

Actual spend 2024/25: \$265k

Lake Boga Southern Entrance Irrigation Project

Actual spend 2024/25: \$231k

Power Upgrade - Art Gallery and Swan Hill Tourism & Cultural Hub

Actual spend 2024/25: \$169k

Ken Harrison Reserve Septic Renewal

Actual spend 2024/25: \$164k

Collection Book Purchases

Total spend 2024/25: \$152k

Solar Panels for Leisure Centres Swan Hill and Robinvale

Actual spend 2024/25: \$138k

Upgrade Sporting Oval Scoreboard Alan Garden Reserve

Actual spend 2024/25: \$133k



Robinvale Skate and Nature Play Shade Sails - Lily Pad Structures

Actual spend 2024/25: \$130k

Road reconstruction, sealing and maintenance

Actual spend 2024/25: \$10.567m





Advocacy campaigns

Council is committed to securing a strong and prosperous future for our region through targeted advocacy efforts that reflect the priorities of our community. As our population grows and our economy diversifies, we continue to champion the infrastructure, services, and policy reforms needed to support thriving, liveable communities across our municipality.

In 2024/25, Council has actively advanced a range of strategic advocacy priorities, with the aim of attracting critical investment from both the Victorian and Australian Governments. These projects are designed to deliver transformational change, improve everyday life, and unlock long-term economic and social benefits for our region.

A new Swan Hill Bridge

The need for a new Swan Hill Bridge is urgent as the existing structure is ageing and increasingly unable to meet traffic demands. Replacing this critical crossing will not only resolve pressing safety issues and reduce ongoing maintenance costs but also dramatically improve cross-border connectivity between Victoria and New South Wales. A state-of-the-art bridge will better support the rising volumes of freight and commuter traffic, bolster regional economic partnerships, and enhance travel reliability for communities on both sides of the Murray River - ensuring this vital link remains strong well into the future.

A Better Hospital for Our Region

We continue to call for significant investment in local health infrastructure to meet growing demand for high-quality, accessible healthcare services. Our vision is for a modern hospital equipped to support a growing and ageing population, reduce pressure on regional services, and improve health outcomes for all.

Stronger Advocacy to the Victorian Government

Council is also calling for a more coordinated and strategic approach to regional investment from the Victorian Government. We are actively engaging with peak bodies, government departments, and other regional councils to ensure that the needs of our municipality are clearly communicated and well represented in statewide policy and funding decisions.

A Railway Pedestrian Overpass

We are advocating for the construction of a dedicated pedestrian overpass across the Swan Hill railway line. This critical project will improve safety, enhance accessibility, and provide a direct link between the central business district and the popular riverfront precinct - supporting both residents and visitors.

Better Childcare Access

Limited access to early childhood education and care is a significant barrier for families, employers, and educators. We are advocating for increased State and Federal support to expand childcare services, grow the early years workforce, and reduce long waitlists, enabling more parents to return to work and strengthening regional workforce participation.

Water and Sewerage for Small Towns

Infrastructure gaps in small communities constrain population and economic growth. Council is working to secure funding for vital water and sewerage infrastructure upgrades in our smaller townships - ensuring all communities have access to the services they need to live, grow, and prosper.

Investment in Community Facilities

We are advocating for the development of new and upgraded community facilities including pools, recreation hubs, and youth spaces that support health, wellbeing, and social connection. These investments are essential to creating vibrant, inclusive, and active communities.

More Housing for Workers

As we continue our efforts and initiatives to provide more housing options locally, the shortage of suitable housing continues to affect our ability to attract and retain workers across essential sectors. Council is calling for targeted housing investment and partnerships to fast-track developments that support workforce accommodation, particularly for industries such as agriculture, health, education, tourism, and construction.

Safer Roads

Council is seeking funding to address urgent safety and accessibility issues across the road network. Priority projects include the upgrade of dangerous intersections and road surface improvements.

Murray Valley Highway

Key upgrades outlined in the Central Murray Regional Transport Strategy include pavement widening, shoulder sealing, additional passing lanes north of Nyah, enhanced intersections, and new rest stops. These targeted improvements will help reduce conflicts between freight vehicles, buses, caravans, and other road users - significantly boosting safety and improving travel times for everyone.

Gray & Campbell Street Intersection

Community feedback has highlighted serious safety concerns at this intersection. These risks underscore the urgent need to prioritise upgrades that will make travel safer for both residents and visitors alike.

Murlong & McCallum Street Intersection

This well-known Swan Hill intersection has drawn strong community attention due to frequent incidents and near misses - many of which go unreported. This reinforces the critical need for immediate safety improvements.

Arterial Roads

Council is advocating for increased investment in arterial road infrastructure. Closing these gaps is essential to delivering safe, efficient, and equitable transport options that meet the needs of our growing community.



Advocacy campaigns continued

More Housing for Workers

As we continue our efforts and initiatives to provide more housing options locally, the shortage of suitable housing continues to affect our ability to attract and retain workers across essential sectors. Council is calling for targeted housing investment and partnerships to fast-track developments that support workforce accommodation, particularly for industries such as agriculture, health, education, tourism, and construction.

Improved V/Line Services

Reliable and efficient transport is critical to regional equity and opportunity. Council is calling for improved V/Line train and coach services, including faster travel times, increased frequency, and better integration with local transport to support residents, students, workers, and visitors.

Cost shifting from Government

Council is seeking greater transparency in relation to State and Federal Government initiatives that are imposed onto Local Government.

Greater reporting and budgeting requirements would enable better record keeping for initiatives that require a transfer of responsibilities.

A True Population Count

Accurate population data is vital to securing fair and adequate funding from government. Council is advocating for investment to improve population measurement in our region, particularly in rural and remote areas where undercounting is common. A more accurate population count will ensure funding allocations better reflect our community's true size and need.

Opposing the ESVF Levy Increase

This year we also launched significant efforts to strongly oppose the proposed increase to the Emergency Services and Volunteers Fund (ESVF) levy for primary production properties, recognising the disproportionate impact it would have had on rural communities. Through direct engagement with residents, collaboration with the Victorian Farmers Federation, and coordinated advocacy efforts, Council helped lead a powerful regional response that successfully influenced the Victorian Government to freeze the levy at current rates. This outcome highlights the strength of unified regional voices and Council's ongoing commitment to securing fair and equitable policy outcomes for our municipality.

Council remains committed to working in partnership with our community, stakeholders, and all levels of government to turn these advocacy priorities into real outcomes. Through collaboration, strategic planning, and a strong regional voice, we aim to deliver the infrastructure, services, and opportunities our growing region deserves.

Tackling Domestic and Family Violence

We are seeking funding to increase the availability of short-term emergency accommodation and local support services for people experiencing family violence. This advocacy is focused on providing safe options for those in crisis and supporting long-term solutions to break the cycle of violence in our communities.

Support for Overseas Workers

To address critical labour shortages in sectors such as agriculture, healthcare, tourism, and hospitality, Council is advocating for simplified visa and residency pathways for overseas workers. Improved access to skilled and seasonal workers will help stabilise essential services and sustain regional industries.



Australia Day Awards

Local Government

Citizen of the Year 2024 - Vicki Allen



Vicki Allen was awarded the Australia Day Citizen of the Year award for 2025 in recognition of her dedication to community service and an unwavering commitment to the betterment of the municipality.

Described by AFL Victoria in 2024 as "One of the best from Nyah West," Vicki's lifelong commitment to her community is truly inspirational.

Born and raised locally, Vicki's tireless efforts have left an indelible mark on the Nyah District. A life member of the Nyah-Nyah West United Football Netball Club, Vicki has dedicated over 30 years to the club, including 25 years as Secretary. She is an invaluable contributor,

serving as Game Day Secretary, assisting with player registrations, and volunteering in the coffee van. Vicki also coordinates catering, ensuring meals are served to players and supporters every Thursday during the season.

Vicki's leadership extends beyond the club to the wider community. She has been pivotal in organising the Nyah District Christmas Carnival, an event that draws over 1,000 attendees annually, as well as the Nyah Fishing Competition, which was a major fundraiser for the Nyah-Nyah West United Football and Netball Club and also raised funds to replenish the stock of fish in the Murray River. Her efforts in projects like the redevelopment of Nyah West Park, the Blue Tree Project for mental health awareness, and the creation of a community garden demonstrate her commitment to improving local facilities and services.

As a longstanding member of the Nyah District Action Group, Vicki has played key roles in publishing the Local Link newsletter and working on memorial spaces honouring local heroes. Her community involvement spans decades, including roles with Neighbourhood Watch, the Nyah District Hostel Committee, the Red Cross Blood Bank Unit, and various event committees.

Vicki has been recognised for her dedication with numerous accolades, including the Nyah District Citizenship Award in 2000 and AFL Victoria's Local Legend recognition in 2024.

Her impact is ongoing, as she continues to coordinate the upcoming Nyah District heritage weekend in April, a celebration she has worked tirelessly to bring to life.

Through her unwavering dedication, community spirit, and leadership, Vicki has made a profound difference in her community and is a most deserving winner of the 2025 Swan Hill Rural City Council Australia Day Citizen of the Year.

Council congratulates Vicki on this well-deserved honour and thanks her for her remarkable contributions.

Student Achievement award winners

Otto Conlan	St Mary MacKillop College	Chiara Capone	Woorinen District Primary School
Koben Ryan	Swan Hill College	Ryan Burney	Beverford Primary School
Angus Hancock	Swan Hill Specialist School	Mackaela Pendlebury	Lake Boga Primary School
Luke Hall	Swan Hill Primary School	Byron Lenon	Nyah District Primary School
Ruci Naitau	Swan Hill Christian School	Maya Brigante	Robinvale St Mary's Primary School
Ethan O'Bryan	Swan Hill North Primary School	Salome (Christina) Ale	Robinvale P-12 College
Charlotte Thamm	St Mary's Primary School		

Community Event of the Year 2024 - Robinvale Centenary Committee



The Robinvale Centenary Committee is hereby awarded the Australia Day Community Event of the Year for 2025.

The Swan Hill Rural City Council proudly recognises the Robinvale Centenary Celebrations as the 2024 Community Event of the Year. This extraordinary five-day event exemplified the spirit of "small town, big heart," uniting the Robinvale community in a spectacular celebration of its 100-year history.

After twenty-two months of meticulous planning, the Robinvale Centenary Committee delivered a once-in-a-lifetime event for residents, ex-locals, and visitors. The thoughtfully curated program drew large crowds and created cherished memories that will be treasured for years to come.

The festivities included a wide range of activities that honoured Robinvale's rich heritage, celebrated its present, and inspired its future. Highlights of the celebration included a Centenary Golf Day, open mornings at local schools, a barbecue at "The Cliffs,"

and a buffet dinner featuring cultural performances and the cutting of a centenary cake. An old-fashioned street parade, scenic Tiger Moth flights, and a free outdoor concert showcasing Robinvale's home-grown talent were among the standout moments.

The celebrations concluded with heartfelt church services, the planting of centenary trees, and the burial of a time capsule, ensuring the event's legacy for generations to come. This incredible occasion even attracted the attention of His Majesty, King Charles III, who sent a letter of congratulations and best wishes to Robinvale on its milestone anniversary.

The success of this event is a testament to the dedication, passion, and hard work of the Robinvale Centenary Committee. Their efforts brought the community together to reflect on Robinvale's history, celebrate its growth, and look toward its bright future.

Swan Hill Rural City Council congratulates the Robinvale Centenary Committee on this outstanding achievement and thanks them for creating an unforgettable celebration that showcased the best of Robinvale to the world.





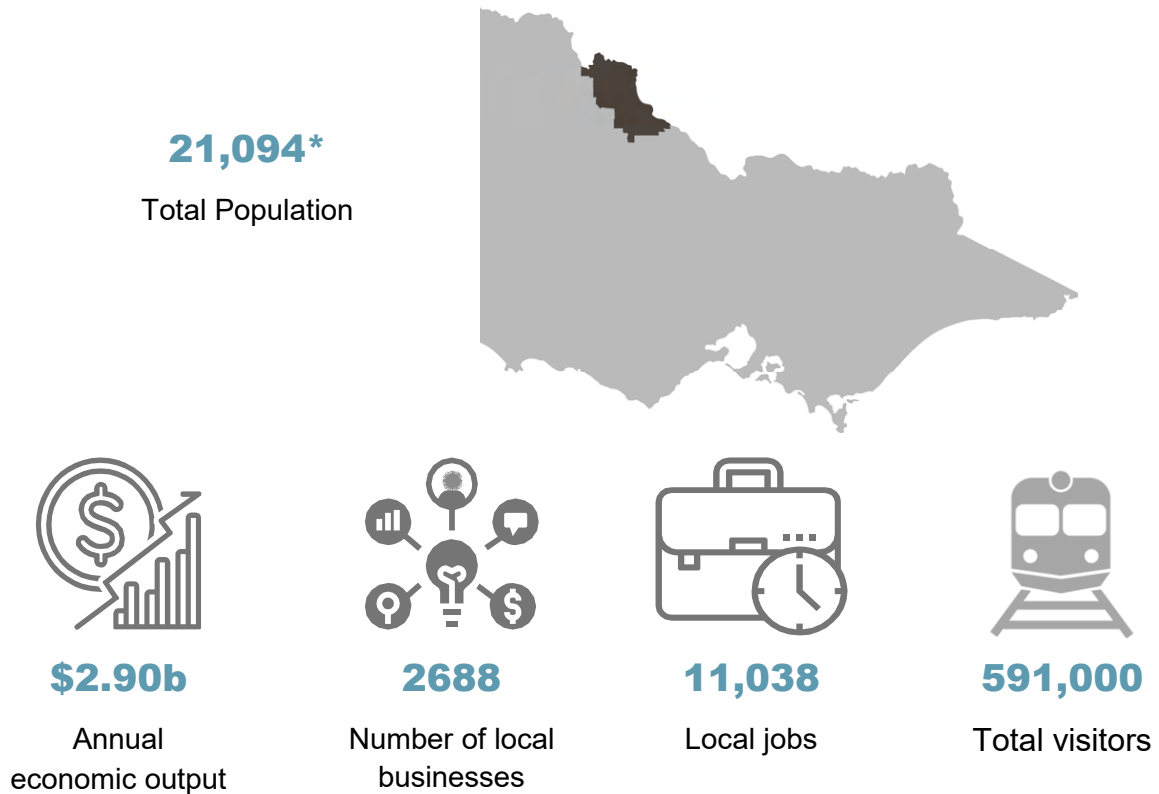
Part Three

Our Council

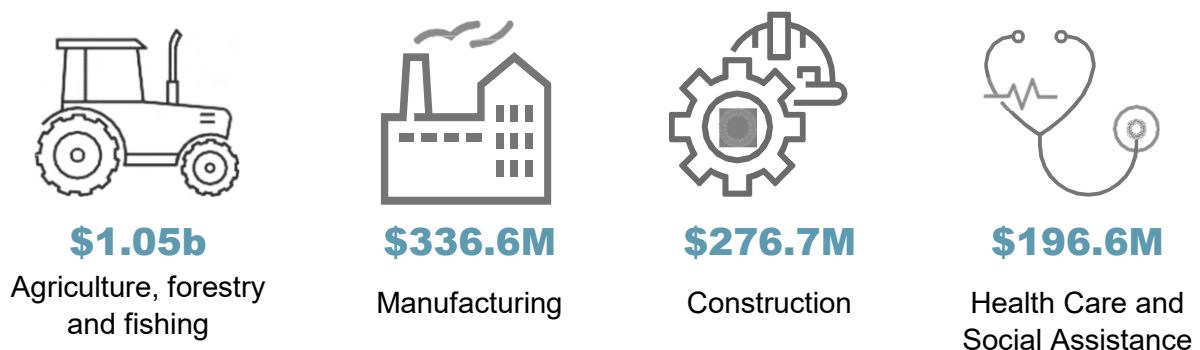
Our region

The Swan Hill municipality covers 6,116 square kilometers that over 40 nationalities call home, creating a community that is diverse, welcoming and resilient. Our region has experienced significant economic growth over the past decade, led by the expansion of horticultural/agricultural practices and supported by an innovative manufacturing sector. With more than 40 commercially grown products including almonds, olives, stone fruit, grapes, vegetables, cereals, legumes, lucerne, sheep, beef and dairy – it is easy to see why our municipality is an important part of Victoria's food bowl.

The beautiful Murray River winds its way through much of the municipality, offering a major draw card for visitors and those who call the region home.



Top Four Output by Industry Sector



Source: National Institute of Economic and Industry Research (NIEIR) Compiled and presented in economy.id by .id (informed decisions). Data are based on a 2023/24 price base for all years. .

*ABS ERP (3218.0). Due to ongoing concern that the ABS consistently underestimates the population of Robinvale, Council commissioned Geografia to undertake a population determination study, which found that Robinvale's population is underreported by around 4,400 persons.



Our history

For thousands of years, the traditional owners of the lands that now form the Swan Hill Rural City Council lived in the region, with the land providing abundant food sources and a permanent water supply.

In 1836, led by explorer Major Thomas Mitchell, the first Europeans arrived. Settlers started to arrive soon after, establishing large sheep stations next to the Murray River.

In 1871, the Shire of Swan Hill was proclaimed and was located in Kerang (which now forms part of the Gannawarra Shire).

In 1890, part of the Shire of Swan Hill was severed and formed the Mildura Shire, now called the Mildura Rural City Council.

In 1893, the Shire of Castle Donnington was created and centred around the town of Swan Hill. By 1904 it had assumed the name Shire of Swan Hill.

Returned servicemen settled in the Tol Tol and Robinvale areas circa 1923 and established farms, persevering through the Depression and providing a solid foundation for the prosperous farming community centred there today.

The Borough of Swan Hill was formed in 1939 and in March 1965 became the City of Swan Hill.

Throughout the 1960s and 1970s, the City of Swan Hill was considered one of the largest wheat-producing municipalities in Victoria. Whilst broadacre farms are still found in abundance in our region, many farmers have since transitioned away from dryland farming to grow grapes, citrus, olives, carrots, asparagus, stonefruit and a wide range of other crops.

In January 1995, the Shire and the City were amalgamated to form Swan Hill Rural City Council.

The Council is elected to provide leadership and good governance for the municipal district and the local community.

Swan Hill Rural City Council is not divided into Wards, with seven Councillors elected as representatives for all residents and ratepayers across the municipality.

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

Mayor Cr Stuart King | Elected 2020



Cr Stuart King was elected to Swan Hill Rural City Council in 2020 and is currently serving his second term as Mayor. Born and raised in the municipality, Cr King brings a diverse background to his role on Council, with experience as a former farmer, qualified engineer, project manager, and current commercial business owner. He is also an active community member, including serving as a local football umpire and on various local committees and boards.

Together with his wife Angela, they have a blended family of nine children and five grandchildren. In his spare time, he enjoys spending time with his growing family and travelling.

Cr King is passionate about the region and committed to serving its residents. His motivation to join Council was driven by a strong sense of responsibility to deliver core services to ratepayers, as well as foster economic growth. He is focused on creating supporting existing businesses, attracting new investment, and delivering improved infrastructure and services.

Deputy Mayor Cr Les McPhee | Elected 2008



Cr Les McPhee has proudly served on Swan Hill Rural City Council since 2008. With a long-standing commitment to fairness and equity, he has extensive experience and a strong track record in effective community representation.

Prior to retiring in 2022, Cr McPhee dedicated 37 years to Victoria Police, serving in a variety of roles, including as Sergeant in Charge of the Swan Hill Highway Patrol.

A passionate and active member of the community, Les has contributed to numerous local organisations over the years and currently volunteers with Meals on Wheels.

Cr McPhee remains focused on making the municipality a great place to live, work, and visit. He continues to advocate for critical infrastructure and services, including a new bridge, hospital upgrades, and increased housing. He is also committed to strengthening transparency, accountability, and communication within Council.

Cr Peta Thorton | Elected 2024



Cr Peta Thorton has deep roots in the region - raised in Nyah and now co-managing her family's farm in Woorinen. She brings a valuable perspective shaped by her roles as a mother, Natural Resource Manager, environmental volunteer, and primary producer.

Cr Thorton is a consultative and committed leader, focused on evidence-based decision-making and fostering respectful, open communication. She is passionate about strengthening community collaboration within Council to help ensure the delivery of high-quality services, infrastructure, and equitable funding for rural areas.

Determined to make a meaningful difference across the municipality, Cr Thorton is driven by a genuine desire to listen, engage, and represent what matters most to the community.



Cr Hugh Broad | Elected 2024

Cr Hugh Broad is an active and engaged member of the local community, with a strong passion for supporting the region's growth and wellbeing. He is involved in a range of local activities, including being a dedicated school chaplain, coaching junior basketball teams, and playing senior sport - roles that help maintain strong connections with local families, schools, and youth.

Cr Broad is currently studying to become a teacher and has a strong interest in education and community development. He is committed to ensuring community voices are heard and values community engagement as a key component of Council decision-making.

Cr Broad is focused on encouraging local investment, supporting emerging opportunities, and helping shape a positive future for the region.



Cr Philip Englefield | Elected 2024

Cr Philip Englefield is a lifelong resident of Robinvale with deep ties to the local community and agricultural sector. With over 30 years of experience advocating for wine grape growers in the Murray Darling and Swan Hill wine regions, he has worked to represent growers' interests at both state and federal levels, contributing to policy discussions and industry development initiatives.

His strong understanding of the region's horticultural and irrigation sectors informs his approach to decision-making on Council. Cr Englefield is passionate about ensuring the long-term sustainability of farming in the region and is a strong advocate for initiatives that support local producers and strengthen rural economies.

Cr Englefield believes it is essential that Robinvale has a strong and consistent voice on Council. He is committed to working collaboratively to improve infrastructure, housing, and services in the region, while also ensuring that the unique needs and perspectives of Robinvale residents are well represented in Council decisions.



Cr Terry Jennings | Elected 2024

A lifelong resident of Swan Hill, Cr Terry Jennings has spent his entire life living and working in the region he proudly calls home. With more than 50 years of experience - spanning his role as Managing Director of his family's third-generation business to his recent position as a Senior Manager at SuniTAFE - Cr Jennings brings a wealth of knowledge and a deep understanding of the unique opportunities and challenges faced by rural communities.

Cr Jennings is a passionate advocate for the region and an active contributor to community life. He is committed to helping Swan Hill thrive, by making it a destination of choice for living, working, and investing and continues to draw on his experience to support growth, prosperity, and long-term sustainability across the municipality.

Cr Lindsay Rogers | Elected 2024



Now in his third term, Cr Lindsay Rogers brings a wealth of experience and a long-standing commitment to serving the Swan Hill Rural City community, having previously held office from 2003 to 2009.

Cr Rogers is a strong advocate for improved infrastructure, enhanced community services, and better health and wellbeing outcomes. He is focused on advancing access, connectivity, and safety for all residents, while working to improve rate management, streamline waste services, and reduce energy costs for households and businesses.

With a firm commitment to delivering positive social, economic, and environmental outcomes, Cr Rogers champions fair and equitable funding for the region.

Cr Rogers is particularly passionate about revitalising our region's river towns. He supports key projects such as the Swan Hill bridge replacement, new boat moorings and the creation of vibrant riverfront precincts.

Thank-you to our previous Councillors who concluded their time with us on 26 October 2024



Cr Ann Young
Elected 2016



Cr Bill Moar
Elected 2016



Cr Chris Jeffery
Elected 2016



Cr Nicole McKay
Elected 2019



Cr Jacquie Kelly
Elected 2022



Community Satisfaction Survey

Each year, Local Government Victoria coordinates a state-wide local government community satisfaction survey. The survey measures the community's perceptions of their local council's performance in key areas.

Between 29 January - 18 March 2025, a total of 400 residents from across the municipality were randomly selected and contacted to provide their feedback via a telephone survey.

Overall performance

The overall performance index score of 54 out of 100 for Council represents an increase of 17 per cent on the 2024 result. The result represents a significant improvement, and reverses a longer term trend of decline since 2021.

Councils overall performance is rated significantly higher than the Large Rural group average and in line with the state-wide average for Councils.

Top performing areas

The community rated Council's three highest performing services as:

- Art centres & libraries
- Waste management
- Appearance of public areas

Council's waste management services continue to outperform the averages for large rural Councils and the State.

Areas for improvement

The community rates Council's three lowest performing services as:

- Planning & Building Permits
- Unsealed Roads
- Sealed local roads.

While these service areas showed improvement on the 2024 survey results, they remain the lowest performing areas within Council.

Our Council



for overall performance
State average - 53
Large rural council - 50



for overall Council direction
State average - 46
Large rural council - 44



for community consultation
State average - 50
Large rural council - 48



for customer service
State average - 66
Large rural council - 65



for sealed local roads
State average - 45
Large rural council - 39



for making community decisions
State average - 49
Large rural council - 46

Full survey results are available on Council's website - www.swanhill.vic.gov.au





Part Four

Our People

Our Executive Leadership Team

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO is responsible for the day-to-day management of operations, in accordance with the strategic directions of the Council Plan. Four Directors and the CEO form the Executive Leadership Team (ELT) and lead the organisation.

Scott Barber - Chief Executive Officer



Scott Barber commenced his role in 2022. Scott is a seasoned executive leader with over 20 years of experience delivering transformational outcomes across local government, utilities, and the services sector.

Throughout his career, Scott has successfully led the delivery of record capital investment, achieved major operational efficiencies, and secured significant external grant funding. He continues to champion innovative housing initiatives that enhance liveability and support sustainable, long-term economic growth across the municipality.

Scott is known for his strategic leadership, strong stakeholder engagement, and commitment to sustainable development. He plays an active role in regional advocacy, working to influence policy and drive positive change across communities.

Bruce Myers - Director Community and Cultural Services



Bruce began his career at Swan Hill Regional Library in 1994, becoming Library Manager in 1998 and then appointed Director Community and Cultural Services in 2007. Bruce leads a diverse team responsible for libraries, children's and youth services, the Art Gallery, Performing Arts, and community programs, while also supporting the Robinvale team.

With qualifications in librarianship, frontline management, change management, and senior leadership training through Local Government Professionals, Bruce has always focused on customer service and supporting his large team of forward-facing staff. He plays a senior engagement role with the Robinvale community, represents Council on regional human services partnerships, and keeps Council informed on emerging trends and complex social issues.

Leah Johnston - Director Infrastructure



Leah commenced her role as Director Infrastructure with Council in April 2023. Leah is a qualified engineer, and recognised on the National Engineering Register. She also has an Advanced Diploma in Project Management, and Diploma in Emergency Management.

She has built a long-standing career in local government, spending the past 25 years working across engineering and works departments at various Councils throughout Melbourne and South West Victoria, before relocating to Swan Hill.

As the Director of Infrastructure, her role incorporates engineering, asset management, road construction and road maintenance, parks and gardens, waste and the airport.



Michelle Grainger - Director Development and Planning

Michelle commenced as Director Development and Planning in January 2024.

A qualified town planner, Michelle has worked for a number of rural Councils in Victoria, managing statutory and strategic planning, economic development, regulatory services and environment teams.

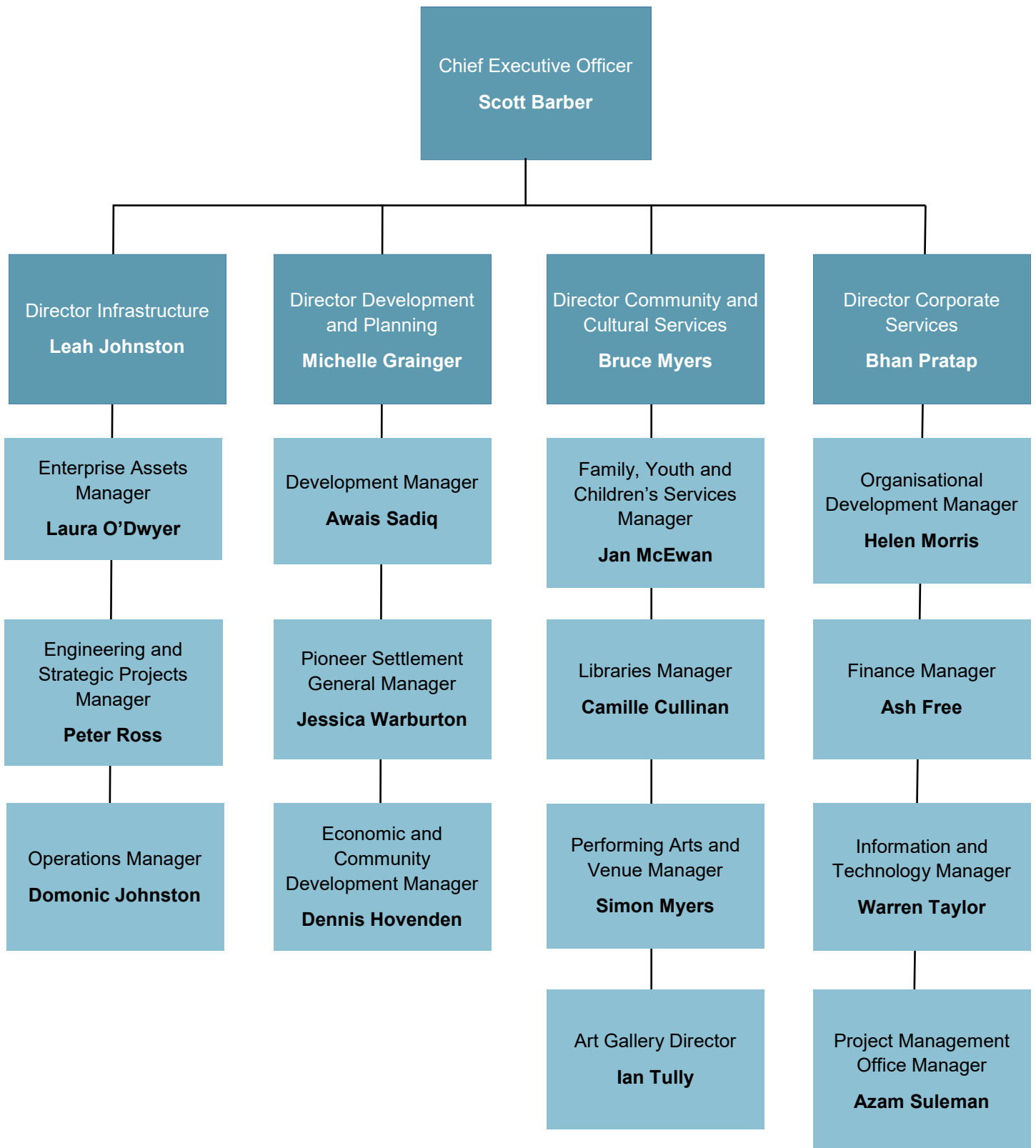
Balancing sustainable land use outcomes with growing rural and regional economies has led to Michelle having a variety of experience in agriculture, renewable energy, industry and business development proposals. She enjoys working in local government as it provides a range of opportunities to work with and for the community.



Bhan Pratap - Director Corporate Services

Bhan has 21 years of dedicated service to local government in Queensland, Northern Territory and Victoria, working within several regional and outback councils in a variety of positions. Bhan has worked in senior Executive positions, as CEO, Deputy CEO, Director of Corporate and Financial Services, and Chief Financial Officer. In addition to this, he is a Fellow of CPA Australia (FCPA) and has the following qualifications: Bachelor of Arts with majors in Accounting & Financial Management and Management & Public Administration, Graduate Diploma in Management and a Master of Business Administration (MBA) with majors in Local Government, Human Resources & Associations Management. Bhan concluded his time with Swan Hill Rural City Council in May 2025.

Our organisational structure



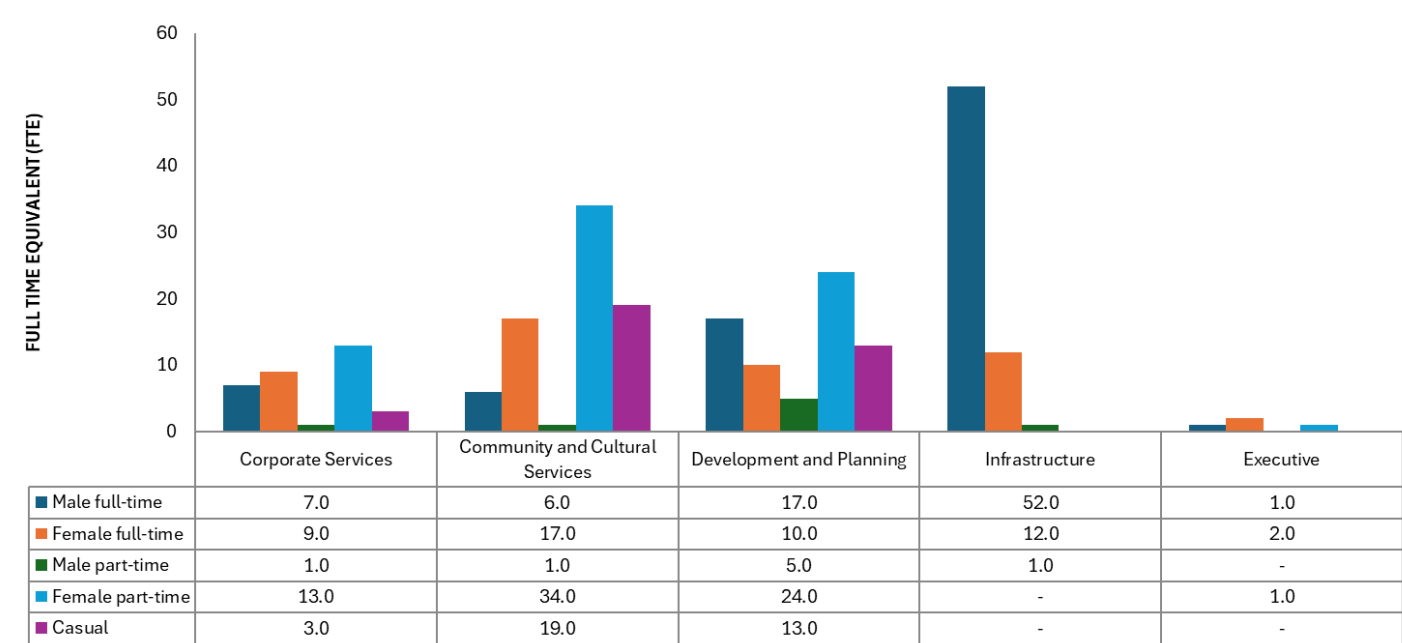
Council employees

The table below shows the number of full time equivalent (FTE) Council staff by directorate, employment type and gender as at 30 June 2025.

Directorate	Male full-time	Female full-time	Male part-time	Female part-time	Casual	Total Staff	Male total FTE	Female total FTE	FTE total
Corporate Services	7.0	9.0	1.0	13.0	3.0	33.0	8.8	20.1	28.9
Community and Cultural Services	6.0	17.0	1.0	34.0	19.0	77.0	6.9	41.7	48.6
Development and Planning	17.0	10.0	5.0	24.0	13.0	69.0	19.5	25.7	45.2
Infrastructure	52.0	12.0	1.0	-	-	65.0	52.9	12.0	64.9
Executive	1.0	2.0	-	1.0	-	4.0	1.0	2.7	3.7
Total	83.0	50.0	8.0	72.0	35.0	248.0	89.1	102.2	191.3

Staff (FTE) by directorate, employment type and gender

The chart below shows the number of full time equivalent (FTE) Council staff by directorate, employment type and gender as at 30 June 2025.



Staff (FTE) by employment classification

The table below shows the number of full time equivalent (FTE) staff categorised by employment (wage) band classification and gender as at 30 June 2025.

Employment Classification	Male FTE	Female FTE	Self-described gender FTE	Total FTE
Band 1	-	4.2	-	4.2
Band 2	1.2	6.8	-	8.0
Band 3	41.3	15.8	-	57.1
Band 4	4.8	24.7	-	29.5
Band 5	10.0	19.9	-	29.9
Band 6	13.0	15.2	-	28.2
Band 7	5.0	7.5	-	12.5
Band 8	2.0	1.3	-	3.3
Non-banded positions (includes salary packages)	11.8	6.8	-	18.6
Total	89.1	102.2	0.0	191.3

Volunteers

Council is fortunate to have numerous local volunteers who give their time and expertise to assist and help others in the community. These dedicated volunteers play an essential role in delivering valuable services and support.

People Matters Survey

This is an independent opinion survey conducted by the Victorian Public Sector Commission that enables employees from Councils across Victoria to have their say. The survey responses remain anonymous and confidential to create a safe space to express their opinions on their workplace culture and environment. The survey is designed to evaluate morale, engagement, achievement and overall employee satisfaction.

Valuing our people

Our Council recognises the importance that each individual plays in achieving our goals. Our aim is to ensure that Council is a great place to work, where the capabilities of our people are nurtured and performance is focused on delivering exceptional service for our communities.

Council is committed to recruiting and retaining staff, but recognises ongoing challenges in today's climate including: skill shortages, pay conditions, an ageing workforce and staff turnover. To address the challenges, Council is implementing a number of strategies to keep valuable staff, expand Council's potential employee base, and promote Council as an employer of choice. Local governments require a diverse workforce that encompasses a wide range of occupations.

Council staff strategies include:

- A focus on enhancing the skills of staff to increase efficiency
- Implementation of the Workforce Plan including;
 - succession planning
 - recruitment and retention of staff
 - apprenticeships, traineeships and/or bursaries
- Offering phased retirement options to extend the careers of higher skilled staff
- Ongoing development of systems and processes to continually improve productivity
- Flexible work arrangements.

Council delivers substantial levels of government services, including community, social, health, physical, regulatory and environmental services, amongst others. Council also drives and develops considerable economic activity, supporting significant employment across the municipality.

Occupational Health & Safety (OH&S) Committee

Council's OH&S Committee is made up of 12 committed and competent staff who have been elected by their designated work group and are accompanied by management representation. Together they work towards compliance with the *Occupational Health and Safety Act 2004* and Regulations and assist with the delivery of Council's OH&S Management Plan.

In 2024/25 there were 26 near misses and 11 injuries reported, which is a significant reduction in reported injuries compared to the results for 2023/24.

Health, safety and wellbeing

Council continues its commitment to staff health, safety and wellbeing by continuing several programs to encourage a healthy lifestyle and improved work/life balance.

The program supports a healthier, more balanced lifestyle while promoting wellness, productivity and efficiency in the workplace. The "My Everyday Wellbeing" program, launched on 1 May 2024 was extended for a further 12 months. This program offers staff and their families unlimited online access to a wide range of health and wellbeing resources.

Scholarship Program

Council's Scholarship Program provides support for up to seven local students undertaking undergraduate or TAFE studies throughout the academic year. The program is designed to offer a range of benefits that contribute to both individual development and the broader community:

1. Financial Assistance: Reduces the financial pressure associated with tertiary education
2. Paid Work Experience: Offers students hands-on experience in local government roles during semester breaks, enhancing their practical skills and employability.
3. Local Economic Impact: Encourages economic growth by strengthening connections between students and local businesses.
4. Career Development: Enables early exposure to career pathways within local government.
5. Future Employment Pathways: Opens opportunities for ongoing employment with Council following graduation.

Students gain valuable real-world experience by working within Council departments during academic breaks, helping to bridge the gap between study and employment.

Current Scholarship recipients are studying:

- Graduate Diploma in Child, Family and Community Nursing
- Bachelor of Design (Architecture) and Bachelor of Construction Management (Honours)
- Bachelor of Information Technology.
- Bachelor of Science (Environmental).

Equal Employment Opportunity Program

Our People

Council is committed to providing a safe and supportive work environment that is free from discrimination, harassment, victimisation and bullying, and where all individuals treat each other with respect. This includes ensuring fair, equitable and non-discriminatory consideration being given to all job applicants, regardless of age, sex, disability, marital status, pregnancy, sexual orientation, race, religious beliefs or other irrelevant factors.

All staff undertake mandatory equal opportunity training and our Equal Employment Opportunity Policy and Procedure supports our organisation in fulfilling its obligations under the *Equal Opportunity Act 2010*.

In 2024/25, employees undertook the following compulsory training, which are required to be completed every three years:

- Equal Opportunity
- Bullying and Harassment
- Culture at Work
- Victorian Child Safe Standards - We all have a role to play

Employees undertook the following compulsory training, which is required to be completed every two years:

- Sexual Harassment in the Workplace
- Appropriate Workplace Behaviour Modules
 - ⇒ Discrimination, harassment and bullying
 - ⇒ Impacts and actions
 - ⇒ Psychosocial hazards
 - ⇒ Respect@Work

These four Appropriate Workplace Behaviour modules address Respect@Work legislation, positive duty requirements, sexual harassment, discrimination, victimisation, vilification and bullying.

Council has a network of six trained Contact Officers who provide employees with information and impartial support regarding concerns about inappropriate workplace behaviour and equal opportunity matters. Council provides confidential support and assistance to employees who have experienced family violence through the Employee Assistance Program and leave provisions in the Enterprise Agreement.

Council provides opportunities for work arrangements that accommodate different career and life stages (including flexible/ and part time work, job share arrangements, remote working and transition to retirement options).

Preventing violence against women

Council is actively working towards prevention of violence against women primarily through promoting gender equity and building respectful and safe relationships and breaking down stereotypes of women. This prevention approach is consistent with Council's health and wellbeing planning approach, which is incorporated into the Council Plan and will be included in the Gender Equality Action Plan (GEAP) 2026-2030.

Council's partnership with Women's Health Loddon Mallee through the Collective Action for Respect and Equality (CARE), is leading to further access training for staff and various actions within the Gender Equality Action Plan (GEAP) continue to be addressed.

There is also an active Gender Equality Network with agencies from across the LGA, who support the 16 Days of Activism events.

Gender Equality Act 2020

The *Gender Equality Act 2020*, aims to improve workplace gender equality in the Victorian public sector, universities and local councils.

A Gender Equality Committee has been established and assists Council in meeting its compliance obligations under the Act.

Our GEAP Progress Reports can be found at: genderequalitycommission.vic.gov.au/explore-our-data



Developing our people

Council is committed to providing learning and development opportunities to support the continued professional development of our staff.

This year staff have accessed a range of learning and development opportunities including on-the-job training and coaching, attendance at courses, workshops, seminars, conferences, webinars, meetings, and participation in professional networks. More than 4800 hours of organisational training was provided to staff during the year, or 14 hours per EFT. Council also offers study assistance for staff undertaking relevant undergraduate or postgraduate studies.

Online training

Council continued to offer an expanded suite of compliance courses through an online learning program.

All internal courses are developed with industry experts and the courses are delivered in an engaging and easy to use format.

Courses are designed in line with relevant legislation, are fully customisable and are suitable for Council. The system also allows both administrators and end users to record attendance and completion of in-person training (accredited and non-accredited).

Staff Recognition Awards



**Liveability Strategic Pillar Winner,
and overall winner:**

Robyn Paroissien

Our People



**Prosperity Strategic
Pillar Winner:** Karen Taylor



**Harmony Strategic Pillar
Winner:** Sharon Lindsay



**Innovation/Customer
Service Winners:** Joseph Costa



**Leadership Strategic
Pillar Winner:** Michael Cook



**ELT Customer Service
Award:** Mark Robertson



ELT Partnership Award:
Melissa Rushton

Staff service awards

Every year Council acknowledges service and presents awards to staff who have reached service milestones. Eleven staff were presented with Staff Service Awards at the annual all-staff function in December 2024.



10 Years of Service
Emily Siely



20 Years of Service
Carolyn Harpor



35 Years of Service
Tracey Free



Part Five

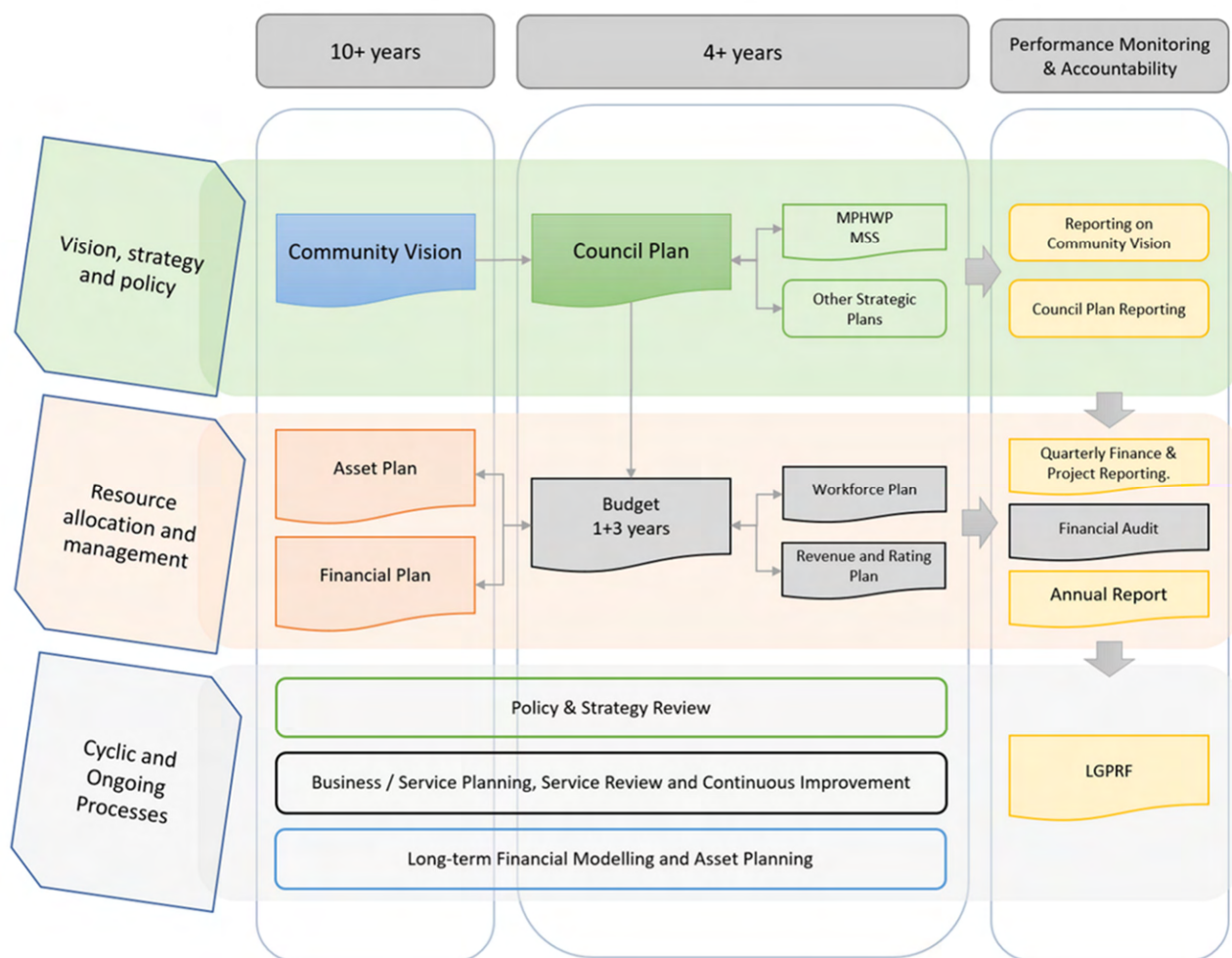
Our Performance

Integrated Strategic Planning

Our Performance

Section 89 of the *Local Government Act 2020* (the Act) requires Council to prepare its strategic plans in line with the strategic planning principles. These principles require Council to adopt an integrated approach to planning, monitoring and performance reporting, as shown below.

Integrated Strategic Planning Framework



Service Performance Principles

Section 106 of the *Local Government Act 2020*, requires Council to plan and deliver services to the community in accordance with the service performance principles. The principles are:

1. Services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community.
2. Services should be accessible to the members of the municipal community for whom the services are intended.
3. Quality and costs standards for services set by the Council should provide good value to the municipal community.
4. Council should seek to continuously improve service delivery to the municipal community in response to performance monitoring.
5. Service delivery must include a fair and effective process for considering and responding to complaints about service provision.

Community Vision and Council Plan

Built on strong foundations that embrace our rich history and natural environment, our region will be a place of progression and possibility, we are a community that is happy, healthy & harmonious - we are empowered, we are respectful and we are proud.

Performance

Council's performance for the year has been reported against each strategic initiative and respective actions to demonstrate how Council is progressing in achieving the strategic objectives in the 2021-25 Council Plan.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council Plan.
- Progress in relation to the major initiatives defined in the Budget.
- Services funded in the Budget and the persons or sections of the community who are provided those services.
- Results against the prescribed service performance indicators and measures.

Strategic Pillars

The Community Vision is supported by four themed pillars—liveability, prosperity, harmony and leadership.



Liveability

We will be a healthy, connected and growing community supported by a range of infrastructure and services.



Prosperity

We will continue to build and strengthen a prosperous local economy, through sustainable growth and education. We will focus on creating jobs and wealth through adding value to existing strengths in all areas of our economy.



Harmony

We will be a welcoming community for all, recognised for our maturity and respect for each other.



Leadership

We will ensure accountable leadership, advocacy and transparent decision making.

Strategic Pillar 1: Liveability

Our Performance

Council Plan Initiatives

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

✓ Completed /Complete & ongoing >> In progress/In planning ✕ Discontinued

Council Plan Initiative	Action	Status
Attractive urban areas and regional townships	Complete stage 1 of Vibrant Villages project	✓
	Continue to implement relevant actions of the Swan Hill Riverfront Masterplan	✓
	Complete and implement the Robinvale Riverfront Masterplan	✓
	Develop Nyah Riverfront Masterplan	✓
	Develop Boundary Bend Riverfront Masterplan	✕
	Develop a Small Town Strategy	✓
Ensure adequate provision of a variety of safe and secure housing	Develop and build houses on Council owned property	✓
	Continue to implement the Robinvale Housing Strategy	✓
	Continue development of Tower Hill stages	✓
	Assist South West Development Precinct developers	✓
Excellent transport links to allow ease of movement	Advocate for the completion of the Murray Basin Rail Project	✓
	Advocate for the continual improvement of the Murray Valley Highway and upgrade of the Robinvale-Sea Lake Road	✓
	Actively participate in the Central Murray Regional Transport (CMRT) Forum	✓
	Implement relevant actions from the CMRT strategy	✓
Accessible open spaces and healthy rivers and lakes	Implement effective diversion and reuse of waste resources	✓
Encourage active and healthy lifestyles for people of all ages, abilities and interests	Develop detailed plans for the Lake Boga-Swan Hill trail	>>
	Support initiatives leading to better outcomes for children and families	✓
	Partner with agencies to address preventable illnesses and active lifestyles	✓
Spaces where people of all ages, abilities and backgrounds can flourish	Reinvigorate performance spaces across the area, including Robinvale Community Art Centre	✓

Major Initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024/25 Budget and the actual spend to 30 June 2025.

Major Initiative	Progress
Tower Hill Stage 16 residential estate development (Budget \$2,600,000 Actual \$0)	Incomplete
Re-seal Sealed Roads (Budget: \$1,302,000 Actual: \$1,344,047)	Complete
Re-sheet unsealed gravel roads (Budget: \$785,000 Actual: \$167,643)	Incomplete
Complete road works funded by the Federal Roads to Recovery Program (Budget: \$1,500,000 Actual: \$2,190,170)	Complete
Karinie Street reconstruction (Budget: \$4,856,000 Actual: \$34,990)	Incomplete
Swan Hill Riverfront Master Plan (Budget: \$500,000 Actual: \$114,932)	Incomplete
Compost Facility establishment (Budget: \$1,480,000 Actual 1,030,932)	Complete
Redevelop Lake Boga Sporting Complex Pavilion (Budget: \$580,000 Actual: \$4,200)	Incomplete
Robinvale Drainage Stage Two including Pump Station (Budget \$405,000 Actual \$0)	Incomplete

Services funded in 2024/25 Budget

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 Service Area	Budget <u>Actual</u> Variance
		\$000
Building and planning statutory services	Provide statutory planning services including processing all planning applications, providing advice and making decisions about development proposals that require a planning permit. Represent Council at the Victorian Civil and Administrative Tribunal where necessary. Monitor Council's Planning Scheme and prepare major policy documents shaping the future of the municipality. Provide statutory building services to the community, including emergency management responsibilities, fire safety inspections, swimming pool barrier audits and complaints, and illegal building works investigations.	939 <u>623</u> (316)
Public health and regulatory services	Co-ordinate food safety, immunisations and management of public health concerns to ensure an acceptable state of wellbeing is maintained within the community. This service also provides staff for school crossings throughout the municipality, animal management services, parking control and enforcement and provides education, regulation and enforcement of the general Local Law and relevant state legislation.	886 <u>756</u> (130)
Leisure centres	A wide range of programs and services giving the community a chance to participate in cultural, health, education, and leisure activities that contribute to the community's general wellbeing.	1,065 <u>938</u> (127)
Amenity and safety	Provide the community with well-maintained public areas with a focus on community access and safety. Maintain urban streets and public areas, including footpaths, in a clean and litter-free state and provide access to public conveniences and lighting of public areas. Provide and maintain efficient and effective open and underground drainage systems.	4,474 <u>3,483</u> (991)
Community buildings	Maintain and renew community buildings and facilities, including community centres, public halls and pre-schools.	929 <u>561</u> (368)

Service Area	Description of Service Area	Budget
		<u>Actual</u>
		Variance
		\$000
Recreation	Maintain Council's parks, reserves, playgrounds and streetscapes in a functional and visually pleasing landscape.	3,915 <u>4,178</u> 263
Swimming pools	Provide quality, accessible aquatic facilities that support a high quality of life for residents and visitors.	551 <u>570</u> 19
Traffic and transportation services	Manage Council's roads and associated infrastructure assets. Ongoing maintenance and renewal work to municipal infrastructure assets including sealed roads, unsealed roads, footpaths and aerodromes.	7,008 <u>5,247</u> (1,761)
Environmental management	Advocate for, and assist to deliver environmental projects as part of Council's aim to become more sustainable in both built and natural environments. This service also provides emergency management planning and support ensuring the municipality is prepared in the event of an emergency.	222 <u>1,079</u> 857
Waste management	Provide waste collection services, including kerbside collection of garbage, hard waste and green waste from households and some commercial properties. This service area aims to operate at a surplus in order to make provision for future waste management service and compliance costs, including the construction of new cells and compliance with environmental protection guidelines.	670 <u>(795)</u> (1,465)
Residential development	Facilitating the efficient development of Council owned land and the maximisation of economic returns to rate payers from its realisation.	(4,051) <u>798</u> 4,849
Cultural services	Performing arts, art gallery and library services. A customer-focused service that caters for the cultural, educational and recreational needs of residents, while offering a place for the community to meet, relax and enjoy the facilities and services. Includes the operation and maintenance of the Swan Hill Town Hall and Performing Arts Centre.	2,273 <u>2,597</u> 324

Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures. Comments are provided if the result differs significantly from previous years, or requires further clarification.

*Please note expected ranges are set by the State Government

Result 2024/25 column colour	Reason
	Within expected range
	Outside of expected range

Service/Indicator/ Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Aquatic Facilities Service standard <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.0	0.6	1.0	NA	1.0	Favourable Result - The requisite number of aquatic facility inspections was conducted.
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	5.58	6.17	8.67	6.50	9.63	Favourable Result - Swan Hill and Nyah Pool numbers are very strong. With the hot and long summer, the increase in attendances at Nyah are not a surprise and the Manangatang increase is pleasing.
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to the aquatic facilities]	\$14.91	\$12.39	\$8.69	NA	\$7.54	Favourable Result - Increased visitor numbers and effective relationship management has reduced the cost of aquatic facilities to Council.

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Animal Management Timeliness <i>Time taken to action animal requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.20	1.31	1.29	NA	1.08	Favourable Result - Increase in staffing availability has resulted in a more timely response in 2024/25.
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x100	26.90%	29.56%	22.77%	NA	21.20%	Despite less animals being reclaimed by their owners, the majority were able to be rehomed.
Service standard <i>Animals rehomed</i> [Number of animals rehomed/ Number of animals collected] x100	69.31%	60.95%	86.94%	NA	86.71%	Stable Result - Council continues to find new homes for the majority of the animals unclaimed by their owners.
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$18.38	\$14.02	\$23.83	NA	\$22.21	Favourable Result - The cost of providing the animal management service has reduced.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions/ Total number of animal management prosecutions] x 100	NA	NA	NA	100%	NA	No animal management prosecutions in 2024-2025.

Our Performance

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Food safety Timeliness <i>The time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.56	3.17	2.22	NA	2.06	Favourable Result - The time taken to action food complaints has improved.
Service standard <i>Food safety assessments</i> [Number of registered class 1 and class 2 food premises that receive an annual food safety assessment / Number of registered class 1 and class 2 food premises that require an annual food safety assessment] x 100	79.63%	84.76%	83.87%	NA	97.04%	Favourable Result - Increase in staffing availability has resulted in a more timely response in 2024/25.
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises]	\$513.99	\$690.59	\$572.54	NA	\$723.70	Less Favourable Result - Increased costs due to a combination of fewer registered temporary or mobile food businesses in the municipality, and staff returning from leave.
Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical and major non-compliance notifications followed up / Number of critical major non-compliance notifications about food premises]	40.00%	100%	100%	NA	100%	Favourable Result - All non-compliance notifications followed up.
Health and safety <i>Food safety Samples</i> [Number of food safety samples/ Number of food safety samples required]x100 (2024 calendar year requirement)	NA	NA	1.21	100%	100%	The requisite number (48) of food safety samples were taken during the 2024 calendar year.

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Roads Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x 100	5.96	14.64	10.55	NA	12.00	Council is committed to ensuring all concerns raised by the public about the maintenance, safety and condition of sealed local roads, regardless of whether the work is already scheduled, is captured and reported in a transparent manner.
Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local road] x100	99.37%	99.27%	98.95%	99.40%	98.79%	Stable and consistent results achieved.
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$59.36	\$30.97	\$76.08	NA	\$96.41	The substantial increase from last year's figures is due to the increase in projects with considerable infrastructure requirements i.e. kerb and channel, drainage, property crossovers etc.
Service cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$4.80	\$6.79	\$6.18	NA	\$6.20	Stable and consistent results achieved. This years reseal program has experienced virtually no increase on last years costs, this is due to stable material costs.
Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	51	44	35	NA	45	Favourable Result - The 2025 Community Satisfaction Survey has shown a significant improvement in community satisfaction with sealed local roads.

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Waste Management						
Service standard <i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000	3.99	5.19	2.29	NA	3.92	Less favourable in comparison to 2023-24, but well within acceptable range with, on average, only 5 bins (<0.04%) missed per week across the municipality.
Service cost <i>Cost of kerbside garbage collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$93.39	\$106.77	\$109.58	NA	\$112.47	Stable and consistent results achieved to deliver the garbage bin collection service, during a period with an increased number of properties, higher waste levy and staff costs and internal charges, compared to 2023/24.
Service cost <i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$80.40	\$88.77	\$86.49	NA	\$89.38	The cost of delivering a recyclables collection service in the municipality has increase slightly since 2023-24 but remains consistent with previous years.
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100	30.92%	29.28%	28.38%	30%	28.40%	While the amount of waste diverted from landfill did not meet the 30% target, it is encouraging to see a downward trend emerging in the total waste (by weight) generated across the municipality.

Strategic Pillar 2: Prosperity

Council Plan Initiatives

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

✓ Completed/ongoing >> In progress

Council Plan Initiative	Action	Status
Support our key industries	Establish the Terms of Reference and develop an Annual Plan with the Agribusiness Advisory Committee	>>
	Consider the establishment of an Industry Support Committee (Manufacturing and other)	>>
	Establish a Livestock Exchange Stakeholder Committee to improve stakeholder engagement and to better meet the needs of livestock exchange users	✓
Encourage the growth and development of our economy	Continue to support existing businesses to grow through the implementation of the Better Approvals process	✓
	Actively pursue the establishment of a Designated Area Migration Agreement (DAMA)	>>
Assets for our current and future needs	Deliver and review Council's capital works program and Major Projects Plan each year	✓
	Review current assets and identify future needs - create a program to bridge the gap and identify funding requirements	✓
	Continue to plan and seek funding to implement the development of community infrastructure	✓

Major Initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024/25 Budget and the actual spend to 30 June 2025.

Major Initiative	Progress
Pental Island—Pioneer Settlement Pedestrian Bridge upgrade (Budget: \$559,000 Actual: \$28,189)	Incomplete
Woorinen Road reconstruction (Budget: \$460,000 Actual: \$716,188)	Complete
Boundary Bend—Kooloonong Road reconstruction (Budget: \$807,000 Actual: \$905,625)	Complete
Solar Panels for Leisure Centre (Budget: \$220,000 Actual: \$138,200)	Complete
Nyah Community Centre Change Room renewal (Budget: \$501,000 Actual: \$283,500)	Complete
Art Gallery redevelopment (Budget: \$6,444,000 Actual: \$4,969,265)	Incomplete
Cultural and Tourism Hub redevelopment (Budget: \$4,858,000 Actual: \$2,913,455)	Incomplete



Services funded in 2024/25 Budget

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 Service Area	Budget <u>Actual</u> Variance
		\$000
Economic development	Assist the organisation with economic development to facilitate an environment that is conducive to a sustainable and growing local business sector, and provide opportunities for local residents to improve their skill levels and access employment.	14,453 <u>9,932</u> (4,521)
Livestock exchange	Provide a livestock selling facility and associated services to primary producers, purchasers and stock agents.	295 <u>142</u> (153)
Pioneer Settlement	Care for and conserve the Pioneer Settlement and its collection. Market and promote the Settlement as a tourist destination, provide quality visitor programs and promote the sale of merchandise as an additional source of income.	1,240 <u>925</u> (315)
Caravan parks	Provide and maintain caravan park facilities to a standard that promotes local tourism and supports a high quality of life.	(85) <u>(142)</u> (57)



Result 2024/25 column colour	Reason
	Within expected range
	Outside of expected range

The following statement provides the results of the prescribed service performance indicators and measures. Comments are provided if the result differs significantly from previous years, or requires further clarification.

*Please note expected ranges are set by the State Government.

Service/Indicator/ Measure	Result 20212	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Statutory Planning Timeliness <i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	79	96	51	NA	62	Favourable Result - Council secured increased resources within its planning team which resulted in more timely and efficient service delivery.
Service standard <i>Planning applications decided within required timeframes</i> [No of planning application decisions made within required timeframes / No of planning application decisions made] x 100	71.28%	59.85%	75.73%	65%	86.1%	Favourable Result - Council secured increased resources within its planning team which resulted in more timely and efficient service delivery.
Service cost <i>Cost of statutory planning service</i> [Direct cost of statutory planning service / Number of planning applications received]	\$3,217.67	\$3,967.19	\$5,483.89	NA	\$7,769.35	Less Favourable Result - Council has been successful in recruiting a planning team, but this requires transition and will require continued use of consultants to support both strategic and statutory planning work. 2023/24 result incorrect due to calculation error - should be \$6420.10.
Decision making <i>Council's planning decisions upheld at VCAT</i> [No of VCAT decisions that did not set aside Council's decision in relation to a planning application / No of VCAT planning decisions] x100	0%	75%	100%	NA	25%	Less Favourable Result - Of the four Council decisions that were considered by VCAT, only one was affirmed by the Tribunal.

Community funding

Swan Hill Rural City Council recognises, respects and values the contribution that community, sporting and not-for-profit organisations make within our community. One of the ways Council does this is through the annual Community Grants program. Recipients of the 2024/25 Community Grants are detailed in the tables that follow, and in Appendix 1, which includes any additional support provided.

Community Development Fund

The Community Development Fund provides grants of up to \$5,000 to eligible community groups and organisations. Funding may be given for projects including minor repairs or upgrades to community facilities; purchase of new or upgraded equipment; new programs or activities; local sustainability initiatives or environmental innovations; increasing club capacity; OHS or risk management issues and more.

Organisation	Approved amount \$	Project description
Robinvale and District Ballet Guild Inc	5,000	Enhancing Community Performances with a Theatre Projector – installation of projector to Robinvale Community Centre. Project did not proceed funds retained by Council.
Swan Hill Little Athletics	5,000	Little Athletics Storage Facility – works to enclose verandah area of current storage shed.
Riding for the Disabled Association of Victoria Inc	4,000	Upgrade to covered horse yards, tack room and exercise area – wall cladding and installation of doors to section of the RAD riding area.
Pioneer Country Quarterhorse Association	2,800	Update Cutting and Performance Arenas – bring in sand to level arena space.
Lakers Cricket Club	5,000	Lakers Shed – construction of shed for shelter and storage adjacent to cricket nets.
Kiwi Hawthorn Rugby Club	2,000	Rugby Come and Try Program: Touch to Tackle – purchase of equipment for Swan Hill rugby program.
Manangatang and District Bowling Club	3,000	Improving Verandah Cleaning and use for Stakeholders – purchase of aluminium seating.
Nyah District Memorial Hall Committee of Management	5,000	Spick and Span – repair works to Nyah Memorial Hall.
Speewa Heritage Collectors Club	1,000	Oxy/Acetylene gas kit – purchase of oxy/acetylene gas kit to assist with repairing engineering equipment.

Organisation	Approved amount \$	Project description
Woorinen District Progress Association	3,490	Television Screen for Meeting / Conference Room – installation of television to Woorinen South Community Centre.
Swan Hill Lions Club Inc	5,000	Portable BBQ trailer – purchase new BBQ trailer.
Swan Hill Pony Club	2,800	Dressage Arena – laser grade existing arena, bring in sand and level at Lake Boga Equestrian Centre.
Swan Hill Badminton Association	1,000	Junior Development Drive – purchase of badminton equipment.
Lake Boga Bowling Club	3,600	Clubroom Chairs – purchase new chairs for clubrooms.
Lake Boga Sports Club (Lake Boga Football Netball Club)	3,850	Scoreboard Facelift – Reclad existing scoreboard and purchase new metal numbers.
Piangil Memorial Park & Recreation Reserve Inc	4,000	Memorial Cenotaph Restoration – restoration works to Piangil War Memorial Cenotaph.
Wemen Progress association	3,000	Upgrading Wemen Hall Old Wire Fence – replacement of section of wire fence with pool type fencing.
Swan Hill District Agricultural & Pastoral Society Inc	2,500	Upgrade lighting in the Cattle Pavilion – install LED lights to Showgrounds Cattle Pavilion.
Swan Hill Neighbourhood House Inc	5,000	Front Automatic Doors – installation of automatic glass doors to entrance of Neighbourhood House.
Lake Boga Inc	5,000	Silo Art Lake Boga Seating and Tables – installation of seating and tables near silo.
Italian Social Club	5,000	Replace Toilets – replace toilet systems in venue (2 male, 3 female & disabled toilet).
Sustainable Living in the Murray	770	Growing Healthy Soil at GIFT Permaculture Community Garden – purchase of mulcher to compost garden waste.

Event Support Fund

The Event Support Fund provides grants and logistical support to community groups and event organisers to develop new events, or existing events that provide significant economic and/or social benefit to the region.

For the 2024/25 financial year, Council allocated \$108,900 worth of funding (cash and/or logistical support). This allowed Council to support 33 events, listed below.

Event Name	Sponsorship awarded (\$)	Logistical support awarded (\$)	Value Funded (\$)
Swan Hill Easter Market Day		1,800	1,800
Swan Hill Market Day		1,800	1,800
Swan Hill Food and Wine Festival	5,000	6,000	11,000
School Holiday Fun Bowls Day <i>Event did not proceed</i>			500
Catalina Classic Two Triples	500		500
Smoke on the Water		5,000	5,000
Lake Boga Yacht Club Easter Regatta 2025	1,000		1,000
Sun Centre Titles & 4SS Victorian State Trophy	1,000		1,000
Robinvale Lawn Tennis Club 2025 Easter Tournament	1,000		1,000
Annual Wemen Christmas Tree	500		500
Speewa Swap Meet	500		500
Speewa Collectors Club Rally	500		500
Movie Premier—MRI Machine	1,000		1,000
Unicorn Teddy Bears Picnic	600	200	800
Graden Expo	1,000		1,000
Lake Boga 110 Year Anniversary Celebration	500		500
Swan Hill Little Athletics Open Day	1,800	200	2,000
Swan Hill Bowls Club—Autumn/May Carnival	2,000		2,000

Event Name	Sponsorship awarded (\$)	Logistical support awarded (\$)	Value Funded (\$)
Mallee Cruisers present the autObarn RUSH	3,000	2,000	5,000
Destination Outback Trek	500	500	1,000
Brew and Chew Festival	5,000	5,000	10,000
Women with Wings	500		500
Swan Hill Badminton Veterans Tournament	1,000		1,000
Robinvale Euston 80 Ski Race <i>Event did not proceed</i>	5,000	5,000	10,000
Swan Hill Art Exhibition	1,000		1,000
Standard Saloon Victorian Title	4,000		4,000
RACV Veteran Car Club 70th Anniversary Rally		5,000	5,000
Swan Hill District Cattle Show	1,500	1,500	3,000
Swan Hill District Show	5,000	3,000	8,000
Swan Hill Junior Invitational Basketball Tournament		5,000	5,000
Lake Boga Fireworks 2024	2,500	2,000	4,500
Swan Hill Film Festival	500		500
Robinvale Euston Lantern Festival	2,500	2,500	5,000
Open Garden Day 2025		2,000	2,000
Splash Down & Rev Up	2,000	1,500	3,500
Mallee Almond Blossom Festival	1,500	1,000	2,500
Centenary Weekend Lakeside Golf Club	1,000	500	1,500
Sunrise Rotary Produce & Design Market <i>Event did not proceed</i>	500	1,000	1,500
Robinvale and Euston Music Concert		500	500

Strategic Pillar 3: Harmony

Council Plan Initiatives

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

✓ Completed/ongoing >> In progress

Council Plan Initiative	Action	Status
Our elderly and vulnerable are cared for	Review Community Access and Inclusion Strategy (CAIS)	>>
All members of our Communities are supported	Work in partnership with local agencies to prevent all forms of Family Violence	✓
	Develop and implement a Gender Equality Action Plan (GEAP)	✓
	Ensure that we consider people of all abilities in the development of infrastructure and events	✓
Encourage and support community leadership	Continue to offer Aboriginal scholarships and leadership opportunities	✓
	Continue to assist to develop Our Place identifying an Aboriginal language name and business model	>>
Celebration and recognition of Aboriginal and Torres Strait history and culture	Formal inclusion of Aboriginal and Torres Strait Islander input in Art Gallery programming and cultural activities	✓
	Support Aboriginal and Torres Strait Islander days of significance	✓

Major Initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024/25 Budget and the actual spend to 30 June 2025.

Major Initiative	Progress
Deliver the Empower Youth Initiative (Budget \$142,000 Actual \$98,217)	Incomplete

Major Initiatives continued

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024/25 Budget and the actual spend to 30 June 2025.

Major Initiative	Progress
Swan Hill Early Years' Service (Budget: \$168,000 Actual: \$47,987)	Incomplete
Community Recovery Hub (Budget: \$301,000 Actual:\$ 293,700)	Complete
Youth Support Engage Program (Budget: \$69,000 Actual: \$57,071)	Incomplete

Services funded in 2024/25 Budget

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 Service Area	Budget <u>Actual</u> Variance \$000
Aged and disability services	A range of home and community care services for the aged and people with a disability including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs.	48 <u>87</u> 39
Family and children services	Family oriented support services including pre-schools, maternal and child health, youth services, out of school hours, and holiday programs.	1,436 <u>1,103</u> (333)
Community development	Effective and ongoing liaison with, and support to, community and recreation groups. Support for the development and implementation of Community Plans and liaison with our Indigenous community.	1,203 <u>847</u> (356)

Service Performance Indicators

Result 2024/25 column colour	Reason
	Within expected range
	Outside of expected range

The following statement provides the results of the prescribed service performance indicators and measures. Comments are provided if the result differs significantly from previous years, or requires further clarification.

*Please note expected ranges are set by the State Government.

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Libraries						
Resource currency <i>Recently purchased library collection</i> [Number of library collection items purchased in the last five years / Number of library collection items] x 100	41.20%	37.07%	46.92%	NA	44.93%	While less purchases were made in 2024/25, a significant number were made in 2023/24.
Service cost <i>Cost of library service</i> [Direct cost of library service / population]	\$50.14	\$51.98	\$66.53	NA	\$67.24	Stable result, the cost of delivering library services increased slightly in 2024/25 due to increased costs in maintaining the facility.
Utilisation <i>Library loans</i> [The sum of the number of collection item loans /municipal population]	NA	NA	4.48	NA	5.12	Favourable Result - Increased library visits has resulted in more loans of library materials.
Participation <i>Library membership</i> [The number of registered library members / Municipal population] x 100	NA	NA	27.24%	NA	28.61%	Favourable Result - Library memberships within expected range and membership numbers continue to increase across the municipality.
Participation <i>Library visits</i> [Number of library visits/ municipal population]	NA	NA	2.6	NA	2.64	Favourable Result - Visits to the library per head of population continues to be strong in 2024/25, with increased visits being experienced during school holidays and Book Week.

Service/Indicator/Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Maternal Child Health (MCH) Service standard <i>Infant enrolments in the MCH service</i> [No of infants enrolled in the MCH service / No of birth notifications received] x 100	102.01%	100.69%	100.33%	NA	99.29%	Allowance for children enrolled with SHRCC and transferred to other MCH Services including Mallee District Aboriginal Service.
Service cost <i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$121.52	\$110.69	\$110.38	NA	\$114.76	The cost of delivering Maternal and Child Health Services in the municipality remains consistent with previous years.
Participation <i>Participation in the MCH service</i> [No of children who attend the MCH service at least once (in the year) / No of children enrolled in the MCH service] x 100	82.74%	89.19%	86.79%	NA	85.96%	Stable and consistent results achieved.
Participation <i>Participation in the MCH service by Aboriginal children</i> [No of Aboriginal children who attend the MCH service at least once (in the year) / No of Aboriginal children enrolled in the MCH service] x 100	77.50%	83.57%	91.49%	NA	85.90%	Overdue Key Ages and Stages visits are actively managed and service delivery aims to be culturally safe and appropriate. Good working relationship with Mallee District Aboriginal Service.
Satisfaction <i>Participation in 4-week key age and stage visit</i> [No of 4-week key age and stage visits / No of birth notifications received]	95.99%	92.44%	94.00%	NA	92.55%	4 week Key Ages and Stages visits may not be attended by families with extremely premature infants.

Strategic Pillar 4: Leadership

Council Plan Initiatives

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

✓ Completed/ongoing >> In progress

Council Plan Initiative	Action	Status
Provide robust governance and effective leadership	Implement a Project Management Framework and system	✓
	Develop and implement a Strategic Asset Management plan and supporting Asset Management plans	✓
	Provide Councillors with professional development and support to ensure effective governance	✓
	Work with Town Representative groups to better plan and deliver projects	✓
Sound, sustainable: - Financial management - Excellence in service delivery - Strategic planning	Deliver projects on time, on budget and within scope	✓
	Working to budget and ensure future planning to meet financial needs	✓
Effective and authentic engagement with our community	Review our use of social media platforms across Council with a view of increasing Council's exposure and ensuring consistent moderation	✓
Create meaningful partnerships across our communities	Continue involvement in community groups	✓
	Continue to support and work with Swan Hill Incorporated	✓
Strong relationship with State and Federal governments to influence advocacy and funding opportunities	Continue to advocate on the following issues: - Improved Healthcare for our people, including a new hospital for Swan Hill - A new Murray River Bridge at Swan Hill - Complete the Murray Basin Rail Project - Housing and enabling infrastructure Better use of environmental water and the development of a plan specific to the Murray River between Swan Hill and Robinvale	✓

Major Initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024/25 Budget and the actual spend to 30 June 2025.

Major Initiative	Progress
Swan Hill Depot—Main entrance Gates & Security Upgrade (Budget: \$96,000 Actual: \$45,295)	Incomplete
Road Condition Assessments (Budget: \$100,000 Actual: \$95,588)	Complete

Services funded in 2024/25 Budget

Our Performance

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 Service Area	Budget
		Actual Variance \$000
Councillors and corporate management	Governance includes the Mayor, Councillors, Chief Executive Officer, Executive Leadership Team and associated support, which cannot easily be attributed to the direct service provision areas.	2,731 <u>2,889</u> 158
Community relationships	Proactively communicate Council decisions, programs and events to the community using a range of methods, and assist the organisation to respond to community issues as they arise.	291 <u>268</u> (23)
Management of resources	Manage Council's offices along with human and financial resources to effectively and efficiently fulfil Council objectives. This includes rate raising and collection, customer service, human resource management, depot and office site management, Council finances, information technology and records management.	(31,454) <u>(35,813)</u> 4,359
Infrastructure planning and management	Provide for the planning, design and project management of Council's capital works program, and manage Council's plant and fleet assets and depot operations.	3,286 <u>881</u> (2,405)

Service Performance Indicators

Service/Indicator/ Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Governance Transparency <i>Council decisions made at meetings closed to the public</i> [No of Council meetings closed to the public / No of Council resolutions made at meetings of Council x 100	4.93%	5.56%	11.40%	NA	14.07%	Council will continue to monitor the number of decisions made at meetings closed to the public, and provide sufficient information in Council Meeting Minutes to inform the public without jeopardising contract negotiations or privacy provisions.

Service Performance Indicators

Result 2024/25 column colour	Reason
	Within expected range
	Outside of expected range

The following statement provides the results of the prescribed service performance indicators and measures. Comments are provided if the result differs significantly from previous years, or requires further clarification.

*Please note expected ranges are set by the State Government.

Service/Indicator/ Measure	Result 2022	Result 2023	Result 2024	Result 2024/25		Comments
				Target as per budget	Actual	
Governance Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	48	50	48	51	53	Favourable Result - The 2025 Community Satisfaction Survey has resulted in a 10% improvement on the result achieved in 2024. There has been significant consultation with the community as we complete our four year strategic planning program.
Attendance <i>Councillor attendance at Council Meetings</i> [The sum of the no of Councillors who attended each Council Meeting / (No of council meetings) x (No of Councillors elected at the last Council general election)] x 100	90.00%	89.52%	84.82%	NA	93.33%	Favourable Result - There has been a reduction in the number of councillors absent from Council meetings in 2024/25.
Service cost <i>Cost of elected representation</i> [Direct cost of the Governance service / Number of Councillors elected at the last Council general election]	\$52,315	\$53,993	\$52,767	NA	\$55,869.57	The cost of elected representation increased in 2024/25, as a result of increased training provided to the elected councillors, which will improve the integrity and effectiveness of Council.
Satisfaction <i>Satisfaction with Council decisions</i> [Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community]	45	45	43	NA	51	Favourable Result - The 2025 Community Satisfaction Survey has shown a significant improvement in community satisfaction with council decisions.



Part Six

Corporate Governance



Council leadership

Swan Hill Rural City Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipality and the local community. Council has a number of roles including:

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

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

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

Council has not established any Delegated Committees under section 63 of the *Local Government Act 2020*.

Meetings of Council

Council conducts open public meetings on the third Tuesday of each month. For the 2024/25 year, Council held the following meetings:

- 11 Scheduled Council Meetings - 4 Unscheduled Council Meetings*

Below are the dates and locations of the Scheduled Council Meetings held in 2024/25:

Date	Location	Date	Location
16 July 2024	Swan Hill	18 March 2025	Robinvale
13 August 2024	Swan Hill	08 April 2025*	Swan Hill
10 September 2024	Swan Hill	15 April 2025	Swan Hill
16 September 2024*	Swan Hill	06 May 2025*	Swan Hill
15 October 2024	Swan Hill	20 May 2025	Swan Hill
26 November 2024	Swan Hill	03 June 2025*	Swan Hill
17 December 2024	Swan Hill	17 June 2025	Swan Hill
18 February 2025	Swan Hill		

Councillor attendance at Council meetings

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

Councillor	Scheduled Council Meetings	Scheduled Council Meetings	Unscheduled Council Meetings	Unscheduled Council Meetings	TOTAL Attended
	Eligible to attend	Attended	Eligible to attend	Attended	
Cr Stuart King	11	11	4	3	14
Cr Les McPhee	11	10	4	3	13
Cr Hugh Broad	7	7	3	3	10
Cr Peta Thornton	7	6	3	2	8
Cr Lindsay Rogers	7	7	3	3	10
Cr Philip Englefield	7	7	3	1	8
Cr Terry Jennings	7	7	3	3	10
Cr Chris Jeffery	4	4	1	1	5
Cr Nicole McKay	4	4	1	1	5
Cr Jacquie Kelly	4	4	1	1	5
Cr Ann Young	4	4	1	1	5
Cr Bill Moar	4	4	1	1	5

Council representation on other committees

The following is the list of the annual appointments of Councillors to internal and external organisations and community groups for 2025, as decided at Council Meeting 26 November 2024, and includes amendments made on 3 June 2025.

Cr Stuart King

- Rail Freight Alliance
- Swan Hill Showgrounds Sport and Recreation Precinct Advisory Committee
- Nyah District Action Group
- Chisholm Reserve Complex Inc
- Murray River Group of Councils
- Rural Councils Victoria Inc.
- Community Development Fund
- Event Support Fund
- CEO Employment and Remuneration Committee
- Joint Bridge Committee—Murray River Council and Swan Hill Rural City Council

Cr Les McPhee

- Municipal Association of Victoria
- Pental Island Levees Management Project Steering Committee
- Ultima Progress Association
- Swan Hill Residents and Rate Payers Association
- Central Murray Regional Transport Forum

Cr Peta Thornton

- Swan Hill Regional Art Gallery Advisory Committee
- Woorinen and District Progress Association Inc.
- Agribusiness Advisory Committee
- Central Victorian Greenhouse Alliance—Board and General Committee

Cr Philip Englefield

- Boundary Bend Progress Association
- Robinvale Euston Business Association
- Community Development Fund
- CEO Employment and Remuneration Committee

Cr Terry Jennings

- Manangatang Improvement Group
- Swan Hill Leisure Centre Committee of Management
- Audit and Risk Committee (to 06/25)

Cr Lindsay Rogers

- CEO Employment and Remuneration Committee
- Piangil Community Group & Memorial Park Committee of Management
- Grampians Wimmera Mallee Water Customer and Stakeholder
- Audit and Risk Committee
- Swan Hill Regional Livestock Exchange
- Joint Bridge Committee—Murray River Council and Swan Hill Rural City Council
- Lake Boga and District Association Inc (from 06/25)

Cr Hugh Broad

- Event Support Fund
- Lake Boga and District Association Inc (to 06/25)
- Swan Hill Incorporated Board
- Ken Harrison Advisory Committee
- Audit and Risk Committee (from 06/25)

See Appendix 2 for a list of the organisations of which Council is a financial member.

Conflict of interest

Councillors and staff are required by legislation to act in the best interests of the community. During the course of dealing with matters that come before Council for decision, individual Councillors and members of staff might find that they or their immediate family, have a financial or some other advantage that could be interpreted as having undue influence on the outcome. A conflict of interest occurs when personal or private interests might compromise the ability to act in the public interest.

To ensure transparency in the decision-making processes of Council, both Councillors and staff are required to declare and document their interest in a matter. Where Councillors have declared an interest, they take no part in the decision-making process.

During 2024/25, 11 conflicts of interest were declared at Council meetings.

Councillor allowances

In accordance with Section 39 of the *Local Government Act 2020*, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Deputy Mayor and Mayor are also entitled to receive a higher allowance. The base allowance is determined under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*.

The Victorian Independent Remuneration Tribunal determines the allowances paid to Councillors, Deputy Mayors and Mayors. Councils are divided into categories based on the income and population of each council. Swan Hill Rural City Council is a category two council.

For the period 1 July 2024 to 17 December 2024, the Councillor annual allowance for a category two council was \$34,028 per annum, Deputy Mayor \$54,558 and the allowance the Mayor was \$109,114 per annum. For the period 18 December 2024 to 30 June 2025, the Councillor annual allowance for a category two council was \$34,028 per annum, Deputy Mayor \$55,994 and the allowance the Mayor was \$111,987 per annum.

The value of the allowance payable to Council members is inclusive of any Superannuation Guarantee Contribution amount. In 2024/25, \$293,714.09 was paid to Councillors as Councillor Allowances.

The following table details the total of allowances paid to each Councillors in 2024/25.

Councillor	Total of Allowances Paid 2024/25
Cr Stuart King (Mayor)	\$101,983.02
Cr Les McPhee (Deputy Mayor)	\$32,842.12
Cr Bill Moar	\$10,793.83
Cr Ann Young	\$10,793.83
Cr Chris Jeffery	\$10,793.83
Cr Nicole McKay	\$10,793.83
Cr Jacquie Kelly	\$10,793.83
Cr Terry Jennings	\$20,983.96
Cr Hugh Broad	\$20,983.96
Cr Peta Thornton	\$20,983.96
Cr Lindsay Rogers	\$20,983.96
Cr Philip Englefield	\$20,983.96

Councillor expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor.

Council is also required to adopt and maintains a policy in relation to the reimbursement of expenses for Councillors. The Council Expenses Policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. In 2024/25, \$30,846.24 in expenses were reimbursed to Councillors.

The details of the expenses, including reimbursements for each Councillor paid by Council for the 2024/25 year, are set out in the following table:

Councillor	Travel & Accommodation	Car Mileage	Catering & meals	Information & Communication	Conference & Training	Total \$
Cr Stuart King (Mayor)	3,172.28	5,241.91	449.05	453.42	1,610.91	10,927.57
Cr Les McPhee (Deputy Mayor)	326.18	NIL	45.00	666.97	NIL	1,038.15
Cr Peta Thornton	299.20	NIL	132.00	432.00	100.17	963.37
Cr Hugh Broad	NIL	NIL	NIL	432.00	NIL	432.00
Cr Philip Englefield	1,152.96	5,634.52*	NIL	377.45	NIL	7,164.93
Cr Terry Jennings	901.76	NIL	83.39	432.00	1,790.20	3,207.35
Cr Lindsay Rogers	NIL	NIL	NIL	5,209.53#	NIL	5,209.53
Cr Ann Young	NIL	NIL	NIL	234.90	NIL	234.90
Cr Bill Moar	NIL	NIL	NIL	234.97	NIL	234.97
Cr Chris Jeffery	NIL	193.80	NIL	234.97	NIL	428.77
Cr Nicole McKay	NIL	NIL	NIL	227.97	NIL	227.97
Cr Jacquie Kelly	522.26	NIL	44.00	210.47	NIL	776.73

Note: No expenses were paid by Council, including reimbursements, to members of Council Committees during the 2024/25 year.

* Cr Englefield travels from Robinvale

Cr Rogers required additional technology upgrades

On 26 October 2024, the Victorian Government introduced a new mandatory Model Councillor Code of Conduct in the Local Government (Governance and Integrity) Regulations 2020.

Risk Management

Council's Risk Management Committee consists of members from all levels of the organisations. The Committee meets on a quarterly basis to review operational and strategic risks and provide information to the Audit and Risk Committee.

Council's Risk Management Policy and Framework provides an integrated and consistent approach to risk management to ensure that risks are identified and addressed during planning, decision-making and everyday operations. Each department has a risk profile with strategies to minimise and manage identified risks.

This year, Council has continued to strengthen its Risk Management Framework, processes and systems, enhancing our ability to address existing risks and adapt to new ones arising from an increasingly complex external environment. Our focus has been on the key areas outlined below:

- **Cybersecurity** - Council continued to invest in our cyber security risk management program to ensure we are prepared to respond to the increasing sophistication and frequency of external cyberattacks
- **Integrity, ethics and culture** - Council continues to make improvements to Council's fraud and corruption control framework
- **Insurance** - Council continues to monitor its increasing insurance renewals which is a result of the industry being impacted by events both national and international.



Audit and Risk committee

The Audit and Risk Committee is an independent Advisory Committee to Council and is formed under Section 53 of the *Local Government Act 2020*.

The primary objective of the Audit and Risk Committee is to assist Council in the effective conduct for:

- Enhancing the credibility and objectivity of internal and external financial reporting.
- Effective management of financial processes, to ensure integrity and transparency.
- Effective management of risks and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines.
- The effectiveness of the internal audit function.
- The provision of an effective means of communication between the external auditor, internal auditor, management and the Council.
- Facilitating the organisation’s ethical development.
- Maintaining a reliable system of internal controls.

Audit and Risk Committee Members

The Audit and Risk Committee consists of five members, three of whom are independent experts in a range of areas including financial management, business, and project management.

The members of the committee during the 2024/25 financial year were:

- Rosanne Kava (chairperson) – second term** appointment expires 30 September 2028.
- Greg Kuchel – second term** appointment expires 25 November 2027.
- Bradley Hutchinson – second term** appointment expires 5 April 2028.
- Cr Stuart King—** appointed for a second term at Council meeting in December 2023, term expired 26 October 2024.
- Cr Lindsay Rogers –** appointed for one year from December 2024, term expires 31 December 2025.
- Cr Terry Jennings—**appointed for one year from December 2024, resigned from Committee effective 3 June 2025.
- Cr Hugh Broad—**appointed at unscheduled meeting on 3 June 2025, term expires 31 December 2025.

The following table contains details of attendance at Audit and Risk Committee meetings during 2024/25:

Member	Eligible to attend	Attended
Rosanne Kava, Independent member and Chairperson	5	4
Greg Kuchel, Independent member	5	5
Bradley Hutchinson, Independent member	5	5
Cr Stuart King, Councillor	2	2
Cr Jacquie Kelly	2	2
Cr Lindsay Rogers, Councillor	3	2
Cr Terry Jennings Councillor	2	1
Cr Hugh Broad, Councillor	1	1

Internal Audit

Council's internal audit function is externally resourced to provide independent and objective assurance that appropriate processes and controls are in place across Council.

A three-year risk-based Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the nominated areas.

The review process considers Council's risk framework, the Council Plan, the impact of any change on our operations, systems or the business environment, prior audit coverage and outcomes, and relies heavily on management directional input. The SIAP is revised and approved by the Audit Committee annually.

The Internal Auditor attends Audit Committee meetings to report on the status of the SIAP and to present findings of completed reviews.

The responsible Director and Manager for each area reviewed is required to attend the Audit Committee meeting to respond to questions in relation to the review. All audit issues identified are risk rated.

Recommendations are assigned to responsible managers and tracked through the Audit Committee agenda until all recommendations have been completed.

Quality assurance is measured through completion of the review recommendations and completion of the nominated annual SIAP reviews.

The SIAP for 2024/25 was completed with the following reviews conducted:

- Capital Project Management
- Human Resources—Attraction, Recruitment, On-Boarding and Retention
- Long Term Financial Planning
- Procurement

In addition to the SIAP, two service reviews and one compliance review were conducted:

- Parks and Gardens—Service Review
- Libraries—Service Review
- Competitive Neutrality Policy—Compliance Review

In order to attain a wider review of internal audit coverage, a mix of 'detailed' and 'insight' reviews are identified.

'Detailed' reviews typically include walk throughs, identification of key controls and sample testing of key controls to form a conclusion, resulting in a detailed report.

'Insight' reviews are high level discussions with those officers responsible for managing the area of focus, resulting in a brief report of observations and insights.

External Audit

Council is externally audited by the Victorian Auditor-General's Office (VAGO). For the 2024/25 financial year, the audit of Council's Financial Reports and Performance Statement was conducted on behalf of VAGO by Crowe Australasia (Albury).

The external auditors attend Audit and Risk Committee meetings to present the annual audit strategy and independent audit reports.

The external audit management letters and responses are also provided and discussed with the Audit and Risk Committee.

Management

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

Having strong governance and management frameworks leads to better decision making by Council.

The *Local Government Act 2020* requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations.

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



Governance and Management Checklist

The following is Council's assessment against the governance and management checklist, as required under the *Local Government Act 2020* (the Act) and the Local Government (Governance and Integrity) Regulations 2020.

Governance and Management Items	Assessment
1. Community Engagement Policy <i>Policy outlining Council's commitment to engaging with the community on matters of public interest.</i>	Adopted in accordance with section 55 of the Act. Date of adoption: 23 Feb 2021
2. Community Engagement Guidelines <i>Guidelines to assist staff to determine when and how to engage with the community.</i>	Current guidelines in operation. Date of commencement: 16 March 2021.
3. Financial Plan <i>Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.</i>	Adopted in accordance with section 91 of the Act. Date of adoption 20: July 2021
4. Asset Plan <i>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.</i>	Not adopted in accordance with section 92 of the Act. 10 Year Strategic Asset Management Plan to be adopted by 31 Oct 2025. Current Plan—Strategic Asset Management Plan 2022-2025.
5. Revenue and Rating Plan <i>Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.</i>	Adopted in accordance with section 93 of the Act. Date of adoption: 3 June 2025
6. Annual Budget <i>Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required.</i>	25/26 Budget adopted in accordance with section 94 of the Act. Date of adoption: 17 June 2025
7. Risk Policy <i>Policy outlining Council's commitment and approach to minimising the risks to Council's operations.</i>	Current policy in operation. Date of commencement: 20 June 2023.
8. Fraud Policy <i>Policy outlining Council's commitment and approach to minimising the risk of fraud.</i>	Current policy in operation. Date of commencement: 18 Feb 2025.

Governance and Management Items	Assessment
9. Municipal Emergency Management Planning <i>Councils participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC).</i>	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year. Dates of MEMPC meetings attended: 29 August 2024 24 October 2024 13 February 2025 15 May 2025.
10. Procurement Policy <i>Policy under section 108 the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council.</i>	Adopted in accordance with section 101 of the Act. Date of commencement: 21 Dec 2021.
11. Business Continuity Plan <i>Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.</i>	Current plan in operation. Date of commencement: 8 July 2024.
12. Disaster Recovery Plan <i>Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.</i>	Current plan in operation. Date of commencement: 29 March 2021.
13. Complaint Policy <i>Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.</i>	Policy developed in accordance with section 107 of the Act. Date of commencement: 5 January 2022.
14. Workforce Plan <i>Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.</i>	Plan developed in accordance with section 46 of the Act. Date of commencement: 24 December 2021.
15. Payment of rates and charges hardship policy <i>Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying rates.</i>	Current policy in operation. Date of commencement: 26 April 2023.
16. Risk Management Framework <i>Framework outlining Council's approach to managing risks to the Council's operations.</i>	Current framework in operation. Date of commencement: 16 July 2019.

Governance and Management Items	Assessment
17. Audit and Risk Committee <i>Advisory committee of Council under section 53 and section 54 of the Act, whose role is to monitor the compliance of council policies and procedures, monitor Councils financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions.</i>	Established in accordance with section 53 of the Act. Date of commencement: 18 August 2020. Audit and Risk Committee Meeting Dates: • 5 September 2024 • 5 December 2024 • 2 April 2025 • 4 June 2025.
18. Internal Audit <i>Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.</i>	Internal auditor engaged. Date of engagement: 1 August 2023.
19. Performance Reporting Framework <i>A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act.</i>	Current framework in operation. Date of adoption: 2008.
20. Council Plan Reporting <i>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 reporting year.</i>	Current Council Plan: 2021-2025 Council Plan Quarterly Reports to Council: • 13 August 2024 • 17 December 2024 • 15 April 2025 • 17 June 2025.
21. Quarterly budget reports <i>Quarterly reports presented to Council under section 97 of the Act 2020, comparing actual and budgeted results and an explanation of any material variations.</i>	Quarterly reports presented to Council in accordance with section 97(1) of the Act. Budget Quarterly Reports to Council: • 15 October 2024 (Annual Report) • 17 December 2024 • 18 February 2025 • 17 June 2025.
22. Risk Reports <i>Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.</i>	Risk reports prepared and presented. Date of strategic risk reports: • 18 November 2024 • 12 May 2025.

Governance and Management Items	Assessment
23. Performance Reports <i>Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act 2020.</i>	No 6 monthly reports. Service performance Report prepared annually. Performance Report to Council: 15 October 2024.
24. Annual Report <i>Annual report under sections 98, 99 and 100 of the Act 2020 the community containing a report of operations and audited financial and performance statements.</i>	Annual report presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 15 October 2024.
25. Councillor Code of Conduct <i>Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters</i>	Code of conduct reviewed and adopted in accordance with section 139 of the Act. Date reviewed and adopted: 23 February 2021. Mandatory Model Councillor Code of Conduct introduced 26 October 2024 in the Local Government (Governance and Integrity) Regulations 2020.
26. Delegations <i>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.</i>	Delegations reviewed in accordance with section 11(7) of the Act, and a register kept in accordance with section 11(8) and 47(7) of the Act. Date of review: 20 May 2025. Section 11(7) review due by 26 October 2025. Registers kept and publicly available on Councils website.
27. Meeting procedures <i>Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees.</i>	Governance Rules adopted in accordance with section 60 of the Act. Date rules adopted: 18 April 2023 Model Governance Rules being developed by State Government—Due December 2025.

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



Mr Scott Barber
Chief Executive Officer



Cr Stuart King
Mayor

Dated:

Dated:

Freedom of Information Act 1982

The *Freedom of Information Act 1982* (FOI Act) provides the opportunity for public access to Council documents.

The FOI Act establishes a legally enforceable right for the community to request information, in document form, held by Council.

The FOI Act has four principles:

1. the public has a right of access to documents subject to certain exceptions or exemptions.
2. Local Governments are required to publish information on the documents they hold.
3. individuals may request that inaccurate, incomplete, out-of-date or misleading information about themselves be amended.
4. individuals may appeal against a decision not to give access to the document (s) or not to amend personal information.

Written requests must be made to Councils Freedom of Information Officer, be accompanied by an application fee, and specify the documents required, or provide sufficient detail to enable documents to be located.

Council received six valid Freedom of Information (FOI) requests in 2024/25 and one request was carried over from 2023/24. Four requests were released in full for 2024/25 and three requests were released in-part. In addition, five requests lapsed due to lack of response to requests for clarification or requests for payment of application fee. Four additional requests were answered informally outside of the FOI Act.

Privacy and Data Protection Act 2014

Council respects the privacy of its citizens, ratepayers and clients. Council is committed to the privacy principles prescribed by the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*.

Council has adopted a Privacy Policy that addresses the requirements of both Acts, and is available on Council's website .

Council received no privacy complaints in the 2024/25 financial year.

Year	Number of valid FOI	Fees and Charges Collected	Fees and Charges Waived	Costs
2024/25	7	\$230	\$65.40	\$11,617
2023/24	5	\$234	\$0	\$11,361
2022/23	8	\$208	\$0	\$4,525
2021/22	3	\$155	\$59.20	\$939

Public Interest Disclosure Act 2012

The *Public Interest Disclosures 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.

In accordance with section 70 of the *Protected Disclosures Act 2012*, Council must include in their annual report information about how to access the procedures established by Council under Part 9 of that Act.

Council's Public Interest Disclosure Policy was last reviewed in 2022, and procedures on how to make public interest disclosures are available on Council's website.

Council is also required to provide certain information about the number and types of public interest disclosure complaints received during the financial year.

No reportable matters were received in the 2024/25 financial year.

Road Management Act 2004

Section 22 of the *Road Management Act 2004*, requires Council to publish a summary of any ministerial direction received in its Annual Report.

No Ministerial Directions were received in 2024/25.

Council is not a reporting agency for the purposes of the *Carers Recognition Act 2012*, or a collecting or development agency under sections 46GM and 46QD of the *Planning and Environment Act 1987*.

Contracts

Section 109 of the *Local Government Act 2020* requires Council to comply with its Procurement Policy before entering into a contract for the purchase of goods or services or the carrying out of works.

During the 2024/25 period, Council did not enter into any contracts for works valued at \$200,000 or more without first conducting a competitive process. For the same period, the Council awarded the following contracts, each valued above \$200,000 which required a tender invitation in accordance with its Procurement Policy:

Contract Type	Description	Contract Type	Description
Supply of Goods	Supply and Delivery of Office Furniture	Construction Works	Haylesdale - Kooloonong Road Widening & Rehab
Supply of Services	Supply of Multifunction Device & Printer Service	Construction Works	Glover Road Widening and Reconstruction
Construction Works	Tower Hill Public Open Space	Supply of Services	SH Regional Community Sports Hub Design Services
Construction Works	Robinvale Centenary Playground - Construction	Construction Works	Construction Swan Hill Tourism & Cultural Hub
Supply of Goods	Supply and Delivery of One Street Sweeper	Construction Works	Patient Transfer Facility
Supply of Goods	Supply and Delivery of Rigid Water Tanker	Construction Works	Nyah Community Centre Renovations
Construction Works	Long St Road Reconstruction	Construction Works	Robinvale Workers Accommodation - Construction
Construction Works	New Britain Road Reconstruction	Construction Works	Construct 10 Steps & Reinststate Retaining Wall
Construction Works	Jennings Road Reconstruction	Construction Works	Robinvale and Swan Hill Toilet Blocks
Construction Works	Station Street Woorinen South	Supply of Goods	Supply and Delivery of LPG
Construction Works	Footpath Works - Ultima	Supply of Services	Insurance Broking & Related Services
Construction Works	Saleyards Road Widening and Rehabilitation	Construction Works	Swan Hill Art Gallery Redevelopment Construction
Construction Works	Robinvale Workers Accommodation - Civil		
Construction Works	Tresco West Road Widening and Rehabilitation		

Disability Access and Inclusion Strategy

Section 38 of the *Disability Act 2006*, requires Council to prepare a Disability Action Plan to:

- reduce barriers to accessing services, programs and facilities,
- reduce barriers to people with a disability obtaining and maintaining employment,
- promote inclusion and participation in the community for people with a disability; and
- change community attitudes and practices that discriminate against persons with a disability.

Council is developing a new Council Plan with integrated Public Health and Wellbeing Plan and Disability Action Plan elements for 2025-2029.

Domestic Animals Act 1994

Section 68A of the *Domestic Animals Act 1994*, requires Council to prepare Domestic Animal Management Plan every 4 years, and evaluate its implementation in the Annual Report.

The Domestic Animal Management Plan 2022–2025 was adopted by Council in November 2021.

During consultation on the 2022-2025 plan, the following key issues were identified:

- Additional dog parks and off-leash areas throughout the municipality.
- Promotion of the importance of desexing and availability of low-cost desexing programs.
- Increased promotion about responsible pet ownership and availability of educational material and online resources.

Achievements during 2022-2025:

Swan Hill Dog Park established, and state funding has been received for the development of a Robinvale dog park.

Council continues to fund the cat desexing program through the national desexing network NDN and Council has reached 100 desexed cats since the program was introduced November 2021.

48 new signs displayed throughout the municipality promoting responsible pet ownership.

Cat containment order: In June 2024 Council resolved to adopt the implementation of a 24-hour Cat Containment Order, requiring all cats within the municipality to be confined to their owner’s property, unless the cat is appropriately restrained in a cat carrier or leashed. The order was gazetted on 11 July 2024 and will come into effect on 1 January 2025. There was a six-month amnesty period. Enforcement action will commence from 1 July 2025.

Animal management procedure manual: The manual provides Authorised Officers with a framework to follow for the regulation and enforcement of laws relating to domestic animals and livestock. All animal related policies and procedures have been incorporated into the manual as well as all day-to-day animal management operations.

New pound register: Simplifies pound processes and makes data collection much more efficient. The new register saved time and resources when the new fate date report is due each year as well as when any other pound information is requested by Council.

Corporate Governance

Increase in new animal registrations: There has been a steady increase in new animal registrations over the last four years attributed to increased media promotions that included newspaper articles, radio interviews, Council website stories and social media posts as well as cross checking of the Central Animal Records microchip database.

Emergency management response: During the October 2022 flood event, Council’s Regulatory Services department aided 17 displaced cats and dogs whose owners had to evacuate their homes. The animals were from the Gannawarra Shire and the owners were staying at the Swan Hill Relief Centre

The Domestic Animal Management Plan 2022–2025 is due to be reviewed in 2025.

Community consultation on the Domestic Animal Management Plan 2025-2029 will begin in July 2025, with the final plan to be submitted to the Minister in December 2025.

Our 2026-2029 plan will outline how we will support domestic animal management including the safety and well-being of the entire community and the promotion of responsible pet ownership.

Food Act 1984

Section 7E of the *Food Act 1984*, requires Council to publish a summary of any ministerial directions received in its Annual Report.

No Ministerial Directions were received in 2024/25.

Local Laws

Council has the following local laws in operation.

Local Law	Date adopted	Date operational
Community Local Law No. 2	16 May 2017	2 June 2017
Regional Livestock Exchange Local Law	16 November 2021	16 November 2021

Documents available for public inspection

In accordance with sections 57 and 58 of the *Local Government Act 2020*, Council has adopted, and maintains, a Public Transparency Policy. Council's Public Transparency Policy gives effect to the public transparency principles and describes the ways in which Council information is to be made publicly available. A list of documents available for inspection under the various Acts Council is subject to can be found in Council's Part II Statement in accordance with section 7 of the *Freedom of Information Act 1982*.

The following table details the documents available to the public and where to access them, in accordance with Council's Public Transparency Policy.

DOCUMENT	ACCESS
- Meeting Agendas and Reports to Council and Delegated Committees - Minutes of Council meetings and meetings of Delegated Committees - Audit and Risk Committee Charter - Terms of Reference for Delegated Committees and Advisory Committees - Submissions received under section 223 of the <i>Local Government Act 1989</i> - Gift Registers for Councillors - Travel Registers for Councillors and Council Staff - Registers of Conflicts of Interest disclosed in open session by Councillors - Registers of Leases entered into by Council - Register of Delegations - Register of Donations and Grants - Register of Election Campaign Donations - Summary of Personal Interest Returns - Any other Public Registers or Records required by the <i>Local Government Act 2020</i> or any other Act.	Website
- Plans and Reports adopted by Council - Council Policies - Project and Service Plans - Service Agreements, Contracts, Leases and Licences - Relevant technical reports and/or research that informs Council's decision making. - Practice notes and operating procedures - Application processes for approvals, permits, grants, access to Council services - Decision-making Processes - Guidelines and Manuals - Community Engagement Processes - Complaints Handling Processes.	On Request
Register of Authorised Officers.	Inspect at Council Offices

APPENDICES

Appendix 1: Contributions and support

Organisation	Purpose	Amount
Australia Day Activites	Contribution	\$14,238.86
Agenda Entertainment	Support	\$2,995.50
Australian Football League	Support	\$2,727.27
FairFax Festival	Contribution	\$30,900.00
Fight Cancer Foundation Limited	Contribution	\$1,500.00
Inner Wheel Club Swan Hill Inc	Contribution	\$2,600.00
Inner Wheel Club Swan Hill Inc	Support	\$598.64
Italian Social Club	Contribution	\$5,000.00
Kiwi Hawthorn Rugby Club	Contribution	\$2,000.00
Lake Boga Bowling Club Inc	Contribution	\$4,100.00
Lake Boga Football Netball Club	Contribution	\$3,850.00
Lake Boga Golf Club (Lakeside Golf Club)	Support	\$412.30
Lake Boga Inc	Contribution	\$12,500.00
Lake Boga Red Cross	Contribution	\$500.00
Lake Boga Yacht Club Inc	Contribution	\$1,000.00
Lakers Cricket Club Inc	Contribution	\$5,000.00
Lakeside Golf Club Inc	Contribution	\$1,000.00
Lions Club of Lake Boga Inc	Contribution	\$2,500.00
Mallee Cruisers Car Club Inc	Contribution	\$3,000.00
Mallee Cruisers Car Club Inc	Support	\$2,000.00
Manangatang & District Bowling Club	Contribution	\$3,000.00
Nyah District Memorial Hall Committee	Contribution	\$5,000.00
Piangil Memorial Park Reserve	Contribution	\$4,000.00
Pioneer Country Quarter Horse Assoc Inc	Contribution	\$2,800.00
Riding for the Disabled Association of Victoria	Contribution	\$4,000.00
Robinvale Lawn Tennis Club Inc	Contribution	\$1,000.00
Robinvale Network House	Contribution	\$2,500.00
Speewa Heritage Collectors Club Inc	Contribution	\$2,000.00

Appendix 1: Contributions and support (continued)

Organisation	Purpose	Amount
St Mary MacKillop College	Contribution	\$500.00
Sustainable Living in the Mallee	Contribution	\$770.00
Sustainable Living in the Mallee Inc (SLIM)	Support	\$865.00
Swan Hill Badminton Association	Contribution	\$2,000.00
Swan Hill Basketball Association	Support	\$356.25
Swan Hill Bowls Club Inc	Contribution	\$2,000.00
Swan Hill College	Contribution	\$2,000.00
Swan Hill District Agricultural & Pastoral Society Inc	Contribution	\$8,409.09
Swan Hill District Agricultural & Pastoral Society Inc	Support	\$531.82
Swan Hill Football Club Incorporated	Contribution	\$4,545.45
Swan Hill Incorporated	Contribution	\$5,454.54
Swan Hill Incorporated	Support	\$6,247.73
Swan Hill Lions Club Inc	Contribution	\$5,000.00
Swan Hill Little Athletics Centre	Contribution	\$6,800.00
Swan Hill Motor Racing Club	Contribution	\$4,000.00
Swan Hill Neighbourhood House Inc	Contribution	\$5,000.00
Swan Hill Pony Club	Contribution	\$2,800.00
Swan Hill Sunrise Rotary Club	Support	\$163.00
The Lions Club of Lake Boga T/A The Flying Boat Museum	Support	\$644.08
The Mallee Almond Blossom Festival Com	Contribution	\$1,500.00
Wemen Progress Association	Contribution	\$500.00
Woorinen & District Progress Association Inc	Contribution	\$3,490.00

In 2024/25, a total of \$186,299.53 in contributions and support was made by Council.

Appendix 2:

Organisations of which Council is a financial member

Organisation	Amount
Arts Hub Australia Pty Ltd	\$350.00
Australasian Fleet Managers Association	\$453.64
Central Victorian Greenhouse Alliance	\$13,427.00
Community Childcare Assn	\$344.55
Local Government Professionals	\$2,889.09
Local Government Infrastructure Design Association	\$500.00
Murray River Group of Councils	\$10,666.55
Municipal Works Operations Association	\$250.00
Municipal Association of Victoria	\$31,900.00
Murray River Regional Tourism Ltd	\$32,321.00
Music Victoria	\$300.00
National Saleyards Quality Assurance Inc.	\$630.00
Playgroup Victoria	\$45.45
Public Galleries Association Of Victoria	\$918.18
Public Libraries Victoria Network Inc	\$2,094.00
Rural Councils Victoria Inc	\$5,500.00
School Crossings Victoria Inc	\$100.00
The Victorian Association of Performing Arts Centres	\$1,715.32
Victorian Tourism Industry Limited	\$1,320.00

In 2024/25, Council was a financial member of 19 organisations at a total cost of \$105,724.78.

Memberships of Rail Freight Alliance and Victorian Maternal Child and Health were paid for in 2023/24 financial year.



Part Seven

Performance Statement

Contents

Description of municipality	102
Operational summary	103
Sustainable Capacity Indicators	104
Service Performance Indicators	106
Financial Performance Indicators	109
Definitions	115
Other information	116
Certification of the performance statement	117
Auditor General's Report - Performance Statement	118

Description of municipality

Swan Hill Rural City Council covers 6,116 square kilometres and is home to 21,094* people.

It includes the townships of Swan Hill, Robinvale, Lake Boga, Nyah, Nyah West, Piangil, Beverford, Woorinen, Ultima, Manangatang and Boundary Bend.

The Swan Hill municipality has experienced sustainable growth over the past decade, led by the expansion of horticultural/agricultural practices and supported by an innovative manufacturing sector.

This success is depicted by the fact that irrigated areas have been increasing with a higher proportion of mature, high value crops such as almonds and table grapes. The region is one of Australia's largest producers of almond and table grape plantings, vegetables including potatoes and carrots, stone fruit, olives, avocados and field crops.

The region also boasts an impressive 69% of its municipality dedicated to cropping and associated dryland infrastructure, including wheat, barley, lentils, cereal/hay, pulses (including chickpeas and lupins), grazing, oats, and canola.

More than 20 per cent of all jobs in the city are directly related to agriculture.

Located along the Murray River, tourism plays an important role in our region's economy. Our climate and natural beauty attracts approximately 768,000 visitors each year as reported in the Murray Regional Tourism (MRT) Snapshot report, March 2023.

*This population estimate figure is sourced from the Australian Bureau of Statistics data - 3810.0 (2024).

*Swan Hill Region includes the Swan Hill Rural City, Gannawarra Shire and Balranald Shire.

*2021 ABS data estimates the Swan Hill Rural Council residential population to be 21,403. In 2018 Council commissioned Geografia to undertake a population determination study. The work of Geografia has demonstrated that the true Robinvale population sits at approximately 7,900 people; making the total residential population 25,367.



Operational summary

The Comprehensive Income Statement reports a surplus of \$7.5m. This includes depreciation and other non-monetary contributions but excludes capital payments of \$27.7m and loan repayments of \$0.3m.

Council undertook significant capital works projects during the year and expenditure on these works were \$10.6m greater than the prior year. A significant portfolio of projects has been managed by Council's project management office and this has resulted in improved project performance and expedited project completion. Construction of the Art Gallery and Tourism and Cultural Hub at the Pioneer Settlement continue and are expected to be completed by the end of 2025. Over \$8.7m of road and footpath works were undertaken and the Robinvale Centenary Park playground was completed and has been very well received by the Robinvale community. The Ultima Compost facility was also completed in partnership with Sustainability Victoria, creating a circular economy model that keeps resources, and value, within our community.

The impact of CPI increases and the resultant increase in the cost of goods and services continued to be an issue. Contract renewals and tender submissions have increased significantly and have impacted on our funding capabilities on capital projects and provide services within budget.

The attraction and retention of staff has continued to be an issue. Council experienced several positions which remained vacant for extended periods due to issues faced with recruiting suitably qualified staff. For several Council services there are considerable shortages within the industry, and Council has been competing with private industry to attract these staff. Areas such as building and planning, engineers, information technology and project management staff have been difficult to recruit.

Council's level of borrowings continues to decrease, with several of the following indicators in the very low range with regards to borrowing results. Forecasts for borrowings is an ongoing decline with Council expected to be debt free by 2031.

Council remains active in the residential land development at Tower Hill Estate in Swan Hill; with continued sales within the prepared stages. The development continues to be cash-flow positive and provide a return on investment of \$322k. Council also completed the construction and sale of units in Ronald Street Robinvale that provide much needed accommodation to essential workers within the township.

Sustainable Capacity Indicators

Service/indicator/ measure	2022	2023	2024	2025	Material variations
Population					
<i>Expenses per head of municipal population</i> [Total expenses/ Municipal population]	\$2,604.00	\$2,580.75	\$2,855.08	\$2,906.28	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure/ Municipal population]	\$24,532.17	\$24,772.76	\$25,927.16	\$28,397.98	Revaluation of infrastructure assets undertaken during 2025 resulted in valuation increases of \$43.5million. The increased asset valuations and a slight decrease in population results in an increase of this indicator.
<i>Population density per length of road</i> [Municipal population/ Kilometres of local roads]	6.45	6.16	5.94	6.90	Council regularly reviews our road data for accuracy. As part of a recent data review, Council has incorporated a number of road register amendments into the Asset register that include revised lengths, removal of roads under crown licences and the downgrading of several farm tracks that are no longer required for general public access. This has resulted in a reduction of approximately 500km of tracks that were previously accounted for in the asset system.
Own-source revenue					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue/Municipal population]	\$1,939.98	\$1,909.61	\$2,087.73	\$2,122.45	

Service/indicator/ measure	2022	2023	2024	2025	Material variations
Recurrent grants					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants/ Municipal population]	\$662.68	\$682.18	\$273.81	\$819.47	The 2024 result was considerably lower due to the prepayment of the 2024 Victoria Grants Commission payment being received in the prior year and no prepayment of the 2025 allocation. In 2025 the Grants Commission funding was received in full throughout the financial year, and then receipt of 50% of the 2026 allocation being received in June 2025.
Disadvantage					
<i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic disadvantage by decile]	2.00	1.00	1.00	1.0	Decile 1 areas typically have characteristics associated with lower socio-economic status, such as higher proportions of low-income households, unemployment, and people in low-skilled occupations. (2021 Data)
Workforce turnover					
<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100	21.16%	13.91%	25.32%	10.95%	Staff turnover rate is significantly lower in 2024/25 compared to 2023/24 due to Council ceasing to provide Aged Care Services from May 2024, which resulted in larger than normal turnover in the previous year.

Service Performance Indicators

Service/indicator/measure	2022	2023	2024	2025	2025	Material variations
	Actual	Actual	Actual	Target	Actual	
Aquatic Facilities						
Utilisation						
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	5.58	6.17	8.68	N/A	9.63	Favourable Result - Swan Hill and Nyah Pool numbers are very strong. With the hot and long summer, the increase in attendances at Nyah are not a surprise and the Manangatang increase is pleasing.
Animal management						
Health and safety						
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions/ Number of animal management prosecutions] x 100	0.00%	0.00%	0.00%	N/A	0.00%	No animal management prosecutions in 2024-2025.
Food and safety						
Health and safety						
<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x 100	40.00%	100.00%	100.00%	N/A	100%	Favourable Result - All non-compliance notifications followed up.
Governance						
Satisfaction						
<i>Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i>	48	50	48	51	53	Favourable Result - The 2025 Community Satisfaction Survey has resulted in a 10 per cent improvement on the result achieved in 2024. There has been significant consultation with the community as we complete our four year strategic planning program.

Service/indicator/measure	2022	2023	2024	2025	2025	Material variations
	Actual	Actual	Actual	Target	Actual	
Libraries						
Participation						
Library membership	-	-	27.24%	N/A	28.61%	Favourable Result - Library memberships consistent and membership numbers continue to increase across the municipality.
[percentage of the population that are registered library members] x100						
Maternal and Child Health						
Participation						
Participation in the MCH service	82.74%	89.19%	86.79%	N/A	85.96%	Stable and consistent results achieved.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100						
Participation in the MCH service by Aboriginal children	77.50%	83.57%	91.49%	N/A	85.90%	Overdue Key Ages and Stages visits are actively managed and service delivery aims to be culturally safe and appropriate. Good working relationship with Mallee District Aboriginal Service.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100						
Roads						
Condition						
Sealed local roads below the intervention level	99.37%	99.27%	98.95%	99.40%	98.79%	Stable and consistent results achieved.
(percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)						

Service Performance Indicators continued

Service/indicator/ measure	2022	2023	2024	2025	2025	Material variations
	Actual	Actual	Actual	Target	Actual	
Statutory Planning						
Service standard						
<i>Planning applications decided within the relevant required time</i>	70.49%	61.31%	75.73%	65%	86.07%	Favourable Result - Council secured increased resources within its planning team which resulted in more timely and efficient service delivery.
<i>(percentage of planning application decisions made within the relevant required time)</i>						
Waste collection						
Waste diversion						
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100	30.92%	29.28%	28.38%	30%	28.40%	While the amount of waste diverted from landfill did not meet the 30% target, it is encouraging to see a downward trend emerging in the total waste (by weight) generated across the municipality.

Financial Performance Indicators

Performance Statement

Dimension/ indicator/measure	2022	2023	2024	2025	2025	2026	2027	2028	2029	Material variations
	Actual	Actual	Actual	Target	Actual	Forecast	Forecast	Forecast	Forecast	
Efficiency										
Expenditure level										
Expenses per property assessment	\$4,309.14	\$4,486.07	\$4,964.10	\$4,874.00	\$4,957.54	\$4,962.66	\$5,120.67	\$5,314.05	\$5,455.28	
[Total expenses / Number of property assessments]										
Revenue level										
Average rate per property assessment	\$2,113.86	\$2,173.93	\$2,310.33	N/A	\$2,332.85	\$2,404.52	\$2,435.78	\$2,495.58	\$2,561.15	
[General rates and Municipal charges / Number of property assessments]										

Dimension/indicator/ measure	2022	2023	2024	2024/25	2024/25	2026	2027	2028	2029	Material variations
	Actual	Actual	Actual	Target	Actual	Forecast	Forecast	Forecast	Forecast	
Obligations										
Loans and borrowings										
Loans and borrowings compared to rates	8.81%	7.71%	6.42%	N/A	5.38%	2.91%	1.95%	1.07%	0.36%	Ordinary principal loan repayment reduction. No further borrowings have been undertaken.
[[Interest bearing loans and borrowings / Rate revenue] x100										
Loans and borrowings repayments compared to rates										
[[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	17.93%	1.12%	1.06%	NA	1.05%	2.46%	0.88%	0.86%	0.70%	

Dimension/indicator/ measure	2022	2023	2024	2024/25 Target	2024/25 Actual	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Material variations
Indebtedness										An increase in rate income has increased own sourced revenue against non-current liabilities.
<i>Non-current liabilities compared to own source revenue</i>	14.70%	8.47%	11.14%	N/A	9.53%	8.71%	7.54%	6.78%	6.36%	
<i>[Non-current liabilities / Own source revenue] x100</i>										
Asset renewal and upgrade										The increase in renewal and upgrade expenditure exceeds depreciation in the 24/25 financial year (Did not exceed in 23/24 financial year).
<i>Asset renewal and upgrade compared to depreciation</i>	95.15%	81.44%	84.31%	117.00%	142.96%	169.91%	88.56%	89.97%	83.67%	
<i>[Asset renewal and upgrade expense / Asset depreciation] x100</i>										

Dimension/indicator/ measure	2022	2023	2024	2024/25	2024/25	2026	2027	2028	2029	Material variations
	Actual	Actual	Actual	Target	Actual	Forecast	Forecast	Forecast	Forecast	
Operating position										
Adjusted underlying result	5.76%	8.34%	-16.14%	N/A	2.25%	2.91%	3.01%	0.68%	0.91%	The timing of the Victorian Grants Commission funding significantly effects this result. The 2023/24 funding was received in full in June 2023, therefore receipt of this income was excluded from the result. For 2024/25, \$4.8M prepayment of 2025/26 was received in June. Had the funding been received in the relevant year the results would have been 0.39% and -5.86%.
<i>Adjusted underlying surplus (or deficit)</i>										
<i>[Adjusted underlying surplus (deficit)/</i>										
<i>Adjusted underlying revenue] x100</i>										
Stability										
Rates concentration	53.38%	50.96%	61.88%	54.30%	52.80%	54.06%	54.66%	55.29%	55.18%	
<i>Rates compared to adjusted underlying revenue</i>										
<i>[Rate revenue /</i>										
<i>Adjusted underlying revenue] x100</i>										

Dimension/ indicator/measure	2022	2023	2024	2024/25	2024/25	2026	2027	2028	2029	Material variations
	Actual	Actual	Actual	Actual	Target	Forecast	Forecast	Forecast	Forecast	
Rates effort										
<i>Rates compared to property values</i>										
[Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.62%	0.55%	0.51%	0.48%	N/A	0.49%	0.50%	0.50%	0.51%	

Definitions

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

Other information

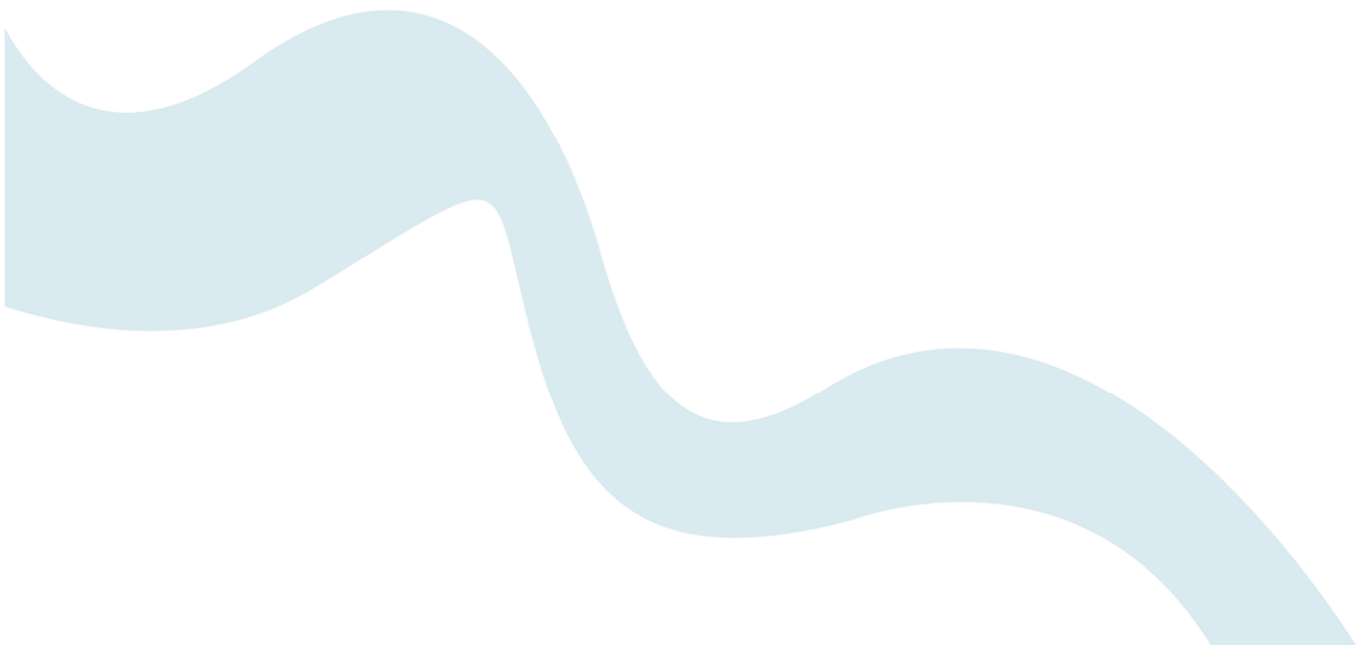
1. Basis of preparation

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

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

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

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



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.



Ashley Free

Principal Accounting Officer

Date: 16 September 2025

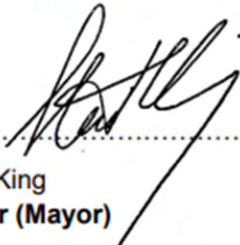
Swan Hill Rural City Council

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

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

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

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

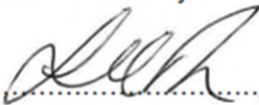


Mr Stuart King

Councillor (Mayor)

Date: 16 September 2025

Swan Hill Rural City Council



Mr Les McPhee

Councillor

Date: 16 September 2025

Swan Hill Rural City Council



Mr Scott Barber

Chief Executive Officer

Date: 16 September 2025

Swan Hill Rural City Council

Independent Auditor's Report

To the Councillors of Swan Hill Rural City Council

Opinion	I have audited the accompanying performance statement of Swan Hill Rural City Council (the council) which comprises the: • description of municipality • operational summary • sustainable capacity indicators for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • definitions • other information • certification of the performance statement. In my opinion, the performance statement of Swan Hill Rural City Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement	As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. 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.
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MELBOURNE
19 September 2025


 Travis Derricott
as delegate for the Auditor-General of Victoria



General Purpose Financial Statements

Understanding the Financial Statements

Introduction

The financial report is a key report by the Swan Hill Rural City Council. It shows how Council performed financially during the 2024/25 financial year and the overall position at the end of the financial year (30 June 2025).

Council presents its financial report in accordance with the Australian Accounting Standards.

Particular terms required by the standards might not be familiar to some readers. Council is committed to accountability and it is in this context that the following explanations have been developed to assist readers understand and analyse the financial report.

What is contained in the Annual Financial Report?

Council's financial report has two main sections, namely the report and the notes. There are five statements and 10 notes. These are prepared by Council staff, examined by the Audit and Risk Committee and Council, and are audited by the Victorian Auditor-General.

The five statements included in the first few pages of the report are the Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works.

The notes detail Council's accounting policies and the make-up of values contained in the statements.

1. Comprehensive Income Statement

The Comprehensive Income Statement measures Council's performance over the year and shows if a surplus or a deficit has been made in delivering services.

The statement includes all sources of income, less all operating expenses incurred in delivering Council services. This includes depreciation, or the writing down, of the value of buildings, roads, footpaths, drains and all other infrastructure assets that are used to deliver Council services.

These assets are depreciated over the life of the asset or as they are consumed. Capital costs or new assets purchased or created during the year are excluded from the statement but, as indicated above, are depreciated as they are used.

The statement is prepared on an accrual basis. This means that generally all income and costs for the year are recognised even though the income may not yet be received (such as interest on bank deposits) or expenses not yet paid (invoices not yet received for goods and services already used).

2. Balance Sheet

The Balance Sheet is an important financial statement. This one-page summary is a snapshot of the financial position as at 30 June 2025. It shows what the Council owns as assets and what it owes as liabilities.

The bottom line of this statement is net assets. This is the net worth of Council that has been built up over many years.

The assets and liabilities are separated into current and non-current. Current means those assets or liabilities that will fall due or be consumed in the next 12 months. The components of the Balance Sheet are described on the following page.

Current and non-current assets

- Cash includes cash and cash equivalents i.e. cash held in the bank, petty cash and term deposits.
- Receivables are monies owed to Council by ratepayers and other debtors.
- Other assets include income earned but not yet received and accounts which have been prepaid.
- Property, plant and equipment, infrastructure is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment, and other items which have been invested in by Council over many years.

Current and non-current liabilities

- Payables are those to whom Council owes money as at 30 June 2025.
- Provisions include employee benefits, which is the accounting term for accrued long service and annual leave. Landfill restoration works are also grouped under provisions.
- Interest bearing loans and borrowings, which are repaid over a set period of time, finance leases that are leases of assets where ownership of the asset is transferred to the Council.

Net assets

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the net worth of Council as at 30 June 2025. The net value of the Council is also synonymous with total equity.

Total equity

- Asset revaluation reserve is the difference between the previously recorded value of property and infrastructure assets and their current valuations.

Accumulated surplus is the value of all net assets accumulated over time, including other reserve allocations for specific projects.

3. Statement of Changes in Equity

During the course of the year, the value of total ratepayers equity as set out in the Balance Sheet changes. This statement shows the values of such changes and how these changes arose.

The main reason for a change in equity stem from:

- The surplus/(deficit) for the year from operations, described in the Comprehensive Income Statement as the surplus/(deficit) for the year.
- Revaluation of assets; takes on a regular schedule basis on average every three years. It also occurs when existing assets are taken up in the books for the first time.

4. Statement of Cash Flows

The Statement of Cash Flows summarises Council's cash payments and cash receipts for the year. This statement is presented according to a very specific accounting standard and needs some care in analysis.

The values may differ from those shown in the Comprehensive Income Statement because the Comprehensive Income Statement is prepared on an accrual accounting basis.

Cash in this statement refers to bank deposits and other forms of highly liquid investments that can readily be converted to cash.

Council's cash arises from, and is used in, three main areas:

Cash flow operating activities

- Receipts – all cash received into Council's bank account from ratepayers and others that owed money to Council. Receipts also include the interest earned from Council's cash investments. It does not include the costs associated with the sale of assets.
- Payments – all cash paid by Council from its bank account to staff, creditors and other persons. It does not include the costs associated with the creation of assets.

Cash flow from investing activities

The accounting term investing activities relates to payments for the acquisition and creation of assets, such as new plant, roads and other long-term revenue producing assets, and the proceeds from the sale of assets such as plant and land.

Cash flow from financing activities

This is where the receipt and repayment of borrowed funds are recorded. The bottom line of the Cash Flow Statement is the cash at end of financial year. This shows the capacity of Council to meet its debts and other liabilities.

5. Statement of Capital Works

Each year a significant portion of Council budget gets allocated to Capital Works projects. This Statement aims to give readers an understanding of what capital works assets have been built, upgraded or renewed throughout the financial year.

This Statement is broken down by asset category to provide further information as to what asset category these funds have been spent.

Notes to the Accounts

The notes are a very important and informative section of the report. The Australian Accounting Standards are not prescriptive in a lot of issues. Therefore, to enable the reader to understand the basis on which the values shown in the statements are established, it is necessary to provide details of Council's accounting policies within the notes.

The notes give details behind many of the summary figures contained in the statements. The note numbers are shown beside the relevant items in the Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works.

Where Council wishes to disclose other information that cannot be incorporated onto the face of the Statements, this is shown in the notes.

The notes also include a comparison to budget (note 2). This note reports on the actual performance of Council to its adopted budget, and provides commentary to all material variances.

The notes should be read at the same time as, and together with, the other parts of the financial statements to get a clear picture of the accounts.

Statements by Principal Accounting Officer and Councillors

The Certification of the Principal Accounting Officer is made by the person responsible for the financial management of Council that, in his opinion, the financial statements have met all the statutory and professional reporting requirements.

The Certification of Councillors is made by two Councillors on behalf of Council that, in their opinion, the financial statements are fair and not misleading. The Chief Executive Officer also endorses and signs the certification.

Auditor General's Report

The Independent Audit Report is the external and independent opinion on the financial statements. It provides the reader with a totally independent opinion on the financial statements. The opinion covers both the statutory and professional requirements and also the fairness aspects of the financial statements.

Swan Hill Rural City Council

ANNUAL FINANCIAL REPORT
for the year ended 30 June 2025



Annual Financial Report

for the year ended 30 June 2025

Contents	Page
Certification of the Financial Statements	3
Victorian Auditor-General's Office Report	4
Understanding Council's Financial Statements	6
Financial Statements:	
Comprehensive Income Statement	7
Balance Sheet	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Statement of Capital Works	11
Notes to the Financial Statements	
Note 1 Overview	12
Note 2 Analysis of our results	14
2.1 Performance against budget	14
2.2 Analysis of Council results by program	18
Note 3 Funding for the delivery of our services	19
3.1 Rates and charges	19
3.2 User fees	20
3.3 Funding from other levels of government	21
3.4 Other income	24
Note 4 The cost of delivering services	25
4.1 Employee costs	25
4.2 Materials and services	25
4.3 Depreciation	26
4.4 Other expenses	27
Note 5 Investing in and financing our operations	28
5.1 Financial assets	28
5.2 Non-financial assets	31
5.3 Payables, trust funds and deposits and contract and other liabilities	32
5.4 Interest-bearing liabilities	33
5.5 Provisions	34
5.6 Financing arrangements	36
5.7 Commitments	37

Annual Financial Report

for the year ended 30 June 2025

Contents	Page
Note 6 Assets we manage	40
6.1 Property, infrastructure, plant and equipment	40
Note 7 People and relationships	48
7.1 Council and key management remuneration	48
7.2 Related party disclosure	51
Note 8 Managing uncertainties	52
8.1 Contingent assets and liabilities	52
8.2 Change in accounting standards	53
8.3 Financial instruments	53
8.4 Fair value measurement	55
8.5 Events occurring after balance date	56
Note 9 Other matters	57
9.1 Reserves	57
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	59
9.3 Superannuation	59
Note 10 Change in accounting policy	62

Annual Financial Report for the year ended 30 June 2025

Certification of the Financial Statements

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

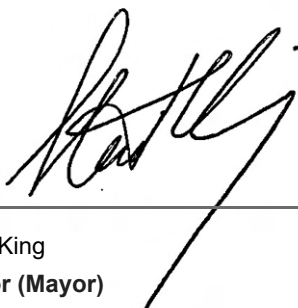


Ashley Free
Principal Accounting Officer
Date: 16 September 2025
Swan Hill Rural City Council

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

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

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



Mr Stuart King
Councillor (Mayor)
Date: 16 September 2025
Swan Hill Rural City Council



Mr Les McPhee
Councillor
Date: 16 September 2025
Swan Hill Rural City Council



Mr Scott Barber
Chief Executive Officer
Date: 16 September 2025
Swan Hill Rural City Council

Independent Auditor's Report

To the Councillors of Swan Hill Rural City Council

Opinion	I have audited the financial report of Swan Hill Rural City Council (the council) which comprises the: • balance sheet as at 30 June 2025 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including material accounting policy information • certification of the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the <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. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the financial report	The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <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. In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

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



MELBOURNE
19 September 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Annual Financial Report

for the year ended 30 June 2025

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across Victoria are required to present a set of audited financial statements to their council and community.

What you will find in the Report

The financial report set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2025.

The format of the financial report is standard across all Victorian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by Local Government Victoria.

About the Certification of the Financial Statements

The financial statements must be certified by senior staff and Councillors as "presenting fairly" the Council's financial results for the year as well as Council's financial position, and are required to be adopted by Council - ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. Comprehensive Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

Includes other comprehensive income which primarily records changes in the fair values of Council's property, infrastructure, plant and equipment.

2. Balance Sheet

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

3. Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

4. Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

5. Statement of Capital Works

This statement details all amounts expended by Council on capital works.

About the Notes to the Financial Report

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the Victorian Auditor General's office.

The auditor provides an audit report which gives an opinion on whether the financial statements present fairly the Council's financial performance and position.

Who uses the Financial Report?

The financial report is a publicly available document and is used by (but not limited to) Councillors, residents and ratepayers, employees, suppliers, contractors, customers, Local Government Victoria, state and federal governments, and financiers including banks and other financial institutions.

The financial statements must be presented at a Council meeting no later than 1 month after submitting the annual report to the Minister.

Comprehensive Income Statement

for the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Income / Revenue			
Rates and charges	3.1	33,508	32,267
Statutory fees and fines		983	834
User fees	3.2	4,574	4,723
Grants - operating	3.3	15,921	5,294
Grants - capital	3.3	7,027	13,896
Contributions - monetary		337	261
Contributions - non monetary		777	114
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		231	434
Other income	3.4	5,475	6,027
Total income / revenue		68,833	63,850
Expenses			
Employee costs	4.1	20,522	22,512
Materials and services	4.2	21,301	22,997
Depreciation	4.3	14,467	13,723
Depreciation - right of use assets		141	176
Allowance for impairment losses		41	116
Borrowing costs		57	64
Finance costs - leases		25	14
Other expenses	4.4	4,751	960
Total expenses		61,305	60,562
Surplus		7,528	3,288
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	9.1	43,499	20,939
Total other comprehensive income		43,499	20,939
Total comprehensive result		51,027	24,227

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

Balance Sheet

as at 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	7,871	4,067
Trade and other receivables	5.1	8,788	8,203
Other financial assets	5.1	43,999	43,393
Inventories		242	156
Contract assets	5.1(f)	1,001	6,792
Other assets		552	677
Total current assets		62,453	63,288
Non-current assets			
Property, infrastructure, plant and equipment	6.1	693,342	641,875
Right-of-use assets		450	60
Intangible assets	5.2	3,584	3,430
Other assets		50	50
Total non-current assets		697,426	645,415
Total assets		759,879	708,703
Liabilities			
Current liabilities			
Trade and other payables	5.3	6,611	6,444
Trust funds and deposits		489	414
Contract and other liabilities	5.3	2,562	2,747
Provisions	5.5	5,028	4,591
Interest-bearing liabilities	5.4	785	532
Lease liabilities		123	51
Total current liabilities		15,598	14,779
Non-current liabilities			
Provisions	5.5	2,930	3,380
Interest-bearing liabilities	5.4	995	1,538
Lease liabilities		340	17
Total non-current liabilities		4,265	4,935
Total liabilities		19,863	19,714
Net assets		740,016	688,989
Equity			
Accumulated surplus		348,777	341,249
Reserves	9.1	391,239	347,740
Total Equity		740,016	688,989

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

Statement of Changes in Equity

for the year ended 30 June 2025

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000
2025				
Balance at beginning of the financial year		688,989	341,249	347,740
Surplus		7,528	7,528	—
Other comprehensive income				
Net asset revaluation gain	9.1	43,499	—	43,499
Other comprehensive income		43,499	—	43,499
Total comprehensive income		51,027	7,528	43,499
Balance at end of the financial year		740,016	348,777	391,239
2024				
Balance at beginning of the financial year		664,762	337,961	326,801
Adjusted opening balance		664,762	337,961	326,801
Surplus		3,288	3,288	—
Other comprehensive income				
Net asset revaluation gain	9.1	20,939	—	20,939
Other comprehensive income		20,939	—	20,939
Total comprehensive income		24,227	3,288	20,939
Balance at end of the financial year		688,989	341,249	347,740

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

Statement of Cash Flows

for the year ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$ '000	2024 Inflows/ (Outflows) \$ '000
Cash flows from operating activities			
Rates and charges		32,437	30,635
Statutory fees and fines		891	807
User fees		4,577	4,735
Grants - operating		15,973	3,508
Grants - capital		6,787	7,640
Contributions - monetary		337	261
Interest received		3,062	3,019
Trust funds and deposits taken/(repaid)		75	(71)
Other receipts		9,814	2,238
Net GST refund		3,489	2,872
Employee costs		(20,497)	(22,800)
Materials and services		(20,836)	(23,131)
Other payments		(5,762)	(977)
Net cash provided by/(used in) operating activities	9.2	30,347	8,736
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(27,684)	(17,064)
Proceeds from sale of property, infrastructure, plant and equipment		2,255	528
Payments for investments		(606)	–
Proceeds from sale of investments		–	7,058
Net cash provided by/(used in) investing activities		(26,035)	(9,478)
Cash flows from financing activities			
Finance costs		(57)	(64)
Repayment of borrowings		(290)	(277)
Interest paid - lease liability		(25)	(14)
Repayment of lease liabilities		(136)	(184)
Net cash flow provided by/(used in) financing activities		(508)	(539)
Net Increase (decrease) in cash and cash equivalents		3,804	(1,281)
Cash and cash equivalents at the beginning of the financial year		4,067	5,348
Cash and cash equivalents at the end of the financial year		7,871	4,067
Financing arrangements	5.6	1,980	2,270

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

Statement of Capital Works

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Property		
Land	1,226	–
Total land	1,226	–
Buildings	11,378	2,997
Total buildings	11,378	2,997
Total property	12,604	2,997
Plant and equipment		
Plant, machinery and equipment	1,953	2,247
Fixtures, fittings and furniture	–	33
Computers and telecommunications	195	158
Library books	166	175
Artworks	–	4
Total plant and equipment	2,314	2,617
Infrastructure		
Sealed roads	7,787	4,709
Unsealed roads	131	1,494
Footpaths and cycleways	791	446
Drainage	217	697
Recreational, leisure and community facilities	267	1,236
Waste management	17	757
Parks, open space and streetscapes	1,757	852
Other infrastructure	1,865	1,259
Total infrastructure	12,832	11,450
Total capital works expenditure	27,750	17,064
Represented by:		
New asset expenditure	7,068	5,494
Asset renewal expenditure	15,545	10,095
Asset upgrade expenditure	5,137	1,475
Total capital works expenditure	27,750	17,064

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Overview

Introduction

The Swan Hill Rural City Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate.

The Council's main office is located at 45 Splatt St Swan Hill.

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 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.

Accounting policy information

1.1 Basis of accounting

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

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

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

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.

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

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

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

Notes to the Financial Statements
for the year ended 30 June 2025

Note 1. Overview (continued)

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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2. Analysis of our results

Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$1,000,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
Income / Revenue					
Rates and charges	33,307	33,508	201	0.60%	
Statutory fees and fines	1,070	983	(87)	(8.13)%	
User fees	4,392	4,574	182	4.14%	
Grants - operating	10,873	15,921	5,048	46.43%	1
Grants - capital	6,751	7,027	276	4.09%	
Contributions - monetary	200	337	137	68.50%	2
Contributions - non monetary	–	777	777	∞	3
Net gain on disposal of property, infrastructure, plant and equipment	408	231	(177)	(43.38)%	4
Other income	9,095	5,475	(3,620)	(39.80)%	5
Total income / revenue	66,096	68,833	2,737	4.14%	
Expenses					
Employee costs	21,723	20,522	1,201	5.53%	6
Materials and services	21,625	21,301	324	1.50%	
Depreciation	15,161	14,467	694	4.58%	
Depreciation - right of use assets	134	141	(7)	(5.22)%	
Allowance for impairment losses	1	41	(40)	(4,000.00)%	7
Borrowing costs	58	57	1	1.72%	
Finance costs - leases	22	25	(3)	(13.64)%	8
Other expenses	1,018	4,751	(3,733)	(366.70)%	9
Total expenses	59,742	61,305	(1,563)	(2.62)%	
Surplus/(deficit) for the year	6,354	7,528	1,174	18.48%	

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- | | |
|----|---|
| 1. | Grants Commission funding received in advance in June 2025. Council received \$4.805M as an advance payment of its 2025/26 allocation. |
| 2. | Resort and Recreation contributions were received from a number of new developments and were \$154k greater than budget. |
| 3. | Following the assessment and revaluation of parks & open space, recreation & leisure and other infrastructure assets, it was determined that there were assets not previously recognised. The value of these assets has now been recognised as contributions, which were previously not budgeted for. |
| 4. | Plant and equipment turnover was lower than budget, with the purchase and trade in of a street sweeper not yet undertaken. |
| 5. | Tower Hill lot sales were \$4.78M below budget due to the next stage of development not being completed for sale by year end. This was offset somewhat by an additional \$843k interest income and \$299k of volunteer services reported but not budgeted. |
| 6. | Savings from budget are recognised when staff positions become vacant. A number of positions remained vacant throughout the year, with specific skilled roles continuing to be a challenge to find suitably qualified staff. Planners, building surveyors, project managers and IT staff were some of the significant roles that were vacant for some time during the year. |
| 7. | An increase in the provision allowance for parking infringements was \$63k. There had been no budget for this movement. |
| 8. | Council renegotiated an existing building lease agreement that was slightly above forecast. |
| 9. | Asset write offs of \$3.85M were recognised and not forecast. Disposal of the Art Gallery and buildings at the Pioneer Settlement were required as two new replacement buildings are being constructed (\$2.11M). The remaining write offs were from the assessment of assets in asset registers that were deemed to no longer be in existence or duplicate assets identified during revaluation of asset categories. |

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2.1 Performance against budget (continued)

2.1.2 Capital works

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
Property					
Land	2,600	1,226	(1,374)	(52.85)%	1
Total land	2,600	1,226	(1,374)	(52.85)%	
Buildings	12,684	11,378	(1,306)	(10.30)%	2
Total buildings	12,684	11,378	(1,306)	(10.30)%	
Total property	15,284	12,604	(2,680)	(17.53)%	
Plant and equipment & Culture and heritage					
Plant, machinery and equipment	1,934	1,953	19	0.98%	
Fixtures, fittings and furniture	33	—	(33)	(100.00)%	3
Computers and telecommunications	135	195	60	44.44%	4
Library books	171	166	(5)	(2.92)%	
Total plant and equipment & Culture and heritage	2,273	2,314	41	1.80%	
Infrastructure					
Sealed roads	10,333	7,787	(2,546)	(24.64)%	5
Unsealed roads	1,235	131	(1,104)	(89.39)%	6
Footpaths and cycleways	356	791	435	122.19%	7
Drainage	654	217	(437)	(66.82)%	8
Recreational, leisure and community facilities	1,604	267	(1,337)	(83.35)%	9
Waste management	1,480	17	(1,463)	(98.85)%	10
Parks, open space and streetscapes	951	1,757	806	84.75%	11
Other infrastructure	1,010	1,865	855	84.65%	12
Total infrastructure	17,623	12,832	(4,791)	(27.19)%	
Total capital works expenditure	35,180	27,750	(7,430)	(21.12)%	
Represented by:					
New asset expenditure	17,443	7,068	(10,375)	(59.48)%	
Asset renewal expenditure	17,102	15,545	(1,557)	(9.10)%	
Asset upgrade expenditure	635	5,137	4,502	708.98%	
Total capital works expenditure	35,180	27,750	(7,430)	(21.12)%	

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

1. The budget allowed \$2.6M for the Tower Hill stage 16 development, these works are yet to commence. Actual expenditure relates to the purchase of land for future development.
2. The Art Gallery redevelopment (\$6.4M) and construction of the Tourism & Cultural Hub (\$4.9M) works budgeted, are expected to be complete by December 2025.
3. The budget included \$33k for Parking Ticket Machine installation and replacement, works are anticipated to be completed in the 2025/26 financial year.
4. Information Technology equipment and replacement budget of \$135k was spent during the financial year, along with additional expenditure for the Clock Tower LED Screens project, which was originally budgeted for in the previous financial year.
5. The budget allowed \$4.9M for Karinie Street reconstruction, \$1.3M for resealing works and \$1.2M for sealed road reconstructions. Actual expenditure relates to resealing and reconstruction works, Karinie Street reconstruction planning has commenced.
6. The budget included \$785k for gravel roads resheeting program, \$350k Roads 2 Recovery gravel resheeting program and \$100k unsealed roads resilience program. Actual expenditure includes works carried forward from the previous financial year, along with gravel re-sheeting works.
7. Footpaths and cycleways budget included Missing Links \$138k, footpath replacement programs \$181k and disabled kerb crossing works \$37k. These works were completed, along with Robinvale Centenary Park footpaths works, originally budgeted as Parks in the previous financial year.
8. Robinvale drainage stage 2 (\$405k) and upgrading stormwater network Swan Hill (\$249k) works were budgeted, but yet to commence at financial year end. The majority of actual expenditure related to drainage works undertaken in connection to road works.
9. Recreational, leisure and community facilities budget included the redevelopment of Lake Boga Sporting Complex \$580k, Nyah Cricket practice and community event space \$255k and Nyah Community Centre change room renewal \$501k. Works are nearing completion for the change rooms and yet to commence for the sporting complex and cricket practice and community event space projects. Actual expenditure includes the Alan Garden Reserve Scoreboard and Swan Hill Outdoor Pool starter blocks.
10. The budget included \$1.5M for the Compost Facility Establishment stage 2. Works were completed during the financial year and capitalised as Buildings, Other Infrastructure and Plant and Machinery categories. Actual expenditure relates to the construction of a mattress processing and recycling facility.
11. Parks, open space and streetscapes budget included Swan Hill Riverfront masterplan implementation \$500k and installation of Leisure Centre solar panels \$220k. Actual expenditure includes the Robinvale Centenary Park Nature Play Precinct (\$1.4k) budgeted for in the prior financial year. Masterplan works have commenced and the Leisure Centre solar panels are complete.
12. Other infrastructure budget included Pental Island pedestrian bridge upgrade \$559k and implementation of community plans \$250k. Actual expenditure includes Flood Recovery - retaining wall and bank protection works and Lake Boga Southern Entrance irrigation works, which were not originally forecast, along with and Ultima Compost Facility other infrastructure, originally budgeted for under waste management. Planning works for Pental Island pedestrian bridge and community plan works have commenced.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2.2 Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Economic growth

Economic growth will encourage new business development, provide support for business expansion and will continuously seek to help our existing businesses to prosper. This function provides, building and planning statutory services, management of caravan parks, economic development programs, regulatory services and parking control, management of the Pioneer Settlement and regional visitor information centre.

Community enrichment

Community enrichment function will provide a range of services to individuals and to the broader community that assist all in our community to live healthy, fulfilling lives. We will embrace our role as a regional centre by providing a range of cultural opportunities. The community enrichment function includes aged care services, maternal and child health, after school and vacation programs, libraries, art gallery and performing arts.

Infrastructure

Infrastructure will provide and maintain publicly accessible infrastructure that is appropriate for the community's needs in the most effective and efficient manner possible. The infrastructure function is responsible for constructing new infrastructure and maintaining existing infrastructure across the municipality.

Governance and leadership

Governance and leadership provides efficient, effective and proactive support services across Council to enable the delivery of policy commitments, Council vision and mission. The function will plan for our municipality's long term growth and development by committing to a robust program of strategic planning while representing our community's interests and conducting our affairs openly and with integrity, reflecting the high levels of governance our community expects.

2.2.2 Summary of income / revenue, expenses, assets and expenses by program

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
2025					
Economic growth	6,907	21,954	(15,047)	2,478	11,668
Community enrichment	2,579	9,224	(6,645)	1,512	2,959
Infrastructure	16,240	17,555	(1,315)	8,510	681,665
Governance and leadership	43,107	12,572	30,535	10,448	63,587
Total functions and activities	68,833	61,305	7,528	22,948	759,879
2024					
Economic growth	11,799	15,671	(3,872)	7,502	13,774
Community enrichment	4,857	9,882	(5,025)	3,227	2,474
Infrastructure	12,300	25,589	(13,289)	5,505	632,531
Governance and leadership	34,894	9,420	25,474	2,956	59,924
Total functions and activities	63,850	60,562	3,288	19,190	708,703

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Funding for the delivery of our services

	2025	2024
	\$ '000	\$ '000

3.1 Rates and charges

Council uses Capital Improved Value as the basis of valuation of all properties within the municipal district. The Capital Improved Value of a property is the value of its land, buildings and improvements.

The valuation base used to calculate general rates for 2024/25 was \$6,822 million (2023/24 \$6,364 million).

Residential	12,487	11,665
Commercial	1,890	1,669
Farm/rural	13,068	13,295
Industrial	920	919
Recreational	17	16
Garbage charge	4,267	4,081
Special marketing rates	393	374
Rate agreements - Electricity Industry Act	322	85
Supplementary rates and rate adjustments	163	176
Abandonments	(19)	(13)
Total rates and charges	33,508	32,267

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

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
3.2 User fees		
Aged and health services	–	612
Administration fees	140	125
Child care/children's programs	179	177
Waste management services	442	357
Parking	208	199
Sales - admissions	1,414	1,319
Sales - merchandising, catering, other sales	689	628
Hire & leasing fees	819	790
Livestock exchange	479	323
Other fees and charges	204	193
Total user fees	4,574	4,723
User fees by timing of revenue recognition		
User fees recognised over time	819	790
User fees recognised at a point in time	3,755	3,933
Total user fees	4,574	4,723

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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
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3.3 Funding from other levels of government

Grants were received in respect of the following:

Summary of grants

Commonwealth funded grants	18,598	13,577
State funded grants	4,350	5,613
Total grants received	22,948	19,190

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants - general purpose *	9,483	255
Financial Assistance Grants - local roads *	4,386	120
Home and community care	—	1,378
Out of school hours care	317	290

Recurrent - State Government

Art Gallery and performing arts	150	150
Libraries	217	217
Maternal and child health	660	734
Public health	53	53
School crossing supervisors	63	61
Other	93	109

Total recurrent operating grants	15,422	3,367
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Non-recurrent - Commonwealth Government

Home & community care	—	111
Our Region Our Rivers	—	1,349

Non-recurrent - State Government

Community projects	113	80
Cultural heritage	—	86
Economic development	—	88
Environmental protection	170	—
Family and children	99	207
Libraries	28	5
Waste management	60	1
Other	29	—

Total non-recurrent operating grants	499	1,927
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Total operating grants	15,921	5,294
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Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	1,864	2,441
Total recurrent capital grants	1,864	2,441
<i>Non-recurrent - Commonwealth Government</i>		
Aerodrome	252	245
Local roads and community infrastructure program	2,296	1,557
Our Region Our Rivers	–	5,831
<i>Non-recurrent - State Government</i>		
Buildings	389	967
Art and heritage	12	71
Livestock exchange	24	21
Parks playgrounds and street beautification	945	2,097
Recreation, leisure and community facilities	108	279
Waste management	1,137	387
Total non-recurrent capital grants	5,163	11,455
Total capital grants	7,027	13,896

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
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(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 for Not-for-Profit Entities*.

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

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

General purpose	9,483	255
Other specific purpose grants	6,149	4,802
Specific purpose grants to acquire non-financial assets	7,027	13,896
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	289	237
	22,948	19,190

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

Operating

Balance at start of year	237	2,023
Received during the financial year and remained unspent at balance date	132	196
Received in prior years and spent during the financial year	(80)	(1,982)
Balance at year end	289	237

Capital

Balance at start of year	2,497	3,418
Received during the financial year and remained unspent at balance date	1,305	2,241
Received in prior years and spent during the financial year	(1,545)	(3,162)
Balance at year end	2,257	2,497

Unspent grants are determined and disclosed on a cash basis.

(*) 2024 majority of allocation received in 2023

(*) 2025, 100% of the 2024/25 allocation was received prior to 30 June 2025, 50% of the 2025/26 allocation was received in June 2025.

Notes to the Financial Statements
for the year ended 30 June 2025

Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
3.4 Other income		
Interest	3,062	3,019
Reimbursements	1,314	1,632
Tower Hill land sales	746	959
Less - Tower Hill costs of goods sold	(12)	(17)
Revenue from volunteer services	299	319
Other	66	115
Total other income	5,475	6,027

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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 4. The cost of delivering services

	2025 \$ '000	2024 \$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	16,028	17,102
WorkCover	319	407
Superannuation	2,388	2,372
Fringe benefits tax	80	64
Agency staff	780	777
Long service leave	487	450
Staff training	291	189
Redundancy payments	—	945
Other	149	206
Total employee costs	20,522	22,512

As at 31 May 2024 council ceased its involvement in providing home and community care services. Redundancy of effected staff were processed at this date.

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	74	58
	74	58

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,293	2,324
	2,293	2,324

Total superannuation costs	2,367	2,382
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Refer to Note 9.3. for further information relating to Council's superannuation obligations.

4.2 Materials and services

Contract payments	9,200	9,674
Building maintenance	958	891
General maintenance	2,840	3,101
Utilities	1,666	1,627
Office administration	724	642
Information technology	1,543	940
Insurance	1,203	1,125
Consultants	1,131	994
Community grants sponsorship and contributions	790	2,547
Volunteer services - cost of service	299	319
Other	947	1,137
Total materials and services	21,301	22,997

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 4. The cost of delivering services

	2025 \$ '000	2024 \$ '000
4.3 Depreciation		
Property		
Buildings - specialised	2,349	2,246
Buildings - non specialised	83	81
Total depreciation - property	2,432	2,327
Plant and equipment		
Plant machinery and equipment	1,210	984
Fixtures fittings and furniture	343	273
Computers and telecomms	226	240
Artworks	17	19
Library collection	130	126
Pioneer Settlement vehicles & vessels	66	58
Pioneer Settlement site exhibits	29	26
Pioneer Settlement buildings	1	1
Total depreciation - plant and equipment	2,022	1,727
Infrastructure		
Footpaths and cycleways	469	477
Drainage	674	655
Recreational, leisure and community	455	421
Waste management	25	25
Parks open spaces and streetscapes	548	519
Sealed roads	5,380	5,291
Unsealed roads	2,116	1,993
Other infrastructure	346	288
Total depreciation - infrastructure	10,013	9,669
Total depreciation	14,467	13,723

Refer to note 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 4. The cost of delivering services (continued)

	2025 \$ '000	2024 \$ '000
4.4 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	73	64
Auditors' remuneration - Internal Audit	105	51
Councillors' allowances	298	301
Assets written-off / impaired	3,848	98
Operating lease rentals	27	25
Vehicle registrations	95	95
Bank charges	59	79
Legal costs	50	107
Fire services levy	88	82
Others	108	58
Total other expenses	4,751	960

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations

	2025 \$ '000	2024 \$ '000
5.1 Financial assets		
(a) Cash and cash equivalents		
Current		
Cash on hand	13	13
Cash at bank	7,858	4,054
Total current cash and cash equivalents	7,871	4,067
(b) Other financial assets		
Current		
Term deposits	43,999	43,393
Total current other financial assets	43,999	43,393
Total current financial assets	51,870	47,460

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

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

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
(c) Trade & Other Receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	6,070	4,999
Infringement debtors	478	402
Private scheme debtors	4	4
Net GST receivable	520	378
<i>Non-statutory receivables</i>		
Other debtors	2,163	2,846
Provision for doubtful debts - rates debtors	(57)	(90)
Allowance for expected credit loss - infringements	(372)	(325)
Allowance for expected credit loss - other debtors	(18)	(11)
Total current trade and other receivables	8,788	8,203
Total trade and other receivables	8,788	8,203

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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
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(d) Ageing of receivables

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

Current (not yet due)	364	1,801
Past due between 31 and 180 days	1,333	786
Past due between 181 and 365 days	177	60
Past due by more than 1 year	271	188
Total trade and other receivables	2,145	2,835

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$17,960 (2024: \$11,180) were impaired. The amount of the provision raised against these debtors was \$17,960 (2024: \$11,180). 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:

Past due by more than 1 year	18	11
Total trade and other receivables	18	11

(f) Contract assets

Current

Contract assets	1,001	6,792
Total current contract assets	1,001	6,792

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
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5.2 Non-financial assets

(a) Intangible assets

Water rights	3,584	3,430
Total intangible assets	3,584	3,430

	Water Rights \$ '000
Gross Carrying Amount	
Balance at 1 July 2024	3,430
Asset revaluations	154
Balance at 30 June 2025	3,584
Net book value at 30 June 2024	3,430
Net book value at 30 June 2025	3,584

Water rights are valued at current market rates. The valuation is based on market transactions being the trading of water shares within the relevant water trading region. Prices are sourced from the Victorian Water Register for water traded within trading zone 7 VIC Murray - Barmah to SA.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
5.3 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	1,806	1,380
Salaries and wages	411	376
Accrued expenses	3,460	3,918
Overpaid rate debtors	934	770
Total current trade and other payables	6,611	6,444
(b) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance:		
Grants received in advance - operating	289	237
Grants received in advance - capital	2,257	2,497
Total grants received in advance	2,546	2,734
User fees received in advance:		
Other	16	13
Total user fees received in advance	16	13
Total current contract and other liabilities	2,562	2,747

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of grants received of which council has an outstanding obligation. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer or council obligation completed. Refer to Note 3.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
5.4 Interest-bearing liabilities		
Current		
Other borrowings - secured	785	532
Total current interest-bearing liabilities	785	532
Non-current		
Other borrowings - secured	995	1,538
Total non-current interest-bearing liabilities	995	1,538
Total interest-bearing liabilities	1,780	2,070

Borrowings are secured by Swan Hill Rural City Council General Rates.

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

Not later than one year	785	532
Later than one year and not later than five years	995	1,538
	1,780	2,070

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

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
5.5 Provisions			
2025			
Balance at the beginning of the financial year	4,853	3,118	7,971
Additional provisions	1,894	84	1,978
Amounts used	(1,596)	–	(1,596)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(273)	(122)	(395)
Balance at the end of the financial year	4,878	3,080	7,958
Provisions			
Provisions - current	4,706	322	5,028
Provisions - non-current	172	2,758	2,930
Total Provisions	4,878	3,080	7,958
2024			
Balance at the beginning of the financial year	5,141	2,960	8,101
Additional provisions	1,483	374	1,857
Amounts used	(1,572)	–	(1,572)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(199)	(216)	(415)
Balance at the end of the financial year	4,853	3,118	7,971
Provisions			
Provisions - current	4,591	–	4,591
Provisions - non-current	262	3,118	3,380
Total Provisions	4,853	3,118	7,971

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	1,372	1,222
Long service leave	259	305
	<u>1,631</u>	<u>1,527</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	330	341
Long service leave	2,745	2,723
	<u>3,075</u>	<u>3,064</u>
Total current employee provisions	<u>4,706</u>	<u>4,591</u>
Non-Current		
Long service leave	172	262
Total Non-Current Employee Provisions	<u>172</u>	<u>262</u>
Aggregate Carrying Amount of Employee Provisions:		
Current	4,706	4,591
Non-current	172	262
Total Aggregate Carrying Amount of Employee Provisions	<u>4,878</u>	<u>4,853</u>

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	3.73%	4.44%
- index rate	4.25%	4.50%

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
(b) Landfill restoration		
Current		
Current	322	—
Total current	322	—
Non-current		
Non-current	2,758	3,118
Total non-current	2,758	3,118
Total	3,080	3,118

Council is obligated to restore Swan Hill and Robinvale landfill sites to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

- discount rate	3.47%	4.09%
- index rate	2.40%	3.60%

Total provisions

Current		
Employee provisions	4,706	4,591
Landfill restoration	322	—
Total current provisions	5,028	4,591
Non-current		
Employee provisions	172	262
Landfill restoration	2,758	3,118
Total non-current provisions	2,930	3,380
Total	7,958	7,971

5.6 Financing arrangements

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

Credit card facilities	200	200
Loans and borrowings	1,780	2,070
Total Facilities	1,980	2,270
Used facilities	1,823	2,094
Used facilities	1,823	2,094
Unused facilities	157	176

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

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 GST payable.

(a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
2025					
Operating					
Building and property maintenance	239	—	—	—	239
Cleaning - council buildings, public toilets, barbeques	989	122	—	—	1,111
Cultural and heritage	19	—	—	—	19
Licenses	140	81	37	—	258
Management & operations of the PS Pyap	227	165	—	—	392
Materials and supplies	125	—	—	—	125
Office equipment and supplies	73	—	—	—	73
Other Infrastructure	127	—	—	—	127
Professional services	975	192	—	—	1,167
Recreation, leisure and community facilities	694	1,274	40	—	2,008
Uniforms	1	—	—	—	1
Waste management operation and kerbside collection	2,095	2,744	686	—	5,525
Total	5,704	4,578	763	—	11,045
Capital					
Buildings	3,158	—	—	—	3,158
Cultural and heritage	13	—	—	—	13
Drainage	153	—	—	—	153
Footpaths	24	—	—	—	24
Land	4,456	—	—	—	4,456
Other infrastructure	2,373	—	—	—	2,373
Materials and supplies	—	—	—	—	—
Parks and open spaces	60	—	—	—	60
Plant & equipment	1,062	—	—	—	1,062
Professional services	34	—	—	—	34
Recreation and leisure assets	306	—	—	—	306
Sealed Roads	3,126	—	—	—	3,126
Unsealed Roads	71	—	—	—	71
Total	14,836	—	—	—	14,836

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
2024					
Operating					
Building and property maintenance	169	18	—	—	187
Cleaning - council buildings, public toilets, barbeques	57	—	—	—	57
Cultural and heritage	—	—	—	—	—
Licenses	219	36	—	—	255
Management & operations of the PS Pyap	260	—	—	—	260
Materials and supplies	162	—	—	—	162
Office equipment and supplies	8	—	—	—	8
Other Infrastructure	66	—	—	—	66
Professional services	770	71	—	—	841
Recreation, leisure and community facilities	729	1,242	600	—	2,571
Uniforms	9	—	—	—	9
Waste management operation and kerbside collection	2,005	3,403	2,552	—	7,960
Total	4,454	4,770	3,152	—	12,376
Capital					
Buildings	172	—	—	—	172
Cultural and heritage	36	—	—	—	36
Drainage	123	—	—	—	123
Footpaths	53	—	—	—	53
Land	1,817	—	—	—	1,817
Other infrastructure	2,071	—	—	—	2,071
Materials and supplies	—	—	—	—	—
Parks and open spaces	150	—	—	—	150
Plant & equipment	1,540	—	—	—	1,540
Professional services	718	—	—	—	718
Recreation and leisure assets	280	—	—	—	280
Sealed Roads	5,064	—	—	—	5,064
Unsealed Roads	42	—	—	—	42
Total	12,066	—	—	—	12,066

Notes to the Financial Statements
for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	2025	2024
	\$ '000	\$ '000

(b) Operating lease receivables

Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than one year	443	291
Later than one year and not later than five years	605	640
Later than five years	43	12
	<u>1,091</u>	<u>943</u>

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2024 \$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2025 \$ '000
Property	150,463	3,694	88	6,578	(1,849)	(2,432)	(2,654)	871	154,759
Plant and equipment/Culture and heritage assets	19,343	2,205	90	2,042	(175)	(2,022)	–	315	21,798
Infrastructure	467,407	10,802	687	34,725	–	(10,013)	(1,341)	838	503,105
Work in progress	4,662	11,048	–	–	–	–	(6)	(2,024)	13,680
Total	641,875	27,749	865	43,345	(2,024)	(14,467)	(4,001)	–	693,342

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property	2,080	8,910	(6)	(871)	10,113
Plant and equipment	291	109	–	(315)	85
Infrastructure	2,291	2,029	–	(838)	3,482
Total	4,662	11,048	(6)	(2,024)	13,680

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Assets we manage (continued)

	Land specialised \$ '000	Land non specialised \$ '000	Total land and land improve- ments \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
(a) Property								
At fair value 1 July 2024	82,182	9,726	91,908	145,502	6,303	151,805	2,080	245,793
Accumulated depreciation at 1 July 2024	—	—	—	(89,852)	(3,398)	(93,250)	—	(93,250)
	82,182	9,726	91,908	55,650	2,905	58,555	2,080	152,543
Movements in fair value								
Additions	20	1,206	1,226	1,130	1,338	2,468	8,910	12,604
Contributions	88	—	88	—	—	—	—	88
Revaluation	(5,101)	6,740	1,639	(3,006)	2,478	(528)	—	1,111
Disposal	(141)	—	(141)	—	(1,708)	(1,708)	—	(1,849)
Write-off	(228)	(177)	(405)	(5,172)	—	(5,172)	(6)	(5,583)
Transfers	—	—	—	501	370	871	(871)	—
	(5,362)	7,769	2,407	(6,547)	2,478	(4,069)	8,033	6,371
Movements in accumulated depreciation								
Depreciation and amortisation	—	—	—	(2,349)	(83)	(2,432)	—	(2,432)
Accumulated depreciation of disposals	—	—	—	—	—	—	—	—
Accumulated depreciation on revaluation	—	—	—	7,608	(2,141)	5,467	—	5,467
Accumulated depreciation of write offs	—	—	—	2,923	—	2,923	—	2,923
Transfers	—	—	—	—	—	—	—	—
	—	—	—	8,182	(2,224)	5,958	—	5,958
At fair value 30 June 2025	76,820	17,495	94,315	138,955	8,781	147,736	10,113	252,164
Accumulated depreciation at 30 June 2025	—	—	—	(81,670)	(5,622)	(87,292)	—	(87,292)
Carrying amount	76,820	17,495	94,315	57,285	3,159	60,444	10,113	164,872

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Artworks \$ '000	Library Collection \$ '000	Pioneer Settlement vehicles & vessels \$ '000	Pioneer Settlement site exhibits \$ '000	Pioneer Settlement buildings \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment/c ulture and heritage assets \$ '000
(b) Plant and Equipment & Culture and heritage assets											
At fair value 1 July 2024	13,640	5,019	1,936	1,729	2,446	6,566	2,866	5,599	39,801	291	40,092
Accumulated depreciation at 1 July 2024	(8,276)	(3,673)	(1,207)	–	(1,763)	–	–	(5,539)	(20,458)	–	(20,458)
	5,364	1,346	729	1,729	683	6,566	2,866	60	19,343	291	19,634
Movements in fair value											
Additions	1,873	–	195	–	137	–	–	–	2,205	109	2,314
Contributions	–	–	–	89	1	–	–	–	90	–	90
Revaluation	–	–	–	–	–	–	–	6,064	6,064	–	6,064
Disposal	(1,117)	–	(88)	–	(25)	–	–	–	(1,230)	–	(1,230)
Write-off	–	–	–	–	–	–	–	–	–	–	–
Transfers	315	–	–	–	–	–	–	–	315	(315)	–
	1,071	–	107	89	113	–	–	6,064	7,444	(206)	7,238
Movements in accumulated depreciation											
Depreciation and amortisation	(1,210)	(343)	(226)	(17)	(130)	(66)	(29)	(1)	(2,022)	–	(2,022)
Accumulated depreciation of disposals	942	–	88	–	25	–	–	–	1,055	–	1,055
Accumulated depreciation on revaluation	–	–	–	–	–	–	–	(4,022)	(4,022)	–	(4,022)
Accumulated depreciation of write offs	–	–	–	–	–	–	–	–	–	–	–
	(268)	(343)	(138)	(17)	(105)	(66)	(29)	(4,023)	(4,989)	–	(4,989)
At fair value 30 June 2025	14,711	5,019	2,043	1,818	2,559	6,566	2,866	11,663	47,245	85	47,330
Accumulated depreciation at 30 June 2025	(8,544)	(4,016)	(1,345)	(17)	(1,868)	(66)	(29)	(9,562)	(25,447)	–	(25,447)
Carrying amount	6,167	1,003	698	1,801	691	6,500	2,837	2,101	21,798	85	21,883

Notes to the Financial Statements
for the year ended 30 June 2025

Note 6. Assets we manage (continued)

	Sealed roads \$ '000	Unsealed roads \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recreational, leisure and community \$ '000	Waste management \$ '000	Parks open spaces and streetscapes \$ '000	Other infrastructure \$ '000	Total \$ '000	Work in progress \$ '000	Total infrastructure \$ '000
(c) Infrastructure											
At fair value 1 July 2024	346,791	128,948	36,095	71,182	23,736	7,841	18,252	18,844	651,689	2,291	653,980
Accumulated depreciation at 1 July 2024	(90,781)	(19,949)	(17,387)	(26,605)	(8,450)	(7,740)	(8,134)	(5,236)	(184,282)	–	(184,282)
	256,010	108,999	18,708	44,577	15,286	101	10,118	13,608	467,407	2,291	469,698
Movements in fair value											
Additions	7,247	47	778	217	255	–	1,696	562	10,802	2,029	12,831
Contributions	–	–	–	–	483	–	398	122	1,003	–	1,003
Revaluation	27,953	(19,437)	8,370	21,339	3,351	–	(932)	4,643	45,287	–	45,287
Disposal	–	–	–	–	–	–	–	–	–	–	–
Write-off	–	–	–	–	(1,413)	–	(428)	(483)	(2,324)	–	(2,324)
Transfers	810	–	14	–	–	–	14	–	838	(838)	–
	36,010	(19,390)	9,162	21,556	2,676	–	748	4,844	55,606	1,191	56,797
Movements in accumulated depreciation											
Depreciation and amortisation	(5,380)	(2,116)	(469)	(674)	(455)	(25)	(548)	(346)	(10,013)	–	(10,013)
Accumulated depreciation of disposals	–	–	–	–	–	–	–	–	–	–	–
Accumulated depreciation on revaluation	(6,220)	7,626	(1,573)	(5,180)	(3,619)	–	248	(1,844)	(10,562)	–	(10,562)
Accumulated depreciation of contributions	–	–	–	–	(215)	–	(91)	(10)	(316)	–	(316)
Accumulated depreciation of write offs	–	–	–	–	667	–	254	62	983	–	983
Transfers	–	–	–	–	–	–	–	–	–	–	–
	(11,600)	5,510	(2,042)	(5,854)	(3,622)	(25)	(137)	(2,138)	(19,908)	–	(19,908)
At fair value 30 June 2025	382,801	109,558	45,257	92,738	26,412	7,841	19,000	23,688	707,295	3,482	710,777
Accumulated depreciation at 30 June 2025	(102,381)	(14,439)	(19,429)	(32,459)	(12,072)	(7,765)	(8,271)	(7,374)	(204,190)	–	(204,190)
Carrying amount	280,420	95,119	25,828	60,279	14,340	76	10,729	16,314	503,105	3,482	506,587

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Assets we manage (continued)

Acquisition

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

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

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

	Depreciation Period years	Threshold Limit \$ '000
Asset recognition thresholds and depreciation periods		
Land and land improvements		
Buildings		
Buildings	30 to 100 years	10
Building improvements	30 to 100 years	10
Leasehold improvements	5 to 15 years	10
Plant and Equipment		
Plant machinery and equipment		
Large plant	10 years	3
Small plant	2 years	3
Fixtures, fittings and furniture	5 years	3
Computers and telecommunications	3 to 5 years	2
Cultural and heritage		
Artworks	100 years	—
Library Collection	5 to 100 years	—
Pioneer Settlement vehicles & vessels	100 years	5
Pioneer Settlement site exhibits	100 years	5
Pioneer Settlement buildings	100 years	10
Infrastructure		
Sealed road formation	-	10
Sealed road pavements	60 to 100 years	10
Sealed road seals	15 to 80 years	10
Road ancillary assets	20 to 25 years	10
Unsealed road natural surface	-	10
Unsealed road gravel surface	30 years	10
Kerb and channel	25 to 50 years	10
Footpaths and cycleways	20 to 100 years	10
Drainage	20 to 100 years	10
Recreation, leisure and community facilities	10 to 90 years	10
Waste management	10 years	10
Parks, open space and streetscapes	10 to 60 years	10
Other infrastructure	10 to 150 years	10

Land under roads

Council recognises land under roads it controls at fair value.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Assets we manage (continued)

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.

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 5 to 15 year period.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Ben Sawyer AAPI Reg. 63163 as at 30 June 2025. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The fair value assessed may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the valuer could not reasonably have been aware of as at the date of valuation). Refer to Significant accounting policies under Overview section and Note 8.4 for further information on fair value measurement.

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Assets we manage (continued)

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Land	—	16,772	—	30/06/2025	Full revaluation
Specialised land	—	—	77,543	30/06/2025	Full revaluation
Buildings	—	3,159	—	30/06/2025	Full revaluation
Building - specialised	—	—	57,285	30/06/2025	Full revaluation
Total	—	19,931	134,828		

Valuation of infrastructure

Infrastructure valuations were performed by Council's Enterprise Assets Manager who holds a Bachelor of Geomatics (BGeom) and brings two decades of local government experience in asset management. Valuation of infrastructure assets has been determined in accordance by applying the most recent unit rates as calculated from a sample of internal and external projects.

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

The valuation is at fair value based on current replacement cost less accumulated depreciation as at the date of valuation. Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Sealed roads	—	—	280,420	30/06/2025	Full revaluation
Unsealed roads	—	—	94,949	30/06/2025	Full revaluation
Footpaths and cycleways	—	—	25,828	30/06/2025	Full revaluation
Drainage	—	—	60,279	30/06/2025	Full revaluation
Recreational, leisure & community facilities	—	—	14,340	30/06/2025	Full revaluation
Waste management	—	—	76	30/06/2024	Index based
Parks, open space & streetscapes	—	—	10,729	30/06/2025	Full revaluation
Other Infrastructure	—	—	16,314	30/06/2025	Full revaluation

Cultural and heritage assets

Details of the Council's cultural and heritage assets and information about the fair value hierarchy as at 30 June 2025 are as follows:

Artworks	—	—	1,801	30/06/2024	Full revaluation
Pioneer Settlement vehicles and vessels	—	—	6,500	30/06/2024	Full revaluation
Pioneer Settlement site exhibits	—	—	2,837	30/06/2024	Full revaluation
Pioneer Settlement buildings	—	—	2,099	30/06/2025	Full revaluation
Total	—	—	516,172		

Valuation of cultural and heritage assets**Artworks**

Valuation of artwork assets has been conducted by qualified independent valuer Mr David Freeman, member of Auctioneers and Valuers Association of Australia, and Chief Executive Officer of Amanda Adams Auctions, Bulleen, Victoria. The effective date of the valuation was 30 June 2024. Valuation of the assets was determined by analysing comparable sales of an artist's work, knowledge of the collections history and condition of the collection.

Pioneer Settlement

Valuation of Pioneer Settlement vehicles and vessels and site exhibit assets was conducted by qualified independent valuer Mr David Freeman, member of Auctioneers and Valuers Association of Australia, and Chief Executive Officer of Amanda Adams Auctions, Bulleen, Victoria. The valuation is based on average market realisation prices that should be obtained if the items were sold via private treaty or auction sales. The effective date of the valuation is 30 June 2024.

Valuation of Pioneer Settlement buildings were undertaken by qualified independent valuer, Ben Sawyer AAPI Reg. 63163 as at 30 June 2025.

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

Notes to the Financial Statements
for the year ended 30 June 2025

Note 6. Assets we manage (continued)

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 25% and 75% for specialised land and between 85% and 95% for land under roads. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1.15 and \$268.73 per square metre.

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. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 year to 100 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 0 years to 100 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.

Artwork assets are valued based on the market based direct comparison approach. Significant unobservable inputs include the rarity of the item, historical significance and the history of the artist. If there are events that determine certain pieces of the collection to be of historical significance, if the artist has works that have increased in popularity or the item is considered to be rare and in demand, this would result in a higher fair value.

Pioneer Settlement vehicles and vessels and site exhibit assets are valued based on the market based direct comparison approach. Significant unobservable inputs include the rarity of the item and historical significance. If there are events that determine certain pieces of the collection to be of historical significance or the item is considered to be rare and in demand, this would result in a higher fair value.

Pioneer Settlement 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 cost is calculated on a square metre basis. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 5 years to 84 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 their useful lives.

	2025 \$ '000	2024 \$ '000
Reconciliation of specialised land		
Land under roads	61,253	52,195
Parks and reserves	11,214	18,985
Crown Land	5,076	11,002
Total specialised land	77,543	82,182

(c) Community Asset Committee

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Swan Hill Rural City Council is a single entity.

Subsidiaries and Associates

Council has no interests in subsidiaries and associates.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

Councillors

Mayor Stuart King	19/11/2024 to 30/06/2025
Cr Les McPhee	19/11/2024 to 30/06/2025
Cr Hugh Broad	19/11/2024 to 30/06/2025
Cr Lindsay Rogers	19/11/2024 to 30/06/2025
Cr Peta Thornton	19/11/2024 to 30/06/2025
Cr Phillip Englefield	19/11/2024 to 30/06/2025
Cr Terry Jennings	19/11/2024 to 30/06/2025
Mayor Stuart King	17/11/2020 to 25/10/2024
Cr Les McPhee	08/12/2008 to 25/10/2024
Cr Ann Young	15/11/2016 to 25/10/2024
Cr Bill Moar	15/11/2016 to 25/10/2024
Cr Chris Jeffery	15/11/2016 to 25/10/2024
Cr Nicole McKay	16/04/2019 to 25/10/2024
Cr Jacquie Kelly	24/01/2023 to 25/10/2024

Chief Executive Officer

Mr Scott Barber	06/06/2022 to 30/06/2025
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Directors

Mr Bruce Myers (Community and Cultural Services)	28/02/1994 to 30/06/2025
Ms Michelle Grainger (Planning and Development)	15/01/2024 to 30/06/2025
Ms Leah Johnston (Infrastructure)	03/04/2023 to 30/06/2025
Mr Bhan Pratap (Corporate Services)	18/07/2022 to 09/05/2025
Mr Peter Brown (Acting Corporate Services)	10/06/2025 to 30/06/2025

	2025 No.	2024 No.
Total Number of Councillors	12	7
Total of Chief Executive Officer and other Key Management Personnel	6	6
Total Number of Key Management Personnel	18	13

Notes to the Financial Statements

for the year ended 30 June 2025

Note 7. People and relationships (continued)

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2025 \$ '000	2024 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,410	1,364
Other long-term employee benefits	22	28
Post-employment benefits	135	130
Total	1,567	1,522

	2025 No.	2024 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	1	—
\$10,000 - \$19,999	5	—
\$20,000 - \$29,999	5	—
\$30,000 - \$39,999	1	5
\$50,000 - \$59,999	—	1
\$80,000 - \$89,999	—	1
\$90,000 - \$99,999	—	1
\$100,000 - \$109,999	1	—
\$130,000 - \$139,999	—	1
\$190,000 - \$199,999	1	—
\$210,000 - \$219,999	—	1
\$220,000 - \$229,999	—	1
\$230,000 - \$239,999	1	1
\$240,000 - \$249,999	1	—
\$250,000 - \$259,999	1	—
\$310,000 - \$319,999	—	1
\$330,000 - \$339,999	1	—
	18	13

Notes to the Financial Statements

for the year ended 30 June 2025

Note 7. People and relationships (continued)

(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.

	2025 \$ '000	2024 \$ '000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	935	985
Other long-term employee benefits	107	93
Post-employment benefits	281	129
Total	1,323	1,207

	2025 No.	2024 No.
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The number of other senior staff are shown below in their relevant income bands:

Income Range:

\$90,000 - \$99,999	—	1
\$170,000 - \$179,999	3	2
\$180,000 - \$189,999	2	3
\$190,000 - \$199,999	1	1
\$200,000 - \$209,999	1	—
	7	7

	2025 \$ '000	2024 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	1,323	1,207

Notes to the Financial Statements
for the year ended 30 June 2025

Note 7. People and relationships (continued)

7.2 Related party disclosure

(a) Transactions with related parties

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

Cr Stuart King	Swan Hill Hire - \$50,610 Plant and equipment hire. Cr King has a controlling interest in Swan Hill Hire.
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At the end of the reporting period, \$445 was outstanding in relation to transactions with related parties (2024: Nil). There were no loans to/from or commitments to/from related parties (2024: Nil).

Notes to the Financial Statements

for the year ended 30 June 2025

Note 8. Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Future superannuation contributions

In addition to the disclosed contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 (2024/25 \$0). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 are \$79,758

Landfill

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. At balance date Council has a provision in place for these remediation works.

Liability Mutual Insurance

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

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the Scheme (to 30 June 2027). At the end of the liability period, an adjustment payment may be required (or received). The determination of any adjustment payment is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria.

(c) Guarantees for loans to other entities

Council is not the guarantor for any loans.

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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 8. Managing uncertainties (continued)

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held for primarily for their ability to generate net cash inflows.

The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurement of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council have assessed the impacts of the modifications to AASB 13 for the 2024-25 reporting period (refer note 8.4).

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

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 bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

Interest rate risk

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

Investment of surplus funds is made with approved financial institutions under the Local Government Act 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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 8. Managing uncertainties (continued)

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 increases have significantly affected the return expected on invested funds during the year. This impacted the surplus by \$843k.

(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 only 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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 8. Managing uncertainties (continued)

(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 + 0.50% and - 1.00% in market interest rates (AUD) from year-end rates of 3.85%.

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

8.4 Fair value measurement

Fair Value Hierarchy

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

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

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

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

The AASB 13 amendments have impacted Council's financial statements as follows:

- The current replacement cost of Council assets, such as Drainage and Sealed Roads infrastructure assets, have increased by \$11.6 million and \$9.6 million respectively due to the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets;

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

Notes to the Financial Statements
for the year ended 30 June 2025

Note 8. Managing uncertainties (continued)

assets on a regular basis ranging from 2 to 5 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	2 years
Buildings	2 years
Roads	3 years
Unsealed roads	5 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	5 years
Recreational, leisure and community facilities	5 years
Waste management	5 years
Parks, open space and streetscapes	5 years
Other infrastructure	5 years

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

Impairment of assets

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

8.5 Events occurring after balance date

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves			
(a) Asset revaluation reserves			
2025			
Property			
Land and land improvements	46,041	1,639	47,680
Buildings	34,347	4,602	38,949
Buildings - non specialised	161	337	498
	80,549	6,578	87,127
Culture and heritage assets			
Pioneer Settlement vehicles & vessels	2,682	–	2,682
Pioneer Settlement site exhibits	1,727	–	1,727
Artworks	1,576	–	1,576
Pioneer Settlement buildings	3,441	2,042	5,483
	9,426	2,042	11,468
Infrastructure			
Footpaths and cycleways	13,124	6,797	19,921
Drainage	25,213	16,159	41,372
Recreational, leisure and community facilities	9,750	(268)	9,482
Waste management	131	–	131
Parks, open space and streetscapes	4,277	(684)	3,593
Sealed roads	164,263	21,733	185,996
Unsealed roads	33,095	(11,811)	21,284
Other infrastructure	5,126	2,799	7,925
	254,979	34,725	289,704
Intangible assets			
Water rights	2,786	154	2,940
Total Other	2,786	154	2,940
Total asset revaluation reserves	347,740	43,499	391,239

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
2024			
Property			
Land and land improvements	46,041	–	46,041
Buildings	32,044	2,303	34,347
Buildings - non specialised	–	161	161
	78,085	2,464	80,549
Culture and heritage assets			
Pioneer Settlement vehicles & vessels	1,674	1,008	2,682
Pioneer Settlement site exhibits	1,390	337	1,727
Artworks	1,635	(59)	1,576
Pioneer Settlement buildings	3,441	–	3,441
	8,140	1,286	9,426
Infrastructure			
Footpaths and cycleways	12,650	474	13,124
Drainage	24,086	1,127	25,213
Recreational, leisure and community facilities	9,388	362	9,750
Waste management	131	–	131
Parks, open space and streetscapes	4,033	244	4,277
Sealed roads	153,675	10,588	164,263
Unsealed roads	28,581	4,514	33,095
Other infrastructure	4,836	290	5,126
	237,380	17,599	254,979
Intangible assets			
Water rights	3,196	(410)	2,786
Total Other	3,196	(410)	2,786
Total asset revaluation reserves	326,801	20,939	347,740

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Other matters (continued)

	2025 \$ '000	2024 \$ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	7,528	3,288
Non-cash adjustments:		
Depreciation/amortisation	14,608	13,899
Impairment losses	3,848	98
Profit/(loss) on disposal of property, infrastructure, plant and equipment	(231)	(434)
Contributions - non monetary assets	(777)	(114)
Amounts disclosed in financing activities	82	78
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(585)	(3,398)
(Increase)/decrease in inventories	(86)	28
(Increase)/decrease in prepayments	125	(365)
Increase/(decrease) in contract assets	5,791	(5,012)
Increase/(decrease) in trade and other payables	167	3,564
Increase/(decrease) in provisions	(13)	(130)
(Decrease)/increase in other liabilities	75	(71)
Increase/(decrease) in unearned income/revenue	(185)	(2,695)
Net cash provided by/(used in) operating activities	30,347	8,736

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

Defined Benefit

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

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

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa
Salary information 3.5% pa

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Other matters (continued)

Price inflation (CPI) 2.7% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Other matters (continued)

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

	2024 (Interim) \$m	2023 (Triennial) \$m
- A VBI Surplus	108.4	85.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate the 30 June 2024 VBI were

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.6% pa

It is anticipated that this actuarial investigation will be completed by October 2025.

The 2023 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation were:

	2020 Triennial investigation	2023 Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.50% pa
Price inflation	2.0% pa	2.8% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	2025 \$ '000	2024 \$ '000
Vision Super	Defined benefit	11.5% (2024:11.0%)	74	58
Vision Super	Accumulation fund	11.5% (2024:11.0%)	2,293	2,324

Notes to the Financial Statements
for the year ended 30 June 2025

Note 10. Change in accounting policy

There have been no changes to accounting policies in the 2024-25 year.



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