ATTACHMENT TO AGENDA ITEM

Special Meeting

29 October 2013

Agenda Item 4.1 **2012-2013 Annual Report**

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2012 – 2013 Annual Report

Traditional Owners

We, the Greater Shepparton City Council, acknowledge the traditional owners of the land which now comprises Greater Shepparton.

We pay respect to their tribal elders, we celebrate their continuing culture and we acknowledge the memory of their ancestors.

Vision

Greater Shepparton, Greater Future

As the Food Bowl of Australia, a sustainable, innovative and diverse community.

Values

- Leadership
- Integrity
- Respect
- Innovation
- Teamwork

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1. Welcome

Welcome to the 2012 – 2013 Annual Report of Greater Shepparton City Council. This report provides a comprehensive account of Council's achievements, challenges and aspirations for the future.

The report details our performance against our commitments as set out in the Council Plan 2009–2013 and provides an analysis of our financial performance. This report also demonstrates the breadth of our operations and the diversity of services delivered on a daily basis to the Greater Shepparton community. We hope you enjoy reading about the 2012 – 2013 year and we thank our community for the continued support and direction.

Why we have an Annual Report

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

Importantly, the Annual Report provides an account of our performance to our community. It details our achievements against commitments and our performance against stipulated measures. It also provides an account of our financial management over the past year.

The Annual Report is also an opportunity to acknowledge all the great things that have been happening across the municipality and note the challenges that have marked the year.

Reading the Report

The Annual Report comprises four main sections.

The first section provides an overview of who we are as an organisation and community.

The main body of the report details our performance, achievements and challenges detail against our five strategic objectives, as well as and where we are headed in the future.

Our strategic objectives are:

Settlement and Housing

Council is committed to growth in a consolidated and sustainable development framework.

Community Life

Council will enhance social connectedness, physical and mental health and wellbeing, education and participatory opportunities in order to improve liveability and a greater range of community services.

Environment
Council will conserve and enhance significant, natural, environmental and cultural heritage.

Economic Development
Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Infrastructure
Council will provide urban and rural infrastructure to enhance the performance of the municipality and facilitate growth.

Council Organisation and Management
Council will deliver best practice management, governance, administrative and financial systems that support the delivery of council programs to the community of Greater Shepparton.

Section three of the report details Council's compliance with governance requirements, while the final section provides a detailed account of our financial performance, how the budget was developed and executed.

Report Theme

For Council 2012 – 2013 was a year of significant review and redevelopment. Following the appointment of CEO Gavin Cator it was identified that Greater Shepparton City Council, although it was a well-run organisation, required a major operational review if the organisation was to achieve its full potential and undertake a best practice approach to governance and provision of services for the community.

The major objective of the review was to identify where the organisation could improve its performance and sustainability through:

- Increased ownership and alignment to the Council Plan;
- Increased operating efficiency in service delivery;
- Inform the Service Planning process; and
- Efficient deployment and ownership of assets.

This journey of continuous improvement would be known as "Good to Great". The 2012 – 2013 Annual Report captures this journey, the processes, the challenges and the outcomes.

Mayor's Message

It is a great honour to serve the community as the present Mayor and I would like to thank the previous and current Councillors for their commitment in driving a strong vision for a sustainable, innovative and prosperous Greater Shepparton.

This Annual Report marks the final year of the implementation of the 2009-2013 Council Plan. It has been very rewarding to experience the growth and development of our people and community as a result of Council Plan activities.

The 2012/2013 year has continued to see significant achievements being made to enhance the wellbeing of our community, and the Annual Report provides an opportunity to reflect on the successes and challenges of the past year and to look toward the future.

In terms of the community's wellbeing we are pleased to say that the Safer City Strategy has led to stronger working relationships with a number of partners on a number of different projects including the Street Rider late night bus service. The Safe City Camera Project is also well underway with funding received to support the camera rollout.

Council was also proud to endorse the Universal Access and Inclusion Plan which sets out Council's objectives in providing and improving accessibility, infrastructure, support and services to meet the needs of people who experience barriers to access or inclusion both within Council and the broader community.

A particular highlight has been the work undertaken with our regional towns in the last 12 months. Council has endorsed a total of 10 Community Plans and we are currently working with the Congupna community to develop a plan that specially meets their needs.

A total of 13 projects were funded via the 2012/2013 Community Matching Grants Scheme to the value of $24,171.40. It is always very rewarding when we can support community organisations to undertake activities that encourage community involvement and creating a sense of community pride. This financial year we have supported the Dookie Men's Shed, a Monster Garage Sale at the Tatura Community House and the Tatura Rotary Community Art Show Nursing Home Day.

We have been very supportive of Council's increased commitment to community consultation. Whether it's been the development of the rating strategy, budget or next Council Plan the community has been given every opportunity to have input and provide feedback into critical Council and community processes. Face-to-face, online, phone or email, the opportunities to get involved have been numerous. It has been very encouraging to see the community take up these opportunities with over 10,000 members of our community sharing their ideas, thoughts and aspirations in the development of the 2013-2017 Council Plan. We now looked forward to working with the community in implementing the new plan over the next 3 and half years.

While there is a great sense of achievement in the progress we have made through the previous Council Plan, there is also much excitement in now working towards:

- Creating an active and engaged Community (Social)
- Enhancing the Environment (Natural)
- Achieving economic prosperity (Economic)
- Creating quality infrastructure (Built)
- Council being a high performing organisation (Leadership & Governance)

No doubt there will be challenges ahead but the strength of our community is uniting together during difficult times. Our community is resilient, with a sense of hope and optimism that will see our community prosper now and in the future.

Cr Jenny Houlihan
Mayor
September 2013

CEO'S Message

It's been an extremely busy 12 months as Greater Shepparton City Council has worked to bring the Council Plan 2009-2013 to completion, finalising a four-year program to achieve the community's vision of a Greater Shepparton. While implementing the final stages of the 2009-2013 Plan, Council commenced an extensive community engagement program in gathering ideas and data to inform the development of the Council Plan for 2013-2017. This community consultation was also occurring at a time when Council was undertaking a significant organisational transformation.

This Annual Report provides the opportunity for Council to demonstrate the achievement of outcomes and how there is a strategic approach undertaken in meeting the needs of the community and growing Greater Shepparton. The report provides evidence of how Council has achieved the objectives set in the Council Plan 2009-2013 and we hope that you enjoy taking the time to read the activities that have been undertaken in creating a Greater Future for Greater Shepparton.

In 2012/2013 activities have been undertaken with the aim of enhancing the lives of our citizens and creating a more prosperous community in terms of:

- Settlement and Housing
- Community Life
- Environment
- Economic Development
- Infrastructure Strategic
- Council Organisation and Management

As detailed in the report, Council with the support of the community has experience great success in meeting the objectives of the 2009-2013 Council Plan. Highlights include:

- Development of Council's first ever Cultural Diversity and Inclusion Strategy.
- Finalising the Community Safety Plan.
- Attracting approximately 920,000 visitors to Greater Shepparton through events and tourism initiatives.
- 10 Community Plans developed and implemented for a regional towns.
- Rebranding and repositioning of the Shepparton Art Museum (SAM).
- Delivery of SAM's first flagship international exhibition – *The Golden Age of Colour Prints Ukiyo-e*.
- Delivery of the Shepparton Jobs and Skills Drive.
- Functional and detailed design completed for Stages 1-6 and 1 to 3 respectively of Goulburn Valley Freight and Logistics Centre (GV Link).
- Implementation of a new Rating Strategy.
- Development of a long-term Financial Plan.

A further significant achievement was the recognition of Council's responsible financial management as assessed by the Victorian Auditor-General's Office (VAGO) in identifying Greater Shepparton City Council as having a low financial risk. Council has in place a robust and integrated process of long term financial

planning, annual budgeting and performance monitoring that ensures that Council's financial position remains strong with almost $1,181,000,000 of community assets under Council's stewardship.

With the 2009-2013 Council Plan now completed, much of the focus of 2013 was undertaking the planning process for the next Council Plan to be developed.

Community engagement is integral to our core business and we have worked hard to nurture connections with our community. Approximately 11,400 residents were engaged in the 2013 – 2017 Council Plan consultation process. I would like to thank all of the members of the community who took the time to be part of this critical process in planning for our future. Thank you also to the staff who were involved in the extensive consultation process. Over 100 members of staff were involved in the process, donning the famous green t-shirts to attend over 200 meetings, events and activities to gather ideas and aspirations from all members and sections of our community.

With the 2013-2017 Council Plan now finalised we are excited to be embarking on the new phase of creating a Greater Future.

2012/2013 has been a period of immense change Council as an organisation. Council needed to evolve for the organisation to be more efficient, agile and strategic in better meeting the needs of the community. Having the right structure, systems and processes is critical if the organisation is to truly add value to the lives of our citizens and be sustainable. Early 2012 the organisation embarked on the Good to Great journey which involved extensive staff consultation, with the feedback informing the development of a Transition Plan that would take Council from being a good organisation to great organisation.

The key focus of 2012/2013 has been the implementation of the 117 Transition Plan strategies, with 56 per cent of the tasks been completed to date which is well ahead of schedule. The remaining tasks are more complex and therefore require a greater investment of resources and time and therefore due for completion within the next six months.

Significant outcomes achieved to date include:

- Organisational restructure and realignment.
- Creation of new leadership positions, both Executive and Senior Management.
- Creation of a dedicated business planning unit.
- Commenced formalising business planning framework.
- Adopting a "customer focussed" service delivery model.
- 800 Position Descriptions reviewed and updated.
- Centralisation of cross organisational services and functions.
- Introduction of PRINCE2 methodology as a best practice approach in project management.
- Review of all policies and CEO Directives.
- Adoption of a customer focussed business planning model.
- Creation of best practice Procurement Guidelines.
- Quarterly budget reporting to Council.
- Review of spend against Capital works.

- Development of a comprehensive Strategic Resource Plan.
- Improved budgetary information to our Community.

This has been a mammoth process and I would sincerely like to thank the staff for their support, energy, enthusiasm and patience during this time.

Undertaking a cultural and paradigm shift is no mean feat, however the hard work has enabled Greater Shepparton City Council to be more resilient, agile and sustainable. With a focus on continuously learning and continuous improvement, Council is excited by the challenges that lay ahead in meeting the complex needs of our community, and priding ourselves on our willingness to do things differently.

I would like to express my appreciation for the support and guidance provided by the Councillors over the past several months with regard to excellent governance ensuring the success that has been achieved in 2012/2013.

Local Government currently deals with complexity and uncertainty on a scale that has never been seen before, economic and social upheaval is changing the game faster than we can keep up, however in embarking on the Good to Great journey I am confident that Greater Shepparton City Council is well positioned to meet the expectations of our community well into the future.

Gavin Gator
Chief Executive Officer
September 2013

Section 1: About Us

Our Region

Greater Shepparton is a vibrant, diverse community located approximately two hours north of Melbourne in the Goulburn Valley - the heart of regional Victoria. As a major regional centre experiencing strong growth, Greater Shepparton offers an enviable lifestyle and diverse employment base through our urban and rural communities.

Greater Shepparton is a vibrant and progressive community that offers the best of both provincial and metropolitan lifestyles. With its central location being a major strength, Greater Shepparton is the ideal regional location to live, work, invest and visit.

The municipality boasts affordable real estate; business opportunities and diversified farming practices and residents enjoy a wide range of entertainment and leisure options, including many coffee shops and restaurants.

Scenic open places, shared pathways and our meandering river system add to the beauty and surrounds, to encourage social connection and improved lifestyle behaviours.

Food malls, with an abundance of cafes and restaurants provide plenty of choice for residents and visitors. Greater Shepparton's history of migration has evolved our large selection of local cuisine, whether it's Turkish, Japanese, Indian, Thai, Lebanese, Chinese, Italian or a bistro meal, you can find it all in Shepparton's Central Business District (CBD) and the surrounding townships.

Local wineries and ample farm-gate suppliers provide an added gourmet touch to celebrate and promote the region's repertoire.

Greater Shepparton is a retail hotspot for regional Victoria, constantly attracting new brands, and there is an abundance of events and leisure activities available to the community.

Our Location

- More than 63,000 people over 2,421 square kilometres, living within 60+ localities.
- Fifth largest regional centre in Victoria.
- One of the fastest growing regions in Victoria.
- Centrally located along the Goulburn and Broken Rivers.
- Easy access to the Goulburn Valley and Midland highways providing great transport connections and lifestyle opportunities.
- Two hours' drive from Melbourne and excellent road connections to Adelaide, Canberra, Sydney and Brisbane.

- Greater Shepparton's population is split between the urban areas of Shepparton, Mooroopna, Kialla and Tatura and the smaller centres and rural areas in and around Congupna, Dookie, Katandra, Kialla West, Merrigum, Murchison, Tallygaroopna, Tatura, Toolamba and Undera.
- This split reflects the range of lifestyle choices available across the municipality, from small urban blocks close to high-quality amenities, through to lifestyle properties as well as large working orchards and farms.

Our Age

- The median age of people in Greater Shepparton is 38 years.
- Children aged 0 - 14 years make up 16.8 per cent of the population.
- People aged 60 years and over made up 20.4 per cent of the population.
- The proportion of couples within Greater Shepparton with children is nearly 3 per cent above the regional Victorian average, at 29.7 per cent.

Our Diversity

- An estimated 3.4 per cent (more than 2,000) residents have identified as having an Indigenous heritage. The City's indigenous population is the largest in regional Victoria.
- 13 per cent of residents (nearly 8,500) were born overseas, mostly with non-English speaking backgrounds.
- There are more than 50 cultural groups represented in Greater Shepparton with many residents immigrating from India, Afghanistan, Sudan, Italy, Iraq, Turkey, New Zealand and the Philippines.
- 18 per cent of residents speak a language other than English at home.
- The most commonly spoken languages other than English are Italian (2.7%), Arabic (1.7%), Turkish (1.0%), Albanian (0.8%) and Punjabi (0.8%). Dari, Persian, Greek, Macedonian, Mandarin, Samoan and Cantonese are also strongly represented.
- Approximately 5.4 per cent of the City's population has been identified as requiring assistance with self-care, body movements or communication.

Our Economy

- Estimated gross economic output of $6.9 billion per annum.
- The region's export-focused agricultural industries generate about 25 per cent of the total value of Victoria's agricultural production.
- Irrigated agricultural industry generates produce worth approximately $480 million gross value per annum and our rural food processing industries produce an annual gross value of approximately $3.3 billion.
- The $2 billion Northern Victoria Irrigation Renewal Project (NVIRP) is the biggest investment of its kind in Australia, with automated technology and repairs to out-dated channels dramatically improving water delivery and efficiency. The modernisation of the region's irrigation network will bring it to a world-class standard.
- Major employers include SPC Ardmona, Campbell's Soups, Tatura Milk Industries, Unilever, Snow Brand, Greater Shepparton City Council, Department of Primary Industries, Goulburn Valley Health, Goulburn-Murray Water, GOTAFE, La Trobe University and the University of Melbourne.
- Local entrepreneurs and small businesses are the backbone of our communities equating to 32.2 per cent of the business sector.
- Greater Shepparton is known as regional Victoria's largest truck sales and service centre and is recognised as a major transport hub of regional Australia.
- People within Greater Shepparton are primarily employed in the following sectors:
  - Health Care and Social Assistance (3,775 people or 14.2%)
  - Retail Trade (3,381 people or 12.7%)
  - Manufacturing (3,311 people or 12.4%)
- The unemployment rate for Greater Shepparton is above the state average and is currently at 8.4 per cent.
- Tourism and events attracted 920,000* people visited to the municipality in 2012.

Our Education

- Greater Shepparton's top-class education facilities offer a high standard of learning from early childhood to primary and through to tertiary level.
- Greater Shepparton boasts 39 early childhood education and care services, 26 primary schools and six secondary colleges, with families able to choose from government, Catholic or private education.
- Council has a tertiary strategy with the aim of increasing access to university studies for our community. There is currently a strong university presence with the likes of the University of Melbourne's Shepparton and Dookie campuses and La

Trobe University's Shepparton campus offering a range of courses and degrees. GOTAFE provides vocational educational and training opportunities and pathways to university studies, with Victoria University has providing a number of courses in partnership with local service providers.

- **Sources:**
- http://profile.id.com.au/shepparton/home
- National Visitor Survey, Tourism Research Australia
- ABS, Census of Population and Housing, 2011 and 2006
- DEEWR, Small Area Labour Markets, September Quarter 2012

Our Organisation

Greater Shepparton City Council is governed by seven elected Councillors, and operates in accordance with the Local Government Act (1989). As a local government authority, Greater Shepparton City Council exercises a wide range of government functions and powers for the "peace, order and good government" of our municipal district.

Greater Shepparton City Council is one of the largest regional Councils within Victoria and strives to achieve our community's vision of a "Greater Shepparton".

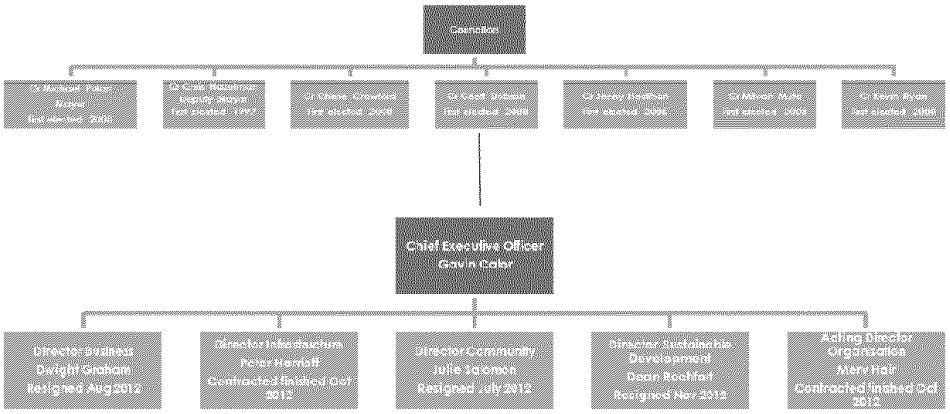
As a local government authority we protect and strengthen Greater Shepparton's economic prosperity and the health, wellbeing and safety of our residents. We endeavour to plan and build a connected regional community which is safe, easy to navigate and provides a healthy and prosperous lifestyle, now and into the future. We are committed to making a difference in our community and creating a Greater Shepparton that provides access to world class educational and employment opportunities and health and wellbeing facilities.

The purpose of the Greater Shepparton City Council is to deliver services, implement strategic initiatives and develop policies and plans. These three functions have a direct interface with the community. The fourth function, service support, refers to internal services that support the operations of the organisation.

Figure 1: The role of the Greater Shepparton City Council

Our People

July 2012 – October 2012



Our Councillors

July 2012 – October 2012

Cr Michael Polan
Mayor

Michael has been living in the area for 25 years, and for over 15 years he's been in business as a wool classer. After having been a Councillor and recently Mayor, Michael has learned a lot about how to listen and how to bring about change. Michael wants to put back into his community, and to restore pride in our region – and our Council. Michael wants people to be proud to say that they come from Greater Shepparton and that they love living here. Michael believes that we can pride ourselves on the fact that we are home to so many diverse cultures, bringing their stories and their food, which enhances our experiences and opportunities.

Committees

- Bourchier Memorial Working Group
- Goulburn Murray Local Learning and Employment Network
- Greater Shepparton Audit and Risk Management Committee
- L2P Steering Committee
- Regional Aboriginal Justice Advisory Committee
- Rumbalara Aboriginal Cooperative Working Party
- Shepparton Art Gallery Advisory Committee
- Shepparton Liquor Licensing Accord
- Shepparton Regional Saleyards Advisory Committee
- Tatura Park Advisory Board
- Sustainability and Environment Steering Group
- Victorian Local Governance Association

Cr Chris Hazelman
Deputy Mayor

Chris has lived in Shepparton with his family for most of his life.

Chris obtained a Master of Business Administration and is a graduate of Harvard University and Kennedy School of Government Senior Executives Program in Public Policy Development.

After almost 30 years in various roles for the Victorian Government, he established an enterprise to provide consultancy services.

He is actively involved with many community and sporting organisations. In 2004 he became the Manager of the Ethnic Council of Shepparton and in 2005 was appointed by the Minister for Racing as the Administrator of the Shepparton Harness Racing Club.

Committees

- Deakin Reserve Advisory Committee
- Greater Shepparton Aerodrome Advisory Committee
- Greater Shepparton Audit and Risk Management Committee
- Rumbalara Aboriginal Cooperative Working Party

- Sustainability and Environment Stakeholder Reference Committee
- Veterans' Board of Trustees

Cr Cherie Crawford

Cherie resides in Mooroopna and has been involved in business and community life for many years prior to her election to local government.

She served as a Councillor and Shire President of the former Shire of Rodney, then as a commissioner for the Moira Shire Council. During this time, she served as the President of the Victorian Local Government Women's Association and as a member on the national board.

Cr Crawford has also been President of Mooroopna Football Club, President of McLennan Kiwanis Club and Secretary and Treasurer of Goulburn Valley Racehorse Trainers Association.

Her background is in hairdressing, and she has a 25 year love of farming, breeding and racing thoroughbred horses. Cherie holds a Bachelor of Arts (Community Development) and an Associate Diploma of Social Sciences.

Committees
- Arts Co-ordinating Group
- Australian Local Government Women's Association
- Goulburn River Valley Tourism Board
- Greater Shepparton Audit and Risk Management Committee
- Older Person's Advisory Committee
- Shepparton Show Me Committee

Cr Geoff Dobson

Geoff has lived in Shepparton for most of his life; his family is third generation Shepparton residents.

He has been involved in the real estate industry for 35 years and in that time Geoff owned two real estate offices and worked in commercial and residential real estate sales.

Geoff has been a Director of the Real Estate Institute of Victoria (REIV) for nine years and previously held the role of REIV President. He is on the board of the Estate Agents Council, which is a government body working on real estate governance and overseeing the distribution of funds from the Victorian Property Fund.

He has been married to Prue for 35 years, has three adult sons and two grandchildren.

Committees
- Deakin Reserve Advisory Committee
- Goulburn Broken Greenhouse Alliance
- Goulburn Valley Regional Waste Management Group
- Municipal Association of Victoria
- Rumbalara Aboriginal Cooperative Working Party

- Shepparton Show Me Committee

Cr Jenny Houlihan

Jenny has lived and taught in Greater Shepparton since the 1960s, and currently runs a retail business in Shepparton's CBD. After being on Council for seven years Jenny is well acquainted with the needs and expectations of our community. Jenny describes herself as a 'people person' who respects people and their diverse characteristics. Jenny wants to provide an ever increasing quality of life for all Greater Shepparton residents, and she is aware of the need to continually improve employment, education, transport, health, housing, water security for farmers, safety, sporting facilities, heritage, the arts and appreciation and use of our natural environment.

Committees
- Australian Botanic Gardens Special Committee
- Best Start Municipal Early Years Partnership Committee
- Disability Advisory Committee
- Goulburn Valley Regional Library Corporation Board
- Shepparton Secondary Education Advisory Board

Cr Milvan Muto

Milvan was born in France and migrated with his family to the Shepparton area when he was a baby. He has lived in Tatura, Toolamba and now resides in Shepparton.

Milvan was involved in the motor industry for 10 years and has been involved in hospitality for 20 years, including Calzonys Restaurant and the Shepparton Hotel.

He played senior Australian Rules football and soccer for many years and is still a passionate supporter of all forms of local football.

Milvan attended St Georges Road Primary School and Shepparton High School, before studying at TAFE.

Milvan became involved in Council because he wanted to make a difference and improve people's living standards.

Committees
- Shepparton Show Me Committee

Cr Kevin "Gunna" Ryan

Kevin resides in Tatura, where his family were original settlers. In Tatura Kevin operates a dairy farm and a caravan hire business. This is Kevin's sixth term as Councillor for Greater Shepparton, and his big passion has been the growth of the Tatura Park. Kevin suggests that we have tremendous potential in Greater Shepparton and great energy in our smaller townships. He would like to see us work together to achieve the best for our region.

Committees

- Alliance of Councils for Rail Freight Development
- Food Bowl Inland Rail Alliance
- Melbourne to Brisbane Inland Rail Alliance
- Shepparton Regional Saleyards Advisory Committee
- Tatura Park Advisory Board

July 2012 – October 2012 Meeting Attendance (Ordinary and Special Meetings)

Cr Michael Polan	5/6
Cr Chris Hazelman	6/6
Cr Cherie Crawford	6/6
Cr Geoff Dobson	6/6
Cr Jenny Houlihan	6/6
Cr Milvan Muto	1/6
Cr Kevin Ryan	5/6

Our Executive

July 2012 – October 2012

Chief Executive Officer
Gavin Cator

Gavin Cator has more than 20 years of senior management experience in local government.

Gavin has spent his entire working life in local government. Gavin holds a Bachelor of Civil Engineering and a Graduate Diploma in Municipal Engineering.

He has also served in sector leadership roles including as President of Local Government Professionals (LGPro) in Victoria and as a National Director of Local Government Managers Australia (LGMA).

Gavin is also a graduate of the Australian Rural Leadership Program and has a passion for leadership development. Throughout his life Gavin has been heavily involved in Australian Rules Football.

Director Business
Dwight Graham

Dwight commenced his employment at Greater Shepparton City Council in September 2008 after relocating from his homeland, New Zealand.

His previous roles include Chief Financial Officer at Speirs Group, a food and financing company, and the Finance Manager at Palmerston North City Council, both in New Zealand.

Prior to these roles Dwight was in the New Zealand Air Force for 21 years as an Avionics Engineer.

Dwight is a Chartered Accountant whose qualifications include a Certificate in Engineering (Electronics & Computer Technology), a Bachelor of Business Studies (Accountancy) and a Master in Business Administration.

Director Infrastructure
Peter Harriott

Peter Harriott has more than 20 years' experience in local government, starting as a graduate engineer in Warrnambool in 1985.

He secured promotions in his field of engineering at a number of rural councils prior to his appointment in 2000 at the Greater Shepparton City Council where he started as the Director of Development and Infrastructure.

Peter's qualifications include a Bachelor of Engineering (Civil), Municipal Engineer's Certificate, Water Engineer's Certificate, Graduate Certificate in Water Engineering, Municipal Building Surveyor and a Master of Business Administration.

Director Community
Julie Salomon

Julie began her role as the General Manager Community Development in May 2010.

Julie has had extensive experience in public sector human service provision, leadership, management, contemporary service planning and strategic policy development within local and state government environments.

Prior to Greater Shepparton City Council, she was the Manager Family and Children's Services at the City of Yarra for two and a half years and before that held positions with Banyule City Council and the Department of Human Services in the Family and Children's Services area.

Julie's qualifications include Diploma of Teaching (Early Childhood), Graduate Diploma in Special Education, Graduate Certificate of Applied Business and Graduate Certificate in Ontological Coaching.

Director Sustainable Development
Dean Rochfort

Dean holds a Bachelor of Business (Economics & Finance) from the Royal Melbourne Institute of Technology and an Executive Masters in Business Administration through the Melbourne Business School.

Before taking up his current position in August 2009, Dean held the role of Director - Corporate and Economic Development from November 2004. He also spent a year as the Organisational Development Manager with Mitchell Shire following two years as Mitchell Shire's Tourism and Economic Development Manager.

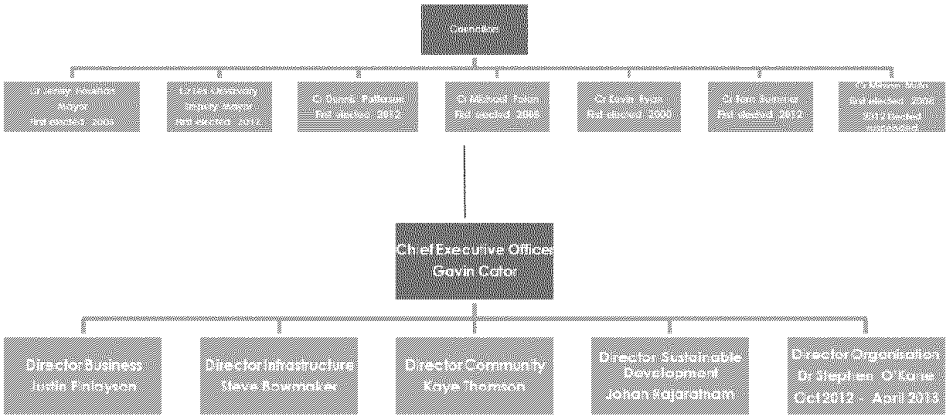
Prior to his move to local government, Dean worked in the private sector in the Information Technology, Natural Resources and Transport industries.

Acting Director Organisation
Merv Hair

Merv has more than 40 years' experience in local and state government authorities at a senior management level. He has formal qualifications in Business Studies - Local Government and is a qualified Municipal Clerk.

Merv has broad experience and understanding in many areas including corporate governance, strategic planning, organisational development, continuous improvement, business planning, policy development, risk management, financial management and reporting, enterprise bargaining, internal audit frameworks and regional library services.

November 2012 – June 2013



Our Councillors

November 2012 – June 2013

Cr Jenny Houlihan
Mayor

Committees
- Australian Botanic Gardens Special Committee
- Best Start Municipal Early Years Partnership Committee
- Greater Shepparton Audit and Risk Management Committee
- Rating Strategy Reference Group
- RiverConnect Implementation Advisory Committee

Cr Les Oroszvary
Deputy Mayor

Les is a servicing Police Officer with 32 years' experience. Les describes himself as a team player with a can-do attitude and brings leadership and integrity to the role of Councillor. Les believes that Greater Shepparton can regain its reputation as a premier city, a place where people are proud to live and work and where we are a model to other regions and municipalities. Greater Shepparton's strengths are its people, its success stories, its strong cultural background, and its climate and location. During his term Les hopes to see the Council more engaged with ratepayers and citizens, and he is committed to listening to the community that elected him.

Committees
- Goulburn Broken Greenhouse Alliance
- Goulburn Valley Regional Library Corporation Board
- Greater Shepparton Safe Communities Advisory Committee
- Rating Strategy Reference Group
- Regional Aboriginal Justice Advisory Committee
- Rumbalara Aboriginal Cooperative Working Party
- Shepparton Show Me Committee

Cr Dennis Patterson

Dennis is a long term resident and business owner, with a passion for the region and a commitment to make a meaningful contribution. Dennis perceives himself as a team player with a community focus. Dennis wants to see Greater Shepparton become a regional powerhouse of country Victoria. He recognises that Greater Shepparton has a lot of good things to offer, such as our strong community, and our natural environment.

Committees
- Deakin Reserve Advisory Committee
- Greater Shepparton Aerodrome Advisory Committee
- Shepparton Liquor Licensing Accord
- Tatura Park Advisory Board

Cr Michael Polan

Committees
- Arts Co-ordinating Group
- Greater Shepparton Audit and Risk Management Committee
- Municipal Association of Victoria
- Shepparton Art Gallery Advisory Committee
- Shepparton Show Me Committee
- Victorian Local Governance Association

Cr Kevin "Gunna" Ryan

Committees
- Bourchier Memorial Working Group
- Heritage Advisory Committee
- Shepparton Regional Saleyards Advisory Committee
- Sustainability and Environment Steering Group
- Tatura Park Advisory Board

Cr Fern Summer

Fern has a degree in nursing and currently runs a maternity clothing store in Shepparton's CBD. Previously Fern and her husband operated a bistro restaurant in Tatura. Fern has lived in Greater Shepparton for most of her life and she stood for Council to secure the future of all our children and to generate pride in our town. As a mum, a nurse and a small business owner, Fern is in a good position to listen and advocate for people in Greater Shepparton. She contends that are so many good things about this region – a beautiful lake, our famous cows, one of the top ten river walking tracks in Australia, and the award winning vanilla slice from Tatura Bakery!

Committees
- Disability Advisory Committee
- Goulburn Valley Regional Waste Management Group
- Greater Shepparton Women's Charter Alliance Advisory Committee
- Positive Ageing Advisory Committee

Cr Milvan Muto

Elected suspended.

November 2012 – June 2013 Meeting Attendance (Ordinary and Special Meetings)

Cr Jenny Houlihan	10/10
Cr Les Oroszvary	8/10
Cr Dennis Patterson	10/10
Cr Michael Polan	9/10
Cr Kevin Ryan	10/10
Cr Fern Summer	10/10
Cr Milvan Muto	0/10

Our Executive

November 2012 – June 2013

Chief Executive Officer
Gavin Cator

As the Chief Executive Officer Gavin is responsible for:

- Assisting the Council in the update and implementation of long-term strategic directions in operational terms.
- Providing leadership and authoritative advice to the Council and Committees on the strategic directions, policies and review mechanisms for Council.
- Promoting and representing the Council to governments and government authorities in order to gain support and investment to achieve Council goals and best outcomes for Greater Shepparton.
- Leading and developing the Council to ensure that it maintains its status as a high functioning organisation and that its functions are benchmarked against best national and international practice.
- Direct management of organisational services referred to as the Office of the CEO:

- Corporate Performance
  - Audit Committee
  - Business and Service Planning
  - Councillor Conduct Panels
  - Elections
  - Governance
  - Information Privacy
  - Internal Auditing
  - Property and Procurement
  - Section 86 Committees
  - Whistleblower
- Marketing and Communications
  - Advocacy
  - Brand and Reputation Management
  - Communications
  - Digital/Social Media Management
  - Marketing
  - Media Monitoring and Management
  - Publications
  - Research
  - Shepparton Show Me
- People Performance
  - Human Resources
  - Learning Organisation
  - Occupational Health and Safety
  - Payroll
  - WorkCover

Director Business
Justin Finlayson

Justin came to Greater Shepparton City Council from Benalla Rural City where he was employed as the General Manager Corporate and Community. Prior to this Justin was employed by PricewaterhouseCoopers. He is a Chartered Accountant and holds a Bachelor of Commerce Degree. Justin believes that through best practice business systems Council will deliver sustainable programs that are responsive to the expectations of the growing Greater Shepparton community.

He is a very proud father of two and spends all of his spare time playing with and enjoying his sons, aged three and one.

As the Director Business Justin is responsible for:

- Assets
  - Strategic Asset Management
- Finance and Rates
  - Financial Accounting
  - Rates and Valuations
  - Revenue
- Information Services
  - Eservices
  - GIS
  - Information Technology
- Regulatory Services
  - Animal Management
  - Citizen Services
  - Local Laws
  - Parking Enforcement

Director Infrastructure
Steve Bowmaker

Steve has diverse experience in chartered accounting, consulting, health, finance, information technology and project management and was a founding member of the Greater Shepparton City Council Audit and Risk Management Committee.

Steve has a focus on delivering value for the community through best practice in the management and maintenance of our infrastructure assets and through the introduction of new project management processes across Greater Shepparton.

Steve is married with four children and lives in Dookie where he has been heavily involved in community planning and capacity building, umpires junior football and plays around with his old American cars.

As the Director Infrastructure Steve is responsible for:

- Projects
  - Aerodrome Management
  - Capital Works Planning
  - Design Services
  - Development
  - Engineering
- Recreation and Parks
  - Park Construction
  - Parks and Parks Furniture Maintenance
  - Public Open Space
  - Recreational Planning
  - Showgrounds
  - Tree Maintenance
- Works
  - Road Construction
  - Roads and Road Furniture Maintenance
  - Street Sweeping
  - Roads for Road Surfacing
  - Fleet and Buildings

Director Community
Kaye Thomson

Kaye Thomson commenced her role as the Director Community with Greater Shepparton City Council in November 2012.

Kaye has over 30 years of experience in the health and local government sector. Prior to Greater Shepparton City Council, Kaye was with the neighbouring Moira Shire Council as Director Community Sustainability and other various roles over 17 years.

Her passion is community engagement and capacity building, to ensure communities are in involved in shaping their future. Kaye is committed to quality service delivery.

Kaye is married and has three children and enjoys spending time with her family and taking on volunteer roles in her community.

Her qualifications include general nurse, Midwife, Maternal and child health nurse, Nurse practitioner – immunisation, Bachelor of Applied Science/Community Health and a Graduate Diploma Company Directors.

As the Director Community Kaye is responsible for:

- Active Living
  - Aquamoves
  - Aquatic Programs
  - KidsTown
  - Physical Activity Programs
  - Stadiums
- Arts, Tourism and Events
  - Events and Festivals
  - Riverlinks
  - Shepparton Art Museum (SAM)
  - Tourism
  - Visitor Information Centre
- Children's and Youth Services
  - Aquamoves Childcare
  - Early Childhood Educational Services
  - Family Day Care
  - Maternal and Child Health
- Neighbourhoods
  - Aged Services
  - Community Engagement
  - Community Planning
  - Community Safety
  - Community Strengthening
  - Emergency Management
  - Library Services
  - Multicultural and Aboriginal Relations
  - Social Planning

Director Sustainable Development
Johann Rajaratnam

As part of his role Johann is responsible for the business investment, land use planning, environmental planning and building portfolios at Greater Shepparton City Council. Prior to coming to Greater Shepparton in March 2013, he worked at the City of Boroondara in Melbourne. Johann's background includes strategic planning, staff management, government liaison and corporate planning experience. His work history is primarily in local government with experience working at small coastal councils with seasonal population expansion, growth area councils and inner city councils.

Johann has several qualifications including a Bachelor of Science and Master of Social Science (Planning and Environment).

As the Director Sustainable Development Johann is responsible for:

- Building Services
  - Building Approvals
  - Building Enforcement
- Environment
  - Environmental Health
  - Immunisation
  - RiverConnect
  - Sustainability and Development
  - Strategic Waste – Landfill, Litter Bins, Street Collections and Transfer Stations
- Investment Attraction
  - Business Centre
  - Business and Industry Development
  - Business and Industry Promotion
  - Grants Facilitation and Co-ordination
- Planning
  - Statutory Planning
  - Strategic Planning
  - Strategic Transport Planning

Director Organisation
Dr Stephen O'Kane
October 2012 – April 2013

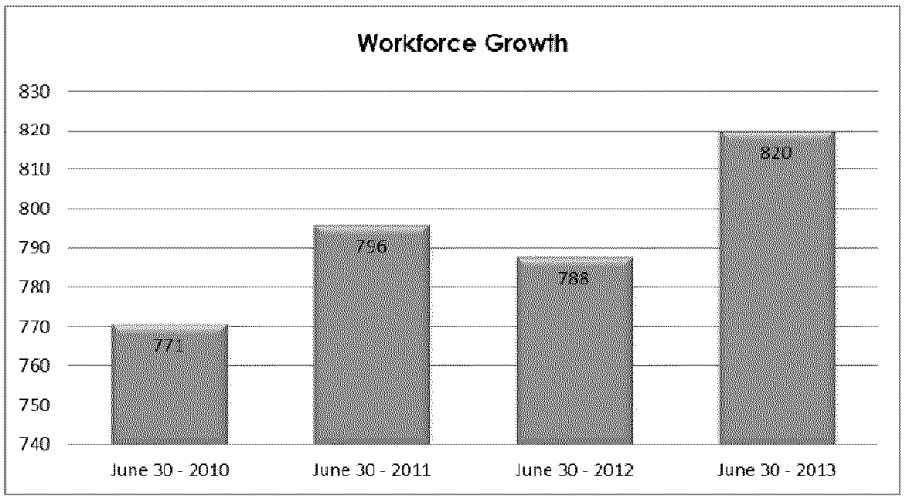
Stephen came to Greater Shepparton City Council with experience as a mentor coach leader and consultant to a number of CEOs and senior managers in a wide range of industries. Previously he held the position of Secretary Parliamentary Services for the Parliament of Victoria for six years, Director Corporate Development for City of Port Phillip, Corporate Manager Business Development with the Shire of Yarra Ranges and Principal Internal Auditor (Performance) with Melbourne Water Corporation.

Our Staff

Greater Shepparton City Council is one of the region's largest employers. We employ 462.59 EFT staff in a variety of permanent and temporary roles on a full-time, part-time and casual basis. Eighty-fiver per cent of our staff also live within the municipality. This means our people are able to bring a local passion, perspective and knowledge to the services they provide.

Occupation type (full time, part time & casual staff)				
	Full Time	Part Time	Casual	Total
CEO	1	-	-	1
Directors	4	-	-	4
Managers	18	-	-	18
Other Staff	345	176	276	797
Total	**368**	**176**	**276**	**820**

Over the last four years, our workforce has grown by approximately 4 per cent. While the number of employees at Greater Shepparton has grown this doesn't equate to a growth in equivalent full-time positions.



Council provides a range of flexible employment arrangements. The table below demonstrates a significant portion of the workforce is made up of part-time and casual staff at different levels within the organisation.

Basis of employment (EFT including casual hours)			
	Male	Female	Total
Full Time	204.45	157.7	362.15
Part Time	6.55	93.89	100.44
Total	211	251.59	462.59
Casual	6.83	17.67	24.5
Total (including casual EFT)	**217.86**	**269.26**	**487.09**

Organisational Review – Good to Great

During 2012 an organisational review of processes, systems, human and physical resources took place within the Council administration.

External Consultants were appointed to undertake an Organisational Scan with the purpose of identifying where the organisation could improve its performance and long term sustainability through:

- Increased ownership and alignment to the Council Plan.
- Increased operating efficiency in service delivery.
- Informing the proposed served play that will be undertaken.
- Enable deployment and ownership of the human and physical assets of the Organisation.

This was enabled via the following actions:

- Consultation between staff and consultants in one on one meetings.
- Consultants meeting with cross functional teams and operational teams in a workshop environment.
- Councillor workshop and one on-one interview with the consultants

A total of 220 staff one on one interviews took place. A further 100 employees were involved in the workshops. There was a consistency of issues raised by both Councillors and staff.

An issues paper was prepared which provided a series of recommendations to alleviate these matters. The issues paper was released to Councillors and employees on 15 May 2012 with the Councillors and staff having the opportunity to comment on the issues paper. A total of 69 submissions were received.

New Organisational Structure

The issues paper provided the basis for the development of a functional organisational structure. A draft functional structure was released on the 4 June 2012, followed by meetings between the CEO and Directors/Managers to discuss what the implications of the functional structure were. Submissions were also called for from employees on the draft functional structure, 100 submissions were received. On the 14 June 2012 the new organisational structure was released to all employees. A transition management process was put in place to assist the organisation transition to the new structure.

Transitional Management Plan

A Transitional Management Plan was adopted with 117 transitional tasks to be undertaken from June 2012 over the next two years. Each task identified required the preparation of a transition management project plan. As at June 2013, 56% of these project plans had been completed and with work commenced on all projects. Each task requires a project plan with all plans to be completed by the 31 December 2014.

Council receives quarterly report from the CEO in which he provides an update for Councillors in the progress towards implementation of the transitional management plan actions.

A considerable amount of work is being undertaken to review all current position descriptions, review functional responsibilities, review and establish new financial charts, review and establish new Information Services file structure.

A review of the location of all functional Departments throughout the organisation has been completed and implementation has commenced with staff movement in order to bring all staff within individual Departments together for greater operational efficiency.

Building Leadership Capability

Since the restructure announcement on 14 June 2012, there have been a number of senior positions advertised over four phases of recruitment, which have been completed in January 2013. All senior vacancies resulting from this restructure have been advertised, filled or appointments confirmed. As the organisation moves forward there continues to be opportunities to review existing structures, continue alignment with service outcomes and overall challenge the organisation to find efficiencies where possible.

Human Resources

Legislation requires a Council to have an organisational structure and staff in place to effectively manage the operations in accordance with the Council Plan. The Council's existing organisational structure is based on functional activity and common objectives in order to meet the community's needs, provide quality and efficient services, support the stimulation and strengthening of the local economy and provide efficient and effective administration for the organisation.

Under the existing organisational structure, a range of full-time, part-time and casual staff members are employed, with a diverse skills base across a wide range of disciplines. The Council 2011 Enterprise Agreement was certified by Fair Work Australia on 20 January 2012 and shall remain in force until 30 June 2014. The agreement encourages workplace flexibility and multi-skilling and delivers to staff sound terms and conditions of employment.

Staff Support

Work life balance is an increasingly important phenomenon in modern-day times. Having an employer who is supportive, committed and flexible creates an opportunity to adjust work arrangements to meet individual circumstances. This results in many benefits for the employee while creating significant wins for Council: improved productivity, engagement and retention, and the ability to attract engaged staff.

Casual Conversions

Due to an audit of Casuals and a requirement of the Local Authorities Award, Casuals who work for Council for longer than six months on a consistent basis, have the right to ask for a permanent role. The audit and subsequent review of these positions has been completed and Casual employees continue to be monitored to ensure consistency in our recruitment practices.

Constant review of aligning the organisation functionally will be conducted on a regular basis using a Job Analysis/Business Case template. Managers of Departments will be required to conduct a Job Analysis and prepare a Business Case for every role where there is an exit or termination and also to request a new position into the structure, including roles which are funded. This will allow for a review functionally for the position and take into account budget implications for Council.

In regards to the calculation of casual EFTs, previously Council has allocated an EFT of one hour per week for the purposes of calculating EFT. Examination of this has indicated that the methodology of calculation does not truly reflect the EFT within the organisation. This has been corrected for the 2013/2014 calculation with an average of seven hours per week now used to reflect EFT for casual employees.

Cultural Change

Council is moving and enabling change to move us operationally from being reactive to proactive and we have been in this strategic focus of change for the past 14 months. Overall we are looking at our cultural change in three phases:

Phase 1 – Re-invigorate Council - Organisational Scan, Restructure and encourage employees to 're-think', to continually ask questions and to embrace new ideas, innovation and to assess our work against our values; Leadership, Integrity, Teamwork, Respect and Innovation.

Phase 2 – Stabilisation –Over the next 12 months to three years, we will continue to engage, encourage and promote risk takers and manage talent to ensure we move the organisation from 'Good to Great'.

Phase 3 – Growth – Adapt our recruitment framework and continue to recruit the right staff, review negative turnover and work with a positive Workforce Plan for our future.

A strategic and tactical focus to become an organisation whose culture is in fact a shift in mindset of all staff, a journey which will take place after the re-structure, seating changes, transition plans, process changes, which continue to demand not only time but need to be well managed going forward.

Staff now see their role as being vital to the organisation overall, to ensure that they celebrate successes along the way and communicate success stories as real change to employee views and culture is achieved. An organisation which can raise issues and be part of the solution to solve these issues.

An organisation which is accountable for their actions, including an accountability framework which staff have ownership over and which they are proud of, knowledge that we are all accountable for our actions.

Learning Organisation

Our organisational culture is defined as shared values, norms and expectations that govern the way people approach their work and interact with each other. The distinguishing feature of a leading council is its culture; its norms and expectations that encourage performance orientated behaviour. Building the Council's internal organisational capacity and its capacity to work in a team environment are major components of this. Council has embarked on a successful learning and development strategy which, in addition to meeting training obligations required by regulation, strives to build on and reinforce this performance oriented culture.

Greater Shepparton City Council is a learning organisation which is committed to providing ongoing learning and development opportunities for all employees. Council wishes to enable its employees to achieve multi skilling, increase flexibility, and enhance productivity, performance, personal development and career development opportunities.

The Council will continue to provide learning and development opportunities to:

1. Achieve corporate objectives, initiatives and priorities, as set out in the Council Plan;
2. Enable continuous improvement;
3. Implement and improve quality management systems;
4. Enable effective job and work redesign;
5. Improve career opportunities for, and job satisfaction of employees; and
6. Provide specific skills to ensure the effective and efficient operation of the organisation.

One of the purposes of learning and development programs is to ensure that employees acquire and utilise the specialist skills and knowledge, managerial and interpersonal skills to perform the duties of their current position and to prepare them for the future requirements of Council in meeting the needs of the community.

Professional Development initiatives that were undertaken during 2012/2013 include:

- Leadership Development Program: A 12 month Diploma of Management program, being undertaken by 15 cross functional staff members who are predominantly in a Team Leader role.
- Emerging Leaders Program: A 12 month Certificate 4 in Frontline Management program, being undertaken by 15 cross functional staff members from various levels in the organisation, who are showing the potential to step up into a Team Leader's role.
- Centralisation of First Aid: All First Aid Level 2, CPR, Asthma and Anaphylaxis was centralised to the one training provider, and run in-house at regular intervals.
- Corporate Mentor Program: 26 staff, Team Leaders and Managers took part in a 3 month internal mentoring program. Staff were paired with a member of another department, to maximise the cross functional networking.

- Emotional Intelligence assessments: One on one assessments with staff, to understand how their emotions affect the way that they behave, perform in the workplace, and make decisions.
- 150 staff attended Equal opportunity/LEAD training. This training was designed to raise awareness in the important areas of equal employment opportunity. As we are a multicultural society, it is vital that as individuals we are culturally competent and that Council has the ability to provide appropriate access and service to people from a range of cultural backgrounds.
- Life Styles Inventory (LSI) assessments: One on one assessments with staff, to assess how they spend their energy, in terms of 12 behavioural styles. To gain an insight into the motivations behind a person's behaviour, and understand how each behaviour helps them, and holds them back.
- Various professional workshops: Various workshops were offered throughout the year, to provide professional and personal development to all staff. Some of these workshops included Conflict Resolution, Emotional Intelligence, Manage Your Life, Customer Service, Train the Trainer, Effective Communication, Cultural Diversity.
- In-house systems training: Departments ran systems training for in-house programs to all staff members, these included TRIM, EPO, Powerbudget and General Finance.
- Mandatory Training: The organisation rolled out training sessions in Freedom of Information, Equal Opportunity and LEAD, Fraud Awareness, Information Privacy and OHS.

Building our Workforce Plan

Greater Shepparton have embarked on building their Workforce Plan, based on four phases to ensure we gather the best data possible and conduct a thorough review, to enable a successful gap analysis to be undertaken.

Succession Planning

As part of the Workforce Planning work, Council is working on completing a Succession Action Plan which will outline an implementation plan for senior management positions and all other position (and position groups) which are identified as critical.

The positions/position groups will also be assessed in terms of current risk and anticipated residual risk following the implementation of identified action plans. Risk assessment will be based upon a risk assessment matrix to be developed in accordance with this process.

Occupational Health and Safety

Council takes it responsibilities for providing a safe work place for its employees very seriously. To that end the following initiatives have been introduced in the last 12 months:

- Health Checks for all staff
- Fruit to the workplace every week
- Road Warrior Program
- Wellbeing Program
- Council sponsored Gym Membership program.
- Work break program

Council has an Employee Assistance Program (EAP) which provides free and confidential counselling and support to all employees and immediate family members 24/7. EAP is also made available to employees via regular communication and on-site visits by Counsellors.

At Council we examine the merits of moving towards SafetyMap accreditation OHS Management System is "that part of the overall management system which includes organisational structure, planning activities, responsibilities, practices, procedures and resources for developing, implementing, achieving, reviewing and maintaining the OHS policy and so managing the risks associated with the business of the organisation."

OHS needs to be managed just like other critical aspects of a business and the best way to do it is to adopt a systematic approach. Having systems in place makes it easier to manage parts of business such as quality, productivity, finance, accounting, industrial relations, insurance etc.

The same applies to health and safety. Good health and safety management systems are good business. We will review the opportunities for Council to move to this model over the next 12 months.

Awards and Recognition

Recognition Awards

On a quarterly basis, we acknowledged staff for their outstanding efforts by nominating them for an award in the following categories:

- Operational Excellence
- Above and Beyond
- Living the Values
- Customer Service
- Consistent Effort and Contribution

Staff are nominated for the awards by another staff member, or a customer. They receive a certificate to acknowledge their contributions to the organisation and are invited to the annual recognition dinner.

The recipients of the awards from July 2012 to June 2013 were:

Operational Excellence
- Brendan Newsbound
- Dean McDonald
- Des Good / Wayne Long / Christine Curtis

Above and Beyond
- Wendy Matthew

Living the Values
- Bonny Schnorrenberg
- Louise Dwyer
- Virginia Boyd

Years of Service

On a quarterly basis we recognised staff for their length of service. Categories of recognition are:

- five years
- 10 years
- 15 years
- 20 years
- 25 years
- 30 years
- 35 years
- 40 years

Staff receive a certificate signed by the CEO and Mayor. Those who had completed 10 years of service or more also receive gift vouchers. Those who had completed 20 years of service or more are also acknowledged at the annual recognition event. The recipients for the 2012/2013 financial year are detailed below.

2012 Reward & Recognition

5 YEARS	10 YEARS	25 YEARS
ANDERSON, ROBERT GEORGE	AUSTIN, BARRY RAYMOND	GRIFFIN, GEOFFREY THOMAS
BACE, ERJOLA	BRERETON, JACKIE LOUISE	HARFORD, SHANE ANTHONY
BERNER, STEPHANIE KATE	CHRISTOU, GERALDINE MARY	MCCONNELL, GEOFFREY WAYNE
BITCON, GEORGE	CONTI, MARIANNE LOUISE	MCQUALTER, RAYMOND CAMERON
CAHILL, KAYLENE JOAN	GILES, DAVID ALLAN	
CASSIDY, GARRY JOHN	GILES, GREVILLE	**30 YEARS**
CHAMBERS, SAMANTHA JANE	HARBORD, ALIDA HENDRIKA MARIA	BAILEY, WILLIAM ALAN
CHRISANTHOU, RHONDA RODOTHEA	HARDIE, RUSSELL JAMES	
CLEAVE, ANTHONY JOHN	HASTINGS, STEPHEN JOHN	**35 YEARS**
DALTON, REBECCA JANE	HEINJUS, NEIL ROBERT	GREEN, JEFFREY WILLIAM ERNEST
DOYLE, JEANETTE	HIGGINS, LEEANNE MICHELLE	SHIPSTON, WENDY
FARRANT, LASHAE GWENDOLINE	LARSON, NEVILLE	
FORDE, JOHN PATRICK	LOVERSO, VANESSA	**45 YEARS**
GARDINER, TINA SUZANNE	MACREADIE, JOAN THERESE	DELINECORTE, IAN JOHN
GREENWOOD, ALEX	MC CALLUM, JAMES	
HARRISON, JAMES DOUGLAS	MCCORMACK, LYNETTE	

JENKINS, MICHAELIA JANE	MCDOUGALL, CHRISTINE JOY
JONES, JUDITH ADELINE	MOYLAN, MICHAEL ROBERT
JUDD, CHLOE	PETERS, NEIL
MALYA, TAMAS	PROTHERO, KIRSTEN LOUISE
MATHEWS, WENDY MARGARET	ROSE, SIMON LEANDRE
MCHUGH, DANNY	TAYLOR, CAROLINE
MCNAIR, KEVIN JOHN	WILSON, STEVEN DARYL
MONAGHAN, TANIA MAREE	WOOD, SIMONE
MOORE, ANDREW JOSEPH	ZURAWSKI, EWA
MURDOCH, DANNIELLE LOUISE	
NICOLOPOULOS, JIM	**15 YEARS**
NORMAN, LEIGH ANTHONY	BILNEY, EMANUELA
O'KEEFE, PETER BERNARD	CAIN, MARK
O'MEARA, SUSAN	CROWE, PHILIP ANDREW
PAISLEY, KIRSTEN EMMA	GIDDENS, PHILLIP RAYMOND
PARSONS, PAUL	GREEN, PATRICIA ELLEN
PATTERSON, MICHELLE JOAN	HARFORD, KATHY
ROFE, JUSTIN	MCCANN, ADRIAN STEPHEN
ROSS, REBECCA JANE	MCMASTER, KERRY MICHELLE
ROWAN, TANYA FRANCES	MILLER, KERRY ANNE
RUSSELL, BRUCE LAURENCE	PHILLINGHAM, TONI ANNE
SCHNORRENBERG, VERONICA ANGELA	PHILLIPS, ALLAN
SINGH, INDERJIT	SHERWILL, LEANNE JOY
SMITH, DOUGLAS FRANK	TREACY, MEGAN
STEVENS, SHERON LESLEY	VIBERT, JACQUELINE
TEAGLE, KATHLEEN FRANCES	WILSON, CARMEL
TINGAY, AMANDA JOY	
WALKDEN, GRAHAM JOHN	**20 YEARS**
WEAVERS, MERRYN	FITZGERALD, ANTHONY PAUL
WEBBER, SHANE ROBERT	RENNIE, MARTIN ANDREW
ZAMPAGLIONE, VINCENT	THOMAS, CATHERINE MARGARET

January - June 2013 Reward & Recognition

As at 30 January 2013			As at 10 May 2013			As at June 2013 - All staff meeting		
JENKINS	RITA	35	LYN	COLE	25	Lyn	Cole	25
SEYMOUR	CHRIS	35	GRAEME	LONG	20	Graeme	Long	20
MCGRAW	DARYL	35	ANTHONY	MALONI	15	Anthony	Maloni	15
TAYLOR	LORRAINE	25	KAREN	FRANKLIN	15	Karen	Franklin	15
SHAY	MAXWELL	25	REX	LODDING	15	Rex	Lodding	15
CAMPBELL	SUSAN	25	BEC	POLINELLI	10	Alexander	Simpson	10
DARLOW	DARREN	25	TAMMI	ROSE	10	Belinda	Whitelaw	10
BOSCHETTI	PETER	25	BELINDA	WHITELAW	10	Chris	Giles	10
REITHER	GREG	20	DARREN	BUCHANAN	10	Darren	Buchanan	10

BLACKNEY	HEATHER	20
GOSSTRAY	BRENDAN	20
ROGERS	JENNIFER	20
GREEN	GARY	20
WEARNE	JASON	20
SCOTT	RON	20
LANCASTER	VALERIE	15
PETERS	IRENE	15
GEDDES	JUDITH	15
HALDEN	KELLI	15
WHITFORD	JENNIFER	15
AHMET	LYNN	15
BICE	ANTHONY	15
MCKENZIE	GREG	15
TREWIN	JAYSON	15
CRAIG	BRUCE	10
JOHNSON	BLUEY	10
ROBISON	HEATH	10
GOOD	DES	10
SCOTT	GARRIE	10
DAMON	STEVE	10
LOWE	TANIA	10
WATTS	JASON	10
THORNE	DANNIELLE	10
WHEELER	CHRIS	10
TRANTER	TONY	10
GARRAWAY	PATRICIA	10
THOMAS	DAVID	10
O'REILLY	CAROL	10
WILSON	PAM	10
KENNEDY	NOELENE	10
CHAPPLE	BRONWYN	10
HOCKING	JOHN	10
AITKEN	BRAYDON	10
BOURKE	ANITA	10
KENNAN	FIONA	10
TSORBARIS	HELEN	10
DODDS	SHEA	10
MERRY	MICHELLE	10
BATHMAN	ANGE	10
SAXON	JANINE	10
HOARE	KARYN	10
LYTHGO	LEE	10
MCINTYRE	TED	10
LEAHY	MARGARET	10

ROB	STEVENS	10
SHANE	EDDY	10
JANICE	BAKER	10
LIZ	CAPUANO	10
CHRIS	GILES	10
ALEXANDER	SIMPSON	10
MARK	LAMBOURN	10
MARIA	NARDELLA	10
NIC	HUTTON	5
FIONA	SAWYER	5
JO	RATHJEN	5
DARYL	CHALCRAFT	5
GENNA	HARRY	5
SARAH	LEWIS	5
GARY	JONES	5
SUE	SALLABANKS	5
LYNDA	ASHCROFT	5
KERRY	MILLER	5
CHRIS	WILLIAMS	5
MELISSA	IRVINE	5
NARELLE	COLLEY	5
JEN	SERRA	5
JO	MENEGHETTI	5
BIONDA	PETTIGREW	5
SALEEM	SHAIKH	5
SARA	NIGLIA	5
LEON	PRESTON	5
RICK	CANOBIE	5
PAM	NAPPA	5
DEBRA	GUY-SMITH	5
SARAH	THOMPSON	5

Janice	Baker	10
Liz	Capuano	10
Maria	Nardella	10
Mark	Lambourn	10
Rebecca	Polinelli	10
Robert	Stevens	10
Shane	Eddy	10
Tammi	Rose	10
Bionda	Pettigrew	5
Chris	Williams	5
Daryl	Chalcraft	5
Debra	Guy-Smith	5
Fiona	Sawyer	5
Gary	Jones	5
Genna	Harry	5
Jenny	Serra	5
Joanne	Rathjen	5
Joanne	Meneghetti	5
Kerry	Miller	5
Leon	Preston	5
Lynda	Ashcroft	5
Melissa	Irvine	5
Narelle	Colley	5
Nicole	Hutton	5
Pam	Nappa	5
Rick	Canobie	5
Saleem	Shaikh	5
Sara	Niglia	5
Sarah	Lewis	5
Sarah	Thompson	5
Sue	Sallabanks	5

ELLUL	ROGER	10
MALONEY	JOE	10
PERNA	Ade	10
CLARK	TREVOR	10
BERNER	TREVOR	10
SCHROEDERS	MATT	10
HENNEY	RON	10
ZAMPAGLIONE	TOM	10
MONTGOMERY	ROHAN	10
BARKER	SUZANNE	10
HANGAN	BRETT	10
MCDONELL	MARK	10
WATERS	JOHN	10
WHITCOMBE	SUE	10
ROBERTS	TANYA	5
WATT	JESS	5
BELL	BEV	5
SCANDOLERA	JEN	5
ROBERTS	SHARNA	5
KNIGHT	KYLIE	5
DINAKIS	GARY	5
BALDI	LINDY	5
ANWYL	DALE	5
COOK	JAY	5
JORGENSEN	EVE	5
CRILLY	HELEN	5
HAMMOND	PETRA	5
LINNETT	BECKY	5
JEFFERS	BEC	5
LITTLE	MARK	5
MCENTEE	BILL	5
DOWLING	STACEY	5
TOY	TRACE	5
HUTCHISON	HUGH	5
DEXTER	KAREN	5
LYONS	JODIE	5
COLE	STACEY	5
NICOLACI	ANTHONY	5
VERROCCHI	SAM	5
BEER	MICHELLE	5
SIDEBOTTOM	TRENT	5
WALL	JASON	5
DEPASQUALE	TONY	5

FENNELL	PATRICIA	5
ALLEN	NOLA	5
NOONAN	MEL	5
WAITE	LIN	5
GRIFFIN	JON	5
ROWLEY	DULCIE	5
RUSSI	ANGIE	5
KERYK	VIC	5
DALDY	LISA	5
BUGOSS	STEVE	5
DAINTON	ANDREW	5
INGHAM	LEN	5
YOUNG	JANET	5
WILLIAMS	TRAVIS	5
PARKER	VERONICA	5
WISELY	KERRI	5
DOOLING	TIM	5
COVENTRY	MICK	5
HEAPS	JENNY	5
BURGMANN	MERV	5
MILLER	JESSICA	5
BENTANCOURT	TERRI	5
RITCHENS	LEANNE	5
WELCH	KRISTIE	5
ALTMIMI	EMAD	5
MURPHY	TERENCE	5
ROWLANDS	HANNAH	5
COX	DENIS	5
JOHNSON	SU-ANN	5

Recognition of Retirement

When a staff member retires after 20 (or more) years of services, they receive a Certificate of Appreciation and letter from the Mayor. A morning/afternoon tea is held in their honour, and they are also invited to attend the annual recognition dinner, along with those staff who have completed 20 years or more of service.

Section 2: Key Achievements

Greater Shepparton City Council's vision is for a greater future for the municipality as the food bowl of Australia and a sustainable, innovative and diverse community. This vision is the cornerstone of the four-year Council Plan which was developed with input from more than 600 people in 2009 to guide Council's strategic direction and budget planning through to 2013.

The plan commits Council to 35 core focuses and 130 specific actions around six themes to help support the vision for the Greater Shepparton municipality.

Each year, Council's work plans and budget are set against the backdrop of the priorities identified in the Council Plan.

The following is a report of the status of actions in the four-year plan as well as some highlights from the final year (2012 - 2013) of the four year plan.

Strategic Objective 1: Settlement and Housing

A commitment to growth within a consolidated and sustainable development framework.

Activities	Results	Achievements/Outcomes	Challenges	The Future
Implement recommendations from the Council's adopted Housing Strategy.	In progress	The Greater Shepparton Housing Strategy was adopted June 2011. The provisions of the Greater Shepparton Housing Strategy have been integrated into the Greater Shepparton Planning Scheme through Amendment C93 on 21st June 2012.		Remaining action will be implemented into service and budget planning processes.
Complete Mooroopna West Growth Corridor project.	In progress	Greater Shepparton City Council received a $5.4 million grant from the Federal Government to allow new housing to be developed in the Mooroopna West Growth Corridor. This project is referred to the Building Better Regional Cities (BBRC) Program.		Infrastructure to be constructed to allow the land to be developed.
Engage stakeholders to ensure that growth management plans incorporate user views on priorities, infrastructure needs and future demand.	In progress	On-going discussions have been occurring with consultants acting on behalf of landowners on initiating planning scheme amendments in order to incorporate their views.		
Complete North East and South East Growth Corridor structure plans and Developer Contribution Plans and present to Council for endorsement.	In progress	The Growth Areas Authority has been engaged to finalise documentation for the North East Precinct Structure Plan. Hansen has recommenced the finalisation of the South East Growth Corridor Precinct Structure Plan.		Expected completion August 2013. Expected completion December 2013.
Review Municipal Strategic Statement (MSS).	On-going	The MSS has been reviewed on a number of occasions as a result of the implementation of adopted strategy work, including most recently the implementation of the housing strategy.		The MSS will again be reviewed as part of the approval of the rural strategy. Implementation of

				the industrial strategy will commence in July with the assistance of the rural flying squad (DPCD).

Highlights

A $40,000 grant was made available to eligible purchasers on 66 of the 1,600 lots to be developed in the Mooroopna West Growth Corridor.

Strategic Objective 2: Community Life

To enhance social connectedness, physical and mental health and wellbeing, education and participatory opportunities in order to improve liveability and a greater range of community services.

Activities	Results	Achievements/Outcomes	Challenges	The Future
Embracing our cultural diversity				
Develop a Cultural Diversity Plan for Greater Shepparton and pursue implementation of any outcomes from there.	✓	Greater Shepparton's first Cultural Diversity and Inclusion Strategy and associated Action Plan 2012-2015 was adopted by Council in March 2012. Actions continue to be delivered as per the agreed action plan including: CALD consultation sessions for Council Plan, Emerge Leadership Workshop hosted in partnership with MAV, strong working relationship with Interfaith Network.	Due to the vacancy of the Cultural Development Officer position in early 2013, there have been some project/progress delays.	Continue to review and implement.
Engage with the indigenous community to provide improved opportunities and outcomes	✓	Ongoing success with the ASHE Mentoring program. Implementation of the six identified priorities. Council was nominated as a finalist in the Wurreker Awards 2012 – Local Government Award.	Ensuring communication processes are adhered to.	Continue to implement 6 priorities and strengthen partnerships with community organisations.
Ensure Council activities support and enhance its reputation for cultural harmony and inclusiveness.	✓	Greater Shepparton City Council was awarded a Victorian Multicultural Award for Excellence in December 2012 for our work in the cultural development space and how committed we are to building a strong culturally diverse community. The Emerge Festival brought the whole community together to celebrate cultural difference and provided an opportunity for local cultural groups and artists to participate in performances. Approximately	Ensuring all cultures are represented and included in actions.	Continue to work with partner organisations Continuing to maintain our work in this space.

		4,500 attended the Festival which showcased over 100 performers from a wide range of cultures.		
Enhancing our community's safety				
Finalise a Community Safety Plan and pursue implementation of the outcomes through the Community Safety Committee.	✓	The Safer City Strategy was adopted in 2011. Actions continue to be implemented through the Community Safety Committee. Continued to foster a strong working relationship with a number of partners on a number of different projects including the Street Rider late night bus service.	The Safer City Camera Project has consumed a majority of time throughout the past 12 months, therefore placing strain on initiatives.	Developing a new Community Safety Plan as the current plan concludes in 2014.
Review the Emergency Management Plan to ensure its on-going relevance.	On-going	Through the employment of a shared officer, Emergency Management Co - ordinator, working across Greater Shepparton and Moira Council's a review of Council's abilities to respond to Emergency situations is currently underway.		This review will be on-going along with co-ordination of the on-going recovery from the 2012 flood event. A Hume regional Municipal Emergency Management group has also commenced meeting to ensure shared knowledge and resources in any future emergency. Council's current Municipal Emergency Management Plan will be audited in August 2013.

Facilitating inclusiveness & social connectivity				
Develop a new Universal Access Plan and implement the identified outcomes and objectives. Pursue the highest standard of accessibility and inclusion for all services and activities.	✓	The Draft Universal Access and Inclusion Plan was released by Council for public comment in June 2012. The final Universal Access and Inclusion Plan will be presented to Council at the September Council meeting for adoption.	Delays in developing the Plan, due to a number of factors.	Implementation of the plan.
Implement the Positive Ageing Strategy outcomes and objectives.	✓	The Positive Ageing Strategy continues to be implemented with the direction from the Positive Ageing Advisory Committee, who annually review the actions of the plan and drive initiatives.		Review and develop new Positive Ageing Strategy as the current strategy ceases in 2014.
Review the needs of the community for the variety of services provided to seniors.	✓	Services to seniors are reviewed regularly and continue to be delivered in line with funding body guidelines. We continue to be a member of the GV Aged Care Planning Group working with member agencies to achieve a consistent approach to service planning and development for older people. A waiting list for Home Care Services was developed following the reduction in indexation and the inability to fund from Council resources. Over the course of the financial year we have been able to reduce the number of clients on our waiting list from approximately 80 to 51. Meals on Wheels continues to be offered to residents within our municipality with approximately 30,000 meals delivered per annum. Social Connections provides social interactions for people living in the	Commonwealth Governments Aged Care reforms.	Monitor the Aged Care Reforms and impact (if any) on service delivery.

		community frail aged or with a disability. Our Home Safety Services team won the 2012 Fire Awareness Awards in the Community / Aged and Disability category for their Fire Safety for home and Community Care clients program. This program is delivered in partnership with the CFA.		
Utilise a community development model to support relevant groups in the pursuit of their objectives.	✓	Funding agreement and Memorandum of Understanding developed with the five Neighbourhood Houses. Council approved 29 Matching Grant applications throughout 12/13. Some projects included: Tatura Men's Shed, Men in the Kitchen; Dookie United Football/Netball Club, Mum's Return to Netball; Undera Primary School, Linking the Generations; Tallygaroopna Golf Club, Golf House Repairs.	Development of user friendly application form.	Continue to support House's provide grass roots initiatives. Review of Matching Grants Guidelines.
Implementation of the Youth Strategy and Action Plan.	In progress	The Youth Strategy and Action Plan was adopted by Council. The strategy will ensure young people are represented, consulted and considered in council strategic activities such as the Council Plan, Community Plans, and other strategies such as those for the CBD and the Environment.	A vacancy in the Youth Development Officer position has limited the implementation of any of the actions.	The YDO position will be filled in the near future and the strategies and actions will be undertaken as part of the Council Plan to work with young people and the agencies that work with them to ensure opportunities for education, employment and

				social engagement are maximised.
Smaller Towns Big Future				
Adequately support and resource community engagement activities.	✓	New position, Neighbourhood Planning Co-ordinator to lead the community development team including supporting the future introduction of Neighbourhood Planning. Council has endorsed a total of 10 Community Plans: • Dookie Community Plan • Katandra West Community Plan • Merrigum Community Plan • Mooroopna Community Plan • Murchison Community Plan • Sevens Creek Neighbourhood Plan • Tallygaroopna Community Plan • Tatura Community Plan • Toolamba Community Plan • Undera Community Plan	Individuality of each community.	Review of Community Planning processes for more comprehensive support of each individual community plan. Currently supporting the Congupna community to develop their Community Plan.
Continue to work with our regional communities to deliver events and activities to attract people to the area.		Three Summer Film Festivals evenings were held at Shepparton's Victoria Park Lake, Days Mill Murchison and the Quarry in Dookie attracting over 3,000 attendees.		Tatura and Mooroopna to be included in the 2013/2014 season.
Continue the program of small town entry landscaping and signage works.	On-going	Undera Entry Signs have been installed.		Design in progress for Toolamba Entry Signs. Murchison Community Plan Committee pursuing landscaping design for possible works in 2013/2014.
Develop a joint funding model for a Katandra Community Centre and pursue funding.	On-going	Funding options have been identified and application's made to both State and Federal Governments to support the Katandra Community Centre development in 2013/14.	Federal and/or State Government funding required to support the project.	Council Officers from both the Community Directorate and Recreation continue to work with the community to seek

				further funding opportunities.
Engaging our community				
Development of the 2013 – 2017 Council Plan.	✓	Council staff undertook an extensive community engagement process to help shape the development of the 2013-2017 Council Plan. This process engaged with over 10,000 residents and included visiting approximately 200 community events/meetings/activities throughout the months of July and August 2012 to gauge community ideas about how we can make greater Shepparton an even greater place. An overwhelming response was received with almost 2,500 surveys submitted. Additional Consultation was conducted in Feb/March 2013. Staff contact 1362 people and attended 49 groups / events during this period. A further 33 written responses were received.		Evaluation of the process. Implementation of the plan over the next four years.

Creating Opportunities & Increasing Access				
Work with local businesses and education providers to increase the range of locally available education options and promote lifelong learning.	✓	Developed, printed and distributed, in partnership with local Tertiary Education providers, 'Keys to Your Success' – an education prospectus promoting availability of courses in Shepparton.		Annually update and market local education opportunities.
Implementation of Universal Access to Early Childhood Education – 15 hours of kindergarten (UAECE15).	✓	UAECE15 was implemented in 11 of Council's 14 kindergartens in 2013. 365 children of the 496 children attending kindergarten in Council services have had access to 15 hours of kindergarten.	The required fee level continues to impact on some families. The staged implementation of fee increases will alleviate some of this concern. Quality staffing has been a significant challenge in this initiative. We will continue to support staff development through qualification upgrades and continuous in-service training	The remaining services will offer 15 hours of kindergarten in 2014. Additional elements of the Council of Australian Governments Early Childhood plan will be implemented over the next two and a half years.
Provide access to a broad range of performances and productions to enrich our community's experiences.	✓	The Riverlinks Volunteer Recognition Program was successful in recognizing the efforts of community volunteers. It also contributed to the personal wellbeing by providing them a well-earned "break from the day to day" through live theatre and entertainment. The "Little Bit of Blue" school incursion program contributed to the education and		

		participation of school children by encouraging creativity and exploration of ideas. The success of the partnership between Riverlinks and the Goulburn Valley Concert Orchestra reached a new benchmark with record attendances at the Sunday Chamber Concerts and the GVCO Annual Concert. The GVCO has reported that the partnership has assisted them to focus on artistic excellence and this has led to higher levels of participation in the arts (musical education and performance) .		
Develop a community bus network.	✓	A community Bus network from small outlying towns was trailed as part of Transport Connections Phase 2.	It did not have the patronage that was required to make it viable over the medium term, hence funding for the service ceased.	

Healthy & Active Lifestyle				
Implement Municipal Public Health Plan.	✓	The 2012-2013 stage of the Get Mooving program has been fully completed. This has included the implementation of the Beat It program which had over 430 registrations with programs in many townships across Greater Shepparton, the installation of equipment at Victoria Park Lake to support and encourage activity including table tennis tables, chess and the commencement of the activity area as part of the Western Park development, health checks were conducted on almost 100 people at over 20 community events of which nearly 70% were identified as having serious health risk factors and were referred to their GPs for follow up and support was provided to the establishment of community gardens at the Tatura Community House, the Salvation Army in Shepparton and Yitjawudik Indigenous Men's Drug and Alcohol Rehabilitation Centre in Toolamba.		
Complete construction of the Aquamoves leisure pool and splash park.	✓	The Aquamoves Leisure Pool and Splash Park have been completed and were officially opened in December 2009. In 2012/2013 the pools had over 100,000 visits and the outdoor area in particular continues to receive strong positive feedback from Aquamoves visitors.		Continue to monitor and review the operations of Aquamoves to ensure it provides a range of facilities, services and programs reflective of a major regional aquatic centre.

Seek additional funding from other levels of government to progress the Aquamoves Master Plan, with priority on car parking.	On-going	$500,000 in state government funding via the 'Better Pools' program towards the leisure pool and splash park project. A number of unsuccessful submissions have been made for funding towards the car park re-development.	It has been difficult finding funding programs that match the re-development of the car park.	Continue to work towards the re-development of the car park and to explore any opportunities for external funding.
Promote riding and walking as viable and attractive alternatives to driving.	✓	The Healthy Communities and Activities In The Parks Programs run a series of events including pedometer challenge, twilight strolls, heart foundation walking and ride to work day that encourage and promote riding and walking.		Physical inactivity and poor nutrition will continue to be important areas of focus for the community in order to address rising prevalence of associated poor health outcomes.
Develop plans and feasibility studies for the re-development of the Shepparton Sports Stadium.	✓	Master plan and feasibility has been completed to draft stage and is currently undergoing final rounds of community feedback prior to adoption.		Once adopted the implementation of the master plan shall commence.
Implementation of the Best Start Early Years Plan: Action Area 1: All children enjoy a healthy start to life; To increase breastfeeding initiation and duration rates in Greater Shepparton. Action Area 2: All children re supported to become confident learners; To increase children's language and literacy skills before they start school.	✓	A pilot project in the south of Shepparton has made a significant impact on breastfeeding across the municipality – an average of 3% across all age groups to six months. A pilot project in the Mooroopna area has implemented a number of strategies to encourage enrolment and attendance at kindergarten. These have included	Parts of the community still harbour the view that breast feeding should be hidden away. In addition it is not uncommon for bottle feeding to be viewed as a sign of affluence. Strategies to encourage	Continue to build community knowledge and awareness of the importance of breastfeeding – develop a community attitude of normalcy. This program has proven that we have

		information stands at local supermarkets and Centrelink, a kindergarten session in the target area and additional kindergarten teacher time to develop community relationships.	engagement vary broadly between families and multiple factors require consideration – solid data regarding the targeted communities is essential to maximise the benefits of these initiatives.	strategies that do engage more vulnerable families. Often these involve additional resources. With the positive evaluation of programs we will be investigating funding sources to ensure the continuation and expansion of the successful strategies.
Continued delivery of Maternal and Child Health Services.	✓	Council continues to deliver a universal service through 7,693 Key Ages and Stages Framework Visits.	Maternal and Child Health nurses are highly qualified professionals. Full staffing of services across the state is an ongoing issue. GSCC has provided four scholarships to midwives to complete the additional qualification. These four nurses are now working within the Greater Shepparton team.	We have a drop in attendance levels at M&CH for the four month key age and stage visits. Improving this is now a key focus.
		The service has Implemented a pilot program in South Shepparton to support breastfeeding – breastfeeding café at Riverside Plaza, home visits by lactation consultants, and a breastfeeding plan template is now offered to new mothers for	Parts of the community still harbour the view that breast feeding should be hidden away. In addition it is not uncommon for	Continue to build community knowledge and awareness of the importance of breastfeeding –

		discussion between with midwives or lactation consultants prior to discharge from hospital. The Enhanced Best Start Maternal and Child Health service in Mooroopna is offering additional home visits and support services to families in the Mooroopna area.	bottle feeding to be viewed as a sign of affluence. Developing ways to engage hard to reach clients is difficult as each family has different needs. However, additional time spent working with families does achieve positive results.	develop a community attitude of normalcy. This program has proven that we have strategies that do engage more vulnerable families. Often these involve additional resources. With the positive evaluation of programs we will be investigating funding sources to ensure the continuation and expansion of the successful strategies.

Greater Shepparton the Events & Entertainment Destination				
Continue to increase the breadth and quality of majors events held throughout Greater Shepparton. Events to be diverse to promote visitation to the region as well as bring communities together.	✓	• 920,000 visitors to Greater Shepparton from July 2012 to June 2013. • Tourism & Events team assisted 270 events. • Total Economic impact from major events equated to $33 million. • Event visitors in excess of 177,000. Major Events supported include: • Australian National Piano Award • KidsFest • World Cup Show jumping Qualifier • Victorian Open Bowls • Campbell's Ironman 70.3 Shepparton Triathlon • Spring Car Nationals • Greater Shepparton Junior Basketball Tournament • International Dairy Week • SheppARTon Festival incorporating the Emerge Festival • National Welsh Show • Southern 7 Cutting Horse Show • Victorian Welsh Show • Victorian Appaloosa Championships • Victorian Quarter Horse Show • GV Summer Sizzler Quarter Horse Show		

Continue to secure major events in positioning Greater Shepparton as a key regional eventing destination.	✓	Events secured to the region through a competitive bidding process include: • Formula 1 Grand Prix Visit • Under 19 National Road Cycling Championships • AFL Youth Girls National Championships • Pontiac National Car Club visit • Australian Cricket Association Masters Tour • Variety Club Bash • Football Federation Victoria Regional Challenge Cup (soccer) • Football Federation Victoria Champions League Gala (soccer) • Victorian Junior Motorcycle Championships		Major Events secured for 2013/14 include: • Australian Veteran Car Rally (Sept 2013) • Country Week Tennis (Feb 2014) • Rotary Conference (March 2014) • BMX National Championships (Apr/May 2014)
Increase bookings at Shepparton Showgrounds and Tatura Park facilities.	✓	Tatura Park bookings increased by approximately 12% from 47 to 54 bookings. Shepparton Showgrounds events have increase by approximately 10% from 65 to 72 bookings.		
Promote the Greater Shepparton region at various Trade Show events.	✓	Greater Shepparton and our facilities/events were promoted at various Trade Shows including: • Go Bike Expo • Australasia Incentives Meeting & Events Expo • Meeting Mart • Equitana Asia Pacific • Bendigo Camping and Caravan Show • Victorian Camping and Touring Super Show		

Highlights

- 11,400+ residents where engaged in the 2013 – 2017 Council Plan consultation process.
- Winner of Victorian Multicultural Award for Excellence in December 2012.
- Winner of 2012 Fire Awareness Awards in the Community / Aged and Disability category for Fire Safety for home and Community Care clients program.
- 600,000+ people visited Aquamoves.
- Over 150,000 visitors to KidsTown.
- 8,229 people participated in the Activities in the Park.
- 16,000 attended SheppARTon Festival events throughout the month of March.
- 22 tours (walking, and visiting coach tours) conducted by the Visitors Information Centre.
- 30,000 meals on wheels delivered.
- 944 new babies and their parents Supported – 99% of the children born in the municipality.
- 500 children in three long day care centres, occasional care and family day care.
- 1,007 kindergarten enrolments for 2013 – 51% of these children are currently attending Council Kindergartens.
- 24,675 hours of domestic assistance provided.
- 8,401 hours of personal care provided.
- 9,322 hours of respite care provided.
- Six Citizens Ceremonies held with 235 members of the community becoming naturalised.
- Cultural learn to swim sessions run on partnership by Council, Aquatics and Recreation Victoria, Uniting Care Cutting Edge (Funded by the Department of Immigration and Citizenship) and GV FamilyCare.
- In February, Violet Lorenz and Marnie Tricarico were the winners of Council's "Meet the Bindi and Robert Irwin" competition as part of SPC Ardmona's Goulburn Valley Fresh Promotion.

Australia Day Award Winners

Greater Shepparton
Citizen of the Year - Dale Wright
Young Citizen of the Year - Eddie Bryant
Community Event of the Year - SheppARTon Festival Twilight Festival

Shepparton
Citizen of the Year - Dale Wright
Young Citizen of the Year - Eddie Bryant
Community Event of the Year - SheppARTon Festival Twilight Festival
Junior Sports Award - Zoe Boidiston
Education Award - Kate Nichols
Senior Citizen Award - Domenic Segafredo

Mooroopna
Citizen of the Year - Cecily Dumaresq
Young Citizen of the Year - Reece Rowe

Tatura & District
Citizen of the Year - Phyll Bramley
Young Citizen of the Year - Alex Cox
Community Event of the Year - 100 Lap Challenge
Environmental Award - Ross Musolino
Business Award - Trish Lombardozzi
Sports Award - Tatura Urban Fire Brigade Junior Competition Team
Special Recognition Award - International Dairy Week Committee and Volunteers

Dookie
Citizen of the Year - Glenda Wilson

Murchison
Citizen of the Year - Marion DeKlijn
Community Event of the Year - Murchison Murrungar Uniting Church Fellowship
Sports Award - 2012 "C" Grade Netball Team
Education Award - Ung Klaver

Toolamba
Citizen of the Year - Gavin Pogue

29 projects funded via the 2012/2013 Community Matching Grants Scheme:

Organisation	Project	Allocation
Australian Breast Feeding Association	Outdoor Play area/equipment	$1,655.40
Dookie Men's Shed	Formation of a Men's Shed	$500
Dookie United Football/Netball Club	Mum's Returning to Netball	$2,238
Faith & Light	Community Lunch	$1,100
GV Hospice Care	Palliative Care Week Event	$2,500
Mooroopna Men's Shed	Raised Garden Bed	$350
Murchison Tennis Club	Accessible Drinking Fountain	$2,100
Shepparton South Girl Guides	Camping Program	$2,000
Tatura Community House	Monster Garage Sale	$2,500
Tatura Men's Shed	Men in the Kitchen	$2,500
Tatura Rotary Community Art Show	Nursing Homes Day	$1,728
Toolamba Recreation Reserve	Beautification Project	$2,500
Undera Primary School	Linking the Generations	$2,500
TOTAL		**$24,171.40**

10 community plans projects completed:

- Murchison Community Notice Board
- Murchison Netball Court upgrade
- Murchison Website
- Toolamba CFA Station Fence
- Toolamba Directorial and History Signage
- Tatura Men's Shed
- Dookie Community and GV Water – Town Waste Water Meeting
- Katandra West road markings.
- Mooroopna Ferrari Park consultation for Master Plan

Strategic Objective 3: Environment

The conservation and enhancement of significant natural environments and cultural heritage.

Activities	Results	Achievements/Outcomes	Challenges	The Future
Creation of a "History and Heritage" Trail.	✓	Developed by the Visitors Centre, the History and Heritage Trail provides a suggested self-drive touring itinerary which includes many of Greater Shepparton's key historical features.		The guide will continue to be distributed through the Visitors Centre and online at www.discovershepparton.com.au. The trail will be advertised in the Victorian Cultural Guide 2013-14, and the local publication "52 Greater Discoveries".
Mooroopna Aboriginal History Walk Interpretation Signage – "The Flats".	✓	Several interpretive signs have been installed along the route of the Mooroopna Aboriginal History Walk, in the area known as the "Flats" in partnership with Parks Victoria, Yorta Yorta and River Connect.	This project involved extensive research and consultation with local indigenous representatives and state and national museums.	
Destination Marketing to be undertaken.	✓	New look Greater Shepparton Official Visitors Guide 2013/14 – 100,000 copies produced. This was supported by motivational editorial and new imagery celebrating attractions and family friendly activities.		Distribution of the Guide will continue throughout Greater Shepparton, and Visitor Information Centre's Victoria-wide.

Introduction of the inaugural biennial Greater Shepparton Cultural Heritage Awards.	✓	The Awards recognise outstanding contributions to cultural heritage conservation, research, education, promotion, interpretation, training and awareness-raising within the municipality. The Awards aim to promote the benefits of cultural heritage conservation by highlighting good practice conservation examples and guidance, as well as offering the owners or guardians of our cultural heritage recognition of their invaluable work.		
Pursue renewable energy objectives and work towards the supply of all Council sites with 100 % "green" electricity.	On-going	Council currently purchases 10% green power and has been concentrating on improving its energy sustainability. Council continually assesses the energy usage of its larger facilities and has implemented a number of energy saving features in each of these, e.g. voltage management in the Welsford Street office, solar panels at Doyles Road Complex and a co-generation plant is to be installed at Aquamoves.		

Highlights

- Installation of The Flats Interpretative signage.
- Goulburn and Broken River Access Map developed for Shepparton and Mooroopna.
- Australian National University (ANU) Art Exhibition Celebratory Event "Water Water Aesthetic Response to the Goulburn catchment".

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2013 Greater Shepparton Cultural Heritage Awards Winners

- Creative Reuse of a Place - Members of the Tatura & District Historical Society, 'Other'.
- Development within a Heritage Overlay Precinct – The publication Water: the vital element.
- Restoration of a Place - St Augustine's Anglican Church Shepparton.
- Best Maintained Place - The Welcome to Merrigum from 1887: History Walk.
- Specialist Heritage Trade Skill (Private) and Specialist Heritage Trade Skill (Public) - The Siege of Tallygaroopna.
- Sustainability and/or Greening of a Place - Former Springvale Road Presbyterian Church.
- Recognition of Outstanding Community Contribution to a Place - Chateau Dookie.

Strategic Objective 4: Economic Development

To promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Activities	Results	Achievements/Outcomes	Challenges	The Future
Attracting Investment				
Continue to promote Greater Shepparton as an important regional centre, with the capacity to support significant population growth. Continue to work with Regional Development Victoria and other government agencies to identify and attract new businesses.	✓	Australian Consolidated Milk (ACM) commenced construction of new UHT milk processing facility, creating an initial 39 jobs, with potential of 100 jobs to be created. In April Investment Attraction participated in the Regional Victoria Living Expo to showcase the opportunities available for people to live, work and invest in Greater Shepparton. Almost 10,000 people attended. As a direct result of Council's participation in the event, we went onto host 17 people expressed an interest in either moving or starting up a business in the area.		Continue to work with Regional Development Victoria to attract new businesses.
Stimulating Business & the economy				
Continue implementation of CBD Strategy recommendations with a priority on CBD parking.	In progress	Bus Interchange and Maude Street concept designs endorsed by Council for consultation.		Retail strategy to commence later in 2013. Car Parking Strategy being developed.
Continue to develop and implement a range of business expansion and retention initiatives.	✓	Co-ordination of Summer and Winter City Markets to increase retail activity in the CBD. Co-ordination of Greater Shepparton		Continue to co-ordinate Summer and Winter City Markets.

		Business Centre to encourage entrepreneurial activity and assist small business start-up. Work with business and industry to attract State and Federal Government funding to assist with implementing efficiencies and overcoming issues that affect competitiveness. Co-ordinated 'Farmers in Transition' workshop to provide a forum for information about diversification opportunities to be disseminated and discussed.		Continue to coordinate and market services available at Greater Shepparton Business Centre. Continue to work with local business and industry to assist them with ongoing viability and growth.
Review and refreshed direction of Shepparton Show Me in positioning Shepparton as THE Premier place in regional Victoria to do business, shop, dine, stay, work and play.	✓	Succession of robust campaigns including: • Step Up • Father's Day Open • Show Ho Ho Me Quizza • Motor City • Celebrate Mums Provision of $150,000 of sponsorship funding for key events such as Victorian Open Bowls Championships, Greater Shepparton Basketball Association Junior Tournament, KidsFest and the Shepparton Garden and Leisure Expo. In November 2012 the Shepparton Show Me Committee engaged a consultation to assist in developing a five year marketing strategy for Shepparton Show Me. With the strategy now in place Shepparton Show Me will be undertaking a more strategic	A review of Shepparton Show Me conducted in the latter part of 2012 brought a number of changes to the Committee's operations. The review provided the Committee with valuable feedback resulting in more effective and strategic operations.	New Shepparton Show Me Marketing Co-ordinator to be employed. 18 month marketing plan to be developed with input from Shepparton Show Me members Shepparton Show Me member Communication Strategy to be developed.

		and planned approach to marketing and increasing communication with stakeholders.		
Strategic Growth of Arts, Events & Tourism				
Continue to increase the breadth and quantity of major events held throughout Greater Shepparton.	✓	KidsFest, held at SPC Ardmona KidsTown with up to 15,000 visits over 2 days, half of which are travelling from outside the Greater Shepparton region continues to grow and develop into a significant major event and is amongst the most popular children's festivals in Australia.		The expansion of the festival to a longer duration and over more sites and venues will see KidsFest continue to grow and develop as a significant major event.
Provision of assistance to visitors to maximise their experiences in Greater Shepparton.	✓	The Visitor Information Centre serviced nearly 40,000 visitor enquiries (walk in, phone and email) and 40,000 unique visitors to the 2 destination websites (www.discovershepparton.com.au and www.sheppartonmooovingart.com.au)	The loss of the Visitor Information Centre due to a deliberately lit fire in May 2013.	A new Visitor Information Centre to be planned and established in line with industry best-practice.
Development of tourism partnerships to position Greater Shepparton as a premier tourism destination.	✓	Council partnered with Tourism Greater Shepparton (local tourism association) to provide sponsorship and support of Greater Shepparton Tourism Month and production of the "52 Great Discoveries" publication.		Council has elected representative on the board of Tourism Greater Shepparton.
Ensure that the Performing Arts and Art Gallery activities continue at a high level and provide diverse programs.	✓	Shepparton Art Museum (SAM) has had an extremely busy 12 months in providing a diverse range of experiences for our community and beyond: Exhibitions: • Tom Nicholson and Rafaat Ishak: Proposition for a Banner March and a Black Cube Hot Air Balloon – 12 July to 9 September 2012. • Smash Hits: 80s and 90s ceramics from the collection - 26 July 2012 to 20 January 2013. • The Drawing Wall #9: Agatha Gothe-Snape - 2		Council Staff continue to investigate and scope a feasibility project for the future location of SAM with further work to be undertaken in 2013/2014.

		November 2012 to 28 January 2013. • North by North East - VCE Art & Studio Arts 2012 - 29 November 2012 to 3 February 2013. • More Than Friends – 29 November 2012 to 3 February 2013. • Occasional Miracles: Contemporary Artists Respond to the SAM Ceramics Collection – 8 February to 30 June 2013 • Crawling Through Mud: Australian. Ceramics and the Japanese Tradition – 26 January 2013 to 19 January 2014. • The Golden Age of Colour Prints: Ukiyo-e from the Museum of Fine Arts, Boston – 7 March to 2 June 2013. • The Drawing Wall #10: Andrew McQualter – 8 February to 21 April 2013. • Speaking in Colour: Works from the Collection of Carrillo and Ziyin Gantner – 21 June to 25 August 2013. Engagement: • Number of visitors: 50,212. • Total number of community group tour visitors: 640. • Total number of school group tour visitors: 2,211. • Number of participants in workshops and floor talks held: 1,590. • Number of SAM workshops held: 135. • Friends of SAM memberships: 277.		

Highlights

- KidsFest attracted 15,000 visitors over 2 days in September.
- Formula One raced into Shepparton in March in hosting the Swisse F1 V8 Supercar.
- 4,000 – 5,000 people attended the Winter City Market.
- 5,000 – 6,000 people attended the Summer City Market.
- $150,000 of Shepparton Show Me sponsorship funding allocated to events that attracted approximately 70,000 people to Shepparton.
- 39 jobs created with the construction of Australian Consolidated Milk (ACM).
- 40,000 visitors assisted by the Visitors Information Centre.
- Buy Local campaign launched in Mooroopna including Mooroopna Money partnership.
- 131 people assisted to find jobs or training opportunities as part of the Shepparton Jobs and Skills Drive.

Highlights

- Visitors Information Centre finalists in the 2012 Victorian Tourism Awards recognising dedication and on-going commitment to professional excellence.
- Visitor Information Centre engaged 30 volunteers over the 2012/13 period, delivering 5,000 hours of frontline visitor information at the centre and major events.
- Visitors to Greater Shepparton indicated that 70% would be likely to return and 45% ended up staying longer than planned.
- SAM awarded prestigious Archival Survival Award for Small Museums in August in recognition of the redevelopment and rebranding and excellent exhibition and public programing.
- Presentation of SAM's first flagship international exhibition – The Golden Age of Colour Prints Ukiyo-e - attracting 72% of visitors from outside Greater Shepparton, with 30% of visitors staying overnight contributing to the economy. 98% of attendees rated the exhibition as very good or excellent.

Strategic Objective 5: Infrastructure Strategic

The provision of urban and rural infrastructure to enhance the performance of the municipality and facilitate growth.

Activities	Results	Achievements/Outcomes	Challenges	The Future
Complete functional and detailed design for Stages 1-6 and 1 to 3 respectively of Goulburn Valley Freight and Logistics Centre (GV Link).	✓	Functional design completed for all six stages and detailed design completed for first three stages including all statutory approvals at 30 June 2013.		Construction to proceed once funding arrangements resolved and land sales finalised.
Complete activity management plans for all Council assets.	✓	Estimated long term renewal demand based on asset condition included in Strategic Resource Plan and revaluation of infrastructure assets completed for accounting purposes.	Minimising Council's asset renewal infrastructure gap.	Updating asset management plans based on outcomes from service planning process.
Work with the community and VicRoads to ensure delivery of the Midland Highway duplication between Florence Street and Doyles road.	✓	Duplication works of $4.9M completed on time and officially opened in July 2013.	Work with State and Federal governments to secure further funding for duplication of the roundabout at Midland Highway/Doyles Road to complete project scope.	Lobby for Midland Highway to be duplicated east of Doyles Road to Central Avenue Shepparton East.

Continue to implement master plans prepared for recreation reserves and sports facilities.	In progress	$7.19 million Regional Development Australia Fund bid successful to fund the Regional Sports Precinct Development. Functional design completed. Regional Development Australia Fund bid successful. After a significant planning and consultation program the draft Shepparton Sports Stadium Master Plan has been submitted to the Active Living Department as of June 2013.	The previous federal government didn't sign off the funding agreement prior to going into caretaker mode. Federal and/or State Government funding will be required to support this project.	Council now needs to work with the incoming Federal Government to ensure that the project proceeds. The plan is currently undergoing some small revisions before being presented to Council. Final community consultation will then occur.
Maintenance and upgrading of the MooovingArt exhibition.	✓	The "Great MooovingArt Round Up" – a treasure hunt for cows during school holidays September 2012.	Ageing herd.	MooovingArt continues to be popular with visitors and increases its profile / recognition.

Development of a Rural Land Use Strategy.	✓	Greater Shepparton City Council voted to amend farm zones planning regulations to protect rural farming land from inappropriate development. While the minimum lot size of subdivisions of farm zoned land will remain at 40 hectares, owners who wish to build a residence will need to seek a planning permit when their lot size is below the new minimum of 60 hectares. The recommendation of the strategy to limit subdivision of farming land is based on the understanding that subdivision of farming land for "hobby farms" can make the land less attractive to agribusiness investment because it reduces the scale of production that permits costs to be reduced.		
Upgrade to Shepparton Court House to accommodate for increasing demand.	In-progress	Shepparton Court redevelopment received $2.5 million for the State Government to assist with scoping the overall objectives of the project.	This amount of funding is only sufficient to undertake scoping work not to undertake the actual redevelopment required.	Further government funding is required for the redevelopment to be undertaken.
Establish a set service standards for rural roads.	On-going	Service Levels have now been established in the Inspection Maintenance Service Level Plan which was presented to Council in February. Over the past four months work has been done to modify the Confirm Software to support hand held devices used by staff in the field, and both indoor and outdoor staff have received training.		Through June the new system was tested and has now become the formal way of delivering maintenance services as at 1 July 13. Service levels will be reviewed on an ongoing basis.

Complete activity management plans for all Council assets.	✓	Asset Management Plans have been completed for Parks and Open Space, Transportation, Aquatics, Sport and Recreation, Buildings, Fleet and Plant, Drainage and Information Communications Technology.		

Highlights

- $7.19 million Regional Development Australia Fund bid successful to fund the Regional Sports Precinct Development.
- Resealing of roads totalling 44,8876 sqm / 77 kms.
- Construction of roads totalling 102,879 sqm / 16.6 kms.
- Gravel Re-sheeting totalling 164 kms.
- Kerb and channel totalling 2751 m / 2.7km.
- Footpath renewal totalling 4.8 kms.
- 650 street trees planted.
- 72 playgrounds maintained.
- 4 skate parks maintained.
- 10 pieces of public exercise equipment maintained.
- 4,967 hours spent conducting public toilets maintenance.
- 31 sports fields maintained.
- 119 parks maintained.
- Mall sweeping conducted 52 weeks per annum @ 6 days/week @ an average of 3 hours per day = 936 hours per annum.

Strategic Objective 6: Council Organisation and Management

To deliver best practice management, governance, administrative and financial systems that support the delivery of Council programs to the community of Greater Shepparton.

Activities	Results	Achievements/Outcomes	Challenges	The Future
Best Practice Financial Management				
Review Council's Rating Strategy.	✓	The development of Council's Rating Strategy 2013-2017 was informed by a Rating Strategy Reference Group and public feedback to Rating Strategy Discussion Paper.	To achieve a more equitable distribution of the rate burden the rates paid by some property types will increase while the rates paid by other properties will decrease.	Changes to the existing rating structure will be implemented over a two year period.
Review the "user pay" system for fees and charges.	✓	Annual review of user fees and charges undertaken as part of the development of the annual budget to ensure fees balance service costs, community benefit and legislation.	Maintaining user fees at a level that that recovers some of the service delivery costs while balancing the community's capacity to pay.	Annually reviewing the level of existing fees and charges and investigating new revenue sources.
Develop a long-term financial plan.	✓	A more comprehensive Strategic Resource Plan was prepared adopted by Council as part the Council Plan 2013-2017 following public consultation.	Maintaining Council's financial sustainability while still achieving the Council's strategic objectives as specified in the Council Plan.	Council's long term financial plan will be reviewed and updated annually.

Our Citizens Our Focus				
Continue to promote the Council's 'Customer First' commitment.	✓	As a continuation of the organisational scan, strategies are being reviewed with a focus on strengthening the quality of our Citizen Services relationships across the whole of organisation.	Changing existing practices to achieve better results for the citizen	Implementing a "Citizen First" commitment to the delivery of our services
Streamlining systems & processes				
Review our information services strategy to ensure organisational efficiencies are maximised and the community's expectations are met.	✓	An Information Communications and Technology Strategy 2013-2018 was prepared to prioritise the ongoing development of information technology systems to support the delivery of Council services.	Change in strategy focus from ICT infrastructure to the ongoing development of core systems.	The Strategy is a living document requiring annual review and prioritisation of initiatives within available resources.

Develop and implement systems and procedures to ensure that Council decision making remains transparent and accountable to the community.	✓	Council's Citizen Services and Infrastructure Services areas continue to review the software packages Confirm, Pathway and Merit to ensure that maximum benefit is being made of the packages across the organisation to support the provision of best practice services. Integrated Business software that will provide business planning, coordination and reporting provisions for the organisation to improve the reporting requirements to Council and the community is currently being implemented across the organisation for reporting on 2012/2013 Council Plan, Key Strategic Activities and Transition Plan tasks which were assigned as part of the organisational review conducted in 2012. The software will also be utilised for developing departmental Business Plan early in the 2013/2014. The development of an agenda management system has been completed and is being rolled out to the organisation for implementation from 1 July 2013. InfoCouncil currently being implemented and training taking place. Implementation date is 1 July and includes all Executive and Council briefing and meeting agendas.	The current established systems.	Further enhancements to newly installed solutions and ongoing review of the opportunities for improvement to existing systems.

Maintain the Council's position as an industry leader in the identification and management of risk.	X	The introduction of "The Vault" risk management software solution commenced in February 2013 and final population of data is currently being completed for rollout during July 2013. The availability of this system will enable council to have an easily managed database which will be utilised to collect information and manage the identified organisational risks. The outcomes of recent audits undertaken throughout council will be incorporated into "The Vault" along with issues that arise from future incidents and audits to enable monitoring of actions taken by assigned staff to manage the risks identified. The processes undertaken by the Risk Management team and Occupational Health and Safety Officer continue to be of a high standard.	The vast spread of information across the organisation and the need to ensure all data is captured to enable the system to provide the appropriate level of response to issues raised and corrective/management actions required to be implemented	The full rollout of this system in the 2013-14 year including appropriate training to staff across the organisation to ensure understanding and acceptance of the value that this system presents.
Ensure the integrity of Council's records.	X	Council is a member of the MAV Step Program which monitors Council's compliance with legislative requirements and best practice. Internal Audit recently completed (December 2012) in relation to legislative compliance which identified opportunities for improvement in record management statutory processes. The results of this audit have been presented to Executive Management through the Audit Committee and recommendations noted for implementation.	The finalisation of the reviews and measured response to the finalisation of those reviews.	Complete the MAV Step Program Audit and consolidate outcomes with those raised through the 2012-13 Internal Audit and commence prioritised implementation.

Promote an organisational culture of effective decision making and inclusiveness.	✓	Organisational scan completed. The organisation Transition Plan was adopted by Council at its meeting of July 17, 2012. The management plan continues to be implemented. A great deal of work continues throughout the organisation cementing the new structure and implementing the positive lessons learnt from the scan and opportunities that have been identified over the past year. Various communication tools egg cross organisational working groups and training are being used in ongoing implementation of systems to support the cultural change required to enhance effective decision making and inclusiveness.	To continue to maintain the effort and ongoing improvement across the organisation	On-going implementation of the Transition Plan until completion then ensuring the continuous review of systems introduced to ensure ongoing benefit to the organisation and community.

Continuous improvement commitment				
Promote continuous improvement throughout the organisation.	On-going	Under the new organisational structure a new area has been created which will concentrate effort on the provision of business planning which will include the application of continuous improvement across the organisation. The completion of tasks associated with the transition plan, currently underway, will lead the organisation into a framework of business plan development and service review that will provide a valuable internal look at the services delivered to and for the community. This will ensure that through the development of supportive policy, process and procedures, structures and services to deliver best value to the community will be established.	The continued desire for ongoing improvement across the organisation.	Complete the implementation of the Corporate Performance structure to support Business Planning including service profiles and reviews which will develop robust service plans in consultation with the organisation and community, establishing plans and procedures to support the highest standard of service delivery meeting the agreed expectations for the community.

Advocacy				
Continue to lobby Victorian and Federal governments for a more suitable local government funding model.	On-going	With the formation of the Joint Select Committee of Federal Parliament to continue the review relating to Constitutional Recognition of Local Government, the new Council have been briefed and lodged a submission to the committee. The aim of the currently proposed amendment to the constitution is to provide for financial recognition of local government. This change would reinforce the current practice where the Federal Government directly fund local government where appropriate to do so. A referendum has been confirmed to be held on September 14, 2013 in association with the Federal Election. Council staff have undertaken a review of the Strategic Resource Plan to ensure a long-term financial model was adopted as part of its 2013-2017 Council Plan including funding from all sources.		Ensure we can maintain representation and access to parliamentarians and the parliamentary system to enable timely representation of a range of issues affecting our communities and the delivery of service to the community.

Continued to lobby Victorian and Federal government to attracted greater investment in Greater Shepparton in order to address economic and social issues and support future growth.	On-going	Council has developed an advocacy strategy which is currently being implemented. To date key initiatives have included: • Commissioning and launch of a Greater Shepparton Economic Benchmarking Study Report. • Hosting the Premier of Victoria, Hon Dr Denis Napthine and The Hon Wendy Lovell. • Hosting a Victorian ALP delegation including Daniel Andrews, Leader of the Opposition. • Establishing the Northern Victorian Alliance – comprised of Greater Shepparton, Moria, Strathbogie and Campaspe Shires.	Greater Shepparton is not included as a Major Regional City under the Regional Victoria Settlement Framework despite being the fifth largest regional centre.	The "Make Shepparton Greater" advocacy campaign is to commence being rolled out in October 2013.

2012 – 2013 Annual Report - Greater Shepparton City Council

Highlights

- Council low financial risk as assessed by the Victorian Auditor-General's Office (VAGO).
- Hosting visits with the Premier of Victoria, Hon Dr Denis Napthine and Daniel Andrews, Leader of the Victorian Opposition.
- Budget Community Information sessions held in Shepparton, Dookie, Tatura, and Mooroopna.
- Two Public information sessions held to discuss the Rating Strategy Review.
- Election of new Council for the next four years.
- Development of the Good to Great organisational vision.
- Good to Great organisational transformation - Of the 117 Transition Plan strategies 56% of the tasks have been completed to date. Work has commenced on all tasks.
- Creation of new leadership positions, both Executive and Senior Management.
- Streamlining and alignment of business practices through the introduction of InterPlan and InfoCouncil.

Section 3: Governance

Council Meetings

Council meetings are held at 5.30pm on the third Tuesday of each month including public question time. Special Council Meetings are also held as required. Public questions can be submitted prior to the Council meeting.

There were 11 Ordinary Council Meetings and five Special Council Meetings in 2012/2013.

Weekly briefings are also held as well as a number of special committee meetings.

Council Committees

Council can appoint advisory committees and committees with special delegated power. There are 22 Section 86 committees made up of community volunteers. Most of the committees have delegated functions for community facilities such as recreation reserves, community centres and halls.

Arcadia Community Centre Committee of Management	Arcadia Community Centre Committee of Management	Ballantyne Centre Committee of Management	Bunbartha Recreation Reserve Committee of Management	Caniambo Hall Committee of Management
Central Park Recreation Reserve Committee of Management	Central Park Recreation Reserve Committee of Management	Congupna Recreation Reserve and Community Centre Committee of Management	Development Hearings Panel	Dhurringile Recreation Reserve and Community Centre Committee of Management
Dookie Memorial Hall Committee of Management	Dookie Recreation Reserve and Community Centre Committee of Management	Harston Hall Committee of Management	Karramomus Recreation Reserve and Community Centre Committee of Management	Katandra West Community Facilities Committee of Management
Kialla District Hall Committee of Management	Kialla West Recreation Reserve Committee of Management	Lemnos Recreation Reserve Committee of Management	Murchison Community Centre Committee of Management	Shepparton Show Me Committee of Management
Tallygaroopna Memorial Hall Committee of Management	Tallygaroopna Memorial Hall Committee of Management	Toolamba Recreation Reserve Committee of Management		

Advisory Committees

Council also has 20 advisory committees with community representatives. Advisory committees provide advice to Council but, unlike a Section 86 committee, have no delegated authority. Committees are:

- Greater Shepparton Aerodrome Advisory Committee
- Arts Co-ordinating Group
- Audit and Risk Management Committee
- Cussen Park Advisory Committee
- Deakin Reserve Advisory Committee
- Greater Shepparton Disability Advisory Committee
- Festive Decorations Advisory Committee
- Greater Shepparton Health and Wellbeing Advisory Committee

- Greater Shepparton Heritage Advisory Committee
- Greater Shepparton Positive Ageing Advisory Committee
- Rating Strategy Reference Group
- RiverConnect Implementation Advisory Committee
- Greater Shepparton Safer Communities Advisory Committee
- Shepparton Regional Saleyards Advisory Committee
- Shepparton Art Museum Advisory Committee
- Goulburn Valley Highway Shepparton Bypass Action Group
- Sir Murray Bourchier Memorial Advisory Committee
- Greater Shepparton Sustainability and Environment Stakeholder Reference Group
- Tatura Park Advisory Board
- Greater Shepparton Women's Charter Alliance Advisory Committee

Audit and Risk Management Committee

The Audit and Risk Management Committee is appointed to provide the Council with additional assurance that the financial and internal procedures and systems of the organisations are in order, risks are identified and managed, and the organisation is complying with all laws and regulations affecting it.

The committee comprises two Councillors and three external independent people appointed by Council. The membership of the committee at 30 June 2013 is:

- Mr Peter Johnson, BA LL B (Chairperson)
- Mr Laurie Gleeson, CPA
- Mr Graeme Jolly
- Mr Geoff Cobbledick
- Cr Jenny Houlihan
- Cr Michael Polan

The committee reviews the activities of the independent internal auditor, Pitcher Partners, and external auditor (Auditor General Victoria) and reviews their work on an ongoing basis.

The annual internal audit program and the scope of the works to be performed is set by the committee and the committee reviews each of the reports made pursuant to that program.

The committee met four times during the year with the following activities carried out:

- Financial Statements, Standard Statements and Performance Statement for the year ended 30 June 2012 were considered and recommended 'in principle' adoption to Council.
- Received monthly risk management reports including insurance claims, lawsuits, whistleblower and privacy breaches.
- Received a presentation by the Victoria Auditor General on the management letter for year ended 30 June 2012.
- Received the Victoria Auditor General Acquittal report for the 2011/2012 Audit results.
- Received and considered Council's monthly financial reports.

- Received a report on the external Audit Strategy for the year ended 30 June 2013.
- Received Shepparton Show Me audit report.

Information available for inspection

Greater Shepparton City Council is committed to open and transparent governance. In accordance with the Local Government Act (1989) and Part 5 Section 11 of the Local Government (General) Regulations (2004), the following information is available for public inspection at Council's Welsford Street office:

- details of current allowances fixed for the Mayor and Councillors under section 74 or 74A of the Act;
- the total annual remuneration for all senior officers in respect of the current financial year and the previous financial year, set out in a list that states:
  (i) ranges of remuneration of senior officers, where the difference between the lower amount and the higher amount in each range must not exceed $10,000; and
  (ii) the number of senior officers whose total annual remuneration falls within the ranges referred to in subparagraph (i).
- details of overseas or interstate travel (with the exception of interstate travel by land for less than three days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months, including the names of the Councillors or members of Council staff and the date, destination, purpose and total cost of the overseas or interstate travel, including accommodation costs;
- names of Council officers who were required to submit a return of interest during the financial year and the dates the returns were submitted;
- names of Councillors who submitted returns of interest during the financial year and the dates the returns were submitted;
- agendas for and minutes of ordinary and special meetings held in the previous 12 months kept under section 93 of the Act except if the minutes relate to parts of meetings which have been closed to members of the public under section 89 of the Act;
- a list of all special committees established by Council and the purpose for which each committee was established;
- a list of all special committees established by the Council which were abolished or ceased to function during the financial year;
- minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months except if the minutes relate to parts of meetings which have been closed to members of the public under section 89 of the Act;
- a register of delegations kept under sections 87 and 98 of the Act, including the dates on which the last reviews under section 86(6) and 98(6) of the Act took place;
- submissions received in accordance with section 223 of the Act during the previous 12 months;
- agreements to establish regional libraries under section 196 of the Act;
- details of all property, finance and operating leases involving land, buildings, plant, computer equipment or vehicles entered into by the Council as lessor

or lessee, including the name of the other party to the lease and the terms and the value of the lease;
- a register of authorised officers appointed under section 224 of the Act;
- a list of donations and grants made by the Council during the financial year, including the names of persons or bodies which have received a donation or grant and the amount of each donation or grant;
- a list of the names of the organisations of which the Council was a member during the financial year and details of all membership fees and other amounts and services provided during that year to each organisation by the Council;
- a list of contracts valued at $100,000 (or such higher amount as is fixed from time to time under section 186(1) of the Act) or more:
  (iii) which the Council entered into during the financial year without first engaging in a competitive process; and
  (iv) which are not contracts referred to in section 186(5) or (5A) of the Act.

Note: The Act provides that an amount higher than $100,000 may be fixed by Order in Council made under section 186(1) of the Act.

Our commitment to Best Value

Council is committed to implementing the principles of Best Value in the delivery of services and programs to our community.

This was achieved during the financial year through the Good to Great organisational review and transformation. A major focus of the organisation scan was the review of current service planning and delivery levels. The outcomes of the scan informed the development of a Transition Plan with the overall aim of achieving a best practice approach to service delivery. The 117 actions detailed in the Transition Plan strive to achieve Best Value, and currently 56 per cent of the actions have been achieved, which is well ahead of the timeline set for completion.

National Competition Policy compliance

Greater Shepparton City Council has complied with the requirements of the National Competition Policy (NCP) for the period 1 July 2012 to 30 June 2013, in accordance with the requirements outlined in National Competition Policy and Local Government (revised 2011).

Current Local Laws

Local Law No 1 Community Living
This local law provides for the administration of Council powers and functions, and for the issue of permits and infringement notices.

It prohibits, regulates and controls activities, events, practices or behaviour in places so that no detriment is caused to the amenity of the neighbourhood, nuisance to a person, or detrimental effect to a person's property.

It also prohibits, regulates and controls activities, events, practices or behaviour in the Maude Street Mall so that no detriment is caused to the amenity of the Mall.
It regulates the droving and movement of livestock throughout the municipal district, minimises the damage to road surfaces, formations, drainage, native vegetation and surrounding areas arising from livestock and to alert other road users to the presence of livestock on roads in the interests of road safety.

It also aims to enhance public safety and community amenity.

Local Law No 2 Processes of Local Government (Meetings and Common Seal)
This local law regulates and controls processes for the election of Mayor and chairpersons of committees, procedures for formal Council and committee meetings, and use of the Common Seal.

Local Law No 5 Drainage of Land
This local law enables better implementation of an exercise of power, under section 163(1) of the *Local Government Act 1989*, to define the obligations of a member of Council staff; and a person authorised by Council when entering land to investigate the carrying out of drainage works on or adjacent to or for the benefit of that land.

This local law defines what a member of Council staff; and a person authorised by Council may do once they have entered land to investigate the carrying out of drainage works on, adjacent to or for the benefit of that land, and provides for the peace, order and good government of the municipal district.

Freedom of Information

Greater Shepparton City Council maintains both paper based and electronic documents in respect to its operational, general administrative, financial and investment functions. The disposal of these records is governed by the Public Records Act (1973) and no records are destroyed or otherwise disposed of except in accordance with the relevant standards.

The Freedom of Information Act (1982) (Vic) gives any individual or organisation the right to access information held by Greater Shepparton City Council unless that information is deemed exempt under the Act. The Freedom of Information Act (1982) embodies the four following basic principles:

1. Members of the public have a legal right of access to information in documentary form.
2. Government departments and agencies are required to publish information concerning the documents they hold.
3. People may ask for inaccurate, incomplete, out-of-date or misleading information in their personal records to be amended.
4. People may appeal against a decision not to give access to the information or not to amend a personal record.

During the 2012 – 2013 financial year, Greater Shepparton Council received the following request for information:

Freedom of Information Activity 2012/2013	
Description	**Number**
Applications received	**5**
Access granted in full	1
Access granted in part	1
Number not finalised	1
Not proceeded with	3
No information found	0
Access denied in full	0

Requests for information should be directed to the Freedom of Information Officer, Greater Shepparton City Council, Locked Bag 1000, Shepparton, Victoria, 3632 or phone (03) 5832 9700.

Whistleblowers Protection Act

Council is committed to the aims and objectives of the Whistleblowers Protection Act 2001 and does not tolerate improper conduct by its employees, nor the taking of reprisals against those who come forward to disclose such conduct.

Council recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

Council will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure, and will also afford natural justice to the person who is the subject of the disclosure.

Council conducted compulsory Whistleblower training for all full time staff during xxx, to provide staff with an awareness of the Whistleblower Protection Act and the process surrounding the receipt of a protected disclosure.

The Act commenced operation on 1 January 2002, and procedures have been developed that establish a system for reporting disclosures of improper conduct or detrimental action by employees of the Council. These procedures are publicly available at the Council offices and website.

As at 30 June 2013, Council's Protected Disclosure Officers are the people holding the position of:

- Team Leader Governance;
- Manager People Performance; and
- Manager Corporate Performance.

The Protected Disclosure Co-ordinator is the Chief Executive Officer.

Whistleblower Activity 2012/2013	
Description	**Number**
Number and type of disclosures made to the Council during the year	1
Number of disclosures referred to the Ombudsman for determination	1
Number and type of disclosed matters referred to the Council by the Ombudsman for investigation	0
Number and type of disclosed matters referred by the Council to the Ombudsman for investigation	0
Number and type of investigations taken over from the Council by the Ombudsman	0
Number of requests made by a Whistleblower to the Ombudsman to take over an investigation by the Council	0
Number and types of disclosed matters that the Council has declined to investigate	0
Number and type of disclosed matters that were substantiated upon investigation and action taken on completion of the investigation	1
Any recommendations made by the Ombudsman that relate to the public body	1

Disclosure Relating to Contracts

Section 186 of *Local Government Act 1989* requires Council to seek public tenders before entering into contracts valued at greater than $150,000 for goods and services and $200,000 for works.

Councils are required to make available to the public a list of contracts above these amounts which were entered into during the financial year without first engaging in a competitive process.

Below are contracts which an internal review identified as potentially being above the specified amounts and which were not subject to a competitive tendering process.

Council has previously taken legal advice in relation to these contracts. In such cases this advice indicates that the potential breaches are defensible, as they resulted from either an aggregation of a number of smaller procurements, often from different areas of the organisation and all individually under the section 186 threshold amounts, or there were components of the expenditure which related to costs incurred by a service provider on Council's behalf and subsequently charged back to the Council, thereby inflating the cost of the procurement above the threshold. In the interests of transparency, the Council has elected to list the contracts below, in spite of legal advice that it is not necessary.

- **Debt Collection** - Debt collection costs in excess of $150,000 were paid to Midstate Credit Management Services Pty Ltd, however a significant component of the charges relate to court costs incurred by Midstate on the Council's behalf and subsequently charged back to the Council by Midstate. Court costs are set by the Magistrates Court and are fully recoverable from debtors. Tenders for Debt Collection Services have been sought by Procurement Australia on behalf of Council.

- **Other** - There are other suppliers where amounts of greater than $150,000 were spent that were not subject to a tender process. However the expenditure is based on aggregate purchases, all of which are under the tender threshold amounts.

Council operates within the requirements of Section 186 of the *Local Government Act 1989* and is focused on delivering value for money outcomes. An increasing number of tenders will be carried out for the provision of goods and services to Council.

Victorian Local Government Indicators

Indicator	Result
Affordability/cost of governance	
Average rates and charges per assessment	$1,936
Average rates and charges per residential assessment	$1,409
Sustainability	
Average liabilities per assessment	$1,140
Operating result per assessment	$482
Operating result (less asset revaluation increment and developer contributions) per assessment	$204
Infrastructure	
Average operating expenditure per assessment	$3,301
Average capital expenditure per assessment	$764
Renewal gap	91%
Renewal and maintenance gap	96%
Community satisfaction	
Overall performance	51
Advocacy and representation on key local issues	54
Engagement in decision making on key local issues	55

2012 – 2013 Financial Summary

Financial Summary Highlights

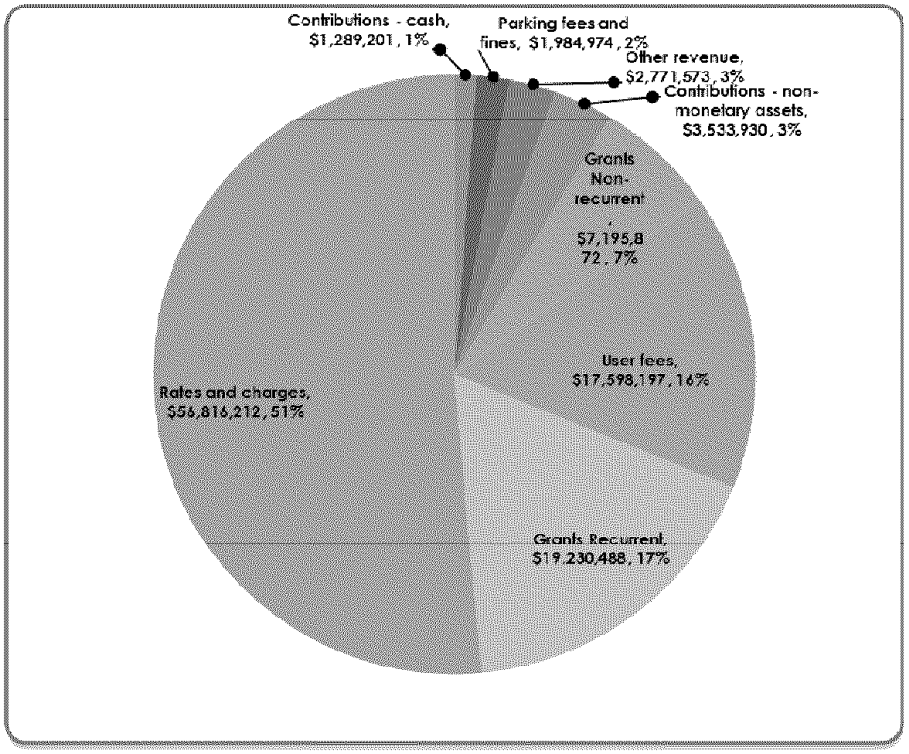
Council is in a sound financial position and returned a net surplus of $14.06 million. This was primarily due to Council receiving early payments for government grants.

The total value of community assets increased to $1.181 billion.

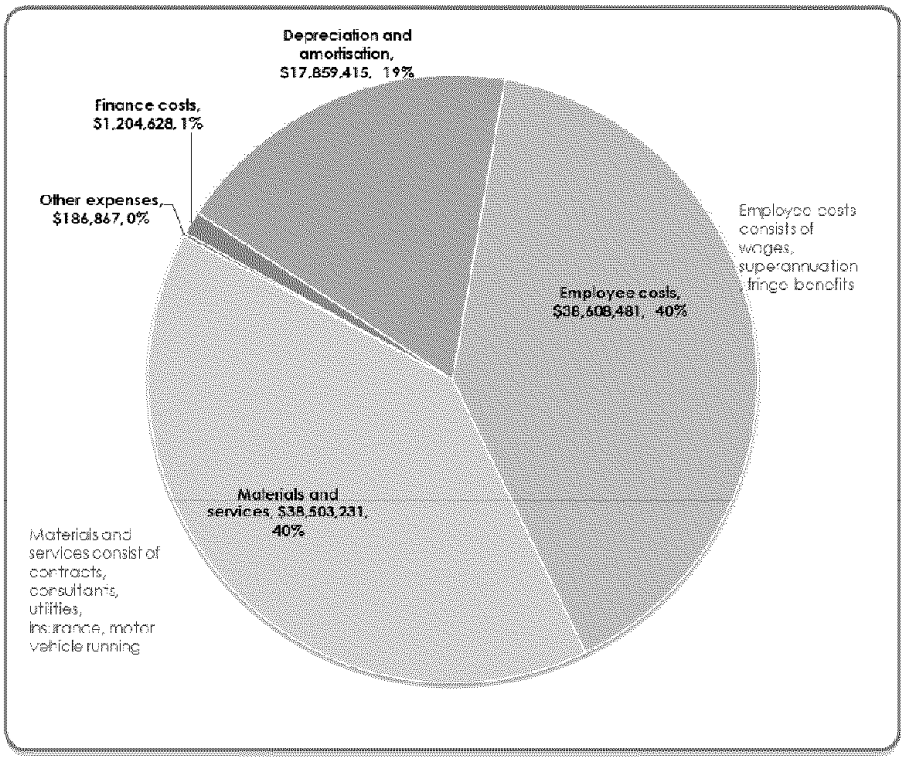
Key highlights for Greater Shepparton City Council for the 2012/2013 financial year are:

- Total Operating Expenses - $96.36 million.
- Total Operating Revenues (excluding capital) - $102.17 million.
- Capital Works completed - $22.41 million.
- Total Capital Revenues - $8.25 million.

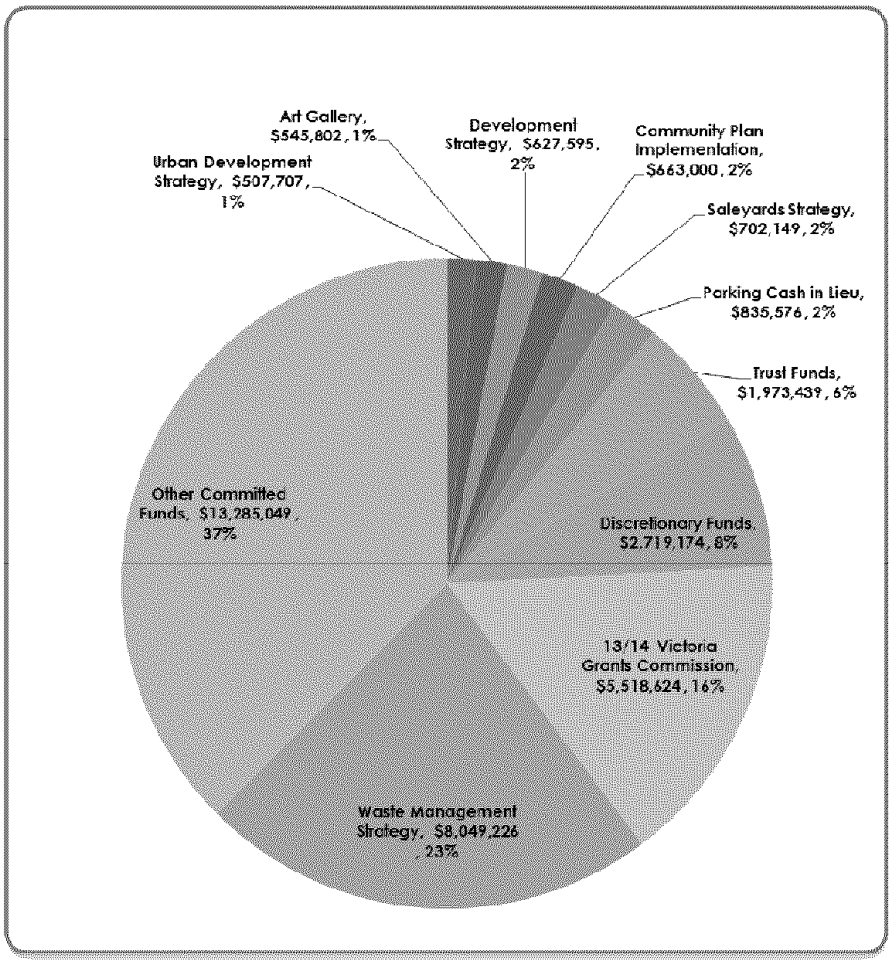
2012 – 2013 Operating Income



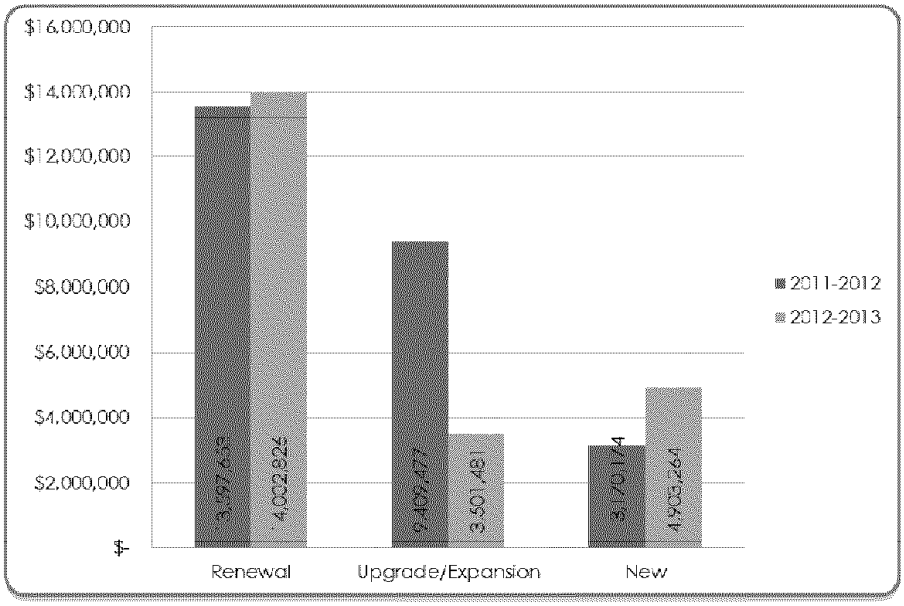
2012 – 2013 Operating Expenses



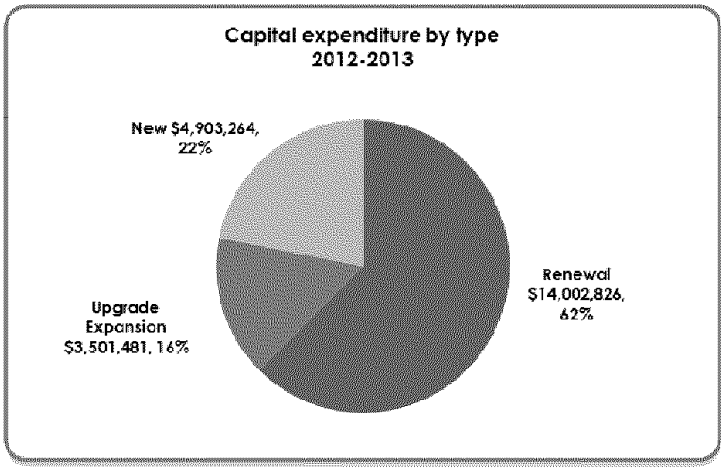
2012 – 2013 Council Investments

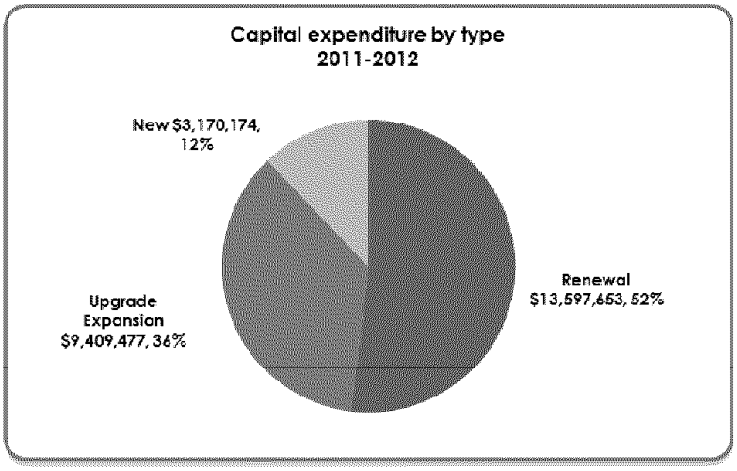


Capital Expenditure Comparison



Capital Expenditure By Type





GREATER SHEPPARTON

STANDARD STATEMENTS

FOR THE YEAR ENDED

30 June 2013

STANDARD INCOME STATEMENT

For the year ending 30 June 2013

	Actual 2012-2013 $	Budget 2012-2013 $	Variance $	Variance %	Note
Revenue					
Rates and Charges	56,816,212	56,411,000	405,212	1%	
Operating Grants and Contributions	23,073,381	15,909,000	7,164,381	45%	1
User Charges	15,420,008	14,831,000	589,008	4%	
Statutory Fees	2,178,189	2,445,000	(266,811)	(11%)	2
Other	1,960,213	1,648,000	312,213	19%	3
Parking Fees and Fines	1,984,974	1,984,000	974	0%	
Rent	715,484	591,000	124,484	21%	4
Share of profits(iosses) of associates accounted for by the equity method	95,876	-	95,876	100%	
Total revenue	**102,244,337**	**93,819,000**	**8,425,337**	**9%**	
Expenses					
Employee Benefits	38,608,481	38,101,000	507,481	1%	
Materials and Consumables	25,116,698	26,623,000	(1,506,302)	(6%)	
External Contracts	10,227,676	10,060,000	167,676	2%	
Utilities	3,277,516	2,707,000	570,516	21%	5
Borrowing Costs	1,204,628	1,330,000	(125,372)	(9%)	
Depreciation and Amortisation	17,859,415	17,649,000	210,415	1%	
Total expenses	**96,294,414**	**96,470,000**	**(175,586)**	**(0%)**	
Underlying Operating Result	**5,949,923**	**(2,651,000)**	**8,600,923**	**(324%)**	
Proceeds from Diposal of Assets	479,412	345,000	134,412	39%	6
Capital Grants and Contributions	4,642,180	5,475,000	(832,820)	(15%)	7
Contributed Assets	3,533,930	3,000,000	533,930	18%	8
Written Down Value of Assets Sold	(530,780)	(358,000)	(172,780)	48%	9
Written Down Value of Intangible Assets	(16,840)	-	(16,840)	100%	
Accounting surplus(deficit) for the year	**14,057,825**	**6,169,000**	**7,888,825**	**128%**	

STANDARD BALANCE SHEET

As at 30 June 2013

	Actual 2012-2013 $	Budget 2012-2013 $	Variance $	Variance %	Note
Current assets					
Cash	2,758,160	1,000,000	1,758,160	176%	**10**
Receivables	5,556,594	6,000,000	(443,406)	(7%)	**11**
Investments	35,427,341	22,626,000	12,801,341	57%	**12**
Other	1,502,490	500,000	1,002,490	200%	**13**
Total current assets	**45,244,585**	**30,126,000**	**15,118,585**	**50%**	
Non-current assets					
Property, Infrastructure, Plant and Equipment	822,890,459	667,662,000	155,228,459	23%	**14**
Other	2,498,192	1,371,000	1,127,192	82%	**15**
Total non-current assets	**825,388,651**	**669,033,000**	**156,355,651**	**23%**	
Total assets	**870,633,236**	**699,159,000**	**171,474,236**	**25%**	
Current liabilities					
Payables	8,437,857	8,236,000	201,857	2%	
Trust funds	1,973,173	2,000,000	(26,827)	(1%)	
Employee Benefits	8,375,898	7,900,000	475,898	6%	
Interest Bearing Liabilities	413,610	100,000	313,610	314%	**16**
Other	243,816	220,000	23,816	11%	
Total current liabilities	**19,444,354**	**18,456,000**	**988,354**	**5%**	
Non-current liabilities					
Payables	57,471	200,000	(142,529)	(71%)	**17**
Employee Benefits	953,953	800,000	153,953	19%	**18**
Interest Bearing Liabilities	14,811,604	15,238,000	(426,396)	(3%)	
Total non-current liabilities	**15,823,028**	**16,238,000**	**(414,972)**	**(3%)**	
Total liabilities	**35,267,382**	**34,694,000**	**573,382**	**2%**	
Net assets	**835,365,854**	**664,465,000**	**170,900,854**	**26%**	
Equity					
Accumulated Surplus	310,877,646	304,344,000	6,533,646	2%	
Reserves	524,488,208	360,121,000	164,367,208	46%	
Total equity	**835,365,854**	**664,465,000**	**170,900,854**	**26%**	

STANDARD CASH FLOW STATEMENT

For the year ending 30 June 2013

	Actual 2012-2013 $	Budget 2012-2013 $	Variance $	Variance %	Note
Receipts from customers	78,510,382	71,071,000	7,439,382	10%	19
Payments to suppliers	(82,038,176)	(77,491,000)	(4,547,176)	(6%)	
Net cash inflow/(outflow) from customers/suppliers	**(3,527,794)**	**(6,420,000)**	**2,892,206**	**45%**	
Interest received	1,960,213	1,598,000	362,213	23%	20
Government receipts	26,426,360	26,625,000	(198,640)	(1%)	
Interest paid	(1,204,628)	(1,330,000)	125,372	(9%)	
Net cash inflow/(outflow) from operating activities	**23,654,151**	**20,473,000**	**3,181,151**	**16%**	
Cash flows from investing activities					
Proceeds from sale of property, infrastructure, plant and equipment	479,412	345,000	134,412	39%	21
Payments for property, insfrastructure, plant and equipment	(22,407,572)	(31,372,000)	8,964,428	29%	22
Net cash inflow/(outflow) from investing activities	**(21,928,160)**	**(31,027,000)**	**9,098,840**	**29%**	
Cash flows from financing activities					
Proceeds from interest bearing loans and borrowings	-	-	-	0%	
Repayment of interest bearing loans and borrowings	(388,674)	(362,000)	(26,674)	(7%)	
Net cash inflow/(outflow) from financing activities	**(388,674)**	**(362,000)**	**(26,674)**	**(7%)**	
Net increase/(decrease) in cash and cash equivalents	**1,337,317**	**(10,916,000)**	**12,253,317**	**112%**	
Cash and cash equivalents at the beginning of the year	36,848,184	34,542,000	2,306,184	7%	
Cash and cash equivalents at the end of the year	**38,185,501**	**23,626,000**	**14,559,501**	**62%**	

STANDARD STATEMENT OF CAPITAL WORKS

For the year ending 30 June 2013

Capital Works Areas	Actual 2012-2013 $	Budget 2012-2013 $	Variance $	Variance %	Note
Roads	10,517,915	12,778,000	(2,260,085)	(18%)	23
Drains	1,474,461	4,099,000	(2,624,539)	(64%)	24
Open Space	3,538,649	4,283,000	(744,351)	(17%)	25
Buildings	2,450,089	2,676,000	(225,911)	(8%)	
Plant and Equipment	2,739,395	3,092,000	(352,605)	(11%)	26
Waste Management	888,459	2,658,000	(1,769,541)	(67%)	27
Other	798,603	1,786,000	(987,397)	(55%)	28
Total capital works	**22,407,571**	**31,372,000**	**(8,964,429)**	**(29%)**	
Represented by:					
Renewal	14,002,826	17,558,000	(3,555,174)	(20%)	
Upgrade/Expansion	3,501,481	6,053,000	(2,551,519)	(42%)	
New	4,903,264	7,761,000	(2,857,736)	(37%)	
Total capital works	**22,407,571**	**31,372,000**	**(8,964,429)**	**(29%)**	

Property, infrastructure, plant and equipment, movement reconciliation worksheet	Actual 2012-2013 $	Budget 2012-2013 $	Variance $	Variance %	Note
The movement between the previous year and the current year in property, infrastructure, plant and equipment as shown in the Balance Sheet links to the net of the following items:					
Total capital works	22,407,571	31,372,000	(8,964,429)	(29%)	
Asset revaluation movement	164,512,421	-	164,512,421	100%	
Contributed Assets	3,533,930	3,000,000	533,930	18%	
Depreciation and amortisation	(17,859,415)	(17,649,000)	(210,415)	1%	
Written down value of assets disposed	(530,780)	(358,000)	(172,780)	48%	
Net movement in property, infrastructure, plant and equipment	**172,063,727**	**16,365,000**	**155,698,727**	**951%**	

Notes accompanying the Standard Statements
for the year ended 30 June 2013

1. BASIS OF PREPARATION OF STANDARD STATEMENTS

Council is required to prepare and include audited Standard Statements within its Annual Report. Four Statements are required - a Standard Income Statement, Standard Balance Sheet, Standard Cash Flow Statement and a Standard Statement of Capital Works, together with explanatory notes.

These statements and supporting notes form a special purpose financial report prepared to meet the requirements of the *Local Government Act 1989* and *Local Government (Finance and Reporting) Regulations 2004*.

The Standard Statements have been prepared on accounting bases consistent with those used for the General Purpose Financial Statements and the Budget. The results reported in these statements are consistent with those reported in the General Purpose Financial Statements.

The Standard Statements are not a substitute for the General Purpose Financial Statements. They have not been prepared in accordance with all Australian Accounting Standards or other authoritative professional pronouncements.

The Standard Statements compare council's financial plan, expressed through its budget, with actual performance. The *Local Government Act 1989* requires explanation of any material variances. The Council has adopted a materiality threshold of $100,000 and 10 per cent. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures included in the Statements are those of the annual budget adopted by Council on 17 July 2012. The budget was based on assumptions that were relevant at the time of adoption. The council set guidelines and parameters for revenue and expense targets in this budget in order to meet council's business plan and financial performance targets for both short and long term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The detailed budget can be obtained by contacting the council through the website. The Standard Statements must be read with reference to these documents.

2. EXPLANATION OF MATERIAL VARIANCES

NOTE	ITEM	EXPLANATION
Standard Income Statement - Revenue		
1	Operating Grants and Contributions	More than budget by $7,164,381 largely due to the early receipt of 2013/14 Victoria Grants Commission funding of $5,518,624.
2	Statutory Fees	Less than budget by $266,811. This includes $131,976 regarding Animal Control and in particular lower income from cat and dog registrations than originally budgeted.
3	Other	More than budget by $312,213 mainly due to interest income being $294,992 more than
4	Rent	Rental income was $124,484 greater than budget largely due to a change in classification of user charges collected at the Business Centre to Rent income of $101,098.
Standard Income Statement - Expenses		
5	Utilities	More than budget by $570,481 which relates to electricity, water and gas expenditure. The predominant variances were $270,887 in Recreation and Parks and $200,000 in Aquamoves.
Standard Income Statement - Other		
6	Proceeds from Disposal of	More than budget by $134,412 due to more items of plant sold.
7	Capital Grants and Contributions	Less than budget by $832,820 of which $396,215 relates to Roads to Recovery grants which are dependent on the timing of works.
8	Contributed Assets	Relates to developer contributions which are difficult to predict. This is a non-cash item.
9	Written Down Value of Assets Sold	More than budget by $172,780 due to more items of plant sold.

2. EXPLANATION OF MATERIAL VARIANCES (continued)

NOTE	ITEM	EXPLANATION
Standard Balance Sheet - Current Assets		
10	Cash	More than budget by $1,758,160 largely due to lower receivables $857,006 and higher creditors $664,412 at year end.
11	Receivables	Less than budget by $443,406 which is largely due to government grants accounted for as income but not yet received.
12	Investments	More than budget by $12,801,341, due to the early receipt of 2013/14 Victoria Grants Commission funding of $5,518,624 and $4,000,000 Federal funding for the Building Better Regional Cities Project.
13	Other	More than budget by $1,002,490 including $397,442 in prepayments for Information Services annual maintenance and $360,788 in accrued income for National Disaster Financial Assistance relating to the September 2010 floods.
Standard Balance Sheet - Non Current Assets		
14	Property, Infrastructure, Plant and Equipment	More than budget by $155,228,459 which largely relates to the infrastructure asset revaluation of $164,512,421 that is partially offset by the capital works program being $8,964,429 under budget.
15	Other	More than budget by $1,127,192 largely related to the recognition of the Council's investment in the Goulburn Valley Regional Library Corporation of $1,314,893.
Standard Balance Sheet - Current Liabilities		
16	Interest Bearing Liabilities	More than budget by $313,610 which relates to classification between the current and non current liability.
Standard Balance Sheet - Non Current Liabilities		
17	Payables	Less than budget by $142,529 and largely relates to the payments for the Cosgrove Landfill.
18	Employee Benefits	More than budget by $153,953 which relates to a greater than budgeted long service leave liability.
Standard Cash Flow Statement		
19	Receipts from customers	More than budget by $7,439,382 and includes the early receipt of 2013/14 Victoria Grants Commission funding of $5,518,624.
20	Interest Received	More than budget by $362,213 due to the early receipt of 2012/13 Victoria Grants Commission funding of $5,341,187 being held in investments during 2012/13.
21	Proceeds from sale of property, infrastructure, plant and equipment	More than budget by $134,412 due to the sale of more items of plant.
22	Payments for property, infrastructure, plant and equipment	Less than budget by $8,964,428 as the capital works program for 2012/13 was less than budgeted.
Standard Statement of Capital Works		
23	Roads	Less than budget by $2,260,085 which Includes $409,035 for Raftery Road reconstruction and $200,000 for Ferguson Road renewal works which did not commence and developer works including Connolly Estate $332,000 and Northlinks $148,215.
24	Drains	Less than budget by $2,624,539 which Includes expenditure less than budget for Mooroopna West Growth Corridor drainage works $1,237,488, Urban Drainage renewal works $606,258 and Rural Drainage renewal works $268,714.
25	Open Space	Less than budget by $744,351 which largely relates to Shepparton Sporting Precinct works being $599,604 less than budget.
26	Plant and Equipment	Less than budget by $352,605 which largely relates to an underspend in plant renewals $443,773 due to plant that will be delivered in 2013/14.
27	Waste Management	Less than budget by $1,769,541 which largely relates the Shepparton Transfer Station works of $1,740,351 which did not commence.
28	Other	Less than budget by $987,397. Variances include $470,579 for general land purchases and $416,944 for the Safer Cities CCTV Project which did not occur during the financial year.

Greater Shepparton City Council

Certification of the Standard Statements

for the year ended 30 June 2013

In my opinion, the accompanying standard statements of Greater Shepparton City Council for the year ended 30 June 2013 have been prepared on accounting bases consistent with the financial statements and in accordance with the *Local Government Act 1989* and the *Local Government (Finance and Reporting) Regulations 2004*.

J Finlayson
PRINCIPAL ACCOUNTING OFFICER

Date: 24/9/13

In our opinion, the accompanying standard statements of Greater Shepparton City Council for the year ended 30 June 2013 have been prepared on accounting bases consistent with the financial statements and in accordance with the *Local Government Act 1989* and the *Local Government (Finance and Reporting) Regulations 2004*.

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

On 24 September 2013 we were authorised by the Council to certify the standard statements in its final form on behalf of the Council.

L Oroszvary (Acting Mayor)
COUNCILLOR

Date: 24.9.13

M Polan
COUNCILLOR

Date: 24-9-13

S Bowmaker
ACTING CHIEF EXECUTIVE OFFICER

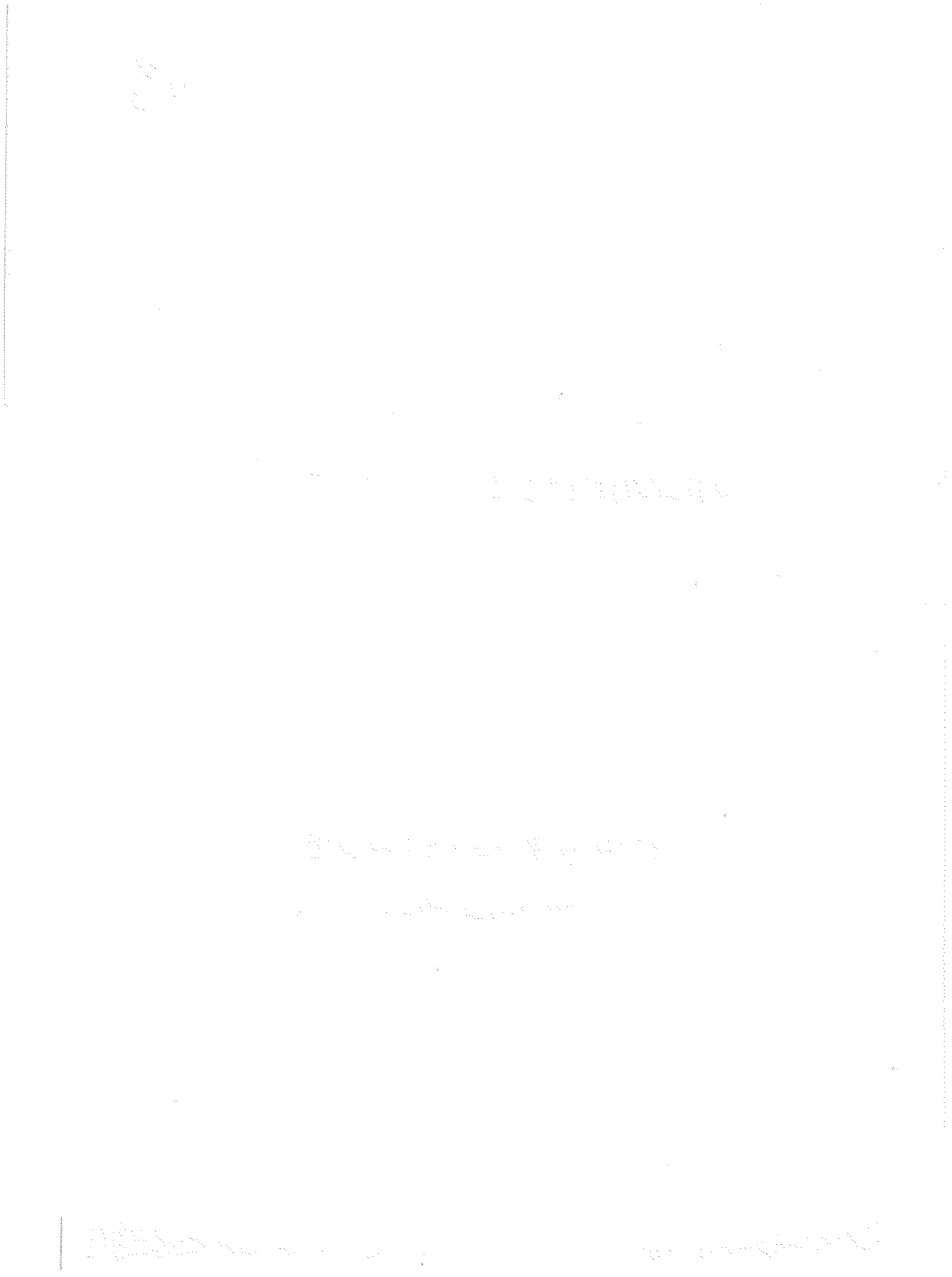
Date: 24/9/2013

GREATER SHEPPARTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 June 2013



GREATER SHEPPARTON CITY COUNCIL
Financial Report
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Comprehensive Income Statement
For the Year Ended 30 June 2013

	Note	2013 $	2012 $
Revenue			
Rates and charges	3	56,816,212	53,676,672
Parking fees and fines	4	1,984,974	1,856,257
User fees	5	17,598,197	15,954,086
Grants - Recurrent	6	19,230,488	24,496,738
Grants - Non-recurrent	6	7,195,872	6,808,391
Contributions - Cash	7a	1,289,201	2,019,373
Contributions - Non-monetary assets	7b	3,533,930	3,338,306
Other revenue	8	2,675,697	2,375,294
Net gain on disposal of assets	14	-	1,109,939
Share of net profits(losses) of associates accounted for by the equity method	15	95,876	127,362
Total revenue		110,420,447	111,762,418
Expenses			
Employee costs	9	(38,608,481)	(41,568,377)
Materials and services	10	(38,503,231)	(39,562,875)
Bad and doubtful debts	11	(118,659)	(200,426)
Depreciation and amortisation	12	(17,859,415)	(17,523,090)
Write off demolished assets	13	-	(234,513)
Finance costs		(1,204,628)	(1,033,763)
Net loss on disposal of assets	14	(51,368)	-
Write down intangible assets	19	(16,840)	(213,388)
Total expenses		(96,362,622)	(100,336,432)
Surplus (deficit) for the year		14,057,825	11,425,986
Other comprehensive income			
Net asset revaluation increment(decrement)	26	164,512,421	1,354,881
Share of other comprehensive income of associates accounted for by the equity method	15	(12,264)	10,904
Total comprehensive result		178,557,982	12,791,771

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

Balance Sheet
As at 30 June 2013

	Note	2013 $	2012 $
Assets			
Current assets			
Cash and cash equivalents	16	34,185,501	23,848,184
Other Financial Assets	16 b	4,000,000	13,000,000
Trade and other receivables	17	5,556,594	4,409,955
Intangible assets	18	9,861	52,339
Accrued income		853,640	294,720
Prepayments		535,870	358,820
Inventories		103,119	78,968
Total current assets		45,244,585	42,042,986
Non-current assets			
Investment in associates	15	1,314,893	1,231,281
Intangible assets	18	1,183,299	1,157,661
Property, infrastructure, plant and equipment	20	822,890,459	650,826,732
Total non-current assets		825,388,651	653,215,674
Total assets		870,633,236	695,258,660
Liabilities			
Current liabilities			
Trade and other payables	21	8,437,857	11,324,661
Trust funds and deposits	22	1,973,173	2,050,748
Provisions	23	8,375,898	7,900,108
Income received in advance	24	243,816	247,367
Interest-bearing loans and borrowings	25	413,610	389,095
Total current liabilities		19,444,354	21,911,979
Non-current liabilities			
Trade and other payables	21	57,471	406,257
Provisions	23	953,953	907,758
Interest-bearing loans and borrowings	25	14,811,604	15,224,794
Total non-current liabilities		15,823,028	16,538,809
Total liabilities		35,267,382	38,450,788
Net Assets		835,365,854	656,807,872
Equity			
Accumulated surplus		310,877,646	296,832,085
Reserves	26	524,488,208	359,975,787
Total Equity		835,365,854	656,807,872

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

Statement of Changes in Equity
For the Year Ended 30 June 2013

2013	Note	Total 2013 $	Accumulated Surplus 2013 $	Asset Revaluation Reserve 2013 $
Balance at beginning of the financial year		656,807,872	296,832,085	359,975,787
Comprehensive Result for the financial year		178,557,982	14,045,561	164,512,421
Balance at end of the financial year		**835,365,854**	**310,877,646**	**524,488,208**

2012	Note	Total 2012 $	Accumulated Surplus 2012 $	Asset Revaluation Reserve 2012 $
Balance at beginning of the financial year		642,985,115	284,364,209	358,620,906
Comprehensive Result for the financial year		12,791,771	11,436,890	1,354,881
Adjustment to last year accounts	1(t)	1,030,986	1,030,986	-
Balance at end of the financial year		**656,807,872**	**296,832,085**	**359,975,787**

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

Statement of Cash Flows
For the Year Ended 30 June 2013

	Note	2013 Inflows/ (Outflows) $	2012 Inflows/ (Outflows) $
Cash flows from operating activities			
Rates and charges		56,816,212	54,504,899
Parking fees and fines		1,984,974	1,896,987
User charges and other fines (inclusive of GST)		16,625,865	19,027,877
Grants		26,426,360	31,302,040
Contributions		1,289,201	2,003,173
Interest		1,960,213	1,284,370
Rents		715,484	723,724
Net GST refund		1,078,646	3,439,476
Payments to suppliers (inclusive of GST)		(43,951,681)	(48,450,865)
Payments to employees		(38,086,495)	(35,150,725)
Finance costs		(1,204,628)	(866,363)
Net cash provided by (used in) operating activities	27	23,654,151	29,714,593
Cash flows from investing activities			
Payments for property, plant and equipment, infrastructure		(22,407,572)	(25,680,400)
Proceeds from sale of assets		479,412	1,536,963
Net cash provided by (used in) investing activities		(21,928,160)	(24,143,437)
Cash flows from financing activities			
Proceeds from interest-bearing loans and borrowings		-	3,000,000
Repayment of interest-bearing loans and borrowings		(388,674)	(294,157)
Net cash provided by (used in) financing activities		(388,674)	2,705,843
Net increase(decrease) in cash and cash equivalents		1,337,317	8,276,999
Cash and cash equivalents at the beginning of the financial year		36,848,184	28,571,185
Cash and cash equivalents at the end of the financial year	28	38,185,501	36,848,184

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

Introduction

(a) The Greater Shepparton City Council was established by an Order of the Governor in Council on 17th November 1994 and is a body corporate. The Council's main office is located at 90 Welsford Street Shepparton.

(b) The purpose of the Council is:

- to provide for the peace, order and good government of its municipal district;
- to promote the social, economic and environmental viability and sustainability of the municipal district;
- to ensure that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;
- to improve the overall quality of life of people in the local community;
- to promote appropriate business and employment opportunities;
- to ensure that services and facilities provided by the Council are accessible and equitable;
- to ensure the equitable imposition of rates and charges; and
- to ensure transparency and accountability in Council decision making.

This financial report is a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations, the *Local Government Act 1989*, and the *Local Government (Finance and Reporting) Regulations 2004*.

Note 1 **Significant accounting policies**

(a) Basis of accounting

This financial report has been prepared on the accrual and going concern bases.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 1(f), and 1(i).

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.

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, have been included in this financial report. All transactions between these entities and the Council have been eliminated in full.

(b) Change in accounting policies

No changes in accounting policy

Note 1 **Significant accounting policies (cont.)**

(c) Revenue recognition

Rates, grants and contributions

Rates, grants and contributions (including Developer Contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for doubtful debts on rates has not been established as unpaid rates represents a charge against the rateable property that will be recovered when the property is next sold.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Contributions are recognised as income when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably. Developer gifted assets are recognised at practical completion date.

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

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date.

User charges, fees and fines

User charges, fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs. Annual memberships are recognised when the service has been provided.

A provision for doubtful debts is recognised when collection in full is no longer probable.

Sale of property, plant and equipment, infrastructure

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

Interest and rents

Interest and rents are recognised as revenue on a proportional basis when the payment is due, the value of the payment is notified, or the payment is received, whichever first occurs.

Note 1 **Significant accounting policies (cont.)**

(d) Depreciation of non-current assets

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

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

Road earthworks are not depreciated.

Art collection and Regalia are not depreciated.

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

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

	Current Period
Property	
Buildings and Land improvements	
Land improvements	10 to 80 years
Buildings	60 to 100 years
Heritage assets	
Heritage assets	40 to 150 years
Plant and equipment	
Plant, machinery and equipment	5 to 15 years
Furniture, equipment and computers	3 to 30 years
Infrastructure	
Roads	
Road pavements and seals	10 to 60 years
Road substructure	40 to 60 years
Road kerb, channel and minor culverts	10 to 60 years
Roundabouts	20 to 30 years
Bridges deck	50 to 100 years
Footpaths	10 to 60 years
Bike paths	10 to 50 years
Drainage	60 to 100 years
Naturestrip trees	10 to 50 years
Regulatory signs	3 to 20 years
Street furniture	10 to 50 years
Litter Bins	
Bus Shelters	
Outdoor Furnishings	

(e) Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Note 1 **Significant accounting policies (cont.)**

(f) Recognition and measurement of assets

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

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

The following classes of assets have been recognised in note 20. In accordance with Council's policy, the threshold limits detailed below have been applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

	Threshold Limit $
Property	
Buildings and land improvements	
Land	10,000
Land under roads	10,000
Land improvements	2,000
Buildings	10,000
Heritage assets	
Heritage assets	10,000
Plant and equipment	
Plant, machinery and equipment	2,000
Furniture, equipment and computers	500
Art collection and regalia	3,000
Infrastructure	
Roads	
Road pavements and seals	20,000
Road substructure	20,000
Road kerb, channel and minor culverts	5,000
Roundabouts	20,000
Bridges deck	20,000
Footpaths	2,000
Drainage	3,000
Naturestrip trees	3,000
Regulatory signs	3,000
Bike paths	2,000
Other	
Other assets	3,000
Intangible assets	
Intangible assets	1,000

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 amount for which the assets could be exchanged between knowledgeable willing parties in an arms length transaction. 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.

Note 1 **Significant accounting policies (cont.)**

(f) Recognition and measurement of assets (cont.)

Revaluation (cont)

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

Land under roads

Council has elected not to recognise land under roads as an asset that it controlled as at 30 June 2008 in accordance with AASB 1051 Land under Roads, and any acquisitions from 1 July 2008 are brought to account using the cost basis, if material.

(g) Cash and cash equivalents

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

(h) Other financial assets

Financial assets are valued at fair value, being market value, at balance date. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense. Council's other financial assets comprise term deposits with a maturity date in excess of 90 days.

(i) Accounting for investment in associates

Council's investment in associates is accounted for by the equity method as the Council has the ability to influence rather than control the operations of the entities. The investment is initially recorded at the cost of acquisition and adjusted thereafter for post-acquisition changes in the Council's share of the net assets of the entities. The Council's share of the financial result of the entities is recognised in the Comprehensive Income Statement.

(j) Tender deposits

Amounts received as tender deposits and retention amounts controlled by Council are recognised as Trust funds until they are returned or forfeited (refer to note 22).

(k) Employee benefits

Wages and salaries

Liabilities for wages and salaries and rostered days off are recognised and are measured as the amount unpaid at balance date and include appropriate oncosts such as work cover charges.

Annual leave

Annual leave entitlements are accrued on a pro rata basis in respect of services provided by employees up to balance date and are measured at the amount expected to be paid, including appropriate oncosts, when the accrued obligation is settled.

Note 1 **Significant accounting policies (cont.)**

(k) Employee benefits (cont)

Long service leave

Long service leave entitlements are vested to Council employees after a period of seven years. They are assessed at balance date having regard to expected employee remuneration rates on settlement, employment related oncosts and other factors including accumulated years of employment, on settlement, and experience of employee departure per year of service. Long service leave expected to be paid within 12 months is measured at nominal value based on the amount expected to be paid when settled. Long service leave expected to be paid later than one year has been measured at the present value of the estimated future cash outflows to be made for these accrued entitlements. Department of Treasury and Finance rates are used for discounting future cash flows.

Classification of employee benefits

An employee benefit liability is classified as a current liability if the Council does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the period. This would include all annual leave and unconditional long service leave entitlements.

Superannuation

The superannuation expense for the reporting year is the amount of the statutory contribution the Council makes to the superannuation plan which provides benefits to its employees. In addition Council may, periodically be required to contribute to the defined benefits schemes for current and former employees. Details of these arrangements are recorded in note 36

(l) Leases

Operating leases

Lease payments for operating leases are recognised as an expense in the years in which they are incurred as this reflects the pattern of benefits derived by the Council.

(m) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle, or if the Council does not have an unconditional right to deter settlement of a liability for at least 12 months after the reporting date.

(n) Agreements equally proportionately unperformed

The Council does not recognise assets and liabilities arising from agreements that are equally proportionately unperformed in the balance sheet. Such agreements are recognised on an 'as incurred' basis.

(o) Web site costs

Costs in relation to websites are charged as an expense in the period in which they are incurred.

Note 1 **Significant accounting policies (cont.)**

(p) Goods and Services Tax (GST)

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

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

(q) Impairment of assets

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

(r) Trade and other receivables and inventories

Receivables are carried at amortised cost using the effective interest rate method.
A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.
Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential.
Other inventories are measured at the lower of cost and net realisable value.

(s) Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services received as at balance date. Refer note 21.

(t) Accounting adjustments to prior periods

Existing assets not previously recognised.
Non-current assets not previously recognised are classified as though they had always been recognised by an adjustment through equity and a restatement of the previous year's comprehensive income statement if applicable.

During the 2012/13 financial year Council has captured existing drainage/bridge infrastructure assets not previously recognised to the value of $1,030,986 which have been recognised via adjustment to 2011/12 balances.

Refer Note 20

Asset Class	2011/12	Restated
Infrastructure (Bridges)	381,984,413	383,015,399
Equity	358,620,906	359,975,787

This balance was not significant as to require an additional balance sheet.

Note 2 **Events occurring after balance date**

At the date of this report no issues have been identified which would significantly affect the financial position reported herein.

		2013 $	2012 $
Note 3	**Rates and charges**		
	Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the market value of the property which takes into account the land and all improvements fixed to the land.		
	The valuation base used to calculate general rates for 2012/2013 was $8,736 million (2011/2012 $8,432 million).		
	Residential	27,398,368	24,795,943
	Commercial	10,928,440	10,815,482
	Industrial	5,131,139	5,088,801
	Farm/Rural residential	6,306,363	6,049,129
	Waste Services charges	7,051,902	6,927,317
		56,816,212	53,676,672
	The date of the last general revaluation of land for rating purposes within the municipal district was 1 January 2012, and the valuation first applied to the rating period commencing 1 July 2012.		
	The date of the next general revaluation of land for rating purposes within the municipal district is 1 January 2014, and the valuation will be applied in the rating year commencing 1 July 2014.		
	Supplementary rates and rate adjustments undertaken after the annual calculation incorporate a number of valuation objections.		
Note 4	**Parking fees and fines**		
	Infringements and costs	684,590	564,025
	PERIN court recoveries	21,534	35,927
	Fees - ticket machines	348,034	359,728
	Fees - parking meters	926,598	884,635
	Permits	4,218	11,942
		1,984,974	1,856,257
Note 5	**User fees**		
	Aged and Disability services	659,929	623,756
	Animal Control	602,247	591,137
	Aquatic Facilities	2,743,431	2,627,658
	Arts and Culture	882,430	817,731
	Children's Services	1,835,379	1,849,957
	Development Facilities	1,381,769	1,505,636
	Environmental Health	294,718	286,301
	Financial Services	1,255,604	899,663
	Miscellaneous	207,910	176,119
	Private Works	265,414	78,408
	Recreational Facilities	833,284	677,971
	Saleyards	1,316,328	1,216,929
	Tourism	602,946	526,122
	Waste Management	4,716,808	4,076,698
		17,598,197	15,954,086

		2013 $	2012 $
Note 6	**Grants**		
	Grants were received in respect of the following :		
	Commonwealth Government		
	Council Organisation and Management		
	Corporate Services	-	-
		-	-
	Community Life		
	Aged & Disability Services	654,179	897,634
	Arts & Culture	-	18,920
	Children's Services	2,084,376	2,134,194
	Other Community Programs	-	33,180
		2,738,555	3,083,928
	Infrastructure		
	Roads to Recovery	1,160,414	1,600,487
		1,160,414	1,600,487
	Economic Development		
	Development Services	-	192,877
		-	192,877
	Settlement and Housing		
	Development Facilities	2,000,000	2,012,000
	Environmental Health	-	4,107
		2,000,000	2,016,107
	Commonwealth Government Total	5,898,969	6,893,399
	State Government		
	Council Organisation and Management		
	Victorian Grants Commission Unallocated	7,823,083	9,640,639
	Victorian Grants Commission Local Roads	2,728,339	3,459,015
	Management (Directorate)	-	8,545
	Financial Services	37,223	260,000
	Governance	-	37,500
	Corporate Services	127,730	-
		10,716,375	13,405,699
	Infrastructure		
	Local Roads	-	2,003,300
	Parking Management	-	67,768
	Planning Investigation & Design	59,445	9,666
	Plant	11,500	7,800
	Saleyards	5,000	-
		75,945	2,088,534
	Economic Development		
	Development Services	343,000	271,000
		343,000	271,000
	Settlement and Housing		
	Development Facilities	40,000	-
	Environmental Health	84,467	82,636
		124,467	82,636

		2013 $	2012 $
Note 6	**Grants (cont)**		
	Community Life		
	Arts & Culture	306,894	1,247,366
	Aged & Disability Services	2,998,903	2,824,748
	Aquatic Facilities	140,000	60,000
	Childrens Services	2,994,817	2,076,115
	Development Facilities	-	215,000
	Law Order & Safety	1,428,728	135,968
	Library	433,000	-
	Recreation & Parks	348,000	72,000
	Sports Facilities	84,710	280,357
	Other Community Programs	316,989	599,169
		9,052,041	7,510,723
	Environment		
	Environmental Management	193,208	586,768
	Waste Management	22,355	416,120
		215,563	1,002,888
	State Government Total	20,527,391	24,361,480
	Total	26,426,360	31,254,879
	Recurrent	19,230,488	24,496,738
	Non-recurrent	7,195,872	6,808,391
	Total	26,426,360	31,305,129

Conditions on Grants

Grants recognised as revenue during the year that were obtained on condition that they be expended in a specified manner that had not occurred at balance date were:

Strengthening Basins	-	12,711
Best Start	135,372	-
Community Connections	-	126,038
Victorian Grants Commission	5,518,624	5,341,187
LEAD (Embracing Diversity)	-	24,414
Healthy Community Project	-	145,557
Flood Resilience & Vulnerable Person Funding	120,000	110,000
Art Museum Program Funding	-	7,500
ICAA Funding	-	27,900
Indigenous Art Worker Residence Grant	-	6,446
Crouching Emu Grant	-	3,000
Waste Mitigation Works	-	250,000
Roads To Recovery	-	268,130
Culture Victoria Grant	-	4,773
Local Government Infrastructure Program	-	1,990,000
Building Better Regional Cities	2,000,000	2,000,000
Economic Recovery	34,284	-
Shepparton Flood Study	19,389	-
Weed Control	31,525	-
Provincial Leaders Program	125,000	-
Allied Health Funding	12,377	-
HACE Minor Service Works	13,471	-
	8,010,042	10,317,656

		2013 $	2012 $
Note 6	**Grants (cont)**		
	Grants which were recognised as revenue in prior years and were expended during the current year in the manner specified by the grantor were:		
	Strengthening Basins	12,711	-
	Victorian Grants Commission	5,341,187	2,557,500
	Community Connections	146,753	-
	Shepparton Tertiary Education	-	33,500
	Change Management Kindergartens	-	31,000
	Best Start	-	112,490
	Active Service Management	-	39,500
	Supported Parents Group	-	17,085
	John Gray Shelter	-	80,000
	Merrigum Town Park	-	160,000
	TQUAL Funding	-	167,801
	Home And Community Care Minor Grants - Personal Alarms	-	35,000
	Soccer Development (redirected grant from Vibert Reserve)	-	312,564
	Emergency Works Grants	-	31,500
	Tatura Flood Mitigation	-	100,000
	Strategic Policy and Planning Unit	-	262,323
	Gallery Kaiela	-	8,276
	Localities Embracing and Accepting Diversity	147,654	-
	Children's Centre Development Grant	100,000	-
	Healthy Communities Project	104,004	-
	Flood Resilience and Vulnerable Persons Funding	35,480	-
	Art Museum Program Funding	7,500	-
	International Ceramic Art Award Funding	27,900	-
	Indigenous Art Work Residence Grant	6,446	-
	Crouching Emu Grant	3,000	-
	Sir Murray Bouchier Memorial	2,100	-
	Roads To Recovery	230,275	-
	Culture Victoria Grant	4,733	-
		6,169,743	3,948,539
	Net increase(decrease) in restricted assets resulting from grant revenues for the year:	1,840,299	6,369,117
Note 7	**Contributions**		
	(a) Cash		
	Developer contributions - Cash	684,514	1,066,546
	Other contributions - Cash	604,687	952,827
		1,289,201	2,019,373
	(b) Non-monetary assets		
	Developer contributions - Non-monetary assets	3,533,930	3,338,306
		3,533,930	3,338,306
	Total	4,823,131	5,357,679
Note 8	**Other revenue**		
	Interest	1,960,213	1,654,963
	Rent	715,484	720,331
		2,675,697	2,375,294
Note 9	**Employee costs**		
	Wages and salaries	35,039,615	32,126,172
	Superannuation (note 31) *	2,883,282	8,628,764
	Fringe benefits tax and work cover	685,584	813,441
		38,608,481	41,568,377
	* Additional call to meet obligations in relation to prior year (2011/12) Defined Benefit Plan - $5,631,820 (incl Contribution Tax).		

		2013 $	2012 $
Note 10	**Materials and services**		
	Aged and Disability Services	3,079,340	3,320,146
	Childcare	1,771,561	1,790,246
	Local Laws	1,216,367	1,305,090
	Aquatic Facilities	1,338,231	1,200,604
	Arts and Culture	1,493,824	1,347,390
	Library	1,484,738	1,484,738
	Public Open Space Maintenance	4,040,114	4,089,861
	Local Roads	3,632,375	4,425,645
	Waste Management	7,159,936	6,994,464
	Saleyards	1,005,520	865,423
	Economic Development	2,791,389	3,222,423
	Administration	9,489,836	9,516,845
		38,503,231	39,562,875
Note 11	**Bad and doubtful debts**		
	Parking infringement debtors	122,914	120,696
	Other Debtors	(4,255)	79,730
		118,659	200,426
Note 12	**Depreciation**		
	Land Improvements	1,027,566	765,783
	Buildings	2,508,568	2,446,062
	Heritage Assets	26,867	26,867
	Plant, Machinery and Equipment	902,260	1,189,052
	Furniture, Equipment and Computers	1,262,998	1,483,241
	Roads	8,915,313	8,520,573
	Footpaths	707,740	716,815
	Kerb and Channel	618,204	605,790
	Drainage	1,143,167	1,092,074
	Bridges	136,427	121,692
	Regulatory Signs	261,565	251,978
	Naturestrip Trees	114,299	110,796
	Street Furniture	146,918	105,805
	Bike Paths	87,523	86,562
		17,859,415	17,523,090
Note 13	**Write off demolished assets**		
	Old Search & Rescue Building	-	218,400
	Undera Wayside Stop Toilets	-	16,113
		-	234,513

		2013 $	2012 $
Note 14	**Net gain(loss) on disposal of assets**		
	Plant and equipment		
	Proceeds from sale of assets	479,412	460,502
	Written down value of assets sold	(530,780)	(389,897)
	Net gain(loss) on sale of plant and equipment	(51,368)	70,605
	Intangibles		
	Proceeds from sale of assets	-	12,992
	Written down value of assets sold	-	(12,992)
	Net gain(loss) on sale of intangible assets	-	-
	Land and buildings		
	Proceeds from sale of assets	-	1,063,469
	Written down value of assets sold	-	(24,135)
	Net gain(loss) on sale of land and buildings	-	1,039,334
	Summary		
	Proceeds from sale of assets	479,412	1,536,963
	Written down value of assets sold	(530,780)	(427,024)
	Net gain(loss) on sale of assets	(51,368)	1,109,939
Note 15	**Investment in associates**		
	Goulburn Valley Regional Library Corporation		
	Background		
	Investment percentage 61.14% in 2012/13 (61.76% in 2011/2012)		
	Council's share of accumulated surplus(deficit)		
	Council's share of accumulated surplus(deficit) at start of year	(658,905)	(786,267)
	Reported surplus(deficit) for year	95,876	127,362
	Council's share of accumulated surplus(deficit) at end of year	(563,029)	(658,905)
	Movement in carrying value of specific investment		
	Carrying value of investment at start of year	1,231,281	1,093,015
	Change in investment percentage	(12,264)	10,904
	Share of surplus(deficit) for year	95,876	127,362
	Carrying value of investment at end of year	1,314,893	1,231,281

		2013 $	2012 $
Note 16	**Cash and cash equivalents**		
	Cash at bank and on hand	2,758,160	2,685,120
	Bank bills	31,427,341	21,163,064
		34,185,501	23,848,184
	Represented by:		
	Cash on hand	8,990	7,940
	Cash at bank	2,749,170	2,677,180
		2,758,160	2,685,120
	Discretionary investments	2,719,174	-
	Non-discretionary investments	28,708,167	19,863,064
	Long service leave reserve (note 30)	-	1,300,000
		31,427,341	21,163,064
	Total cash assets	34,185,501	23,848,184
	Non-discretionary investments are funds held predominantly for capital works.		
Note 16 b	**Other Financial Assets**		
	Bank bills - term deposits greater than 90 days	4,000,000	13,000,000
		4,000,000	13,000,000
Note 17	**Trade and other receivables**		
	Current		
	Rates debtors	2,590,274	2,581,323
	Parking infringement debtors	316,447	279,398
	Provision for doubtful debts - parking infringements	(111,404)	(115,803)
	Other debtors	1,766,857	1,112,059
	Provision for doubtful debts - other debtors	(30,000)	(50,000)
	Net GST receivable	1,024,420	602,978
		5,556,594	4,409,955
	Total	5,556,594	4,409,955
Note 18	**Intangible assets**		
	Current		
	Right to receive revenue	9,861	52,339
		9,861	52,339
	Non-current		
	Right to receive revenue	1,183,299	1,157,661
	Total	1,193,160	1,210,000
	Note: Right represents the value held for Council's share of development and resale of Parkside Gardens. These are valued at lower of the last revaluation and recoverable amount. Annual impairment testing is undertaken to ensure that the carrying amount is not higher than the recoverable amount.		
Note 19	**Write down of Intangible assets**		
	Rights to Council's share of resale of Parkside Gardens	16,840	213,388
		16,840	213,388
	(a) based on reviewing the current market value and remaining anticipated Lot sales		

		2013 $	2012 $
Note 20	**Property, infrastructure, plant and equipment**		
	Summary		
	at cost	60,182,440	97,523,366
	Less accumulated depreciation	19,588,341	23,299,830
		40,594,099	74,223,536
	at independent valuation as at 30 June 2008	84,395	84,395
	at independent valuation as at 30 September 2011	14,532,541	14,532,541
	at Council valuation as at 30 June 2013	813,186,216	
	Less accumulated depreciation	264,312,157	
		548,874,059	-
	at Council valuation as at 30 June 2009	-	606,305,182
	Less accumulated depreciation	-	266,263,273
		-	340,041,909
	at Council valuation as at 30 June 2011	292,868,776	292,868,776
	Less accumulated depreciation	74,063,411	70,924,425
		218,805,365	221,944,351
	Total	822,890,459	650,826,732
	Property		
	Land		
	at cost	5,522,056	4,392,079
	at independent valuation as at 30 June 2011	94,559,398	94,559,398
		100,081,454	98,951,477
	Land under roads		
	at cost	3,199,993	2,458,623
		3,199,993	2,458,623
	Land improvements		
	at cost	4,881,424	2,798,501
	Less accumulated depreciation	352,964	40,591
		4,528,460	2,757,910
	at independent valuation as at 30 June 2011	25,610,120	25,610,120
	Less accumulated depreciation	6,585,892	5,860,699
		19,024,228	19,749,421
	Total Land	126,834,135	123,917,431
	Buildings		
	at cost	7,426,541	4,814,274
	Less accumulated depreciation	271,420	37,664
		7,155,121	4,776,610
	at independent valuation as at 30 June 2011	168,764,136	168,764,136
	Less Accumulated depreciation	66,227,582	63,840,657
		102,536,554	104,923,479
	Total Buildings	109,691,675	109,700,089

		2013 $	2012 $
Note 20	**Property, infrastructure, plant and equipment**		
	Heritage assets		
	at independent valuation as at 30 June 2011	3,935,122	3,935,122
	Less accumulated depreciation	1,249,937	1,223,069
		2,685,185	2,712,053
	Total Heritage	2,685,185	2,712,053
	Total Property	239,210,995	236,329,573

Valuation of land and buildings were undertaken by a qualified independent valuer, LG Valuation Services. The valuation of buildings is at fair value based on current replacement cost less accumulated depreciation at the date of valuation. The valuation of land is at fair value, being market value based.

Land under roads is valued at deemed cost. Deemed cost is based on council valuations at date acquired for acquisitions since 1 July 2008, adjusting for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services.

	Plant and Equipment		
	Plant, Machinery and Equipment		
	at cost	12,914,763	12,555,852
	Less accumulated depreciation	7,503,557	7,333,733
		5,411,206	5,222,119
	Furniture, Equipment and Computers		
	at cost	17,593,472	20,302,605
	Less accumulated depreciation	11,460,400	14,323,023
		6,133,072	5,979,582
	Art Collection and Regalia		
	at cost	205,486	120,806
	at independent valuation as at 30 June 2008	84,395	84,395
	at independent valuation as at 30 September 2011	14,532,541	14,532,541
		14,822,422	14,737,742
	Total Plant and Equipment	26,366,700	25,939,443

Valuation of Art Collection was undertaken by an independent valuer, Leonard Joel Australia. Valuation of Regalia was undertaken by an independent valuer, P. Blashki & Sons Pty. Ltd. The valuations have been made considering the prevailing market conditions of commercial worth.

	Infrastructure		
	Roads		
	at cost	-	29,172,081
	Less accumulated depreciation	-	1,192,572
		-	27,979,509
	at Council valuation as at 30 June 2013	557,086,524	
	Less accumulated depreciation	176,325,004	
		380,761,520	-
	at Council valuation as at 30 June 2009	-	421,496,617
	Less accumulated depreciation	-	169,522,245
		-	251,974,372
	Bridges		
	at cost	-	2,700,639
	Less accumulated depreciation	-	18,458
		-	2,682,181
	at Council valuation as at 30 June 2013	31,071,966	
	Less accumulated depreciation	12,588,982	
		18,482,984	-
	at Council valuation as at 30 June 2009	-	10,452,747
	Less accumulated depreciation	-	2,812,822
		-	7,639,925

		2013 $	2012 $
Note 20	**Property, infrastructure, plant and equipment**		
	Footpaths		
	at cost	-	1,931,150
	Less accumulated depreciation	-	61,196
		-	1,869,954
	at Council valuation as at 30 June 2013	55,347,134	
	Less accumulated depreciation	17,527,313	
		37,819,821	-
	at Council valuation as at 30 June 2009	-	39,696,299
	Less accumulated depreciation	-	24,343,223
		-	15,353,076
	Drainage		
	at cost		7,622,184
	Less accumulated depreciation		119,184
		-	7,503,000
	at Council valuation as at 30 June 2013	107,224,223	
	Less accumulated depreciation	37,921,550	
		69,302,673	-
	at Council valuation as at 30 June 2009		89,427,409
	Less accumulated depreciation		42,680,236
			46,747,173
	Kerb and Channel		
	at cost		1,442,222
	Less accumulated depreciation		46,586
		-	1,395,636
	at Council valuation as at 30 June 2013	47,116,466	
	Less accumulated depreciation	12,570,021	
		34,546,445	-
	at Council valuation as at 30 June 2009		33,862,910
	Less accumulated depreciation		20,882,129
		-	12,980,781
	Regulatory Signs		
	at cost		189,202
	Less accumulated depreciation		27,202
		-	162,000
	at Council valuation as at 30 June 2013	1,764,436	
	Less accumulated depreciation	1,150,288	
		614,148	-
	at Council valuation as at 30 June 2009		1,620,225
	Less accumulated depreciation		1,388,764
		-	231,461

		2013 $	2012 $
Note 20	**Property, infrastructure, plant and equipment**		
	Naturestrip Trees		
	at cost		161,349
	Less accumulated depreciation		4,798
		-	156,551
	at Council valuation as at 30 June 2013	6,166,875	
	Less accumulated depreciation	3,212,022	
		2,954,853	-
	at Council valuation as at 30 June 2009		5,378,440
	Less accumulated depreciation		2,581,651
		-	2,796,789
	Street Furniture		
	at cost		1,095,137
	Less accumulated depreciation		84,930
		-	1,010,207
	at Council valuation as at 30 June 2013	2,788,720	
	Less accumulated depreciation	1,201,147	
		1,587,573	-
	at Council valuation as at 30 June 2009		630,750
	Less accumulated depreciation		363,025
		-	267,725
	Bike Paths		
	at cost		224,345
	Less accumulated depreciation		9,893
		-	214,452
	at Council valuation as at 30 June 2013	4,619,872	
	Less accumulated depreciation	1,815,830	
		2,804,042	-
	at Council valuation as at 30 June 2009		3,739,785
	Less accumulated depreciation		1,689,178
		-	2,050,607
	Total Infrastructure	548,874,059	383,015,399
	Valuation of infrastructure assets has been determined in accordance with industry accepted engineering and landscaping standards and principles as to fair value, useful life and remaining life with the valuation undertaken by Council's Strategic Assets Department. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.		
	Works in progress		
	Works in progress at cost	8,438,705	5,542,317
	Total Works in progress	8,438,705	5,542,317
	Total Property, Plant and Equipment, Infrastructure	822,890,459	650,826,732

Note 20 Property, infrastructure, plant and equipment (cont)

2013	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 26)	Impairment Test Writedown	Depreciation (note 12)	Written down value of disposals	Contributed assets	Transfers to and transfers from W.I.P	Balance at end of financial year
	$	$	$	$	$	$	$	$	$
Property									
Land	98,951,477	348,762	-		-	-	-	781,215	100,081,454
Land under roads	2,458,623	-	-		-	-	741,370	-	3,199,993
Land improvements	22,506,583	1,520,002	-		(1,027,566)	-	7,425	545,496	23,551,940
Total Land	123,916,683	1,868,764	-	-	(1,027,566)	-	748,795	1,326,711	126,833,387
Buildings	109,700,837	2,761,877	-	(114,625)	(2,508,568)	-	-	(147,099)	109,692,422
Heritage assets	2,712,053	-	-		(26,867)	-	-	-	2,685,186
Total Buildings	112,412,890	2,761,877	-	(114,625)	(2,535,435)	-	-	(147,099)	112,377,608
Total Property	236,329,573	4,630,641	-	(114,625)	(3,563,001)	-	748,795	1,179,612	239,210,995
Plant and equipment									
Plant, machinery and equipment	5,222,119	1,525,938	-		(902,260)	(434,591)	-	-	5,411,206
Furniture, equipment and comput	5,979,582	1,467,155	-		(1,262,998)	(96,189)	-	45,522	6,133,072
Art collection and regalia	14,737,742	84,680	-		-	-	-	-	14,822,422
Total plant and equipment	25,939,443	3,077,773	-	-	(2,165,258)	(530,780)	-	45,522	26,366,700
Infrastructure									
Infrastructure	383,015,399	10,255,642	164,627,046	-	(12,131,156)	-	2,785,135	321,993	548,874,059
Total Infrastructure	383,015,399	10,255,642	164,627,046	-	(12,131,156)	-	2,785,135	321,993	548,874,059
Works in progress									
Works in progress	5,542,317	4,443,515	-		-	-	-	(1,547,127)	8,438,705
Total Works in progress	5,542,317	4,443,515	-	-	-	-	-	(1,547,127)	8,438,705
Total property, plant and equipment, infrastructure	650,826,732	22,407,571	164,627,046	(114,625)	(17,859,415)	(530,780)	3,533,930	-	822,890,459

Note 20 Property, infrastructure, plant and equipment (cont)

2012	Balance at beginning of financial year	Adjustment to prior year	Acquisition of assets	Revaluation increments (decrements) (note 26)	Depreciation (note 12)	Written down value of disposals	Contributed assets	Transfers to and transfers from W.I.P	Balance at end of financial year
	$		$	$	$	$	$	$	$
Property									
Land	94,559,398	-	3,862,930	-	-	-	-	529,149	98,951,477
Land under roads	1,632,138	-	-	-	-	-	826,485	-	2,458,623
Land improvements	20,473,866	-	1,921,891	-	(765,783)	-	-	876,609	22,506,583
Total Land	116,665,402	-	5,784,821	-	(765,783)	-	826,485	1,405,758	123,916,683
Buildings	107,591,272	-	3,494,714	-	(2,446,062)	(258,648)	-	1,319,561	109,700,837
Heritage assets	2,738,920	-	-	-	(26,867)	-	-	-	2,712,053
Total Buildings	110,330,192	-	3,494,714	-	(2,472,929)	(258,648)	-	1,319,561	112,412,890
Total Property	226,995,594	-	9,279,535	-	(3,238,712)	(258,648)	826,485	2,725,319	236,329,573
Plant and equipment									
Plant, machinery and equipment	5,037,154	-	1,769,802	-	(1,189,052)	(386,561)	-	(9,224)	5,222,119
Furniture, equipment and comput	6,110,819	-	1,346,116	-	(1,483,241)	(3,336)	-	9,224	5,979,582
Art collection and regalia	13,297,175	-	85,686	1,354,881	-	-	-	-	14,737,742
Total Plant and equipment	24,445,148	-	3,201,604	1,354,881	(2,672,293)	(389,897)	-	-	25,939,443
Infrastructure									
Infrastructure	378,852,809	1,030,986	10,991,074	-	(11,612,085)	-	2,511,821	1,240,794	383,015,399
Total Infrastructure	378,852,809	1,030,986	10,991,074	-	(11,612,085)	-	2,511,821	1,240,794	383,015,399
Works in progress									
Works in progress	6,803,339	-	2,705,091	-	-	-	-	(3,966,113)	5,542,317
Total Works in progress	6,803,339	-	2,705,091	-	-	-	-	(3,966,113)	5,542,317
Total property, plant and equipment, infrastructure	637,096,890	1,030,986	26,177,304	1,354,881	(17,523,090)	(648,545)	3,338,306	-	650,826,732

		2013 $	2012 $
Note 21	**Trade and other payables**		
	Current		
	Trade payables	546,525	727,005
	Cosgrove landfill	109,131	101,816
	Payroll deductions	239,671	242,851
	Other payables	693,646	197,368
	Defined Benefits Superannuation - GSCC	-	5,631,820
	Accrued expenses	6,848,884	4,423,801
		8,437,857	11,324,661
	Non-current		
	Cosgrove landfill	57,471	166,602
	Defined Benefits Superannuation - GVRLC	-	239,655
		57,471	406,257
	Total	8,495,328	11,730,918
Note 22	**Trust funds and deposits**		
	Refundable building deposits	7,383	9,179
	Refundable contract deposits	311,683	361,929
	Refundable landscaping deposits	20,930	20,930
	Refundable civic facilities deposits	15,871	15,271
	Refundable road crossing deposits	82,487	82,487
	Refundable security deposits	1,457,097	1,455,032
	Other refundable deposits	77,722	105,920
		1,973,173	2,050,748

Note 23 Provisions

	Annual leave $	Long service leave $	Total $
2013			
Balance at beginning of the financial year	2,728,327	6,079,538	8,807,865
Additional provisions	2,284,719	1,211,936	3,496,655
Amounts used	(1,968,471)	(1,006,198)	(2,974,669)
Balance at the end of the financial year	3,044,575	6,285,276	9,329,851
2012			
Balance at beginning of the financial year	2,508,777	5,513,257	8,022,034
Additional provisions	2,109,373	1,136,321	3,245,694
Amounts used	(1,889,823)	(570,040)	(2,459,863)
Balance at the end of the financial year	2,728,327	6,079,538	8,807,865

	2013 $	2012 $
(a) Employee benefits		
Current		
Annual leave	3,044,575	2,728,328
Long service leave	5,331,323	5,171,780
	8,375,898	7,900,108
Non-current		
Long service leave	953,953	907,758
	953,953	907,758
Aggregate carrying amount of employee benefits:		
Current	8,375,898	7,900,108
Non-current	953,953	907,758
	9,329,851	8,807,866
The following assumptions were adopted in measuring the present value of employee benefits:		
Weighted average increase in employee costs	4.00%	4.00%
Weighted average discount rates	2.47%	2.74%

Council expects to pay no more than $1,455,673 from Current Long Service Leave provision and no more than $2,301,612 from Annual Leave provision, with those more than 12 months being discounted to present value in accordance with AASB119.

		2013 $	2012 $
Note 24	**Income received in advance**		
	Other	5,000	24,500
	Lease payments	174,822	162,006
	Aquatic memberships	63,994	60,861
		243,816	247,367
Note 25	**Interest bearing loans and borrowings**		
	Current		
	Borrowings - secured	413,610	389,095
	Non-current		
	Borrowings - secured	14,811,604	15,224,794
	Total	15,225,214	15,613,889
	The maturity profile for Council's borrowings is:		
	Not later than one year	413,610	389,095
	Later than one year and not later than five years	2,047,248	1,882,254
	Later than five years	12,764,356	13,342,540
		15,225,214	15,613,889

Note 26 **Reserves**

Asset revaluation reserve	Balance at beginning of reporting period $	Increment (decrement) $	Balance at end of reporting period $
2013			
Property			
Land	61,966,415	-	61,966,415
Land improvements	100,911	-	100,911
Buildings	18,018,126	(114,625)	17,903,501
Other - incl Artwork & Regalia	11,830,123	-	11,830,123
	91,915,575	(114,625)	91,800,950
Infrastructure			
Infrastructure	268,060,212	164,627,046	432,687,258
	268,060,212	164,627,046	432,687,258
Total Asset revaluation reserve	359,975,787	164,512,421	524,488,208
2012			
Property			
Land	61,966,415	-	61,966,415
Land improvements	100,911	-	100,911
Buildings	18,018,126	-	18,018,126
Other - incl Artwork & Regalia	10,475,242	1,354,881	11,830,123
	90,560,694	1,354,881	91,915,575
Infrastructure			
Infrastructure	268,060,212	-	268,060,212
	268,060,212	-	268,060,212
Total Asset revaluation reserve	358,620,906	1,354,881	359,975,787

		2013 $	2012 $
Note 27	**Reconciliation of cash flows from operating activities to surplus(deficit)**		
	Surplus (deficit) for the year	14,057,825	11,425,986
	Depreciation/amortisation	17,859,415	17,523,090
	(Profit)/loss on disposal of assets	51,368	(1,109,939)
	Developer contributions - Non-monetary assets	(3,533,930)	(3,338,306)
	Investment in GV Regional Library Corporation	(95,876)	(127,362)
	Change in assets and liabilities:		
	(Increase)/decrease in trade and other receivables	(1,146,639)	1,294,469
	Increase/(decrease) in income received in advance	(3,551)	29,330
	Increase/(decrease) in trust funds	(77,575)	(138,316)
	Increase/(decrease) in accrued income	558,920	169,020
	Increase/(decrease) in trade and other payables	(3,235,590)	3,079,930
	(Increase)/decrease in inventories	(24,151)	(4,572)
	Increase/(decrease) in provisions	521,985	785,833
	(Increase)/decrease in other assets	(1,278,050)	125,430
	Net cash provided by (used in) operating activities	23,654,151	29,714,593
Note 28	**Reconciliation of cash and cash equivalents**		
	Cash and cash equivalents (note 16 & 16b)	38,185,501	23,848,184
		38,185,501	23,848,184
Note 29	**Financing arrangements**		
	Unused facilities	470,000	470,000
		470,000	470,000
Note 30	**Restricted assets**		
	As at the reporting date, Council had restrictions relating to Grant Funding. Due to recent changes in legislation, Council is no longer required to maintain restricted assets in relation to employee entitlements (Long Service Leave).		
	Current		
	Long service leave (note 16)	-	1,300,000
	Grants (note 6)	8,010,042	10,317,656
		8,010,042	11,617,656
	Non-current		
	Land and buildings on crown land	51,487,926	52,233,676
		51,487,926	52,233,676

Note 31 **Superannuation**

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

Council makes employer superannuation contributions in respect of its employees to other funds as nominated by its employee. Obligations for contributions are recognised as an expense in the Comprehensive Income Statement when they are due. All other funds are accumulation funds none are defined benefits.

The Fund's accumulation category, 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 (9% required under Superannuation Guarantee Legislation 2012/13). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

The Fund's Defined Benefit Plan is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to reliably allocate benefit liabilities, assets and costs between employers. As provided under Paragraph 32 (b) of AASB 119, Council does not use defined benefit accounting for these contributions.

Council makes employer contributions to the defined benefit category of the Fund at rates determined by the Trustee on the advice of the Fund's Actuary. On the basis of the results of the most recent full actuarial investigation conducted by the Fund's Actuary as at 31 December 2011, Council made the following contributions:-

- 9.25% of members' salaries (same as previous year);
-additional contributions to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit (the funded resignation or retirement benefit is calculated as the Vested Benefit Index multiplied by the benefit), plus contributions tax (effective from 1 October 2012); and

-a top-up contribution towards the $406 million (plus contributions tax) payable on 1 July 2013.

The Local Authorities Superannuation Fund latest 31 December 2011 actuarial investigation identified an unfunded liability of $406 million excluding the contributions tax in the defined benefit fund of which Council is a member.

A call to Employers for additional contributions was made for the financial year ending 30 June 2012 with commitment from Employers from 1 July 2013.

Council was made aware of the expected short fall through the year and was formally informed of their share of the short fall in July 2012 which amounted to $5.632m including contribution tax. The Council resolved to make early payment of this liability at the Ordinary Council Meeting held on 18 September 2012 and the respective invoice was released for payment on 29 September 2012.

Council accounted for this short fall in the 2011/12 Comprehensive Income Statement in Employee Benefit (See Note 9) and in the Balance Sheet under Current Liabilities in Trade and Other Payables (See Note 21).

Fund	2013 $	2012 $
Defined benefit plans		
Additional call to meet obligations in relation to Defined Benefit Plan	-	5,631,820
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	437,931	305,472
	437,931	5,937,292
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,481,904	2,127,171
Employer contributions to Funds other than Vision Super	747,425	564,301
	3,229,329	2,691,472

Note 32 **Commitments**

The Council has entered into the following commitments

2013	Not later than 1 year $	Later than 1 year and not later than 2 years $	Later than 2 years and not later than 5 years $	Later than 5 years $	Total $
Operating					
Waste /Recycling services	3,408,000	651,000	463,000	-	4,522,000
Maintenance of council property	1,812	1,866	5,942	-	9,620
Consultancies	297,680	12,500	-	-	310,180
Home care services	284,797	-	-	-	284,797
Cleaning contracts for council	27,094	5,400	-	-	32,494
Meals for delivery	75,604	-	-	-	75,604
Green organic waste collection	902,000	-	-	-	902,000
Total	4,996,987	670,766	468,942	-	6,136,695
Capital					
Construction	531,095	-	-	-	531,095
Plant and equipment	39,300	-	-	-	39,300
Drainage	261,656	-	-	-	261,656
Waste /Recycling services	487,000	-	-	-	487,000
Total	1,319,051	-	-	-	1,319,051
Total	6,316,038	670,766	468,942	-	7,455,746

2012	Not later than 1 year $	Later than 1 year and not later than 2 years $	Later than 2 years and not later than 5 years $	Later than 5 years $	Total $
Operating					
Waste /Recycling services	3,146,000	1,335,000	1,075,000	-	5,556,000
Community	52,573	19,768	60,555	-	132,896
Aged and Disability services	2,262,000	-	-	-	2,262,000
Saleyards	231,000	-	-	-	231,000
Consultancies	137,000	257,000	-	-	394,000
Planning	1,500	-	-	-	1,500
Construction	193,750	-	-	-	193,750
Green organic waste collection	960,000	989,000	-	-	1,949,000
Total	6,983,823	2,600,768	1,135,555	-	10,720,146
Capital					
Construction	335,000	-	-	-	335,000
Information Technology	125,453	-	-	-	125,453
Planning	7,800	-	-	-	7,800
Total	468,253	-	-	-	468,253
Total	7,452,076	2,600,768	1,135,555	-	11,188,399

		2013 $	2012 $
Note 33	**Operating leases**		
	(a) Operating lease commitments		
	At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):		
	Not later than one year	999,549	991,683
	Later than one year and not later than five years	1,083,921	795,976
		2,083,470	1,787,659
	(b) Operating lease receivables		
	At the reporting date, the Council had entered into commercial property leases. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 50 years. All leases include a CPI based revision of the rental charge.		
	Future minimum rentals receivable under non-cancellable operating leases are as follows:		
	Not later than one year	538,239	489,990
	Later than one year and not later than five years	1,236,597	1,725,350
	Later than five years	221,884	271,369
		1,996,720	2,486,709

Note 34 **Contingent liabilities and contingent assets**

(a) Contingent liabilities

(i) Contingent liabilities arising from public liabilities

As a local authority with ownership of numerous parks, reserves, roads and other land holdings, the Council carries a $400 Million Public/Products Liability Insurance that has an excess payment of $20,000 per claim on this policy. Any exposure to the Council from incidents allegedly arising out of negligent management of its assets has a maximum liability of the excess payment on any single claim. MAV Insurance – Liability Mutual Insurance (LMI) is the Council's primary insurer and under the terms and conditions of the 2013/2014 policy the Council has made the insurer aware of any pending or existing claims. Financial outcomes pertaining to claims are unpredictable and are an estimate only. Payments for Public Liability claims are limited to the excess amount or part thereof.

(ii) Contingent liabilities arising from professional indemnity

As a local authority with statutory regulatory responsibilities, including the issuing permit approvals, the Council can be exposed to claims and demands for damages allegedly arising due to advice given by Council Officers. The Council carries $300 Million Professional Indemnity Insurance that has an excess payment of $20,000 per claim on this policy. The maximum liability for the Council in any single claim is the extent of its excess payment. MAV Insurance – Liability Mutual Insurance (LMI) is Council's primary insurer and under the terms and conditions of the 2013/2014 policy the Council has made the insurer aware of any pending or existing claims.

(iii) Contingent liabilities arising from Cosgrove Landfill Financial Assurance

Council has a responsibility under the Environment and Protection Act 1970, for rehabilitation, site aftercare and remedial action at its landfill site at Cosgrove. While rehabilitation and site after care is funded through the annual budget, the EPA requires a financial assurance to meet the potential costs should the site require remedial works. As at the 30 June 2013 the Council is in negotiations with the EPA around how the financial assurance is managed. The MOU makes available to the EPA at call the sum of $978,000 should remedial action be required.

(iv) Contingent liabilities arising from Developments in Growth Corridors

Council has land acquisition in Mooroopna West for the Mooroopna West Growth Corridor (MWGC). For land acquisition in MWGC, there are some instances where there is a disputed claim, these are the acquisitions that agreement cannot be reached on at this stage and therefore the final amount payable may be decided by VCAT.

(b) Contingent assets

As at the reporting date there were a number of subdivisions in progress throughout the municipality and on completion the Council will receive ownership of the infrastructure associated with those subdivisions. Valuations are determined at the time of handover.

Note 35 Financial instruments

(a) Accounting policy, terms and conditions

Recognised financial instruments	Note	Accounting Policy	Terms and Conditions
Financial assets			
Cash and cash equivalents	16	Cash on hand and at bank and money market call account are valued at face value.	On call deposits returned a floating interest rate of 3.025% (4.23% in 2011/2012). The interest rate at balance date was 2.65% (3.40% in 2011/2012).
		Investments and bills are valued at cost.	Funds returned fixed interest rates of between 3.80% (5.17% in 2011/2012), and 5.65% (5.80% in 2011/2012) net of fees.
		Investments are held to maximise interest returns of surplus cash.	
		Interest is recognised as it accrues.	
Other financial assets		Investments are held to maximise interest returns of surplus cash.	Consists of term deposits with a maturity date in excess of 90 days from balance date. The above interest rates apply.
Trade and other receivables	17	Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debts is recognised when collection in full is no longer probable. Collectability of overdue accounts is assessed on an ongoing basis.	General debtors are unsecured. Credit terms are based on 30 days.
Financial liabilities			
Trade and other payables	21	Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.
Interest-bearing loans and borrowings	25	Loans are carried at their principal amounts, which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period it becomes due and recognised as part of payables.	Borrowings are secured by way of mortgages over the general rates of the Council. The weighted average interest rate on borrowings was 7.55% during 2012/2013 (8.01% in 2011/2012).
Trust funds and deposits	22	Funds held on behalf of third parties for various refundable deposits and are carried at nominal value.	Refundable to third party when deposit conditions are met.
Bank facility	29	Facilities are recognised at the principal amount. Interest is charged as an expense as it accrues.	The facility is subject to annual review.

Note 35 Financial instruments (cont.)

(b) Interest Rate Risk

The exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

2013

	Floating interest rate	Fixed interest 1 year or less	Fixed interest Over 1 to 5 years	Fixed interest More than 5 years	Non interest-bearing	Total
	$	$	$	$	$	$
Financial assets						
Cash and cash equivalents	2,749,170	35,427,341	-	-	8,990	38,185,501
Trade and other receivables	-	-	-	-	3,614,917	3,614,917
Total financial assets	2,749,170	35,427,341	-	-	3,623,907	41,800,418
Weighted average interest rate	4.55%	4.55%				
Financial liabilities						
Trade and other payables	-	109,131	57,471	-	8,328,726	8,495,328
Trust funds and deposits	-	-	-	-	1,973,173	1,973,173
Interest-bearing loans and borrowings	-	413,610	2,047,248	12,764,356	-	15,225,214
Total financial liabilities	-	522,741	2,104,719	12,764,356	10,301,899	25,693,715
Weighted average interest rate		7.55%	7.55%	7.55%		
Net financial assets (liabilities)	2,749,170	34,904,600	(2,104,719)	(12,764,356)	(6,677,992)	16,106,703

2012

	Floating interest rate	Fixed interest 1 year or less	Fixed interest Over 1 to 5 years	Fixed interest More than 5 years	Non interest-bearing	Total
	$	$	$	$	$	$
Financial assets						
Cash and cash equivalents	2,677,180	34,163,064	-	-	7,940	36,848,184
Trade and other receivables	-	-	-	-	1,959,757	1,959,757
Total financial assets	2,677,180	34,163,064	-	-	1,967,697	38,807,941
Weighted average interest rate	4.88%	4.88%				
Financial liabilities						
Trade and other payables	-	101,816	406,257	-	11,222,845	11,730,918
Trust funds and deposits	-	-	-	-	2,050,748	2,050,748
Interest-bearing loans and borrowings	-	389,095	1,882,254	13,342,540	-	15,613,889
Total financial liabilities	-	490,911	2,288,511	13,342,540	13,273,593	29,395,555
Weighted average interest rate		8.01%	8.01%	8.01%		
Net financial assets (liabilities)	2,677,180	33,672,153	(2,288,511)	(13,342,540)	(11,305,896)	9,412,386

Note 35 **Financial instruments (cont.)**

(c) Net Fair Values

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

Financial instruments	Total carrying amount as per Balance Sheet		Aggregate net fair value	
	2013	2012	2013	2012
	$	$	$	$
(1) Financial assets				
Cash and cash equivalents	38,185,501	36,848,184	38,185,501	36,848,184
Trade and other receivables	3,614,917	1,959,757	3,614,917	1,959,757
Total financial assets	41,800,418	38,807,941	41,800,418	38,807,941
(2) Financial liabilities				
Trade and other payables	8,495,328	11,730,918	8,495,328	11,730,918
Trust funds and deposits	1,973,173	2,050,748	1,973,173	2,050,748
Interest-bearing loans and borrowings	15,225,214	15,613,889	15,225,214	15,613,889
Total Financial liabilities	25,693,715	29,395,555	25,693,715	29,395,555
Net Financial Assets	16,106,703	9,412,386	16,106,703	9,412,386

(d) Credit risk

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is represented by the carrying amount of those assets as indicated in the Balance Sheet.

(e) Risks and mitigation

The risks associated with our main financial instruments and our policies for minimising these risks are detailed below.

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

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. Interest rate risk arises from interest bearing financial assets and liabilities that we use. Non derivative interest bearing assets are predominantly short term liquid assets. Our long term borrowings are at fixed rates so we are not exposed to fair value interest rate risk.

Our loan borrowings are sourced from major Australian banks by a tender process. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

- ensuring access to diverse sources of funding;
- reducing risks of refinancing by managing in accordance with target maturity profiles; and
- setting prudential limits on interest repayments as a percentage of rate revenue.

We manage the interest rate exposure on our debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from the Department of Transport, Planning and Local Infrastructure each year.

Investment of surplus funds is made with approved financial institutions under the provisions of the *Local Government Act 1989*. We manage interest rate risk by following a Council adopted investment policy that ensures:

- conformity with State and Federal regulations and standards,
- adequate safety,
- appropriate liquidity,
- diversification by credit rating, financial institution and investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

(e) Risks and mitigation (cont.)

Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause the Council to make a financial loss. Council has exposure to credit risk on all financial assets (except rate receivables) included in the balance sheet.

- Council has a policy for establishing credit limits for the entities that Council deal with;
- Council may require collateral where appropriate; and
- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in the adopted investment

Trade and other receivables consist of a large number of customers, spread across the consumer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because, apart from the Council's rate debtors, the main debtor is the Victorian Government. Apart from the Victorian Government we do not have any significant credit risk exposure to a single customer or groups of customers. Ongoing credit evaluation is performed on the financial condition of our customers and, where appropriate, an allowance for doubtful debts is raised. Trade and other receivables are referred to at note 17. Bad and doubtful debts are written off, per note 11.

Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- Council will not have sufficient funds to settle a transaction on the date;
- Council will be forced to sell financial assets at a value which is less than what they are worth; or
- Council may be unable to settle or recover a financial assets at all.

To help reduce these risks we:

- have an adopted cash management policy advising that a level of cash or equivalents must be maintained to cover transactions;
- have both readily accessible funds at call and other funding arrangements with the investment institutions in place to redeem invested funds
- have a portfolio structure that requires surplus funds to be invested at call until minimum is covered then to terms as required;
- monitor cashflow performance on a regular basis based on historical high and low flow periods.

The Council's exposure to liquidity risk is deemed insignificant based on prior period's data and current assessment of risk.

(f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months (Base rates are sourced from Reserve Bank of Australia):

- A parallel shift of +2% and -1% in market interest rates (AUD) from year-end rates of 4.15% (2011/12, 5.17%).

The table below discloses the impact on net operating result and equity for each category of financial instruments held by the Council at year-end, if the above movements were to occur.

Market risk exposure		Interest rate risk			
		-1%		2%	
	Carrying amount subject to interest	100 basis points		200 basis points	
		Profit	*Equity*	*Profit*	*Equity*
2013	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Financial assets:					
Cash and cash equivalents	38,176,511	(381,765)	(381,765)	763,530	763,530
Financial liabilities:					
Interest-bearing loans and borrowings	15,225,214	152,252	152,252	(304,504)	(304,504)
2012	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Financial assets:					
Cash and cash equivalents	36,840,244	(368,402)	(368,402)	736,805	736,805
Financial liabilities:					
Interest-bearing loans and borrowings	15,613,889	156,139	156,139	(312,278)	(312,278)

Note 36 Auditors remuneration

	2013	2012
	$	$
Audit fee to conduct external audit - Victorian Auditor-General	61,500	59,260
Internal audit fees - Pitcher Partners Consulting	107,710	99,949
	169,210	159,209

Note 37 Related party transactions

(i) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors

1 Jul 2012 - 27 Oct 2012	28 Oct 2012 - 30 June 2013
Michael Polan (Mayor)	Jenny Houlihan (Mayor)
Kevin Ryan	Michael Polan
Jenny Houlihan	Kevin Ryan
Chris Hazelman	Milvan Muto
Milvan Muto	Dennis Patterson
Cherie Crawford	Fern Summer
Geoff Dobson	Les Oroszvary

Chief Executive Officer Gavin Cator

(ii) Remuneration of Responsible Persons

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

	2013 No.	2012 No.
$1 - $ 9,999	2	-
$10,000 - $19,999	4	-
$20,000 - $29,999	2	5
$30,000 - $39,999	1	-
$40,000 - $49,999	-	1
$50,000 - $59,999	1	1
$120,000 - $129,999	-	1
$280,000 - $289,999	1	-
	11	8

	$	$
Total remuneration for the reporting year for Responsible Persons included above amounted to:	507,192	341,601

(iii) No retirement benefits have been made by the Council to a Responsible Person during the reporting year. (2011/12, Nil).

(iv) No loans have been made, guaranteed or secured by the Council to a Responsible Person during the reporting year (2011/12, Nil).

(v) Other transactions

No transactions other than remuneration payments or the reimbursement of approved expenses were entered into by Council with Responsible Persons, or Related Parties of such Responsible Persons during the reporting year (2011/12, Nil).

Note 37 **Related party transactions (cont.)**

(vi) Senior Officers Remuneration

A Senior Officer other than a Responsible Person, is an officer of Council who has management responsibilities and reports directly to the Chief Executive Officer or whose total annual remuneration exceeds $130,000.

	2013	2012
Income Range:	No.	No.
Less than $130,000	9	-
$130,000 - $139,999	3	4
$140,000 - $149,999	4	1
$150,000 - $159,999	3	2
$160,000 - $169,999	-	1
$170,000 - $179,999	1	-
$190,000 - $199,999	-	1
$210,000 - $219,999	-	2
$220,000 - $229,999	-	1
$270,000 - $279,999	1	-
	21	12
	$	$
Total remuneration for the reporting year for Senior Officers included above amounted to :	2,690,634	1,999,251

Note: Total number of Senior Officers for the 2012/13 financial year reflected higher than normal due to personnel changes as a result of an organisational restructure. As at 30 June 2013 Council employed 14 Senior Officers.

(vii) Other transactions

Councillor Kevin Ryan held office with Merrigum Enterprises, Tatura Caravan Hire and Byrneside Nursery. There were no transactions with Merrigum Enterprises or Byrneside Nursery for the 2012/13 financial year ($0 in 2011/12). In March 2013 Tatura Caravan Hire booked and paid Council $8,127 for camping sites at the International Dairy Week. These transactions were according to Council's schedule of rates ($0 in 2011/12).

Councillor Jenny Houlihan held the position of Chairperson with Centrepoint Body Corporate. There were no transactions for the 2012/13 financial year ($0 in 2011/12).

Councillor Jenny Houlihan held a beneficial interest in local business, 'The Living Room'. There were no transactions for the 2012/13 financial year ($0 in 2011/12).

Note 38 Revenue, expenses and assets by functions/activities

2013	Community Life	Economic Development	Infrastructure	Environment	Settlement & Housing	Council Organisation and Management	Total
	$	$	$	$	$	$	$
REVENUE							
Grants (note 6)	10,608,328	348,000	2,002,448	215,563	2,124,467	10,716,372	26,015,178
Other	7,907,840	3,193,582	8,451,311	12,126,627	5,094,855	57,382,754	94,156,969
TOTAL	18,516,168	3,541,582	10,453,759	12,342,190	7,219,322	68,099,126	120,172,147
EXPENSES	36,749,098	6,152,083	26,526,481	11,681,818	5,723,749	20,144,738	106,977,967
TOTAL	36,749,098	6,152,083	26,526,481	11,681,818	5,723,749	20,144,738	106,977,967
SURPLUS(DEFICIT) FOR THE YEAR	(18,232,930)	(2,610,501)	(16,072,722)	660,372	1,495,573	47,954,388	13,194,180
ASSETS ATTRIBUTED TO FUNCTIONS/ACTIVITIES*	168,480,152	33,354,099	530,252,438	73,953,689	4,209,345	12,640,736	822,890,459

2012	Community Life	Economic Development	Infrastructure	Environment	Settlement & Housing	Council Organisation and Management	Total
	$	$	$	$	$	$	$
REVENUE							
Grants (note 6)	10,594,652	463,877	3,739,271	1,002,887	2,098,743	13,405,700	31,305,130
Other	7,777,927	4,321,678	7,729,420	11,243,262	5,108,892	54,055,893	90,237,072
TOTAL	18,372,579	4,785,555	11,468,691	12,246,149	7,207,635	67,461,593	121,542,202
EXPENSES	34,936,665	6,892,598	26,975,677	11,065,843	5,946,189	24,299,244	110,116,216
TOTAL	34,936,665	6,892,598	26,975,677	11,065,843	5,946,189	24,299,244	110,116,216
SURPLUS(DEFICIT) FOR THE YEAR	(16,564,086)	(2,107,043)	(15,506,986)	1,180,306	1,261,446	43,162,349	11,425,986
ASSETS ATTRIBUTED TO FUNCTIONS/ACTIVITIES*	167,241,161	32,961,119	363,841,108	72,769,764	15,167,029	42,993,401	694,973,582

*Assets have been attributed to functions/activities based on control and/or custodianship of specific assets.
The activities relating to the Council's operations as per function are as follows:-

Community Life
Aged & Disability Services
Aquatic Facilities
Arts & Culture
Children's Services
Law Order & Safety
Other Community Programs
Public Open Space
Sports Facilities
Stock & Domestic Water Supply

Economic Development
Development Services
Saleyards
Tourism

Infrastructure
Aerodrome
Depot
Local Roads
Parking Management
Planning Investigation & Design
Plant
Public Buildings

Environment
Drainage
Environmental Management
Waste Management

Settlement & Housing
Development Facilities
Environmental Health

Council Organisation and Management
Corporate Services
Financial Services
Governance
Information Systems
Management (Directorate)
Rates

Note 39	Financial ratios (Performance indicators)	2013	2012	2011
	(a) Debt servicing ratio (to identify the capacity of Council to service its outstanding debt)			
	Debt servicing costs / Total revenue	1,204,628 / 110,420,447 = 1.09%	1,033,763 / 111,762,418 = 0.92%	483,500 / 99,058,782 = 0.49%
	Debt servicing costs refer to the payment of interest on loan borrowings, finance lease, and bank overdraft. The ratio expresses the amount of interest paid as a percentage of Council's total revenue.			
	(b) Debt commitment ratio (to identify Council's debt redemption strategy)			
	Debt servicing & redemption costs / Rate revenue	1,593,302 / 56,816,212 = 2.80%	1,327,920 / 53,676,672 = 2.47%	565,454 / 49,921,586 = 1.13%
	The strategy involves the payment of loan principal and interest, finance lease principal and interest. The ratio expresses the percentage of rate revenue utilised to pay interest and redeem debt principal.			
	(c) Revenue ratio (to identify Council's dependence on non-rate income)			
	Rate revenue / Total revenue	56,816,212 / 110,420,447 = 51.45%	53,676,672 / 111,762,418 = 48.03%	49,921,586 / 99,058,782 = 50.40%
	The level of Council's reliance on rate revenue is determined by assessing rate revenue as a proportion of the total revenue of Council.			
	(d) Debt exposure ratio (to identify Council's exposure to debt)			
	Total indebtedness / Total realisable assets	33,294,209 / 266,271,172 = 1 : 8.0	35,100,040 / 254,766,251 = 1 : 7.3	23,871,464 / 233,196,534 = 1 : 9.8
	For the purposes of the calculation of financial ratios, realisable assets are those assets which can be sold and which are not subject to any restriction on realisation or use. Any liability represented by a restricted asset (note 30) is excluded from total indebtedness. The following assets are excluded from total assets when calculating Council's realisable assets: Land and buildings on Crown land; restricted assets; heritage assets; total infrastructure assets; and Council's investment in associate. This ratio enables assessment of Council's solvency and exposure to debt. Total indebtedness refers to the total liabilities of Council. Total liabilities are compared to total realisable assets which are all Council assets not subject to any restriction and are able to be realised. The ratio expresses the multiple of total liabilities for each dollar of realisable assets.			
	(e) Working capital ratio (to assess Council's ability to meet current commitments)			
	Current assets / Current liabilities	45,244,585 / 19,444,354 = 2.3 : 1	42,042,986 / 21,911,979 = 1.9 : 1	34,774,685 / 17,525,810 = 2.0 : 1
	The ratio expresses the level of current assets the Council has available to meet its current liabilities.			

Note 40 Pending Accounting Standards

Pronouncement	What's new?	Impact/Action	Transition	Effective date
AASB 9 Financial Instruments	AASB 9 standard is one of a series of amendments that are expected to eventually completely replace AASB 139. During 2010-11, the standard will be expanded to include new rules on measurement of financial liabilities and hedge accounting. Currently the existing provisions of AASB 139 will continue to apply in these areas. AASB 9 simplifies the classifications of financial assets into those to be carried at amortised cost and those to be carried at fair value – the 'available for sale' and 'held-to-maturity' categories no longer exists. AASB 9 also simplifies requirements for embedded derivatives and removes the tainting rules associated with held-to-maturity assets. The new categories of financial assets are: · Amortised cost – those assets with 'basic' loan features'. · Fair value through other comprehensive income - this treatment is optional for equity instruments not held for trading (this choice is made at initial recognition and is irrevocable). · Fair Value through profit and Loss - everything that does not fall into the above two categories. The following changes also apply: · Investments in unquoted equity instruments must be measured at fair value. However, cost may be the appropriate measure of fair value where there is insufficient more recent information available to determine a fair value. · There is no longer any requirement to consider whether 'significant or prolonged' decline in the value of financial assets has occurred. The only impairment testing will be on those assets held at amortised cost, and all impairments will be eligible for reversal. · Similarly, all movements in the fair value of a financial asset now go to the income statement, or, for equity instruments not held for trading, other comprehensive income. There is no longer any requirement to book decrements through the income statement, and increments through equity.	The impact is not likely to be extensive in the local government sector. Although it will vary considerably between entities. While the rules are less complex than those of AASB 139, the option to show equity instruments at cost has been largely removed, which is likely to lead to greater volatility within the income statement. However it may also lead to an improved financial position for some entities. This will also create a requirement to measure some instruments annually that has not previously existed.	Transitional arrangements are extensive – in general retrospective restatement is required, but there are exceptions. Early-adoption of the standard before 1 January 2014 removes the requirement for restatement of comparatives.	Periods beginning on or after 1 January 2015. The standard was amended in 2012 to delay the effective date by two years (previously 1 January 2013).
AASB 10 Consolidated Financial Statements	The standard introduces a single model of control, which is used to determine whether an investee must be consolidated. The existence of control is determined based on: · Power to direct the activities of an investee (irrespective of whether such power is exercised). · Exposure, or rights, to variable returns from its involvement with the investee. · The ability to use its power over the investee to affect the amount of the investor's returns.	The definition of 'control' is based on various factors, and is wider than just those entities in which an investee holds greater than 50% of the voting rights. While the effects of this standard are not expected to be significant in the local government sector, there may be some increase in the number of entities required to be consolidated as subsidiaries.	Early adoption is permitted, but AASB 10,AASB 11, AASB 12, AASB 127 (revised) and AASB 128 (revised) must all be adopted simultaneously.	Periods beginning on or after 1 January 2013

Note 40 (cont).	Pending Accounting Standards			
Pronouncement	What's new?	Impact/Action	Transition	Effective date
AASB 11 Joint Arrangements	AASB 11 classifies all joint arrangements as either *joint operations* or *joint ventures:* · Joint operations exist where the parties have the right to their assets and the obligation for their liabilities under the arrangement. Each party recognises its own assets, liabilities, revenues and expenses resulting from the arrangement. · Joint ventures exist where the parties have the rights to the net assets of the arrangement. Each party accounts for the arrangement under the equity method in accordance with AASB 128 Investments in Associates and Joint Ventures (see below).	The use of proportionate consolidation to account for joint ventures is no longer permitted. This is not likely to impact many councils	Early adoption is permitted, but AASB 10,AASB 11, AASB 12, AASB 127 (revised) and AASB 128 (revised) must all be adopted simultaneously.	Periods beginning on or after 1 January 2013
Pronouncement	What's new?	Impact/Action	Transition	Effective date
AASB 12 Disclosure of Involvement with Other Entities	AASB 12 requires the disclosure of information to enable users to evaluate the nature of, and risks associated with, its interests in other entities and The effect of those interests on its financial position, financial performance, and cash flows. AASB 12 applies to all entities that have subsidiaries, joint arrangements, associates, or unconsolidated structured entities, and requires disclosures grouped into four categories: · Significant judgments and assumptions, including how control, joint control, or significant influence has been determined. · Interests in subsidiaries, including details of the composition of the group, the interests held by any non-controlling interest, any changes in control, and the nature of any associated risks. · Interests in joint arrangements and associates, including their nature and extent, the effects on the group, and any associated risks. · Interests in unconsolidated structured entities, including their nature and extent, any changes during the year, and the associated risks.	The disclosures required will be both qualitative and quantitative. In particular, management should document and be able to justify its key judgments concerning control and significant influence. In the local government context this is likely to require increased disclosures around the operations of Library Corporations as well as other activities that Council have an interest in.	Early adoption is permitted, but AASB 10,AASB 11, AASB 12, AASB 127 (revised) and AASB 128 (revised) must all be adopted simultaneously.	Periods beginning on or after 1 January 2013

Note 40 (cont).	Pending Accounting Standards			
Pronouncement	What's new?	Impact/Action	Transition	Effective date
AASB 13 Fair Value Measurement	AASB 13 replaces the existing IFRS guidance on fair value measurement and disclosure. It applies whenever another standard permits or requires the use of fair value measurements. It sets out a fair value hierarchy for such measurements: · Level 1 – quoted prices in active markets for identical assets and liabilities, which can be accessed at the measurement date. · Level 2 – inputs other than quoted market prices included within Level 1, which are observable for the asset or liability, either directly or indirectly. · Level 3 – unobservable inputs for the asset or liability. There are also extensive disclosure requirements relating to each of the three levels within the hierarchy.	The standard determines 'how to' rather than 'when' in respect of fair value measurements, and summarises the existing IFRS guidance in one place. This standards may assist those councils that have equity investments that are no longer able to be held at cost.	Early adoption is permitted.	Periods beginning on or after 1 January 2013
AASB 119 Employee Benefits	AASB 119 requires the recognition of all re-measurements of defined benefit liabilities/assets immediately in other comprehensive income, the immediate recognition of all past service cost in profit or loss and the calculation of a net interest expense or income by applying the discount rate to the net defined benefit liability or asset.	The entity is yet to assess its full impact. Where adequate information is available, the entity will apply the new standard from 1 July 2013 when the new standard applies to the Greater Shepparton City Council.	Early adoption is permitted.	Periods beginning on or after 1 January 2013
AASB 127 Separate Financial Statements	AASB 127 has been amended to ensure consistency with the new requirements of AASB 10 *Consolidated Financial Statements* (see above). It now deals only with the preparation of separate company financial statements.	Where separate financial statements are prepared, investments in subsidiaries, associates, and joint ventures must be accounted for either at cost , or in accordance with AASB 9 *Financial Instruments.* These changes are not expected to impact significantly on Councils	Early adoption is permitted, but AASB 10,AASB 11, AASB 12, AASB 127 (revised) and AASB 128 (revised) must all be adopted simultaneously.	Periods beginning on or after 1 January 2013
AASB 128 Investments in Associates and Joint Ventures	AASB 128 has been amended to ensure consistency with the new requirements of AASB 10 *Consolidated Financial Statements* and AASB 11 *Joint Arrangements* . The standard sets out how the equity method of accounting is to be applied, defines "significant influence," and how impairment is to be tested for investments in associates or joint ventures.	Some joint ventures which were previously accounted for under the proportionate consolidation method must now be accounted for as associates. These changes are not expected to impact significantly on Councils	Early adoption is permitted, but AASB 10,AASB 11, AASB 12, AASB 127 (revised) and AASB 128 (revised) must all be adopted simultaneously.	

Certification of the Financial Report

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act* 1989, the Local Government (Finance and Reporting) Regulations 2004, Australian Accounting Standards and other mandatory professional reporting requirements.

J FINLAYSON B.Com.C.A.
PRINCIPAL ACCOUNTING OFFICER

Date : 24/9/13

In our opinion the accompanying financial statements present fairly the financial transactions of Greater Shepparton City Council for the year ended 30 June 2013 and the financial position of the Council as at that date.

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

We have been authorised by the Council on 24 September 2013 to certify the financial statements in their final form.

L Oroszvary (Acting Mayor)
COUNCILLOR

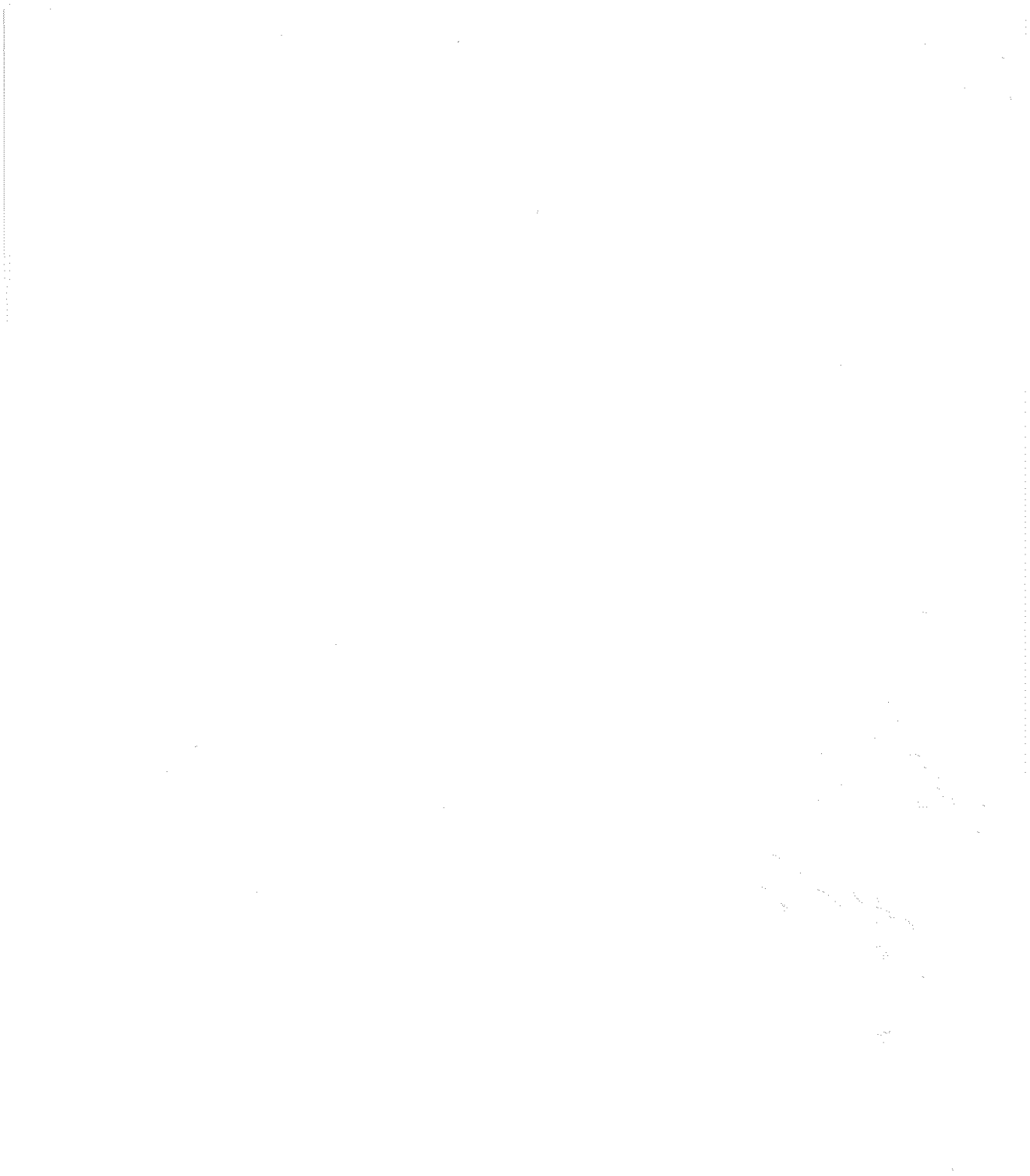
Date : 24.9.13

M Polan
COUNCILLOR

Date : 24-9-13

S Bowmaker
ACTING CHIEF EXECUTIVE OFFICER

Date : 24/9/2013



PERFORMANCE STATEMENT

FOR THE YEAR ENDED

30 June 2013

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Outcome	Comments
Settlement and Housing					
Encourage innovative, appropriate, sustainable and affordable housing solution.	Implement recommendations from the Council's adopted Housing Strategy.	Develop an implementation plan/work program addressing short and medium term recommendations and provide an update report to Council.	Jun-13	Not Achieved	The provisions of the Greater Shepparton Housing Strategy have been integrated into the Greater Shepparton Planning Scheme through Amendment C93 on 21 June 2012. An implementation plan is being developed to incorporate the remaining actions into the service and budget planning processes.
Encourage sustainable municipal growth and development.	Complete Structure plans for growth areas, including Developer Contribution Plans.	1. Complete North East and South East Growth Corridor structure plans and DCPs and present to Council for endorsement.	Jun-13	Not Achieved	The Growth Areas Authority has been engaged to finalise documentation for the North East Precinct Structure Plan. This is expected to be completed in August 2013. The finalisation of the South East Growth Corridor Precinct Structure is expected to be completed in December 2013.
		2. Commence Shepparton East interface investigation.	Jun-13	Not Achieved	Action deferred pending completion of a flood study in the area by the Catchment Management Authority
Revitalise and promote the Shepparton CBD as the region's premier retail and entertainment destination.	Develop a process whereby developers are encouraged to acknowledge Aboriginal heritage and presence in urban design to enhance the visual appeal of the CBD.	1. Develop guidelines to encourage local Aboriginal community advice being sought in Aboriginal culture design as part of future developments.	Jun-13	Not Achieved	Guidelines have not been developed, however close links have been established with the local aboriginal community who are consulted in relation to developments throughout Greater Shepparton by direct consultation, through the Cultural Heritage Management Plan (CHMP) process, or members of the community engaged on steering committees where relevant.
		2. Include Aboriginal heritage in the Precinct Structure Plans and Developer Contribution Plans developmental processes.	Jun-13	Achieved	CHMP required for activities within or adjacent to culturally sensitive areas.
Provide affordable and sustainable community infrastructure.	Develop a joint funding model for a Katandra Community Centre and pursue funding.	Complete the Katandra West Community Plan to establish the priority of the Community Centre. Present to Council for endorsement.	Sep-12	Achieved	Funding options have been identified and applications made to both State and Federal Governments to support the Katandra Community Centre development. Council continues to work with the community to seek further funding opportunities. The Katandra West Community Plan was endorsed by Council on 19 February 2013. The Community Centre is listed as the second priority in the plan.

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Outcome	Comments
Community Life					
Develop and pursue strategies to improve community health and wellbeing	Get Mooving Greater Shepparton. In partnership with the Federal Government and key community agencies and Melbourne based sports clubs deliver a series of programs that encourage improved health and well-being focusing on physical education, nutrition and on-going capacity building.	Government Reporting Framework	Jun-13	Achieved	The 2012-2013 stage of the Get Mooving program has been fully completed. This has included the implementation of the Beat It program which had over 430 registrations with programs in many townships across Greater Shepparton, the installation of equipment at Victoria Park Lake to support and encourage activity including table tennis tables, chess and the commencement of the activity area as part of the Western Park development. Health checks were conducted on almost 100 people at over 20 community events of which nearly 70% were identified as having serious health risk factors and referred to their GPs for follow up. Support was provided to the establishment of community gardens at the Tatura Community House, the Salvation Army in Shepparton and Yitjawudik Indigenous Mens Drug and Alcohol Rehabilitation Centre in Toolamba.
Embrace and strengthen cultural harmony and diversity.	Implement Year 1 Actions from the Adopted Cultural Diversity Strategy, to progress and enhance Councils reputation for cultural harmony and inclusiveness.	Report to Council	Jun-13	Not Achieved	Council has programmed many activities and events that meet the objectives of the Cultural Diversity Strategy. A report highlighting the achievements from Year 1 of the Cultural Diversity and Inclusion Strategy and associated Action Plan will be presented to a Councillor briefing in September 2013.
Provide affordable and sustainable community services.	Undertake a comprehensive community engagement process to determine levels of service across the organisation Departments to inform the development of service plans that align with community expectations in relationship to cost and quality of service delivery.	Organisational Service Plans completed.	Dec-12	Not Achieved	Formal process to commence with the appointment of Team Leader Business Planning and Procurement scheduled for August 2013.
Increase education and learning opportunities for our community.	Continue to work with education providers to increase the range of locally available education options and promote lifelong learning.	Report to Council on the progress of the implementation of the Tertiary Education Strategy.	Mar-13	Not Achieved	Leadership group objectives have been integrated into the Education Champions Group. Discussions are being held with KPMG regarding outcomes achieved in South Gippsland.

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Outcome	Comments
Community Life (cont)					
Value Arts and Culture as an integral part of a dynamic community.	Deliver a major international exhibition of Japanese prints in partnership with the Museum of Fine Arts, Boston. Deliver an expansive public and education program alongside the exhibition focusing on Japanese cultural history and designed around current Victorian education curricula.	Report to Council on visitor numbers/ticket sales, workshop attendance, education program attendance and visitor survey responses.	May-13	Achieved	In 2013 SAM presented the Golden Age of Colour Prints in partnership with the Museum of Fine Arts Boston. The exhibition was SAM's first experience in presenting a ticketed event. Attendance results indicated that approximately 70% of all visitors to the exhibition were from intrastate and interstate audiences illustrating the ability for cultural programming to attract visitation. An extensive series of workshops highlighting Japanese culture and influences within the western culture were presented during the Golden Age of Colour Prints. The workshop series included tea ceremonies, puppet making, calligraphy, painting along with other events and was very well attended.
Revitalise and promote the Shepparton CBD as the region's premier retail and entertainment destination.	Continue implementation of CBD Strategy recommendations with a priority on CBD Parking.	1. Adopt a Shepparton Retail Strategy.	Feb-13	Not Achieved	Development of a Retail Strategy has commenced.
		2. Develop CBD Issues and Options Paper	Feb-13	Not Achieved	Retail Strategy Brief has been developed and circulated for comment. Shepparton Chamber of Commerce and Industry has provided copy of CBD Summary collated following consultation with key stakeholders
		3. Commence implementation of recommendations from the Victoria Park Issues and Options Paper, within budget	Feb-13	Not Achieved	Draft retail strategy brief has been prepared.
		4. Publish an updated Shepparton CBD Parking Map	Dec-12	Not Achieved	Updated parking map has now been finalised for printing and distribution.
		5. Seek authorisation from the Minister for Planning for an amendment to the Cash in lieu of car parking.	May-13	Not Achieved	Pending review of completed strategies for CBD.
		6. Installation of new parking and wayfinding signage in the CBD	Jun-13	Not Achieved	Wayfinding Strategy has been prepared, however not yet implemented.

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Outcome	Comments
Environment					
Promote and demonstrate environmental sustainability.	Promote and support community solar projects.	Commence the installation of environmental utility management improvements at Aquamoves including Report to Council.	Jun-13	Not Achieved	Applications for Federal Government grants have been unsuccessful. Council has allocated additional funding to complete the environmental utility management improvements during the 2013/14 financial year.
	Adopt an Environment and Sustainability Strategy.	Report to Council	Dec-12	Not Achieved	Environmental Sustainability Strategy Discussion Paper released for community comment. A draft Strategy is being prepared for Council's consideration.
Community Life.	Review of Domestic Animal Management Plan	Review completed December 2012 and report to Council in January 2013.	Jan-13	Not Achieved	Council released its Draft Domestic Animal Management Plan 2013-2017 for public comment in June 2013. Plan to be adopted following consideration of submissions.

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Outcome	Comments
Council Organisation and Management					
Ensure Council compliance with statutory obligations.	Conduct Council general election.	New councillors elected and sworn in.	Nov-12	Achieved	Elections completed October 2012 with all Councillors sworn in.
Responsible management of resources.	Achievement of the operating result within 10% of the budgeted result excluding extraordinary items and depreciation.	Financial statements	Jul-13	Achieved	The draft operating result excluding the Victoria Grants Commission funding received in advance is $8.54 million, being $2.37 million or 38% greater than the adopted budget. The actual operating result will be reported in Council's audited financial statements in September 2013.
Working capital ratio.	Current assets to current liabilities 1.6:1	Financial statements	Jul-13	Achieved	The draft working capital ratio is 2.3:1. The actual result will be reported in Council's audited financial statements in September 2013.
Rates, fees and charges outstanding.	3% outstanding at 30 June 2013.	Financial statements	Jul-13	Not Achieved	4.4% of total rates outstanding for the 2012/13 financial year.
Development of an improved Strategic Resource Plan.	Completion of condition based assessment plans.	Report to council	Dec-13	Achieved	Condition based renewal modelling for all Council assets incorporated within Council's Strategic Resource Plan 2013-2023. 2013/14 allocated renewal funding based on condition rather than depreciation expense and budgeted renewal projects prioritised by condition.
Responsible management of resources.	Achievement of 90% of the Capital Works Program for 2012/2013, excluding developer contribution plan expectations.	Financial statements	Jul-13	Not Achieved	75% of Capital program achieved. Further work practice reforms required including planning, estimation and full implementation of Project Management Office and PRINCE2 required to achieve outcome.
Organisational Scan	Implementation of the recommendations from the organisational scan.	Report to council	Jun-13	Achieved	Organisation Scan completed and reported to Council. New structures under implementation and transition management plan implementation in progress and regular reporting structure to Council is in place.

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Outcome	Comments
Infrastructure					
Redevelop the Victoria Park precinct.	Delivery of a new park adjacent to the all abilities playground, bollarding and parking improvements on the West side of the lake and playground and barbeque shelter improvements on the East side of the lake.	Completion of these various components	Jun-13	Not Achieved	Works at Western Park and associated works at Tom Collins Drive substantially complete at 30 June 2013. Some minor delays due to failed stormwater pit at the site. Completed in August 2013.
Develop a range of active and passive recreational facilities at the former Kialla landfill site.	Identify and Plan for pedestrian access to the site.	Priority access routes identified, scoped and costs with funding sought.	Jun-13	Not Achieved	Works continue to be progressed by the Committee of Management.
Pursue construction of major highway entrances to Shepparton and Mooroopna.	Work with the community and Vic Roads to ensure the delivery of the Midland Hwy duplication between Florence Street and Doyles Road.	Landscaping, pedestrian and cycle access and service road issues resolved and construction underway.	Jun-13	Achieved	VicRoads completed works for an estimated cost of $4.9M. Council has contributed $400k to the drainage and service road construction. Landscaping, pedestrian and cycle access construction completed in July 2013.
Undertake beautification works for the main streets and entrances to urban areas and townships.	Continue the program of small town entry landscaping and signage works.	Renew the Murchison Town entry signs.	Jun-13	Achieved	Undera Entry Signs have been installed. Design in progress for Toolamba Entry Signs. Murchison Community Plan Committee pursuing landscaping design for future works.
	Work with Vic Roads to develop a landscaping strategy for Numurkah Road Shepparton.	Complete the Numurkah Road landscaping North of Baladava Road	Jun-13	Not Achieved	Meeting has been held with VicRoads. Draft landscape plan has been prepared and is subject to future consultation.
Provide affordable and sustainable community infrastructure.	Complete a review of public toilet infrastructure and report to Council on the priority strategic program for public toilets.	Report to Council on the priority strategic program for public toilets.	Jun-13	Not Achieved	Council released a draft public toilet policy and report for public comment in July 2013.
	Establish a set of service standards for rural roads.	Service plans produced and service levels developed in consultation with the community for road assets.	Jun-13	Not Achieved	Service levels have now been established in the Inspection Maintenance Service Level Plan. Inspection based maintenance regime in place and operational from 1 July 2013. Council's Roadside Management Plan was reviewed, updated and approved by Council in July 2013. Service Planning to be undertaken in 2014.

Greater Shepparton City Council

Certification of the Performance Statement
for the year ended 30 June 2013

In our opinion, the accompanying Performance Statement of the Greater Shepparton City Council in respect of the 2012/2013 financial year is fairly presented in accordance with the *Local Government Act 1989* .

The statement outlines the performance targets and measures set out in relation to the achievement of Key Strategic Activities in respect of that year described in Council's budget, and describes the extent to which the Key Strategic Activities were met in that year having regard to those targets and measures.

At the time of signing, we are not aware of any circumstances which would render any particular in the statement to be misleading or inaccurate.

L Oroszvary (Acting Mayor)
COUNCILLOR

Date: 24.9.13

M Polan
COUNCILLOR

Date: 24-9-13

S Bowmaker
ACTING CHIEF EXECUTIVE OFFICER

Date: 24/9/2013

VAGO
Victorian Auditor-General's Office

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INDEPENDENT AUDITOR'S REPORT

To the Councillors, Greater Shepparton City Council

The Financial Report and Standard Statements

The accompanying financial report for the year ended 30 June 2013 of the Greater Shepparton City Council which comprises comprehensive income statement, balance sheet, statement of changes in equity, statement of cash flows, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial report has been audited.

The accompanying standard statements for the year ended 30 June 2013 of the Council which comprises standard income statement, standard balance sheet, standard cash flow statement, standard statement of capital works, the related notes and the certification of the standard statements have been audited.

The Councillors' Responsibility for the Financial Report and Standard Statements

The Councillors of the Greater Shepparton City Council are responsible for the preparation and the fair presentation of:

- the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*
- the standard statements in accordance with the basis of preparation as described in Note 1 to the statements and the requirements of the *Local Government Act 1989.*

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report and standard statements. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report and standard statements, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report and standard statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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

Independent Auditor's Report (continued)

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

Independence

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

Opinion

In my opinion:

(a) the financial report presents fairly, in all material respects, the financial position of the Greater Shepparton City Council as at 30 June 2013 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*

(b) the standard statements present fairly, in all material respects, in accordance with the basis of preparation as described in Note 1 to the statements and the requirements of the *Local Government Act 1989*.

Basis of Accounting for Standard Statements

Without modifying my opinion, I draw attention to Note 1 to the standard statements, which describes the basis of accounting. The standard statements are prepared to meet the requirements of the *Local Government Act 1989*. As a result, the standard statements may not be suitable for another purpose.

Matters Relating to the Electronic Publication of the Audited Financial Report and Standard Statements

This auditor's report relates to the financial report and standard statements of the Greater Shepparton City Council for the year ended 30 June 2013 included both in the Greater Shepparton City Council's annual report and on the website. The Councillors of the Greater Shepparton City Council are responsible for the integrity of the Greater Shepparton City Council's website. I have not been engaged to report on the integrity of the Greater Shepparton City Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report and standard statements are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report and standard statements to confirm the information contained in the website version of the financial report and standard statements.

MELBOURNE
25 September 2013

John Doyle
Auditor-General

VAGO
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INDEPENDENT AUDITOR'S REPORT

To the Councillors, Greater Shepparton City Council

The Performance Statement

The accompanying performance statement for the year ended 30 June 2013 of the Greater Shepparton City Council which comprises the statement and the certification of the performance statement has been audited.

The Councillors' Responsibility for the Performance Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the performance statement.

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

Independent Auditor's Report (continued)

Independence

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

Auditor's Opinion

In my opinion, the performance statement of the Greater Shepparton City Council in respect of the 30 June 2013 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

Matters Relating to the Electronic Publication of the Audited Performance Statement

This auditor's report relates to the performance statement of the Greater Shepparton City Council for the year ended 30 June 2013 included both in the Greater Shepparton City Council's annual report and on the website. The Councillors of the Greater Shepparton City Council are responsible for the integrity of the Greater Shepparton City Council's website. I have not been engaged to report on the integrity of the Greater Shepparton City Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this statement. If users of the performance statement are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited performance statement to confirm the information contained in the website version of the performance statement.

MELBOURNE
25 September 2013

John Doyle
Auditor-General