



# GREATER SHEPPARTON CITY COUNCIL

Annual Report 2008-2009





# ANNUAL REPORT 2007/2008

## Greater Shepparton City Council

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# VISION AND STRATEGIC OBJECTIVES

## Vision

**Greater Shepparton,  
Greater Future:**  
*As the Food Bowl of Australia,  
a sustainable, innovative and  
diverse community.*

## The logo



The Council logo represents the strong growth and development of the region in agriculture and technology. Its colours are those of water and agriculture. All elements of the logo merge to form our strong identity.

## Strategic Objectives

### 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.

# FROM THE MAYOR



The first seven months of the current Council has been hectic, rewarding and very enlightening.

On 1 December, four new councillors, Cherie Crawford, Milvan Muto, Michael Polan and I joined Jenny Houlihan, Kevin Ryan and Chris Hazelman to form the Greater Shepparton City Council for the next four years.

It is often said that local government is the real 'community government'. With that in mind, Councillors are determined to work closely with the many and varied communities within the municipality to continue to improve the liveability of our great City.

The significance and honour of being elected to Council is reflected in the time and effort that Councillors give to their position and all our Councillors have certainly demonstrated their dedication during the past seven months.

The enormity of our task was immediately highlighted by induction courses that included the budget, council plan and community engagement processes and most importantly the changes to the Local Government Act.

In addition to being provided with information sessions by our management team, Councillors attended Municipal Association of Victoria seminars on such topics as Councillor roles, conflict of interest and community expectations and I believe that Councillors are now well equipped to assess and deliver good policy to the municipality.

Of course, it is essential that Councillors have independence when assessing policy. Each Councillor is an individual, with independent thoughts, and the handling of issues with a positive frame of mind, good humour and respect for each other's point of view has been a terrific experience for us all.

Individual preference is put aside once the majority vote is taken and a decision is made however, as we then move forward as a team to deliver those outcomes for our community. Having a cohesive group of councillors with a 'can do' attitude makes the process an enjoyable experience.

Our wide ranging community consultation sessions that were held in development of the 2009-2013 Council Plan were of great assistance to Council in making decisions, especially newly elected Councillors. Getting out there amongst the community gave Councillors a broad but detailed knowledge of our community's aspirations, which has already been of great benefit to the team. Thanks to the success, the community can expect to see community consultation continue throughout the life of this Council.

The overarching message that has come through when speaking to the community is that our residents want to see water returned to Victoria Park Lake. I can assure you, your Council is determined to complete the restoration of



the lake and its precincts in a thorough and timely manner. Winter rains, whilst a blessing to our rural community, has presented challenges, however we continue to update the community on its progress and we believe that the end product will justify the time, money and effort spent.

Finally, I believe that the current group of councillors is delivering good governance and the harmony and teamwork approach that we have adopted has and will continue to greatly assist us in implementing our objectives.

Your Councillors will certainly preserve and enhance the sentiments recognised throughout all levels of government that Greater Shepparton City Council is a proactive and successful municipality.

**Cr Geoff Dobson**  
Mayor

## FROM THE CEO



It is with great pleasure that I present the achievements, projects and programs of Greater Shepparton City Council for 2008-2009.

The year has been a time of leadership change for the Council. The end of 2008 saw local government elections and with that a new group of Councillors elected.

I take this opportunity to thank those Councillors of the previous Council for their contribution to our community, and look forward to the leadership of this current Council during their four year term.

The year has also seen many changes in the Chief Executive Officer role, former CEO Bob Laing resigned in October 2008 and until I started my position at the beginning of June 2009, Director Development and Infrastructure Peter Harriott was acting in the role. I wish to pay special mention to Mr Harriott who fulfilled the role for nine months of the year, and thank him for the effort he gave to the position.

Now with a full leadership team in place, we can look confidently into the future as we strive for continuous improvement in our operations.

I have arrived at Greater Shepparton to a Council that is in a sound financial position. Despite the global economic crisis, the municipality has been resilient to the current times, and this annual report details Council's current financial position.

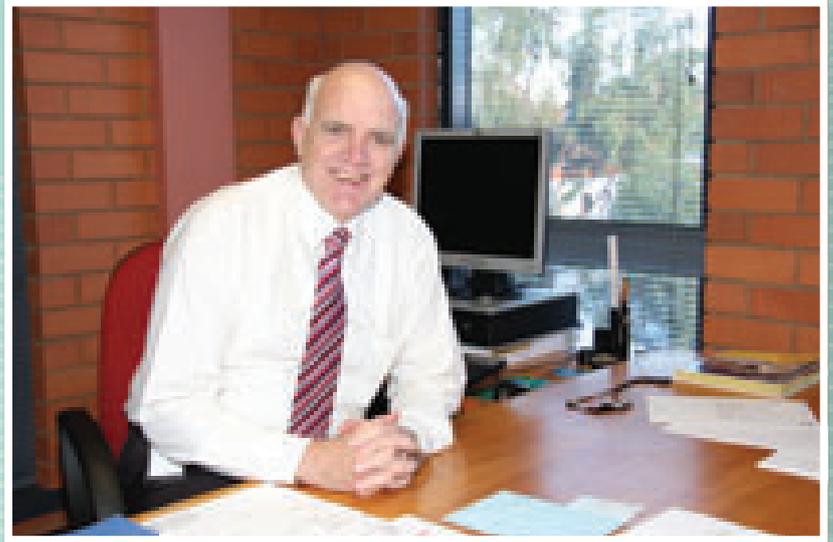
The steady flow of work can partly be attributed to the State and Federal Government's commitment to inject \$2billion into the local economy for the irrigation infrastructure upgrade. This level of spending in the region is unprecedented and as I understand equates to around \$1million each day being pumped into our region. This has been a real driving force in keeping the economy strong and maintaining confidence in the Food Bowl.

Council is committed to supporting and growing the economy of our municipality and region, and there have been some great programs initiated by our Economic Development department in achieving this.

These initiatives range from the establishment of small businesses with support of the Greater Shepparton Business Centre, through to the design and marketing of the Goulburn Valley Freight and Logistics Centre, which Council considers critical to the continued economic growth of the region.

We are still seeing a steady increase in our population, which is currently growing at around 1.4 percent. Council is actively planning to accommodate this growth.

There is no question that the summer of 2009 will be remembered by history for the devastation caused by the Victorian bushfires. We join with our counterpart local government authorities and pay respect to those staff and residents of Councils that were affected or tragically lost their lives in the Black Saturday bushfires. Greater Shepparton, like so many other Councils committed staff and resources to the response and recovery. For more



information on the Council's contribution, please read the Our Community section of this report.

Greater Shepparton has established an enviable reputation as a leading destination for events, conferences and activities and is striving to make itself the event tourism capital of regional Victoria.

During the year, Council was able to secure major events such as the Australian Open Bowls, an AFL NAB Challenge match and the Asia Oceania Junior Davis Cup and Junior Federation Cup tennis just to name a few. Already Council has been able to secure more sporting events for 2009-2010, which include a Melbourne Victory soccer match, 2010 BMX Nationals and the return of the Australian Open Bowls.

You will see this events theme throughout the design of the annual report, and staff are to be congratulated on the calibre of events that were secured.

While I have only been in Greater Shepparton for a short time, I can see staff have made significant achievements in delivering for the community and I look forward to seeing this progress during my five year appointment.

**Phil Pearce**  
Chief Executive Officer



# OUR GREATER SHEPPARTON

## Profile of the municipality

Greater Shepparton is a vibrant, diverse community located approximately two hours north of Melbourne, in the heart of the Goulburn Valley. Greater Shepparton has a population of about 61,000 and covers an area of 2,421 square kilometres. It is the fourth largest provincial centre in Victoria and one of the fastest growing regions in Victoria.

The major urban centres of Shepparton and Mooroopna are located at the confluence of the Goulburn and Broken rivers and at the intersection of the Goulburn Valley and Midland highways.

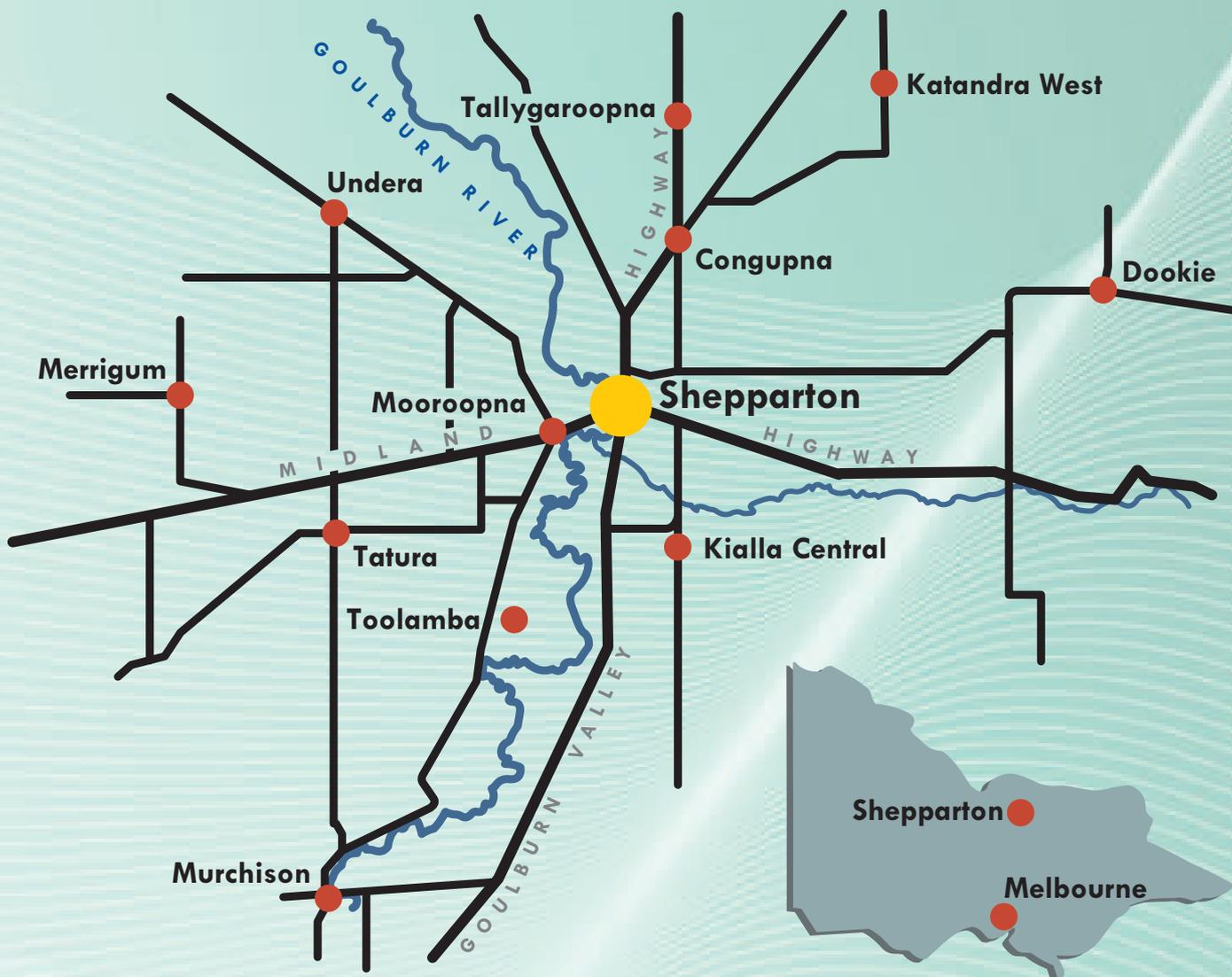
## Demographic profile

The city's population is almost evenly split between the main urban centres of Shepparton and Mooroopna (53 per cent) and the surrounding rural areas, including the smaller townships of Tatura, Murchison, Dookie, Merrigum, Congupna, Toolamba, Undera, Katandra and Tallygaroopna (47 per cent). This split reflects the wide range of lifestyle choices available across the municipality, from small urban blocks close to high quality amenities, through to large working orchards and farms.

Greater Shepparton's diverse and multicultural composition is one of its key qualities, with approximately 11 per cent of residents born overseas. Significant populations have settled in the region from Italy, Turkey, Greece, Albania, Netherlands, United Kingdom, Germany, India, New Zealand, Philippines and Iraq. More recently, families from the Democratic Republic of Congo, Sudan and Afghanistan have moved to the area.

Greater Shepparton also has a significant Aboriginal population with a strong history of indigenous advocacy and leadership both nationally and internationally. The city's indigenous population is the largest in regional Victoria, with an estimated 3.5 per cent of residents having indigenous heritage.

Approximately 4.3 per cent of the city's population has been identified as requiring assistance with self care, body movements or communication and Greater Shepparton is committed to providing access to services, programs and facilities for people with a disability.



## Our economy

The region has a strong and well developed economy, based primarily on irrigated agriculture, food processing, retailing and road transport. The Goulburn Valley is responsible for about 25 per cent of Victoria's agricultural production and is often referred to as the "food bowl of Australia".

Dairying and fruit growing are the major primary industries, with the viticulture and tomato industries also showing significant growth. Food processing is a significant secondary industry, with more than 30 major food processing related businesses located within two hours of the major urban centres.

The large volume of fresh and processed foodstuffs produced in the region generates an extremely high number of freight movements. The road transport industry which has grown up to support this freight task is a substantial contributor to Greater Shepparton's economy in its own right and Shepparton is now provincial Victoria's largest truck sales and service centre.

Greater Shepparton has enjoyed strong industrial, business and residential growth during the past 10 years and Shepparton is one of the five fastest growing inland

regional centres in Australia. Large food processing and retail developments have provided increased employment opportunities and underpinned this growth.

As a regional hub, Greater Shepparton provides a range of goods and services to a catchment of approximately 160,000 people. This regional role allows the city to support a strong and diverse retail sector and attract national retail outlets, which in turn increase the attractiveness of the city as a retail destination.

The city also enjoys high quality medical services and offers a range of tertiary education opportunities. La Trobe University's commitment to a new campus in Shepparton will further increase the range of tertiary courses available to regional students.

Greater Shepparton continues to reinforce its reputation as a key events destination within both the Victorian and national markets. The city has a strong history of attracting major events to the region to boost the local economy. In 2008 event tourism generated an economic benefit in the order of \$50m to the region.



# OUR LEADERS

## Councillors

**Elected: November 2005**  
**Retirement: November 2008**

Mayor Eric Bott  
Deputy Mayor Kevin Ryan  
Councillor Chris Hazelman  
Councillor Jenny Houlihan  
Councillor Sondrae Johnson  
Councillor Dallas Terlich  
Councillor Bruce Wilson

## Councillors

**Elected: November 2008**  
**Retirement: November 2012**

### Cr Geoff Dobson

#### Mayor

Phone: 0458 349 995  
Email: [geoff.dobson@shepparton.vic.gov.au](mailto:geoff.dobson@shepparton.vic.gov.au)



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

Cr Dobson 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.

He has been a Director of the Real Estate Institute of Victoria (REIV) for nine years and previously held the role of President of the REIV.

Cr Dobson is on the board of the Estate Agents Council, which is a government instrumentality working on real estate governance and distribution of monies from the Victoria Property Fund.

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

Cr Dobson's elevation to the mayoral position in 2008 is his biggest challenge to date, and he is tackling it with great enthusiasm.

### Cr Dobson is the Council representative on the following committees:

- Alliance of Councils for Rail Freight Development
- City of Greater Shepparton Audit Committee (Section 139 Committee)
- Food Bowl Inland Rail Alliance
- Goulburn Valley Regional Waste Management Group (Resource GV)
- Interim Community Planning Committee – Council of Australian Governments Partnership
- Municipal Emergency Management Planning Committee (MEMP)
- Neighbourhood Renewal Parkside Estate Steering Committee
- RiverConnect Community Advisory Committee
- Rumbalara Aboriginal /Greater Shepparton City Council Working Party Committee
- Rural Clinical School Advisory Board
- University of Melbourne, School of Rural Health meetings

### Cr Kevin 'Gunna' Ryan

#### Deputy Mayor

Telephone: 0427 362 403

Email: kevin.ryan@shepparton.vic.gov.au



Councillor Kevin 'Gunna' Ryan and his family live in Harston, Tatura, where the Ryan family was original settlers. Cr Ryan and his wife Lorraine have three adult children and five grand children, all who live locally.

This is Cr Ryan's fifth term as a Councillor of Greater Shepparton. He was first elected in 1972 where he served 21 years as Councillor with the Shire of Rodney until amalgamation in 1994, including two terms as Shire President.

Cr Ryan's family have a diary farm and a caravan hire business in Tatura.

He is also the Chairman of community radio station One FM 98.5 in Shepparton where he is a life member, as he is at the Tatura Football Club.

Cr Ryan's passion has been the growth of the Tatura Park.

#### Cr Ryan is the Council representative on the following committees:

- Municipal Association of Victoria Water Task Force
- Shepparton Regional Saleyards Advisory Committee

### Cr Cherie Crawford

Phone: 0458 349 959

Email: cherie.crawford@shepparton.vic.gov.au



Councillor Cherie Crawford lives in Mooroopna and has been involved in business and community life for many years previous 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 the Mooroopna Football Club, President McLennan Kiwanis Club and Secretary and Treasurer of the Goulburn Valley Racehorse Trainers Association.

Her background is in hairdressing, and she has a 25 year love of farming, breeding and racing thoroughbred horses.

Cr Crawford holds a Bachelor of Arts (Community Development) and an Associate Diploma of Social Sciences.

#### Cr Crawford is the Council representative on the following committees:

- Australian Local Government Women's Association
- City of Greater Shepparton Audit Committee (Section 139 Committee)
- Greater Shepparton Community Safety Committee
- Greater Shepparton Public Health Plan Advisory Panel
- Heritage Study Steering Committee
- Regional Aboriginal Justice Advisory Committee
- Shepparton Show Me Panel Committee (Section 86 Committee)
- Chair of the Arts Coordinating Group

### Cr Chris Hazelman

Telephone: 0427 360 043

Email: [chris.hazelman@shepparton.vic.gov.au](mailto:chris.hazelman@shepparton.vic.gov.au)



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

Cr Hazelman 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.

Cr Hazelman 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.

This is Cr Hazelman's fifth term as a Councillor of Greater Shepparton and he has served five terms as Mayor. He has also served as a Councillor of the Shire of Shepparton for four terms, including two terms as Shire President.

#### Cr Hazelman is the Council representative on the following committees:

- Greater Shepparton Aerodrome Committee (Advisory Committee)
- Deakin Reserve Special Management Committee (Section 86 Committee)
- Rumbalara Aboriginal /Greater Shepparton City Council Working Party Committee
- Veterans' Board of Trustees

### Cr Jenny Houlihan

Telephone: 0418 598 033

Email: [jenny.houlihan@shepparton.vic.gov.au](mailto:jenny.houlihan@shepparton.vic.gov.au)



Cr Jenny Houlihan has lived in Shepparton for 40 years with her husband Leo and has two children and five grandchildren, who all live locally.

During the past 20 years Cr Houlihan has owned and operated a gift and decor store which is situated in the Shepparton CBD. Prior to that she was a teacher in local primary and post-primary schools.

Cr Houlihan is serving her second term as a Councillor and during that time was Mayor for two years.

As a Councillor she believes that a balance must be achieved between the economic, social and environmental aspects of development and that effective community engagement is vital to this process.

#### Cr Houlihan is the Council representative on the following committees:

- Best Start Partnership Committee
- Disability Advisory Committee
- Goulburn Valley Regional Library Corporation Board
- Heritage Study Steering Committee
- Municipal Association of Victoria (MAV)
- Shepparton Secondary Education Advisory Board

### Cr Milvan Muto

Phone: 0458 349 449

Email: milvan.muto@shepparton.vic.gov.au



Councillor Milvan Muto 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.

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

Cr Muto attended St Georges Road Primary School, Shepparton High School, before studying at TAFE.

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

#### Cr Muto is the council representative on the following committees:

- Deakin Reserve Special Management Committee (Section 86 Committee)
- Regional Youth Advisory Network
- Shepparton Liquor Licensing Accord Committee Meeting
- Shepparton Show Me Panel Committee (Section 86 Committee)

### Cr Michael Polan

Phone: 0458 349 804

michael.polan@shepparton.vic.gov.au



This is Cr Michael Polan's first term as a Councillor.

Cr Polan attended high school at Mazenod College in Mulgrave before completing Wool Classing at TAFE in Shepparton in 1989.

He is a Wool Buyer and Classer at AAAWoolbuyers. He held previous positions at Ferguson Wool Co, Aristoc Nomm and SPC.

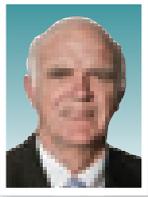
Cr Polan and his family reside in Shepparton. He is married to Mandy and they have six children. Cr Polan describes his family as a Brady Bunch family, he has two children Brooke and Billie and Mandy has four children Sara, Molly, Dylan and Kyle.

Cr Polan is the tenth child of 14, he has seven sisters and six brothers.

#### Cr Polan is the council representative on the following committees:

- Arts Coordinating Group (Advisory Committee)
- Goulburn Murray Local Learning and Employment Network
- Rumbalara Aboriginal /Greater Shepparton City Council Working Party Committee
- Shepparton Art Gallery Committee (Advisory Committee)
- Shepparton Regional Saleyards Advisory Committee
- Tatura Park Advisory Board
- Veterans' Board of Trustees

# EXECUTIVE MANAGEMENT TEAM



**Phil Pearce**  
**Chief Executive Officer**

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Phil Pearce has more than 12 years of senior management experience in local government.

Before beginning his role as Chief Executive Officer (CEO) of Greater Shepparton City Council in June 2009, he was CEO at the Rural City of Mildura for six years. Prior to working in Mildura, he was the CEO at the Shire of Campaspe and was also employed at the Shire of Ararat for three years.

Mr Pearce was born and raised in the western suburbs of Sydney where after leaving school he completed a carpentry and joinery apprenticeship, before joining the army as a 22-year-old. He spent more than 20 years in the Australian Army enjoying service throughout Australia and overseas.

His qualifications include a Master of Business Administration and a Master of Public Policy and Management. He is also a graduate of the Army Command and Staff College.



**Dwight Graham**  
**Director – Business and Finance**

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Dwight Graham started 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 Mr Graham was in the NZ Air Force for 21 years as an Avionics Engineer.

Mr Graham is a Chartered Accountant who's qualifications include a Certificate in Engineering (Electronics & Computer Technology) and a Bachelor of Business Studies (Accountancy). He is currently studying towards a Masters in Business Administration.



**Peter Harriott**  
**Director – Development and Infrastructure**

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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.

Mr Harriott'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.



**Ian Martin**  
**Director - Services**

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Ian Martin holds an Associate Diploma of Business Studies (Local Government) from RMIT with more than 35 years experience working in local government.

Mr Martin has held a range of positions with councils across Victoria, including Chief Executive Officer of the Shire of Shepparton, Town Clerk with the City of Ararat and Office Services Manager with the City of Hawthorn. He has worked in various roles with the Greater Shepparton City Council, taking up his current position in 2000.



**Dean Rochfort**  
**Director - Corporate and Economic Development**

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Dean Rochfort holds a Bachelor of Business (Economics & Finance) from the Royal Melbourne Institute of Technology and is currently completing his Masters in Business Administration through the Mt Eliza Business School.

Before taking up his current position in November 2004, Mr Rochfort spent a year as the Organisational Development Manager with Mitchell Shire. He also previously held the position of Tourism and Economic Development Manager with Mitchell Shire for two years.

Mr Rochfort is a Director for the United Way Goulburn Valley Community Fund.

# OUR COMMUNITY



## Disability Advisory Committee

The Greater Shepparton Disability Advisory Committee began in November 2008, with committee members who are carers, people with disabilities, service providers and a nominated Councillor.

The committee has been consulted on a number of developments and Council processes including the Council Plan and Strategic Resource Plan.

It is anticipated that the committee will advise Council on the development of its next Disability Action Plan, to be referred to as the Universal Action Plan. This plan will provide direction for the next three years in regards to improving access and inclusion in Greater Shepparton and the Disability Advisory Committee will play a key role in monitoring the progress of the plan's implementation.

Council has an Access and Inclusion Officer who supports this committee.



## Victorian Bushfires Assistance

When the February 2009 Victorian Bushfires hit, Greater Shepparton City Council assisted neighbouring Councils affected by the fires and provided bushfire information to local residents.

During the crisis, Council supplied staff to Mitchell, Murrindindi and Nillumbik Councils in the following areas: Animal Management, Administration, Building Surveyor Team, Tree Crew, Loader/Grader Operators, Customer Service, Municipal Emergency Response Officers and Communications. In total, Council had 31 staff work in the affected areas. Administration support and Building Surveying continued in the months of March and April.

As well as supplying 'on the ground' crew, Council was a point of call for people wanting to offer accommodation to those affected by the fires. A database of available accommodation was developed and supplied to the affected Councils.

## Public Health Plan

Council adopted its Greater Shepparton Public Health Plan in March 2006, concluding in June 2009.

In developing the plan, the Council recognised that it has an important leadership role in promoting the quality of life and wellbeing of all residents and that there are a wide range of social, environmental, cultural, economic and behavioural factors affecting health and wellbeing.

The public health plan aims to improve health and wellbeing, and therefore create healthier community for all of Greater Shepparton.

The following outcomes have been achieved through the 2006-2009 health plan:

### Health Goal 1: sense of belonging and connectedness

- Residents welcome kit reviewed with new calendar developed to be included.
- Plaque recognising traditional owners of land placed on council buildings.

### Health Goal 2: safe and healthy environment

- The Council has adopted the Family Violence in the Workplace Policy.
- A cross section of appropriate staff attended CPTED training provided by members of the Victorian Police.

### Health Goal 3: physical activity and nutritional wellbeing

- Greater Shepparton on the Move Pedometer Challenge held between 25 August to 21 September.
- Twenty two centre's actively promoting the Smiles 4 Miles key messages.

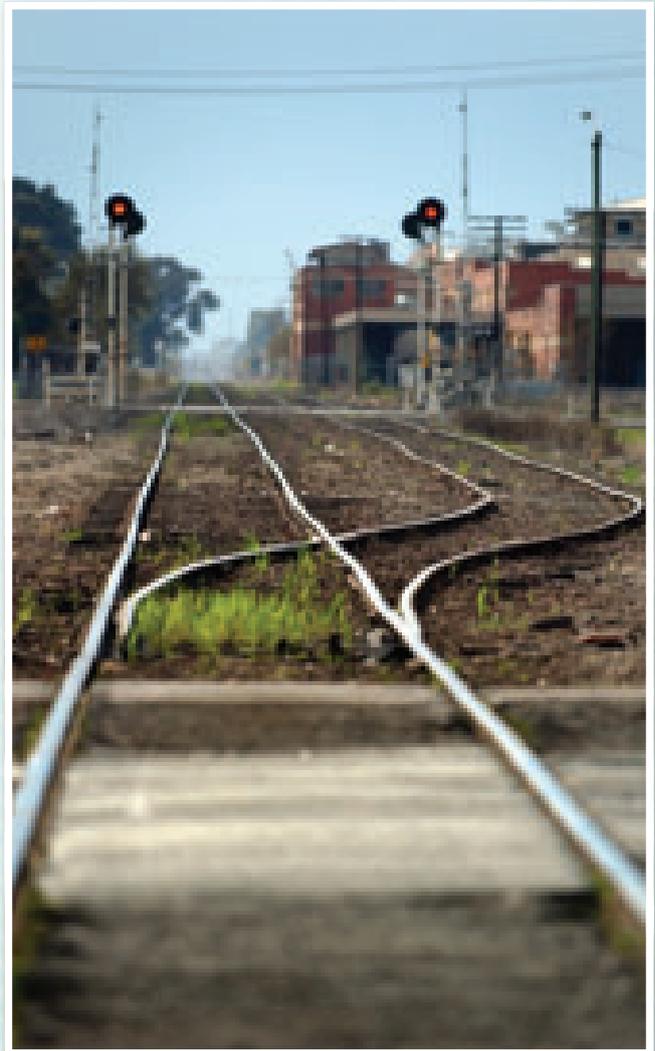
### Health Goal 4: minimisation of drug and alcohol misuse.

- Ongoing delivery of the Cool Heads, Street Rider and GV PASSPORRT programs.
- New reporting process implemented for domestic violence and DHS reporting with the police.

All aspects of the plan are re-assessed annually by the community based advisory panel and updates to the Council are provided on a bi-annual basis.

In November 2008, the Council, together with community agencies, began preparations for the development of the new 2009-2013 health plan. This plan will be placed out for public comment in September 2009 and adopted in November 2009.

The current plan is available on the Council's website.



## Food Bowl Inland Rail Alliance

Council has continued to promote and pursue the Melbourne to Brisbane inland rail route through the Goulburn Valley. During the year several strategic papers were put together to support the Food Bowl Inland Rail Alliance (FBIRA) position and submissions and delegations were made to the Australian Rail Track Corporation, the Australian Government and the Victorian Government. Council has continued to provide administrative support to FBIRA and at the most recent meeting of this group the Federal Member for Riverina, The Hon Kay Hull MP offered to organise a meeting with the Federal Minister for Infrastructure, Transport, Regional Development and Local Government, The Hon Anthony Albanese MP.

## NEW COMMUNITY FOCUSED PROJECTS AND PROGRAMS



### Street Rider

The Street Rider late night bus service began on Saturday night 29 November 2008. Operating between 1.00am and 6.00am on Sunday mornings, the service works with taxi drivers to get late night party goers away from the central entertainment precinct and home safely, for just a gold coin donation.

Greater Shepparton City Council received funding from the Transport Accident Commission (TAC) for a three month trial of the program. The program is now sustainable and is considered by the TAC to be a benchmark program for future grant applications to aspire to.

The program is a community based program, and would not be possible without the support of the local services. Five 12 seater busses are donated by local service providers to the program, and the local liquor accord allocate one security guard to be on the bus at all times. To date the service has been used by more than 800 patrons.

### Family Violence Conference

Greater Shepparton Opening the Doors on Family Violence Conference was held on 1 October 2008. The day exceeded all expectations, with more than 200 service providers attending. The conference explored ways of working with at-risk and vulnerable groups, applying legal interventions and identified early intervention services available for families experiencing family violence. The conference aimed to identify ways of preventing and reducing family violence through a partnership approach with our local organisations, which incorporates the very necessary programs of prevention and early intervention.

Topics include: programs for seniors and the disabled, men's behavior change program, an Indigenous response to family violence, school-based approaches and police code of practice in responding to family violence. The keynote speakers are leading Paediatrician Peter Eastaugh, Magistrate Pauline Spencer and Legendary AFL Coach Tom Hafey.



### Young Professionals Network

A vibrant network of young professionals has formed under the banner of GV BRaIN. Led by a committee of young professionals, the network has more than 50 people registered and is still in its early stages of development.

Its aim is to work closely with major employers to help attract and retain professionals to the region whilst also providing a much needed social and professional development opportunity for local young professionals.

They offer monthly networking events and these are playing an important role in helping to immerse newly arrived people within the community. The network is equally popular with both locals and people who are new to the region.

### Goulburn Valley Transport Directory

The Goulburn Valley Transport Directory (GVTD) provides information about Community Transport and other transport services operating in the Greater Shepparton, Moira and Strathbogie municipalities. The GVTD is an initiative of the Goulburn Valley Transport Connections Project. The GVTD was developed as a resource that provides a single point of access to transport information for the Goulburn Valley. Its chief purpose is to ensure optimal usage of existing transport resources through information exchange, networking and cooperation.

### GV PASSPORRT

(Goulburn Valley Prevention Alcohol Safety Substance Program Of Reduced Risk Taking)

GV PASSPORRT - providing the skills and knowledge for students to make educated decisions when faced with alcohol and other drugs.

Modelled on the program delivered by the City of Ballarat, GV PASSPORRT has been developed in partnership with many community agencies, with significant leadership from the Mooropna Secondary College and Goulburn Valley Community Health Services. The program provides an engaging approach to assist young people of our community to make educated decisions when faced with alcohol and other drugs. GV PASSPORRT provides participants the information and skills to make decisions to keep themselves and their mates safe. The program is offered to all Year 9 secondary school students in the Greater Shepparton secondary school area.



## RiverConnect - An Aboriginal Oral History report

RiverConnect – An Aboriginal Oral History report was launched in June 2009 on the banks of the Goulburn River, amongst the old red gums. The report records the oral histories of many local Aborigines who moved to the Shepparton - Mooroopna flats area after the historic Cummeragunja Walk Off. The report outlines their life on the river, attachment to its rhythms and the surrounding environment.

Author Lois Peeler, Local Yorta Yorta woman, worked tirelessly on the report with the support of contributors to the report. The Sir Andrew and Lady Fairley Foundation contributed to the funding of the research along with Greater Shepparton City Council.

Dr Wayne Atkinson, School of Social and Political Sciences at University of Melbourne, officially launched the report, with Indigenous soprano, actor, author and Yorta Yorta woman, Deborah Cheetham, performing a beautiful ballad across the river area. Mayor Geoff Dobson and Andrew Fairley both expressed their excitement at what a wonderful report will mean for not only the greater community of Shepparton and Mooroopna but also the wider community into the future.

## Goulburn Valley Transport Forum

Goulburn Valley Transport Connections hosted the Goulburn Valley Transport Forum on 23 April 2009, with Parliamentary Secretary for Public

Transport and the Arts, Rob Hudson as the keynote speaker. The forum explored transport in our region and provided information about different projects and transport possibilities. Participants also provided feedback on what transport gaps they identified and what transport they would like provided in the future.



## Lifestyle Dookie

Lifestyle Dookie has established itself as a strong marketing force within its region. Since the launch of the Lifestyle Dookie website [www.lifestyledookie.com.au](http://www.lifestyledookie.com.au) in July 2008 the committee has taken an active role in the promotion of the township.

## Pedometer Challenge

The Greater Shepparton on the Move Pedometer Challenge was held over a four week period in August/ September inviting teams of four – six to register their daily steps. The challenge attracted 172 teams from 42 organisations throughout the municipality with a total 933 individuals participating. A total of 93.7 per cent of feedback respondents indicated they felt more motivated to walk at the conclusion of the challenge.

## Safe plate days

Due to high petrol prices, there has been a spike in number plate theft nationwide. Consequently, Greater Shepparton City Council, in conjunction with Neighbourhood Watch, has held two safe plate days. More than 500 residents have now taken steps towards crime prevention and had their cars fitted with one-way screws. Safe Plate Days are one part of a community wide education program to increase the awareness of car owners with respect to crime prevention across our region.

## Exporters' Network

The Greater Shepparton Exporters' Network was established this year to provide opportunities for businesses to learn about export opportunities and requirements and to network with other businesses interested in exporting.

The network involves a mix of business types including wine and gourmet food producers, manufacturing industries, horticulturalists and fresh produce. A series of training sessions involved topics such as risk management in exporting, free trade agreements, generating sales leads and a number of sessions focusing on specific countries including the USA, China, India and the European Union.

The program was developed with the assistance of Regional Development Victoria, AusTrade and VECI.

## Reducing aggressive behaviour training programs

Greater Shepparton City Council has teamed with Victoria Police to deliver training focused on practical ways to reduce aggressive behaviours of others. More than 70 service providers have attended the training. The training provides practical solutions, and takes into account body language, weapons, environment, police protocols and when to get assistance.

## Mooroopna Traders

The 2008-2009 year saw Mooroopna traders band together as a strongly united group to leverage off marketing opportunities for their town. With support from Council and drawing on opportunities identified through the Mooroopna Township Marketing Plan 2007, the traders have formed a committee and identified key actions for the forthcoming year. These include the development of a logo, slogan, traders directory, newcomers kit and other marketing initiatives to promote the broad range of retail products and services that are available within the town.

## New Residents Calender

The New Residents Calender was an initiative of the Municipal Public Health Plan Goal One Working Group.

The calendar was developed as a tool to improve communication with new residents and to assist them to connect with relevant Council and community events and activities.

Five thousand copies were produced and each month displays photographs that represent a theme related to that month. The themes are; diverse communities, learning facilities, all abilities, safer communities, families, retail, getting active, employment, art, domestic animals, Aboriginal and health. There is also a new sustainable message on every month, and key Council dates such as kindergarten enrolments, ratepayer notices and other important dates.

## SmartPark

Council introduced a new parking system, SmartPark, in April 2009 to make paying for parking easier for frequent users in the Shepparton Central Business District (CBD).



SmartPark is an in-vehicle parking meter that was successfully trialled in Shepparton in early 2008 and since then a number of businesses and traders have now started using the system.

The new system makes it easy to pay for parking and it means that people do not need to worry about carrying change and only pay for the parking time used.

Greater Shepparton is the first Australian council to start using the SmartPark system.

## Multicultural soccer competition

Greater Shepparton City Council hosted a multicultural soccer competition on 4 October 2008. The friendly soccer competition had a multicultural theme with players from Iraq, Sudan and the Congo playing off against the Atherton Gardens Soccer team, that was started by youth from the Sudanese and West Papuan refugee community in Fitzroy. The program targets at risk adolescents with a refugee background. The soccer competition aimed to provide a platform for participation, friendly competition and an environment to develop leadership and team skills. A team representing Greater Shepparton will travel to Fitzroy in October 2009 to continue the friendly rivalry.

## New redesigned Council Website

In February 2009, Council launched its new redesigned website to provide our residents and visitors with relevant and timely information on council services and activities.

Some of the key features of the new site include:

- a brand new homepage layout, plus a new, innovative, easy-to-use main menu panel, making it easier to find what you're looking for
- auto-sensing page width, accommodating for both small and large sized monitors
- a completely new feature called Greater Shepparton MapView, combining our Business, Leisure and Community directories with Google Maps and Street View.



- a new user login system, allowing users to participate in a number of customisation options and upcoming features such as email and web page subscriptions.

Considerable achievement has been accomplished in the area of e-services and will remain a focus in further stages of development.

## Cultural Conversations

Cultural Conversations presentations are held monthly at the Goulburn Valley Regional Library. The presentations are an ideal setting for our new arrivals to practise their conversation skills while meeting other residents of Greater Shepparton who get the opportunity to hear stories from all over the world. The aim of this program is to celebrate the diversity of our community. Some of the countries represented this year have been India, Sudan, Italy, Africa, Australia and Slovenia.



This is a joint project from Goulburn Murray Regional Migration program, Goulburn Valley Regional Library Corporation and Greater Shepparton City Council.

## Drought Program



Council's drought program continued to focus on information dissemination and networking opportunities and to target community resilience and provide direction for emergency relief.

New initiatives in 2008-2009 included the development of three grant writing workshops that were held in Tatura, Shepparton and Dookie during August 2008. While in May 2009, the men from Tallygaroopna, Tatura and Dookie took advantage of the 'A Healthy Look at Barley' health nights.

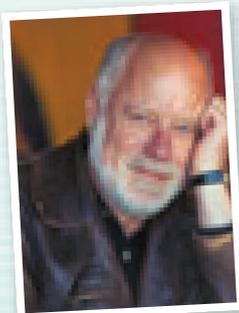
In June 2009, after Victorian Government funding ceased, Council approved funding the Drought Recovery Officer for an extra six months, which will extend the program until 24 December 2009.



# OUR EVENTS

Greater Shepparton has established an enviable reputation for being the host venue for many diversified events.

Below is a snapshot of some of the significant events Council has held during 2008-2009.



## GV BRaIN network events

Dates: 21 August 2008, 20 November 2008, 26 February 2009, 4 June 2009  
Venues: Eastbank Centre and McIntosh Centre

Four Goulburn Valley Business Rural and Industry (GV BRaIN) network events were held during the financial year.

Almost 400 people attended the November event featuring Australian Football League CEO Andrew Demetriou and other events featuring founder of Crikey.com, Stephen Mayne, radio broadcaster, author and journalist, Phillip Adams and former Democrats leader Natasha Stott Despoja attracted an average of about 300 people.

GV BRaIN will become an incorporated body next year and has an exciting line up of speakers including champion marathon runner Robert de Castella and former High Court Judge Michael Kirby.

## Australian National Piano Award Final

Dates: 13 September 2008  
Venue: Eastbank Centre, Shepparton

The Australian National Piano Award is a biennial event held in Shepparton since 1992.

The Australian National Piano Award was designed by Professor Max Cooke A.O. and Darryl Coote to meet the

need for a bridging competition to ready emerging young Australian pianists for international competition and a concert career.

The award usually receives about 30 audition CDs from Australia's leading music teaching institutions and universities and from these CDs the judges select 10 to 12 young entrants. Following the recitals and semi-finals, three finalists are chosen to proceed to the grand final.

During the week of the daytime recitals local secondary students are admitted free of charge as an encouragement in their musical appreciation and education.

ABC Radio comes to Shepparton to record the semi finals concerts, (with excerpts played on its Young Australia program) and the 2008 Grand Final concert was broadcast live on ABC Classic FM .

Of the \$40,000 total prize money, Council sponsors the \$20,000 first prize.

## KidsFest 2009

Dates: 3-4 October 2008  
Venue: SPC Ardmona KidsTown

KidsFest was held at KidsTown during the September school holidays. Approximately 7,600 people attended the event, which was held over two days, half of who travelled from outside Greater Shepparton to attend.

KidsFest incorporates a huge variety of entertainment for children and their families and promotes getting involved and having fun in a healthy outdoors environment. Activities include arts and crafts, sports areas, performers (both local and professional), sideshows and educational areas and all for a gold coin entry fee.

KidsFest is becoming one of the most popular children's festivals held in Victoria.



### Twilight Stroll

Dates: 17 October 2008 and  
13 March 2009

Venue: Aquamoves to SPC  
Ardmona KidsTown



The Twilight Stroll is an initiative of the Greater Shepparton on the Moove strategy which encourages Greater Shepparton residents to get out and get active as part of the Council's Public Health Plan.

More than 1,500 people participated in the two kilometre stroll from Aquamoves to KidsTown.

Upon arrival at KidsTown participants enjoyed free entertainment including jumping castles, miniature train rides, face painting, musical entertainment and a healthy choice BBQ.

The stroll was a fantastic opportunity for the whole family to get together and enjoy a free night out.

Feedback from respondents indicated that 85.2 per cent of people felt more motivated after the stroll to undertake physical activity.



### GV Voice Grand Final

Dates: 20 September 2008

Venue: Eastbank Centre, Shepparton

GV Voice is a youth development project and vocal talent competition for people aged 12 to 25 years, which aims to unveil the most talented young singers in the Goulburn Valley.

GV Voice is funded by the Greater Shepparton City Council, Sir Andrew and Lady Fairley Foundation, and prize sponsors (local businesses). The project is coordinated by youth-run company Word and Mouth and involves a process of heats, a selection final, and a grand final spectacular.

The grand final is a sell-out red carpet event with the winners receiving substantial prizes and prize money, the title of 'GV Voice' and a perpetual trophy. With the limousine arrivals and GV Voice band the event is already spectacular – throw in 12 of the most talented young singers in the Goulburn Valley, plus the previous year's winner as a guest performer, and celebrity judges – the event itself is a winner!

The success and popularity of GV Voice has resulted in several thousand young people participating in the event processes and widespread support and involvement from national music identities and many local businesses, secondary schools, music industry professionals and media groups within the Goulburn Valley.

### Shepparton Half Ironman Triathlon

Dates: 16  
November 2008

Venue: Kialla Lakes,  
Shepparton

The Campbell's Shepparton Half Ironman Triathlon is a well established and respected event, which over the years has grown to be one of the most prestigious races on the Australian Triathlon calendar.

The Shepparton Half Ironman comprises a 1.9km swim, 90km ride and 21.1km run.

Race weekend also includes a popular expo, a shorter distance race and a Kids-Go-Tri-It event to make for a family weekend in a rural setting. The 2008 event saw more than 800 competitors and 3,000 spectators converge on Kialla Lakes.



### Spring Car Nationals

Dates: 28-30 November 2008

Venue: Driver Education Centre of Australia

The annual Spring Car Nationals is held every year in Shepparton during the last weekend in November. The event has been running for 16 years and is renowned for being one of the biggest major event in the Greater Shepparton region each year.

Each year, entrants consist of standard to highly modified vehicles from the 1920s through to present day. The 2008 event saw in excess of 500 competitors and 20,000 spectators attend the event.

Events that traditionally make up the weekend include:

- Go To Whoa
- Motorkhana
- Show N Shine
- Dyno Challenge
- Cruise Track
- Burnout Title



### Carols by Candlelight

Date: 20 December 2008

Venue: Queens Gardens, Shepparton

The Shepparton Carols by Candlelight is a free community event open to everyone.

The evening features a children's program as well as number of performances by guest artists, local bands and the Carols by Candlelight community choir, all capped off with a fireworks display.

### Australia Day

Date: 26 January 2009

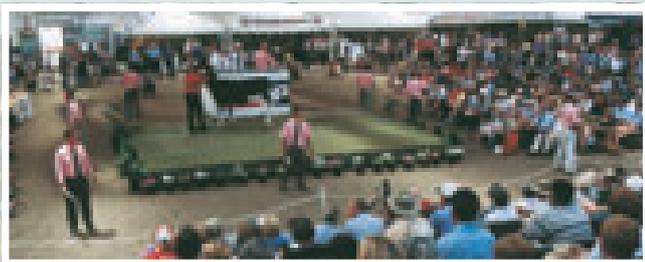
Location: Shepparton, Dookie, Toolamba, Tatura, Mooroopna, Arcadia



Seven communities in Greater Shepparton hold community celebrations in their townships on Australia Day.

All of the celebrations include a flag raising ceremony, the national anthem and the presentation of the local Citizen of the Year awards.

The events often include a free breakfast or lunch, entertainment, keynote speaker and many other activities that bring the community together for this special day.



### International Dairy Week

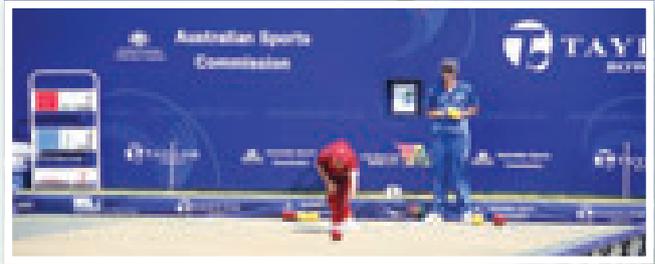
Dates: 18-23 January 2009

Venue: Tatura Park Events and Exhibition Complex

International Dairy Week (IDW) is the largest annual dairy cattle show and sale in the Southern Hemisphere and is amongst the top five shows in the world.

The event showcases the best quality dairy cattle to more than 6,000 visitors from Australia and over 20 countries internationally. The event showcases the best from Australia's dairy breeds including Holstein, Jersey, Illawarra, Brown Swiss, Ayrshire and Guernsey.

IDW has a vast range of activities; ranging from the highly coveted judging attracting more dairy cattle entries than all of Australia's Royal Shows combined, the elite all breed sales providing export opportunities, targeted youth events, and leading industry speakers providing knowledge and expertise.



### Australian Open Bowls

Dates: 15-21 February 2009

Venues: Shepparton Park Bowls Club and Mooroopna Bowls Club

The Australian Open is the Southern Hemisphere's biggest and most lucrative bowls event. For the first year, this event was held at Shepparton Park and Mooroopna Bowls Club in 2009.

A multi-discipline tournament, the Australian Open features, singles, pairs and triples for both men and women, as well as a festival of bowls which incorporates over-60 and under-18 events.

The event saw more than 600 competitors including some of the game's biggest names including Australian stars Kelsey Cottrell, Karen Murphy, Leif Selby and Mark Jacobsen, not to mention international raiders Gary Lawson (NZ), Ryan Bester (Canada), Safuan Said (Malaysia), Greg Harlow (England) and Jeremy Henry (Ireland).

The weeklong event attracted more than 4,000 spectators and injected in excess of \$2.3 million into the Greater Shepparton economy.

### Indigenous Ceramic Art Award

Dates: 20 February 2009

Venue: Eastbank Centre, Shepparton

The Indigenous Ceramic Art Award is a biennial ceramic art competition open to Australian artists of Indigenous and Torres Strait Islander descent.

The Award was developed by Shepparton Art Gallery to support Indigenous ceramic artists and

acknowledge the special industry of ceramic art practice. It is the second award held by the Shepparton Art Gallery.

The exhibition attracts artists from across Australia and presents an exciting survey of current Indigenous ceramic art practice.

In 2009 the exhibition was selected and judged by celebrated contemporary Indigenous artist, Dr Julie Gough.

The 2009 Indigenous Ceramic Art Award first prize was awarded to Danie Mellor, Materially cultured (an allegorical scene of a bastard history), 2008.

Offering \$33,000 in prize monies, it is the only award of its kind.

The Indigenous Ceramic Art Award is made possible with the generous support of The Sir Andrew and Lady Fairley Foundation, Margaret Lawrence Bequest, FRRR and the Sarah and Ballieu Myer Foundation.





Bowden and Jordan McMahon. In a highly entertaining game St Kilda was victorious.

These annual AFL NAB Challenge matches being held at Deakin Reserve are a result of a partnership between Greater Shepparton City Council, AFL and the Victorian Government to install AFL standard lighting at the venue in 2007, which has added a spectacular new dimension to the ground.

### SheppARTon Festival

Dates: 5-15 March 2009

Venue: various

The SheppARTon Festival mixed bluegrass with theatre, literature, poetry, food and wine, music and visual arts and added to the blend a large scale community project that involved more than 200 performers and art makers within the 10 day period. More than 12,000 people attended more than 30 events that were programmed in the 2009 festival.

The 2009 theme of New Horizons reflected the region's multicultural and diverse community.

The festival is supported by many sponsors including the Greater Shepparton City Council and is managed by a volunteer board who works with voluntary sub-committees to present a diverse and varied program of events.

The SheppARTon Festival celebrated its 13th anniversary in 2009 and continues to go from strength to strength as the diversity and excitement of this year's program demonstrated.

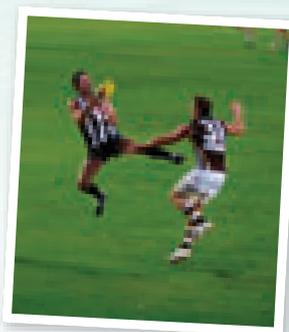
### AFL NAB Challenge match

Dates: 6 March 2009

Venue: Deakin Reserve, Shepparton

For the second year in succession the Australian Football League (AFL) chose to hold a NAB Challenge match at Deakin Reserve in Shepparton.

The match held between St Kilda and Richmond attracted over 7,000 spectators. The St Kilda side included stars Justin Koschitzke and Nick Dal Santo while Richmond included veterans Joel



### ACA Masters

Dates: 18 March 2009

Venue: Deakin Reserve, Shepparton

The Australian Cricket Association (ACA) Masters Twenty/20 Match was held under lights at Deakin Reserve on Wednesday 18 March 2009.

A crowd of 3,000 saw the ACA Masters play a Shepparton Cricket Association Invitation XI.

The ACA team featured some of Australia's greats including Jason Gillespie, Kyabram's own - Matthew Elliott, Michael Kasprovicz, Jimmy Maher, Rodney Hogg and Andy Bichel.

### Harmony day

Date: 20 March 2009

Venue: SPC Ardmona KidsTown

The Taste of Harmony event was held on Harmony Day specifically targeting young families to increase community awareness of diversity in our community.

Children enjoyed the 'Make a Mark On Harmony' exercise, which forms an art exhibition to be showed next year at the Shepparton Art Gallery. A variety of delicious cultural morning tea treats were provided.

More than 200 people enjoyed a performance from a local indigenous didgeridoo artist, as well as speeches from the Shepparton Victoria Police and Congolese community.

## Earth Hour

Dates: 28 March 2009  
between 8.30pm-9.30pm  
Venue: locations across  
the municipality

Greater Shepparton City Council joined more than 4,000 cities in 88 countries around the world in turning off the lights inside and outside our buildings for Earth Hour. Decorative lighting was switched off at Council sites in Shepparton, Mooroopna, Tatura and Murchison as well as the lights at the Shepparton War Memorial.

The community was encouraged to participate in the event with local businesses and households also turning off their lights during Earth Hour.

The event was a great success with Powercor measuring a reduction in electricity consumption of 2.64 per cent in 2009 compared with 0.79 per cent in 2008. This equates to 73,670 black balloons saved during Earth Hour in the Shepparton region.

## Australian Schools Cycling Cup

Dates: 1-2 April 2009  
Location: Shepparton and Dookie

The Australian Schools Cycling Cup was held in Shepparton and Dookie on 1 and 2 April 2009. The event sees participants from around Australia competing in various cycling disciplines including road race, individual and team time trial, mountain bike cross country and downhill and a hill climb.

In 2009, its inaugural year, the event was a huge success and it is anticipated that the event will grow in 2010. Next year's event will include additional events such as track cycling and BMX.



## Asia Oceania Junior Davis Cup and Junior Federation Cup tennis

Date: 15-20 April 2009  
Venues: Shepparton and Tatura Lawn Tennis Clubs

The Asia/Oceania Final Qualifying event for the Junior Davis and Federation Cup was held for the first time in Australia in Shepparton and Tatura from 15 to 20 April 2009.

The Optus Australian Junior Davis and Fed Cup teams competed against teams including China, Chinese Taipei, Hong Kong, India, Indonesia, Japan, Kazakhstan, Korea, Malaysia, New Zealand, Philippines, Thailand, Singapore and Uzbekistan.

The Australian team was captained by former World number 1 and dual Grand Slam Champion Pat Rafter and the women's team was captained by former World number 8 Alicia Molik.

## Australian Country Football Carnival

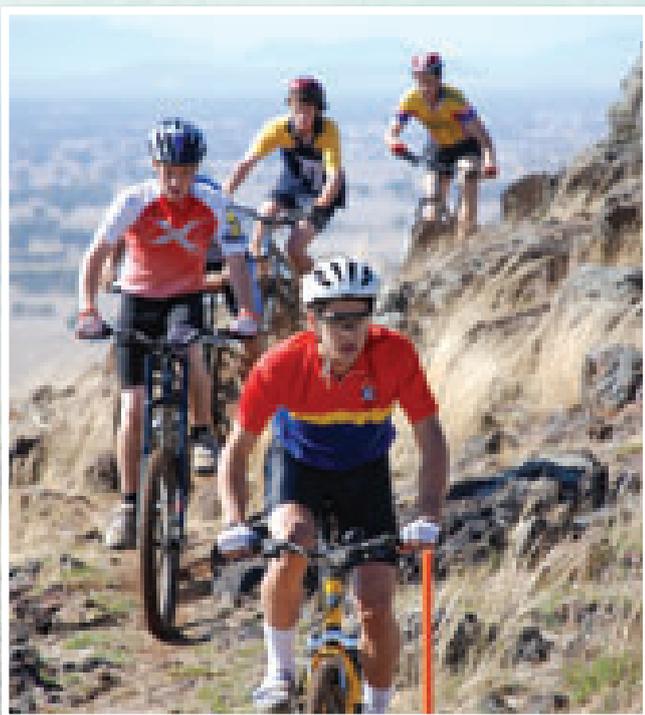
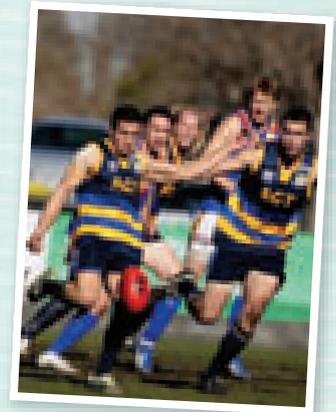
Dates: 23-27 July 2009  
Venue: various

The Australian Country Football Carnival was held in Greater Shepparton in July 2008. This biennial event is rotated around each state in Australia, with the 2008 event being the first held in Victoria since 1998.

The carnival saw more than 500 of the best country footballers from around Australia converge on the region for the weeklong event.

States represented included Victoria 1, South Australia, Western Australia and ACT in Division 1, while Division 2 was made up of Victoria 2, Queensland, New South Wales and an Aboriginal All Stars team.

ACT was the winner of the Division 1 title, while Queensland took out Division 2.





COUNCIL  
CENTRES

# OUR COUNCIL

# ORGANISATION STRUCTURE AND COUNCIL SERVICES

Greater Shepparton City Council services are listed below as part of the organisation structure. Services are made available to all members of the Greater Shepparton community.



## OUR STAFF 2009

EMPLOYMENT BY OCCUPATION TYPE			
Occupation	Male	Female	Total
Chief Executive Officer	1	0	1
Directors	4	0	4
Managers	18	7	25
Technical	38	23	61
Labourers	112	4	116
Administration	48	147	195
Children's Services	0	81	81
<b>Total</b>	<b>221</b>	<b>262</b>	<b>483</b>

EMPLOYMENT BY BASIS OF EMPLOYMENT			
Occupation Type	Male	Female	Total
Full time	207	132	339
Part time	17	127	144
<b>Total</b>	<b>224</b>	<b>259</b>	<b>483</b>

### Warner Group - customer service training

Council launched the We Think Customer First Commitment in 2006 and as part of that strategy, Council identified training as a major success factor in shifting the culture to one of excellence in Customer Service. In our view, leadership training was seen as critical to embed the service culture, thus ensuring the long term success of both the organisation and the staff.

To do this, Council worked closely with the Warner Group in developing the People and Business, We Think Customer First Development Program.

Staff from both indoor and outdoor areas were then chosen to undertake training in:

- Certificate IV in Government (Statutory Compliance)
- Certificate IV in Business (Front line management) and Certificate IV in Government and
- Advanced Diploma in Business Management

The training delivered was designed to enable staff to:

- ✓ Have a better understanding of working in a government organisation.
- ✓ Appreciate change for the improvements that it brings.
- ✓ Appreciate Customer Service, have pride in their work and strive for excellence.
- ✓ Implement the We Think Customer First strategy across the business.

During the past 12 months 48 staff undertook the training.

Here is a comment from a participant:

*"The course has given me invaluable knowledge and assistance in becoming not only an asset in my team, but also a mentor and role model within the team. I have thoroughly enjoyed the course and have found all facets to be beneficial and useful to my every day work within Council."*



### Equal Opportunity and Human Rights

The Council and management of Greater Shepparton are committed to the principles of Equal Opportunity (EO) and are currently adopting the Human Rights Charter.

The Council's policy on EO reflects its desire to provide and enjoy a workplace free of discrimination, victimisation, vilification and harassment.

In all Council policies and practices there is no discrimination relating to sex, marital status, pregnancy, parental status, race, national or ethnic origin, disability, religious or political affiliation or union activity, or any other attribute covered in relevant state and federal anti-discrimination legislation and which is not relevant to the person's ability to perform the inherent requirements of their job.

Selection of individuals for employment, promotion or advancement, training and staff development, will be on the basis of merit in fair and open competition according to the skills, qualifications, experience, knowledge and efficiency relevant to the position or benefit involved.

Ongoing training and information on EO is provided as part of the Council's formal induction program for employees and the Human Right Charter has been formally introduced to Council staff.

Council's Enterprise Bargaining Agreement 2008 reflects a range of family friendly benefits and flexible working arrangement acknowledging our commitment to being a family friendly workplace.

# MAJOR POLICY INITIATIVES

## Greater Shepparton Best Start Municipal Early Years Plan

The Greater Shepparton Best Start Municipal Early Years Plan was developed to reflect the importance of children and families within the municipality.

The plan responds to key emerging issues that impact on the health and wellbeing of children, taking into account current evidence, data and practice knowledge.

It was developed in consultation with key stakeholders in the provision of quality services for children and their families. It is the result of excellent partnerships within the community recognising the value of cooperation between parents and professionals in achieving positive outcomes for all children. The plan was launched in October 2008.



## Family Violence in the Workplace Policy

The Council adopted a Family Violence in the Workplace Policy in October 2008 and launched it to staff to coincide with White Ribbon Day on 25 November 2008. For many victims of family violence, the abuse can and does follow them to work. Family violence can impact on the workplace through increased absenteeism often due to injury, sickness, stress, court attendance, relocation and other factors. As an employer committed to providing a safe work environment for its entire staff, the Greater Shepparton City Council adopted the policy as one measure in a response to family violence. It demonstrates that the Council, as an employer, is committed to providing a workplace in which family violence is not tolerated or excused and exhibits that the Council accepts a leadership role in community safety.



## CBD Strategy

Council initiated the development of the Shepparton CBD Strategy to guide changes to future land use, built form, access and public spaces in the Shepparton CBD up to 2030. The Shepparton CBD Strategy was adopted by Council in October 2008 and establishes a vision for the CBD; 11 key priorities to achieve the vision; an analysis of five key themes and 10 precincts; and a detailed implementation plan.

Since then, Council officers have been working with various stakeholders in the implementation of the actions in the strategy including initiatives relating to traffic and pedestrian movement. A planning scheme amendment is also being prepared to incorporate the key elements of the strategy into the Greater Shepparton Planning Scheme.

## Economic Development Strategy

Council's new Economic Development Strategy 2009-2012 focuses on opportunities to promote investment and employment growth within a constantly changing domestic and international economic and environmental landscape.

The strategy was formed through extensive consultation with key businesses and industry stakeholders and it identifies 12 key objectives for the 2009-2012 period, which include addressing the skills shortage, promoting Greater Shepparton as a place to live, work and invest and ensuring the development of the Goulburn Valley Freight and Logistics Centre.

It also identifies opportunities to retain and grow existing businesses and encourage new business development in the region.

In June 2009 the new strategy was presented to the community seeking feedback. The strategy is expected to be adopted in 2009-2010.



## United Approach to Tourism

The United Approach to Tourism project was commissioned through the partnership of the Greater Shepparton City Council, Strathbogie Shire Council, Murrindindi Shire Council and Mitchell Shire Council with the objective of developing a strategic plan to grow the economic return from tourism within the region.

The project included extensive consultation with the tourism industry across the four shires and culminated in the United Approach to Tourism document that sets the strategic direction for working together on tourism projects across the four municipalities.

Launched in April 2009, one of the key recommendations of the report encouraged the establishment of a Regional Tourism Board to oversee and implement marketing activities, training and leadership programs, product development and skills training.

The United Approach to Tourism project was jointly funded through contributions of all four Councils, matched by Tourism Victoria.



## Smoke Free Workplace Policy

Council has developed a policy to make all its workplaces and equipment smoke free as to ensure all staff, Councillors, contractors and visitors are provided with a smoke free environment.

The policy, which was adopted by Council in April 2009, prohibits smoking on all Council property, except for the areas designated as smoking areas.

## Greater Shepparton Housing Strategy

Council developed the draft Greater Shepparton Housing Strategy (GSHS) to respond to existing and future housing needs in the municipality to the year 2031. It includes objectives, strategies and actions to guide housing delivery and sets a long-term direction and framework for future residential growth. Consultation on the draft GSHS was carried out with stakeholders and the public in October-November 2008.

The submissions made to the draft strategy were considered and the Council has been working on reviewing and revising the documents prior to being formally presented to the Council for adoption in 2009. A planning scheme amendment is also proposed once the GSHS is adopted.

## Community Engagement Strategy and Toolkit

Council continued with the development of a Community Engagement Strategy and Toolkit in 2008-2009. Implementation of the draft strategy was successfully trialled in the development of the Council Plan, which resulted in responses from more than 600 people. The Community Engagement Strategy and Toolkit will be finalised and adopted in 2009. Training staff in how to use the strategy and toolkit and appointing a Community Engagement Adviser to assist and ensure the Council consults and engages with the community have been identified as priorities.

## Outdoor Dining Areas

### – Policy, Permit and Development Guidelines

Council adopted a new policy and guidelines in October 2008 ensuring that cafes and restaurant operators wishing to use the footpath areas for outdoor dining were provided

with adequate guidelines to develop an appropriate dining facility. The purpose of the policy is to provide that the amenity, safety, and accessibility of footpaths are not reduced or compromised by the outdoor dining areas. A major change from earlier guidelines is that all dining areas must be designated by barriers, which will deter the movement of furniture into the walkways.

## Mooroopna West Growth Corridor

Council has been preparing a number of plans for important residential growth corridors.

The Mooroopna West Growth Corridor area comprises 329 hectares and is bounded by the established township area situated on the western side of Echuca-Mooroopna Road, as well as Cornish Road to the north, the Goulburn Valley Highway (Shepparton Bypass) reservation to the west and Midland Highway to the south. The project involved the preparation of a draft Outline Development Plan and Development Contributions Plan, which were incorporated into Planning Scheme Amendment C75. This amendment has been subject to a lengthy Planning Panel process that considered written and verbal submissions from the Council and submitters, beginning with the Directions Hearing in July 2008. The Panel Report with recommendations was received in May 2009, which has been made available for public inspection. It is expected it will be adopted by the Council later in 2009 and forwarded onto the Minister for Planning for approval.

Other growth corridor projects currently being developed include; Murchison and Shepparton's South East Growth Corridor.

## Arts and Cultural Strategy

Greater Shepparton City Council began work on its first comprehensive arts and cultural strategy in October 2008.

The strategy is designed to improve arts and culture outcomes for the municipality.

The community was invited to complete an online survey, sought to find out who is participating in cultural activity and what their ideas and needs are for the future. Representatives from key stakeholder groups were also interviewed about their organisation in the development of the strategy. Further work will be undertaken in 2010.



## MAJOR PROJECTS UNDERTAKEN

### Victoria Park Lake redevelopment

Following on from the initial planning for the restoration of Victoria Park Lake in 2007-2008, Council adopted the Victoria Park Lake Master Plan at its October 2008 Council meeting, after considerable public input that included a public information session in September.

The initial development of the master plan incorporated input from the Victoria Park Lake discussion group set up by Council, consisting of representatives from canoeing, rowing, fishing, triathlon, outdoor education and environment groups. Experts from other organisations included the Goulburn Broken Catchment Management Authority, Goulburn Valley Water, Department of Sustainability and Environment, Goulburn-Murray Water and the Aboriginal Community Strategic Planning and Policy Unit and Tourism Greater Shepparton.

Following adoption of the master plan, site preparation works began at the end of October 2008 to allow the lake bed to dry out and be ready for more extensive earthworks in early 2009.

A Cultural Heritage Management Plan was developed in conjunction with Yorta Yorta Nation Aboriginal Corporation and approved in late March.

Council awarded a contract to Planright Australasia to complete a detailed design of the Victoria Park Lake redevelopment in early March. The detailed design provided Council with specific details regarding design of the lake floor, wetland floor, regatta course, alignment and type of lake edges, re-circulating pumping system, wetland plantings and fishing platforms.

Bulk earthworks to create the regatta basin and wetland began on 25 March 2009 and continued through to early June when the winter rains prevented completion of the earthworks.

In June 2009, Council allocated \$5 million in the 2009-2010 Budget to complete the earthworks, wetland and lake edges to allow water to be returned to the Victoria Park Lake.





## North Shepparton Community Hub

The development of the concept and plans for the North Shepparton Community Hub has been a lengthy process spanning about five years. The awarding of the tender to Moretto Building for construction of the much anticipated and needed facility, has allowed the project to progress, with Council staff, community agencies and residents beginning to see the fruits of their labour. The Hub is expected to be completed and open in early 2010.

## Goulburn Valley Freight and Logistics Centre

The completion of the Goulburn Valley Freight and Logistics Centre is identified as the Council's number one economic priority.



Council has recently:

- Compulsorily acquired the 331 hectare site in Mooroopna
- Endorsed a Development Plan intended to see the site developed in 6 stages;
- Issued a Planning Permit for Stage 1 to Stage 3
- Engaged consultant, GHD, to provide the Functional Design for stages 1 to 6, the Detail Design of stages 1 to 3 and Issued for Construction plans for Stage 1

The preliminary and detailed design is expected to be completed by the end of 2009, which will allow construction of Stage 1 of the freight centre to begin in 2010.

## Maude Street Mall improvements

As part of Council's ongoing commitment to both safety as well as beautification of the Maude Street Mall area,

Council upgraded the street lighting in accordance with recommendations of the Crime Prevention Through Environmental Design (CPTED) Report that was completed in August 2007. The works completed this year have improved lighting and visibility considerably, making the Mall a far more attractive and inviting place to be for all community members after the sun sets.



## Re-design of the Customer Service Payment Counter and Call Centre

The redesign of the Customer Service Payments Counter and Call Centre at Council's Welsford Street office was completed in August 2008. The modifications ensured disability access was improved, customers' telephone calls remained private, future growth of the organisation was allowed for and occupational health and safety concerns and security issues were reduced.

With in excess of 40,000 transactions at the counter and 72,000 telephone calls coming into the Council, the modifications are designed to improve services delivered to the customer.

## Bus stop improvement program

This program resulted in improved appearances and an upgrade of our bus stops and the installation of tactile ground surface indicators providing accessibility for all.

## Eastbank Centre and Shepparton Art Gallery improvements

Infrastructure improvements to the Eastbank Centre and Shepparton Art Gallery were completed in 2009. Works included the construction of a new external courtyard, reconfiguration of the box office and art gallery entrance and reception, installation of an air lock at the main entrance, and conversion of first-floor office space into office and meeting rooms.

This project has significantly improved the visibility and accessibility to Eastbank and in so doing assists in marketing and promoting the activities that take place here.

Improvements to the foyer café (and particularly the provision of street-front, alfresco eating areas) have increased the number of people coming into the building and through this, provided a potential avenue to get them to take the next step into our cultural services and programs.

## Shepparton Regional Saleyards

The Shepparton Regional Saleyards is undergoing an extensive redevelopment to provide a new and revitalised area for the comfort of stock, truck drivers, buyers and our staff. Council awarded a contract for the construction of a roof over the sheep yards in June 2009, which is one of the first major features of the redevelopment.

The works will help the saleyards to become drought proof, reduce the amount of water taken from the town's water supply and ensure that the truck wash will still be able to be used when water restrictions are in force. The majority of the redevelopment works will be completed in 2009-2010.

## Cosgrove landfill power generation

For a number of years Council has been collecting gas from its Cosgrove Landfill and flaring it to reduce greenhouse emissions. During May 2009 Council upgraded the system to power generation. The electricity generated is fed back into the state grid. Through installing this electricity generation equipment the landfill site is now producing enough green energy to maintain power to around 200 homes.



# GOVERNANCE

## General Information Available for Inspection

Greater Shepparton City Council is committed to open government and the following information is available for inspection at the Council's office at 90 Welsford Street Shepparton, as required by the Local Government Act 1989.

- (a) Details of current allowances fixed for the Mayor and Councillors under section 74 or 74A of the Act.
- (b) Details of senior officers' total salary packages for the current financial year and the previous year including the gross salary, the amount of the council or employer contribution to superannuation, the value of any motor vehicle provided by the council and the total value of any other benefits and allowances provided by the council.
- (c) 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.
- (d) Names of council officers who were required to submit a return of interest during the financial year and the dates the returns were submitted.
- (e) Names of councillors who submitted returns of interest during the financial year and the dates the returns were submitted.
- (f) Agendas for and minutes of ordinary and special meetings held in the previous 12 months kept under section 93 of the Act except where such minutes relate to parts of meetings which have been closed to members of the public under section 89 of the Act.
- (g) A list of all special committees established by the council and the purpose for which each committee was established.
- (h) A list of all special committees established by the council which were abolished or ceased to function during the financial year.
- (i) Minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months except where such minutes relate to parts of meetings which have been closed to members of the public under section 89 of the Act.
- (j) A register of delegations kept under sections 87, 88 and 98 of the Act, including the date on which the last review under section 98(6) of the Act took place.
- (k) Submissions received in accordance with section 223 of the Act during the previous 12 months.



- (l) Agreements to establish regional libraries under section 196 of the Act.
- (m) Details of all property, finance and operating leases involving land, buildings, plant, computer equipment and 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.
- (n) A register of authorised officers appointed under section 224 of the Act.
- (o) 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.
- (p) 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.
- (q) A list of contracts valued at \$150,000 or more for goods and services and \$200,000 or more for works, which the Council entered into during the financial year without first engaging in a competitive process, and which are not contracts referred to in section 186(5) of the Local Government Act 1989

## Whistleblowers Protection Act 2001

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. The 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. The 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.

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's offices and on its website.

## Report for 2008/09

Number and type of disclosures made to the Council during the year	One – Public interest disclosure
Number of disclosures referred to the Ombudsman for determination	One
Number and type of disclosed matters referred to the Council by the Ombudsman for investigation	One
Number and type of disclosed matters referred by the Council to the Ombudsman for investigation	Nil
Number and type of investigations taken over from the Council by the Ombudsman	Nil
Number of requests made by a Whistleblower to the Ombudsman to take over an investigation by the Council	Nil
Number and types of disclosed matters that the Council has declined to investigate	Nil
Number and type of disclosed matters that were substantiated upon investigation and action taken on completion of the investigation	One
Any recommendations made by the Ombudsman that relate to the public body	Nil

Council's Protected Disclosure Officers are the people holding the position of Team Leader Governance, Manager Organisational Development and Executive Manager Organisational Performance. The Protected Disclosure Coordinator is the Chief Executive Officer.

## Local Laws

As at 30 June 2009

### 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)

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

The purpose of this Local Law is to better enable the implementation of an exercise of power, under section 163(1) of the Local Government Act 1989, 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 having entered land to investigate the carrying out of drainage works on or adjacent to or for the benefit of that land, and provides for the peace, order and good government of the Municipal District.

## Best Value / Continuous Improvement

The Best Value Review legislative requirement has now expired. Greater Shepparton City Council has applied the principles of the Best Value Review however, through the adoption and application of a Continuous Improvement procedure.

Under this procedure, Continuous Improvement (Best Value) reports continue to be reviewed and if necessary, updated to show what actions have been taken to address previous recommendations and identify any new recommendations to improve the delivery of programs and services. An assessment of each service against its most current report is also undertaken.

Updated reports are available at Customer Service and on the Council's website, along with the Council's Continuous Improvement Annual Report. This report details major highlights of the annual review process and outcomes against key performance indicators for individual services and programs.

## Services Assessed During the Reporting Period

Aged and Disability Services
Aquatic Services
Assets Maintenance – Local road resealing component
Building Services
Customer Services
Family and Children's Services – Long Day Care Services
Financial Services
Human Resources
Information Technology
Parking Services
Pre-Schools
Saleyards
Shepparton Aerodrome
Shepparton Sports Stadium
Town Planning Services
Animals and Local Laws (Administration and Enforcement)
Design Services
Eastbank and Westside Performing Arts & Convention Centres
Art Gallery
Central Records
Communications
Economic Development, Major Events and Tourism
Environmental Development
Environmental Health Services
Family and Children Services: Maternal and Child Health
Operations Department
Parks and Reserves
Property – Buildings and Facilities
Property – Valuations and Rates
Tatura Park
Waste Services

## Rates and Valuations highlights

- 2008 General Valuation – adopted and used for the purpose of levying and apportioning rates for the 2008-2009 and 2009-2010 rating years
- Distributed an information brochure about rating with every annual rate notice issued in September 2008
- Provided a 2.5 per cent discount on 2008-2009 rates and charges as an early payment incentive
- Provided the Victorian Electoral Commission with voters' information to assist in the production of the Council's Voters Roll for the election held on 29 November 2008
- Administered 4,637 eligible pensioners to receive a Municipal Rate Concession
- Administered 770 eligible ratepayers receiving Centrelink Exceptional Circumstances Relief payment to receive a Municipal Rate Subsidy
- Returned quarterly supplementary valuations
- Participated in a Property Data Improvement Project, which returned more than 2,000 property matches and corrections with the Government's Vicmap Property database.



## Freedom of Information

The Freedom of Information Act 1982 provides public access to council documents and establishes a legally enforceable right for the community to access information held by the council. For the period 1 July 2008 to 30 June 2009 the Council received six (6) applications for access to documents. Access in full was granted to four (4) applications and in part to two (2) applications.

Requests for information should be directed to the:

Freedom of Information Officer  
Greater Shepparton City Council  
Locked Bag 1000  
SHEPPARTON VIC 3632  
(03) 5832 9700

## 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. Listed 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 taken legal advice in relation to these contracts. In each case 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.

### Bank Fees

Total bank fees paid to the Commonwealth Bank exceeded \$150,000, however a significant component of the expenditure relates to charges passed on from Australia Post and BPAY for processing Council payments.

### Cleaning

Greater than \$150,000 was spent with Spotmaid for cleaning services. This amount accrued through multiple agreements, all of which were individually under the threshold amount.

### Purchase of Crushed Rock

Greater than \$150,000 was spent with Norville Nominees Pty Ltd for the purchase of crushed rock. The amount was made up of multiple purchases, all of which were individually under the threshold amount.

### Credit Management

Credit management fees in excess of \$150,000 were paid to Midstate, however a significant component of the charges was court costs incurred by Midstate on the Council's behalf and subsequently charged back to the Council by Midstate.

### Telecommunications

In excess of \$150,000 was paid to Telstra. This amount was accrued through multiple agreements, all of which were individually under the threshold amount.

### Concrete Works

Greater than \$200,000 was spent with Amandei for the purchase of a variety of concrete works. The amount was made up of multiple purchases, all of which were individually under the threshold amount.

### Casual Labour

Greater than \$150,000 was spent with Global Workforce Australia for casual labour hire. The amount was made up of multiple purchases, all of which were individually under the threshold amount.

## Internal Audit Committee

The Audit 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 persons appointed by the Council. The current membership of the committee is:

- Mr Steve Bowmaker, ACA, Chairperson
- Mr Laurie Gleeson, CPA
- Mr Chris Line, ACA
- Cr Geoff Dobson, Mayor
- Cr Cherie Crawford

The committee reviews the activities of both the independent internal auditor (RSM Bird Cameron) 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 2008 were considered and recommended 'in principle' adoption to the Council.
- Suitable performance measures for incorporation into the Council's Budget were considered. These measures form the basis of the annual audited performance statement.
- Received report into investigation at Ballarat City Council.
- Received monthly risk management reports including insurance claims, lawsuits, whistleblower and privacy breaches.
- Received Status Reports on Implementation of Management Responses to Auditor General Victoria management letter for year ended 30 June 2008.
- Received Review on Investment and Cash Management Policy.
- Received and considered the Council's quarterly financial reports.
- Reviewed the external Audit Strategy for the year ended 30 June 2008.
- Received Procurement and Contract Procedures Review.
- Received Status Reports on Implementation of



Management Responses to the Fleet and Plant Review.

- Received Post Implementation Assessments of all Risk Assessment Reviews undertaken by RSM Bird Cameron.
- Received Roads to Recovery Program Report for the year ended 30 June 2008.

The Committee also considered the 2007-2008 Model Financial Report provided by the Department of Planning and Community Development and the 2008-2009 Victorian City Council Model Budget Guide.

**National Competition Policy Compliance: 2008-09**

**Certification by Chief Executive Officer**

Greater Shepparton City Council has complied with the requirements of the National Competition Policy (NCP) for the period 1 July 2008 to 30 June 2009, in accordance with the requirements outlined in *National Competition Policy and Local Government – A Revised Statement of Victorian Government Policy, December 2008 (2008 Statement)* as set out below:

<p><b>A. Trade Practices Compliance</b></p> <p><i>State whether the Council is compliant or non-compliant. If non-compliant, justify or cite actions to redress.</i></p>	<p>Non-compliant Council does not have an ongoing trade practices awareness program in place. Refer to c below</p>
<p><b>B. Local Laws Compliance</b></p> <p><i>State whether the Council is compliant or non-compliant. List all local laws made or remade during 2008-09 which impose a restriction on competition:</i></p> <ul style="list-style-type: none"> <li>- Local Law No.1 Community Living</li> </ul>	<p>Compliant</p> <p><i>The benefits of any restriction to the community as a result of Local Law 1 can only be achieved by restricting competition equally to the whole of the community. Similarly, the objectives of Local Law 1 can only be achieved by restricting competition, as applicable.</i></p>
<p><b>C. Competitive Neutrality Compliance</b></p> <p><i>State whether the Council is compliant or non-compliant for all significant businesses. List any significant businesses that are non-compliant:</i></p>	<p>Compliant</p>

I certify that:

- a) this statement has been prepared in accordance with the 2008-2009 National Competition Policy reporting guidelines, which is pursuant to the *2008 Statement*; and
- b) this statement presents fairly the Council's implementation of the National Competition Policy.
- c) Council is currently undertaking an audit of National Competition Policy Compliance. This audit will identify what processes and procedures need to be implemented for Council to be compliant.

Signed:

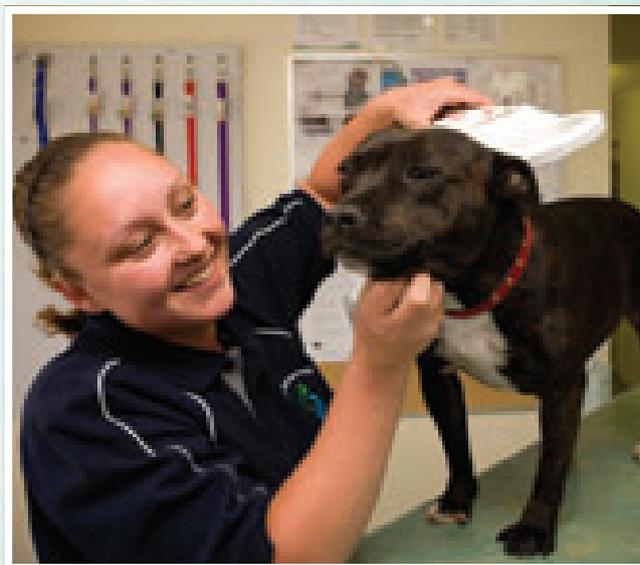


(Chief Executive Officer)

Date: 24 Sep 09

## Performance Against Domestic Animal Management Plan

Extensive records are maintained by Council's Community Rangers and these are regularly compared to other large provincial councils, neighbouring councils and statewide averages through statistics compiled and supplied by Bureau of Animal Welfare, Department of Primary Industry and from other Councils. The Council undertakes a continuous improvement review each year.



## Key Performance Indicators

Key Performance Indicator	Target	Year ended 30/06/08	Year ended 30/06/09
1. Dog registration rate (% registered/estimated population)	80%	72.9 %	79.1%
2. Cat registration rate (% registered/estimated population)	39%	35.5%	38.9%
3. Enforcement success rate (% successful prosecutions/total prosecutions)	100%	100%	100%
4. Animal complaints per 1000 households	80	71	25
5. Dog rehousing rate as per Continuous Improvement Review (CIR)	111	106	79
6. Dog Euthanasia (%of total dogs euthanased/total dogs impounded)	50%	54.5%	54.3%
7. Dog Reclaimed (%of total dogs reclaimed/total dogs impounded)	37%	35.1%	38.5%
8. Cat rehousing rate - total numbers as per CIR	50	47	79
9. Cat Euthanasia (%of total cats euthanased/total cats impounded)	85%	90.%	85.9%
10.Cat reclaimed (%of total cats reclaimed/total cats impounded)	5%	4.2%	6.8%
11. Domestic Animal Business Compliance rate (numbers registered/number compliant/number of audits)	100%	0%	0%
12. Send animal registration renewals by 1st week of March	1st week of March	1st week of March	1st week of March
13. respond to emergency nuisance animal complaints in a timely manner	30 minutes	30 minutes	30 minutes



## Review Cycle/Date for this Plan

This plan will be reviewed annually by the Sustainability and Environment Manager and the Supervisor Animal Control/Local Laws, in consultation with the Director, Development and Infrastructure, and will be presented for approval to the Council and subject to the scrutiny of the residents of the Greater Shepparton City Council community via an annual survey.

The Plan will undergo a major review every three years.

## A: Action Plan

### Objective 3.1 Officer Training And Development:

The objective for this section is that all staff involved in animal management, including administration functions, have the knowledge and skills necessary to undertake their work. (NB: This Action Plan is linked to planned actions/initiatives in section 3.1 of this Plan Template)

Program/ Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
O.H. & S. Procedure development	Participate in development of relevant O.H. & S. procedures (SWIMS)	All Community Ranger's and administration staff (where appropriate)	2008-2010	Time commitment from staff	\$0	All current procedures reviewed and adopted
Conflict Resolution training/ mediation	Undertake regular training in conflict resolution and mediation	All Community Ranger's and Administration staff	Every two years	Time commitment	Training generally supplied by corporate	None undertaken in last financial year
Training in information technology systems	Undertake necessary training to understand Council's systems	Administration staff and Community Ranger's (where appropriate)	As needs identified	Time commitment from staff and availability of training areas	\$12,000 per annum	Training in information technology systems provided for relevant staff
Legislative and Industry Training	Attendance at seminars etc held to update staff on legislative and industry changes	All staff as appropriate	2008-2010	Time commitment	\$1,500 per annum	Attendance at DPI seminars by relevant staff
Firearm Training	Undertake firearm training annually	Community Ranger's	Annually	Time commitment	\$3,000 per annum	Firearm training organised for July 2009
O.H.& S. training	Undertake relevant training	All staff	2008-2010	Time commitment	\$1,500 per annum	None completed in financial year
Workload analysis	Undertake an analysis of workloads including at peak times	Manager Sustainability & Environment	Annually	Time commitment	\$0	Some analysis undertaken as part of budget preparation
Certificate IV – Government Statutory Compliance and Animal Control and Regulation	All Community Ranger's to undertake relevant training	All staff	Upon commencement – Ongoing employment subject to successful completion	12 months	\$7,000 at staff turnover	All permanent staff completed training
Increase resources to respond to changing needs	Increase human resources as required following analysis of service need	Manager Sustainability & Environment and Supervisor Animal Control/Local Laws	Annual review	Annual	\$70,000 per annum	Budget request for extra staff member refused

### Objective 3.2 Encouraging Responsible Pet Ownership – Community Education

The objective for this section is to encourage people to manage pets in a way that protects the health and welfare of the animal, maximizes the companion benefits of their pet and minimises the potential for nuisance or harm to others.

Program/Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
Website development	Ensure website information is up to date and relevant	Animal shelter attendant and administration staff	Animal Shelter – daily animal control – every three months	Time commitment	\$0	Information updated regularly
Public relations for responsible pet ownership	Attendance at public areas, meetings schools, radio etc. to explain benefits of responsible pet ownership	All Community Rangers and Manager Sustainability & Environment	When opportunities arise and particularly around pet registration times	Time commitment	\$1,000 per annum	Attendance at public events, radio appearances etc to promote responsible pet ownership undertaken
Preparation of written material about responsible pet ownership	<ol style="list-style-type: none"> <li>1. provision of signage for use at animal shelter and remote sites.</li> <li>2. preparation of pamphlets for responsible animal management</li> <li>3. preparation of advertorials for local newspapers</li> </ol>	Manager Sustainability & Environment and Supervisor Animal Control/Local Laws	Annually	Time commitment and printing of written material	<ol style="list-style-type: none"> <li>1. \$5,000 per annum</li> <li>2. \$15,000 per annum</li> <li>3. \$5,000</li> </ol>	<ol style="list-style-type: none"> <li>1. signage developed and used as determined</li> <li>2. pamphlets developed and distributed</li> <li>3. no budget to undertake</li> </ol>
Provision of litter bag and bins	Place and manage litter bags and bins at strategic locations around urban areas of the municipality	Manager Sustainability & Environment and Supervisor Animal Control/Local Laws & Community Rangers	2008-2010	Provision of bins, bags and time to manage	\$10,000 per annum	Some litter bags replaced
Community Survey	Conduct annual community survey	Manager Sustainability & Environment	Annual	Time and printing	\$7,500 per annum	Survey not completed
Compulsory cat desexing	Provide information and implementation of cat desexing requirement	Manager Sustainability & Environment	From April 2008	Time and printing	\$1,500	Information provided to general public through press releases etc.

### Objective 3.3 Identification And Registration

The objective for this section is to maximise the number of registered and identifiable domestic animals.

Program/ Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
Animal Registration	Seasonal advertising in local media about need to renew registrations	Supervisor Animal Control/Local Laws  Manager Sustainability & Environment	March through to June each year	Time commitment and advertising	\$4,000 per annum	No direct advertising due to budgetary restraints – information provided as part of press releases
Animal Registration	Renewal of registration forms forwarded to owners annually with follow up notices in May each year	Supervisor Animal Control/Local Laws  Administration staff	January to March each year including follow ups in April – May each year	Printing, time commitment and costs of data base update	\$20,000 per annum	Renewals and reminders sent as required
Animal Registration	Annual registration checking process	Supervisor Animal Control/Local Laws	April to June each year	Contract cost	\$40,000 per annum	No budget allocation to enable checking process
Animal Registration	Participate in State Government Pet Registration Scheme	Supervisor Animal Control/Local Laws	When required annually	Time commitment	\$2.50 per dog & \$1.50 per cat (2008 – \$27,400)	Participation completed
Animal Registration	Compulsory microchipping and registration of domestic animals. Free registration to animals under 3 months of age.	Supervisor Animal Control/Local Laws	January to April each year	Time commitment	\$0	Information provided to public on microchipping and registration
Animal Identification	Provisions of microchip scanners to all Community Ranger's	Supervisor Animal Control/Local Laws	Once off provision	Already provided		Already provided
Animal Registration	Update of information about registration on Council website	Administration staff	Update every three months	Time commitment	\$0	Information updated regularly

### Objective 3.4 Compliance And Enforcement – Local Laws And Orders

The objective for this section is to maximize compliance with domestic animal laws, orders and regulations both state and local.

Program/Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
Local Law compliance	Ensure response to complaints about domestic animals in urban areas dealt with in a consistent manner	Supervisor Animal Control/ Local Laws & Community Rangers	Ongoing	Time commitment	\$0	Procedures and processes developed to ensure consistency
Local Law compliance	Enforce cat curfew	Supervisor Animal Control/ Local Laws & Community Rangers	Ongoing	Time commitment	\$0	No direct enforcement due to lack of resources
Local Law compliance	Update of information about local laws on Council website	Administration staff	Update every three months	Time commitment	\$0	Information updated regularly
Local Law Compliance	Investigate the development of off leash areas for dogs	Supervisor Animal Control/Local Laws	To be developed by December 2009	Time commitment	\$0	To be developed by December 2009

### Objective 3.5 Domestic Animal Businesses

The objective for this section is to work in partnership with domestic animal businesses to achieve Council's domestic animal management goals.

Program/Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
Domestic Animal Business	Renewal of registration for Domestic Animal Businesses	Supervisor Animal Control/Local Laws Administration Staff	April to June annually	Time commitment	\$0	Renewals completed
Domestic Animal Business	Response to complaints about Domestic Animal Businesses	Supervisor Animal Control/ Local Laws & Community Rangers	Ongoing	Time commitment	\$0	No complaints received

### Objective 3.6 Declared Dogs

The objective of this section is to minimize the risks of dog attack to the community from dangerous dogs.

Program/Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
Dangerous Dog compliance	Ensure owners of dangerous and menacing dogs are compliant with regulations and requirements placed on them	Supervisor Animal Control/Local Laws & Community Rangers	Ongoing	Time commitment	\$0	Resources prevent the ongoing compliance checks however if complaints are received they are followed up
Maintenance of Dangerous Dog Register	Ensure register is kept up to date	Supervisor Animal Control/Local Laws	Ongoing	Time commitment	\$0	Register updated
Restricted Breed Dogs	Monitor existing restricted breed dogs and investigate reported cases	Supervisor Animal Control/Local Laws & Community Rangers	Ongoing	Time commitment	\$0	All cases of reported restricted breeds followed up

### Objective 3.7 Dog Attacks

The objective of this section is to minimize the risks of dog attack to the community from dogs for both attacks on humans and animals.

Program/Service Objective	Actions	Who is responsible	When	Resources required	Cost	Action at 30 June 2009
Dog attack response	Ensure timely response to any dog attack report	Supervisor Animal Control/Local Laws & Community Rangers	Ongoing	Time commitment	\$0	Response to dog attacks is given highest priority
Website development	Ensure website information is up to date and relevant for issues associated with dog attack	Animal shelter attendant and administration staff	Animal Shelter – daily animal control – every three months	Time commitment	\$0	Tasks completed
Public relations for responsible pet ownership	Attendance at public areas, meetings schools, radio etc. to explain benefits of responsible dog ownership and the need to reduce dog attacks and how this can best be achieved.	All Community Rangers and Manager Sustainability & Environment	When opportunities arise and particularly around pet registration times	Time commitment	See actions for 3.2	Attendance at public events, radio appearances etc to promote responsible pet ownership undertaken
Preparation of written material about responsible pet ownership	<ol style="list-style-type: none"> <li>provision of signage for use at animal shelter and remote sites.</li> <li>preparation of pamphlets for responsible animal management including information relating to dog attacks</li> <li>preparation of advertorials for local newspapers in respect to dog attacks</li> </ol>	Manager Sustainability & Environment and Supervisor Animal Control/Local Laws	Annually	Time commitment and printing of written material	See actions for 3.2	<ol style="list-style-type: none"> <li>signage developed and used as determined</li> <li>pamphlets developed and distributed</li> <li>no budget to undertake</li> </ol>

# PERFORMANCE AGAINST COUNCIL PLAN

## Key Strategic Objectives

The Council's key strategic objectives are aligned to the key objectives set out in GS2030.

The key strategic objectives to be pursued by Greater Shepparton City Council during the life of this Council Plan reflect current Council priorities. Objectives, strategies, measures and targets will be reviewed annually by the community and the Council.

Objectives are grouped into the following six categories:

### Settlement and Housing

Commitment to growth within a consolidated and sustainable development framework.

### Community Life

Enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community services.

### Environment

Conservation and enhancement of significant natural environments and cultural heritage.

### Economic Development

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

### Infrastructure

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

### Council Organisation and Management

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

### Summary of progress to date.

No. of Measures	Per cent	Status
77	53 per cent	Target met
69	47 per cent	Target not met
146	100 per cent	
93	64 per cent	Achieved within the life of the plan

### Key:

Target Met  Target Not Met

## Key Strategic Objective

### Settlement and Housing

Greater Shepparton City Council is committed to growth within a consolidated and sustainable development framework.

Themes	Strategies	Key Performance Measures	Targets	Responsible Manager	Progress/Status 30 June 2009
Growth	Revitalise our small towns	Complete stage two of the Dookie Community Centre Project	June 2007	Manager Leisure Services	<b>TARGET MET</b> Building completed April 2007
Growth	Revitalise our small towns	Upgrade the Tatura Community Activity Centre	October 2007	Manager Leisure Services	<b>TARGET NOT MET</b> Upgrade completed September 2008
Growth	Revitalise our small towns	1. Complete Merrigum Community Plan	1. June 2007	Manager Planning and Development	<b>TARGET MET</b> Completed February 2007
		2. Upgrade Merrigum town entrances	2. December 2007	Manager Engineering Projects	<b>TARGET MET</b> Completed June 2007
Growth	Revitalise our small towns	Develop the Dookie Rail Trail	December 2007	Manager Engineering Projects	<b>TARGET NOT MET</b> Lease of rail land signed by VicTrack in March 2009 Bridges to be completed by August 2009 as part of the Dookie rail trail works
Growth	Revitalise our small towns	Develop the Tallygaroopna Walking Trail	December 2007	Manager Engineering Projects	<b>TARGET MET</b> Completed November 2007
Growth	Revitalise our small towns	Develop the Murchison-Rushworth Rail Trail	December 2007	Manager Engineering Projects	<b>TARGET NOT MET</b> Heritage bridge to be upgraded in 2009/10 as part of the rail trail works
Growth	Revitalise our small towns	Improve facilities at Tatura Park Complex	December 2007	Manager Major Events and Promotions	<b>TARGET MET</b> Facilities at the Tatura Park Complex have been improved in accordance with Stage 1 of the Masterplan. This includes: an additional stable complex consisting of 50 stables, a large outdoor competition sand arena, landscaping and beautification works, new perimeter fencing and storage facilities.
Growth	Contain urban growth to identified urban growth areas and release land efficiently in terms of location, supply of services and infrastructure	Complete retail/commercial floor space review and industrial land review and implement outcomes into the MSS.	June 2008	Manager Planning and Development	<b>TARGET NOT MET</b> Panel report received. Report for Council consideration in July 2009

Target Met  Target Not Met

## Key Strategic Objective

### Settlement and Housing

Greater Shepparton City Council is committed to growth within a consolidated and sustainable development framework.

Themes	Strategies	Key Performance Measures	Targets	Responsible Manager	Progress/Status 30 June 2009
Growth	Revise the Greater Shepparton MSS	Obtain Ministerial approval for the revised MSS	December 2006	Manager Planning and Development	<b>TARGET NOT MET</b> Revised Municipal Strategic Statement with Minister awaiting approval
Growth	Revise the Greater Shepparton 2030 Strategy (GS2030)	Adopt the final version of GS2030	December 2006	Manager Planning and Development	<b>TARGET MET</b> Adopted 3 October 2006
Growth	Facilitate residential, commercial and industrial development across Greater Shepparton	1. Issue all planning permits within statutory timeframes (60 days)	Annually	Manager Planning and Development	<b>TARGET NOT MET</b> June average was 148 days, this was caused due to a clean out of long standing outstanding applications
		2. Issue all building permits within statutory timeframes	Annually	Municipal Building Surveyor	<b>TARGET MET</b> All permits were issued within statutory timeframes
Housing	Provide for a broader range of dwelling densities and types of housing to meet current and future community needs and differing lifestyles	Undertake a Housing Strategy to identify future housing needs, supply and demand and implement outcomes into the Municipal Strategic Statement (MSS)	June 2008	Manager Planning and Development	<b>TARGET NOT MET</b> Report for Council consideration in August 2009
Sustainable Design	Staged redevelopment of the Parkside Drive Precinct	1. Complete plan of subdivision and transfer of ownership for Parkside Estate Reserve	1. June 2007	Director Services	<b>TARGET MET</b> Transfer of Land completed, and blocks now for sale
		2. Establish North Shepparton Community Hub	2. June 2008	Director Services	<b>TARGET NOT MET</b> Due to delays with Federal Government funding completion is now expected in early 2010

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Safe and Accessible Environments	Incorporate community safety principles into the Council's planning processes	1. Work with the community, Victoria Police and other stakeholders to identify priority activities and implement at least two agreed actions	1. June 2007	Manager Community Development	<b>TARGET NOT MET</b> This objective has been partially met with works commenced on lighting upgrade and the owner has been requested to offer an alternative waste service to the tower Mall tenants in relation to bin storage
		2. Implement risk assessments at the design stage, to ensure relevant consideration of community safety in all Council projects	2. June 2007	Manager Engineering Projects	<b>TARGET MET</b> A 'Project Design Risk Assessment Form' has been developed and included in the Design Services Department procedure Project design risk assessments undertaken on a regular basis
Safe and Accessible Environments	Review and report on outcomes against the Disability Policy and Action Plan	1. 90 per cent of all strategies within the plan achieved.	1. June 2007	Manager Aged and Disability Services	<b>TARGET NOT MET</b> Approximately 60 per cent achieved, but focus has been on developing a new Plan and employment of a new officer will result in substantial improvement
		2. Report progress against the plan to the Council	2. Annually	Manager Aged and Disability Services	<b>TARGET NOT MET</b> Progress report has not been provided
Safe and Accessible Environments	Redevelopment of Nancy Vibert Children's Centre to ensure compliance with current legislation	Undertake building works to address regulation requirements	December 2006	Manager Family and Children's Services	<b>TARGET MET</b> Works completed
Recreation and Open Space	Implement Stage 1 of the Aquamoves Master Plan	1. Dry area redevelopment completed	1. December 2007	Manager Aquatic Services	<b>TARGET MET</b> Dry Area is complete and operating
		2. Stage 1 outdoor leisure pool completed	2. June 2009	Manager Aquatic Services	<b>TARGET NOT MET</b> Construction commenced. Anticipated completion and opening December 2009
		3. Upgrade car park	3. June 2009	Manager Aquatic Services	<b>TARGET NOT MET</b> Funding submission not successful. Exploring other funding options

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Recreation and Open Space	Review the Council's Recreation and Public Open Space (POS) Strategies	1. Identify funding sources to meet facility development and asset maintenance demands	1. December 2006	Manager Leisure Services Manager Aquatic Services Manager Waste and Open Space	<b>TARGET MET</b> Funding sources identified: - Federal - State - Department of Aboriginal Affairs - Corporate and Business Sectors - Philanthropic Trusts - Educational Institutions
		2. Establish key objectives and Council delivery principles	2. June 2007	Manager Leisure Services	<b>TARGET NOT MET</b> This task will be covered upon completion of the Council's activity management plans
		3. Develop a master plan for KidsTown	3. June 2007	Manager Aquatic Services	<b>TARGET NOT MET</b> Incorporated into KidsTown Activity Management Plan. Draft to be completed by end of September 2009
		4. Develop a POS maintenance management plan	4. June 2007	Manager Leisure Services	<b>TARGET NOT MET</b> Public Open Space maintenance plan not completed. This task will be covered upon completion of the Council's activity management plans
		5. Develop a tree management policy	5. June 2007	Manager Waste and Open Space	<b>TARGET NOT MET</b> Draft policy to be completed by September 2009
		6. Complete a review of the Shepparton Sports Precinct Master Plan and develop funding strategies	6. December 2007	Manager Leisure Services	<b>TARGET NOT MET</b> Master Plan adopted 3 February 2009. Funding sources identified
		7. Develop Open Space construction guidelines	7. December 2007	Manager Waste and Open Space	<b>TARGET MET</b> The Infrastructure Design Manual has been completed and is available to developers
		8. Forecast future facility development and asset maintenance demands	8. June 2008	Manager Leisure Services	<b>TARGET NOT MET</b> This task will be covered upon completion of the Council's activity management plans by December 2010

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
		9. Prepare master plans for Mooroopna Recreation Reserve, Princess Park and Tatura Sports Precinct	9. June 2008	Manager Leisure Services	<b>TARGET NOT MET</b> Master Plan for Princess Park and Mooroopna Recreation Reserve adopted 3 February 2009
		10. Complete stages one and two of the Regional Tennis Complex	10. June 2009	Manager Leisure Services	<b>TARGET MET</b> Stages one and two of the Regional Tennis Complex competed June 2008
Recreation and Open Space	Development of Vibert Reserve	1. Confirm available sources of funding	1. January 2007	Manager Leisure Services	<b>TARGET MET</b> Available funding sources identified
		2. Review development priorities and adopt staged development plan	2. June 2007	Manager Leisure Services	<b>TARGET NOT MET</b> Revised Vibert Reserve Master Plan completed but not yet adopted
Recreation and Open Space	Relocate cricket and soccer activities from the Eastern Oval at Tatura Park to Howley Park	Complete cricket and soccer oval development at Howley Park	April 2007	Manager Leisure Services	<b>TARGET NOT MET</b> Cricket and soccer now have home base at Howley Oval. Final capital works concluded in August 2008
Recreation and Open Space	Provide a range of facilities and programs across the municipality to increase community use of Aquamoves, KidsTown and rural outdoor pools	1. 450,000 visits per year to Aquamoves	1. June 2008	Manager Aquatic Services	<b>TARGET MET</b> 2009 estimated total attendances 573,000
		2. 200,000 visits per year to KidsTown	2. June 2008	Manager Aquatic Services	<b>TARGET NOT MET</b> No playground upgrades funded to accommodate additional growth – new play area identified for 2009/10. Current attendances estimated at around 150,000
		3. 20,000 visits to rural outdoor pools in Mooroopna, Tatura and Merrigum	3. Annually	Manager Aquatic Services	<b>TARGET MET</b> Attendances estimated to be 20,000

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Recreation and Open Space	Enhance and upgrade the Victoria Park Lake precinct to enhance it remains Shepparton's premier public open space	Update the Victoria Park Lake Master Plan including the caravan park, undertake public consultation and adopt master plan	June 2007	Manager Engineering Projects	<b>TARGET NOT MET</b> Final design to be completed in July 2009 Onsite earthworks 90 per cent complete Paper on future of caravan park and development options to be presented to Council in 2009/10 Fire services design completed with installation to occur by November 2009
Recreation and Open Space	Development of the Shepparton Showgrounds site	Relocation of the Shepparton Search and Rescue Squad site	June 2008	Director Services	<b>TARGET NOT MET</b> No budget allocation for 2008/09
Education and Learning	Implement the Council's Tertiary Education Strategy	1. Produce and distribute Greater Shepparton Tertiary Guide	1. By June each year	Manager Economic Development	<b>TARGET NOT MET</b> Decision made not to continue distribution of tertiary guide. New Tertiary Education Strategy to be developed in 2009
		2. Lodge a planning amendment to establish the Shepparton Tertiary Education Precinct	2. July 2007	Manager Planning & Development	<b>TARGET NOT MET</b> Documentation prepared. Currently on hold pending funding.
Education and Learning	Provide a diverse range of exhibitions at the Shepparton Art Gallery	Provide at least six community exhibitions in a variety of media from different sources and one exhibition from the permanent collection	June 2007	Director Shepparton Art Gallery	<b>TARGET MET</b> During the 2008/09 year the gallery presented a total of 16 exhibitions in the gallery and 11 community exhibitions in the Eastbank foyer. The gallery exhibitions comprised seven community exhibitions, in addition to three exhibitions drawn from the Permanent Collection and a further six touring exhibitions
Education and Learning	Present a diverse range of public programs at the Shepparton Art Gallery	Hold eight workshops, four special lectures, four holiday programs and ten artist talks per year	June 2007	Director Shepparton Art Gallery	<b>TARGET MET</b> During the 2008/09 year the gallery hosted extensive public programs well exceeding its targets in this area

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Education and Learning	Increase the profile of the Sidney Myer Fund International Ceramics Award	1. Number of entries attracted to award increased by 10 per cent on the previous award	1. March 2008	Director Shepparton Art Gallery	<b>TARGET NOT MET</b> Entries have not increased by 10 per cent Director and Curator going to Australian Ceramics Triennale in Sydney to promote award in July. A review of the award published in ceramics journal. Curator to present a paper on the award at conference. Director meeting with Rupert Myer of the Myer Foundation in July with regard to the future of the Award. Likelihood of the award being refocussed in line with gallery's acquisition policy
		2. Number of attendees at the award increased by 5 per cent on the previous award	2. March 2008	Director Shepparton Art Gallery	<b>TARGET MET</b> Total attendees 2008 = 12,605 an increase of 10% Sidney Myer Award not held in 2009, substantial amount of additional funds from the Sidney Myer Fund have been obtained and three award commitments made
Education and Learning	Actively encourage the development of cultural opportunities within Greater Shepparton through community consultation	Develop a Community Cultural Policy which embraces arts, crafts, performing arts and lifestyle	June 2008	Director Shepparton Art Gallery	<b>TARGET NOT MET</b> Extensive report on research findings provided to Director Public Art Policy in draft form to be actioned. An additional chapter detailing services delivered by Council was written for the Arts & Culture Report. A Terms of reference to be written detailing a long term Cultural Strategy which incorporates cultural facilities, capital works and an arts policy

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Education and Learning	Provide community access to a diverse range of professional performing arts experiences through the Council's Riverlinks program	1. Eight daytime performances, eight theatre productions, three children's productions and four music concerts, at least two of which will be presented in one of the municipality's "small" towns	1. June 2007	Manager Performing Arts and Conventions	<b>TARGET MET</b> Nineteen daytime performances have been held, nineteen theatre productions, ten children's productions and twelve music concerts presented Objective has been exceeded again this financial year.
		2. Support the biennial Australian National Piano Award	2. September 2006 and September 2008	Manager Performing Arts and Conventions	<b>TARGET MET</b> The 2008 Australian National Piano Award was held at Eastbank in September Have begun process of planning for 2010 event
Education and Learning	Increase community participation in arts and cultural activities	1. Provide Arts in the Community Fund support for at least five community initiated projects and two partnerships with major organisations to deliver community cultural development outcomes	1. Annually	Manager Performing Arts and Conventions	<b>TARGET MET</b> From January – June 2009, funding support provided for four community initiated projects and partnerships with Orchestra Victoria and 'Aphids' to deliver community cultural development outcomes confirmed for 2009 Objective exceeded
		2. Provide quality, accessible venues and services so that at least five local schools and two local performing arts groups are able to present annual performances in Riverlinks venues	2. Annually	Manager Performing Arts and Conventions	<b>TARGET MET</b> Since January 2009, three local schools have used venues for productions and two local performing arts groups Objective exceeded

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Education and Learning	Actively celebrate cultural diversity within our community by developing opportunities for the increased involvement of our indigenous and ethnic groups in the wider Greater Shepparton community	1. Engage with our various cultural groups to ensure the Council recognises the diverse range of cultural activities within our community	1. June 2007	Director Services	<b>TARGET MET</b> This is occurring in activities such as the Shepparton Festival and in particular the event Festa Nova which brought together over 20 cultural and other groups in celebration of the community diversity. Drought funding, RiverConnect, Municipal Early Years Plan and the Positive Ageing Strategy are other projects that engage and recognise various cultural groups
		2. Encourage the organisers of regional festivals and events to recognise and celebrate the important contributions of our indigenous and ethnic populations to the wider Greater Shepparton community	2. Ongoing	Director Services	<b>TARGET MET</b> This is being pursued with all relevant events
		3. Monitor the implementation of the Community Strengthening Plan	3. Ongoing	Director Services	<b>TARGET MET</b> Progress continues to be made in many areas of the Community Strengthening Plan as far as budget allocations allow
Community Health and Social Services	Review the provision of immunisation services to ensure services are responsive to community needs	Maintain current participation rates of targeted groups at 95 per cent	Annually	Manager Sustainability and Environment	<b>TARGET NOT MET</b> Targets were reached in one of three age cohorts for the quarter ended June 2009 91.35% 12 < 15 months 95.26% 24 < 27 months 82.97% 60 < 63 months
Community Health and Social Services	Improve public health food safety standards	1. Develop a food safety program	1. December 2006	Manager Sustainability and Environment	<b>TARGET MET</b> Food Management Strategy adopted by Council in December 2006

Target Met  Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
		2. Inspect all licensed food premises	2. Annually	Manager Sustainability and Environment	<b>TARGET NOT MET</b> All high and medium risk premises targeted were inspected 662 inspections were undertaken
Community Health and Social Services	Increase the number of animals rehoused from the Council Pound	Increase rehoused animal numbers by 5 per cent	June 2007	Manager Sustainability and Environment	<b>TARGET MET</b> Target met previously but not this financial year due to lack of suitable animals to rehouse
Community Health and Social Services	Increase animal registrations to improve levels of community safety	Increase number of animals registered by 10 per cent	June 2007	Manager Sustainability and Environment	<b>TARGET MET</b> Registration of animals increased by 28.4% by June 2007
Community Health and Social Services	Implementation of the Greater Shepparton Public Health Plan 2006-2008	1. Review performance measures	1. Annually	Manager Community Development	<b>TARGET MET</b> Health Plan outcomes reviewed against objectives. Draft 2009-2012 Health Plan completed
		2. Deliver intended outcomes within approved budget	2. Annually	Manager Community Development	<b>TARGET NOT MET</b> Majority of outcomes achieved. Outcomes successful include drug and alcohol education, physical activity, welcoming kits and reconciliation program
		3. Report progress against the plan to the Council	3. Annually	Manager Community Development	<b>TARGET NOT MET</b> Health Plan not presented to Councillors. Individual Councillor involved in development of new plan
Community Health and Social Services	Ensure frail aged residents and residents with disabilities are provided with appropriate supports to enable them to maintain their independence at home	100 per cent of residents assessed as being of the highest priority receive an appropriate level of support to enable them to maintain their independence in their own homes if safe and appropriate to do so	Annually	Manager Aged and Disability Services	<b>TARGET MET</b> 100 per cent compliant

□ Target Met    □ Target Not Met

## Key Strategic Objective

### Community Life

Greater Shepparton City Council will enhance social connectedness, physical and mental health and well being, education and participatory opportunities in order to improve livability and a greater range of community.

Themes	Strategies	Key Performance Objectives	Targets	Responsible Manager	Progress/Status 30 June 2009
Community Health and Social Services	Develop a long term strategic plan for the Council's Long Day Care Services	Plan presented to the Council	December 2006	Manager Family and Children's Services	<b>TARGET MET</b> Review undertaken and report presented to Council in 2006. Building works completed at Arthur Dickman Children's Centre December 2007. Works at Frank Pullar Children's Centre completed in May 2008
Community Health and Social Services	Ensure Municipal Early Years Plan (MEYP) is relevant to the changing needs of the local community	Review MEYP, building upon achievements of Best Start Project and present revised Plan to the Council	June 2007	Manager Family and Children's Services	<b>TARGET NOT MET</b> MEYP completed and adopted by Council July 2008 Municipal Early Years Plan is currently undertaking ongoing evaluation until 2010 when it will be reviewed in preparation for the new Best Start Municipal Early Years Plan
Community Health and Social Services	Encourage volunteerism and recognise its value to the Greater Shepparton Community	1. Display Volunteer Banner during National Volunteer Week in recognition of their valuable contribution	1. Annually	Manager Corporate Support	<b>TARGET MET</b> The Council has procured a banner which was available for display during National Volunteer Week in May 2009
		2. Develop and implement appropriate recognition mechanisms specific to volunteer groups	2. Annually	Responsible Managers	<b>TARGET MET</b> Continue to support volunteer managers network. Development of volunteer management training

Target Met  Target Not Met

## Key Strategic Objective

### Environment

Greater Shepparton City Council will conserve and enhance significant natural environments and cultural heritage.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress / Status 30 June 2009
Sustainable/ Best Practice Land Management	Develop the Cosgrove Land Fill waste management site in accordance with the 15 year waste management plan	All works compliant with EPA licence conditions and best practice guidelines	Annually	Manager Waste and Open Space	<b>TARGET MET</b> All works compliant with EPA licence conditions and best practice guidelines
Sustainable/ Best Practice Land Management	Ensure the Greater Shepparton Waste Management Plan continues to meet the needs of residents and aim for zero waste targets	1. Review the Waste Management Plan	1. June 2008	Manager Waste and Open Space	<b>TARGET NOT MET</b> Review of Waste Management Plan to be completed by September 2009
		2. Implement waste services in accordance with the timelines of the Waste Management Plan	2. Ongoing	Manager Waste and Open Space	<b>TARGET MET</b> All targets met to date
Sustainable/ Best Practice Land Management	Assess the Council's potable water use and develop targets for sustainable water use reductions	1. Develop and adopt a Council Sustainable Water Use Plan (SWUP)	1. February 2007	Manager Sustainability and Environment	<b>TARGET MET</b> Council adopted Sustainable Water Use Plan in February 2006
		2. Achieve Year One milestone as outlined in the SWUP	2. February 2008	Manager Sustainability and Environment	<b>TARGET MET</b> Year one milestone achieved Local action plan for next year has been budgeted
Sustainable/ Best Practice Land Management	Assess the Council's non-potable water use and develop targets for sustainable water use reductions	1. Develop an inventory of water consumption and water quality management data.	December 2007	Manager Sustainability and Environment	<b>TARGET NOT MET</b> Goulburn Valley Water data expected in July 2009 through Planet Footprint to assist with this objective

Target Met  Target Not Met

## Key Strategic Objective

### Environment

Greater Shepparton City Council will conserve and enhance significant natural environments and cultural heritage.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress / Status 30 June 2009
		2. Set goals for non-potable water quality and conservation	December 2007	Manager Sustainability and Environment	<b>TARGET NOT MET</b> Milestone 3 of ICLEI is to put together a management plan to include setting targets for non potable water usage Local Water Action Plan being developed
		3. Develop a Local Action Plan to achieve goals set	December 2007	Manager Sustainability and Environment	<b>TARGET NOT MET</b> Local Action Plan currently out for public comment June 2009
The Natural Environment	Develop a comprehensive suite of environmental policies to ensure that Greater Shepparton has an environmentally sustainable future	Document all existing environmental policies	1. June 2007	Manager Sustainability and Environment	<b>TARGET MET</b> All existing policies documented
		2. Consult with stakeholders to review existing policies and develop new policies	2. June 2008	Manager Sustainability and Environment	<b>TARGET MET</b> An expression of interest has been sent to Sustainability Accord for funding for development of a sustainability and environment strategy incorporating all existing and new environment and sustainable strategies. Funding application being developed for funding over two year period
The Natural Environment	Continue to work in a cooperative manner with environmental groups	Regular contact maintained with: Landcare Groups Goulburn Broken Catchment Management Authority Department of Sustainability and Environment Goulburn Valley Environmental Group	Meet with named groups twice per year	Manager Sustainability and Environment	<b>TARGET MET</b> Meetings continue on an as need basis – meetings exceeded target

Target Met  Target Not Met

## Key Strategic Objective

### Environment

Greater Shepparton City Council will conserve and enhance significant natural environments and cultural heritage.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress / Status 30 June 2009
The Natural Environment	Protect remnant native vegetation and maintain biodiversity across Greater Shepparton	Develop and adopt a Native Vegetation Control Policy	June 2007	Manager Sustainability and Environment Manager Planning and Development	<b>TARGET MET</b> Roadside Management Strategy adopted in March 2008. State planning tree clearance guidelines have changed and Council has complied with these changes Council's Roadside Conservation values have been reassessed
The Natural Environment	Reduce the Council's greenhouse gas emissions, through participation in the Cities for Climate Protection (CCP) programs	1. Finalise monitoring and reporting measures for current CCP initiatives	July 2007	Manager Sustainability and Environment	<b>TARGET MET</b> Finalised all five milestones of Cities for Climate Protection Cities for Climate Protection program ended 30 June 2009. Council to continue to monitor and reduce greenhouse gas emissions
		2. Join advanced CCP Plus program	July 2007	Manager Sustainability and Environment	<b>TARGET MET</b> Council has joined Cities for Climate Protection Plus program
The Natural Environment	Raise the community's awareness of climate change issues	1. Join the Australian Mayors' Council on Climate Change	December 2007	Manager Sustainability and Environment	<b>TARGET MET</b> Council joined the Australian Mayors' Council on Climate Change in May 2007
		2. Assist in the establishment of the Goulburn Valley Greenhouse Alliance	December 2007	Manager Sustainability and Environment	<b>TARGET NOT MET</b> Funding application denied. Councils in region keen to push forward with alliance Councils have agreed to form alliance Council committed \$15,000 for Alliance from 2009/10 for three years
The Natural Environment	Rehabilitate environmentally vulnerable land and increase plantings of native flora	In conjunction with other agencies and the community, plant one million trees, shrubs and grasses across the municipality	July 2008	Manager Sustainability and Environment	<b>TARGET NOT MET</b> Whilst plantings are continuing in association with community groups the current drought has severely impacted on results. One million trees have not been planted

## Key Strategic Objective

### Environment

Greater Shepparton City Council will conserve and enhance significant natural environments and cultural heritage.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress / Status 30 June 2009
The Natural Environment	Encourage the use of recycled, reused and green products across the Council	Increase the quantity of ecologically friendly products purchased by the Council	Annually	Manager Sustainability and Environment	<b>TARGET MET</b> Executive Management Team agreed that Responsible Managers are to have 4 per cent of their budgets as purchases approved under ECObuy principles Figures will be compiled and provided to ECOBuy in September 2009
Built Heritage	Continue to protect heritage sites within the municipality	Implement previous studies and proceed with stage three heritage study	June 2008	Manager Planning and Development	<b>TARGET NOT MET</b> Council briefing held in June 2009 Study on hold pending removal of Amendment C127 (Interim Heritage Controls)
Cultural Heritage	Acknowledge the traditional owners of the land as appropriate	Install signs to acknowledge, and pay respect in regular and occasional meetings, etc	June 2007	Director Development & Infrastructure Mayor & Councillors All Responsibility Managers	<b>TARGET NOT MET</b> Acknowledgement being made at all meetings. Signs purchased and installed Shared path network has been named Yanha Gurtji Funding in 2009/10 for new shared path signs will include the name Yanha Gertji
Cultural Heritage	Ensure that Council remains aware of the issues of importance to the Indigenous community of Greater Shepparton	Conduct regular liaison with representatives of the Indigenous community on specific and general issues	June 2007	CEO Director Services	<b>TARGET MET</b> Meetings with Rumbalara Board, participation COAG Partnership meetings and support for the Strategic Planning & Policy Unit. Regular meetings are being held with people working on Indigenous projects
Cultural Heritage	Work with the Indigenous community on matters of mutual interest	Through the conduct of regular and occasional events, seek appropriate opportunities to raise the profile of Indigenous people in Greater Shepparton	June 2007	All Responsibility Managers	<b>TARGET MET</b> Representation on Cultural Enhancement Working Group, Rumbalara Working Party, River Connect and working with Bangerang Cultural Centre. Indigenous Ceramics Award currently underway at Shepparton Art Gallery

## Key Strategic Objective

### Economic Development

Greater Shepparton City Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Commercial Activity Centres	Review and enhance parking options within CBD	1. Prepare and have a meter replacement plan to rationalise individual parking meters with ticket machines or multi-bay meters taking into consideration cost effectiveness and user friendliness	June 2007	Manager Parking Enforcement	<b>TARGET MET</b> Plan approved and being implemented
		2. Implement online payment of parking infringements through the Council website	2. June 2007	Manager Parking Enforcement	<b>TARGET MET</b> Online credit card payment for parking infringements available through the Council website
		3. Generate revenue into a Parking Reserve to fund parking infrastructure and achieve full cost recovery for parking Enforcement operations	3. June 2009	Manager Parking Enforcement	<b>TARGET MET</b> Parking enforcement operations fully funded and revenue generated placed in a reserve to fund parking infrastructure
Commercial Activity Centres	Review parking requirements in outer CBD areas	Undertake parking studies in outer CBD areas, particularly when they are impacted by significant development proposals and prepare plans as required	Ongoing	Manager Engineering Projects	<b>TARGET MET</b> Studies to be prioritised from adopted CBD Strategy and a program to be developed in 2009/10
Sustainable Economic Development	Develop an Economic Development Strategy which clearly articulates prioritised economic development strategies	Strategy adopted	December 2006	Manager Economic Development	<b>TARGET NOT MET</b> Strategy adopted in February 2007 Strategy reviewed and draft due for adoption October 2010

Target Met  Target Not Met

## Key Strategic Objective

### Economic Development

Greater Shepparton City Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Sustainable Economic Development	Assist business development across Greater Shepparton	1. Produce and distribute a business newsletter containing information on Council, Government and relevant agency initiatives	1. Quarterly	Manager Economic Development	<b>TARGET NOT MET</b> Two newsletters produced this financial year
		2. Conduct five business professional development business training activities and undertake a business survey to seek feedback	2. Annually	Manager Economic Development	<b>TARGET MET</b> Over ten training activities conducted this financial year
Industry	Identify partners for development and operation of the Goulburn Valley Freight and Logistics Centre	Preferred developer(s) determined, agreement(s) prepared and feasibility study completed	June 2007	Director Development and Infrastructure Project Management Team	<b>TARGET NOT MET</b> Contract awarded to GHD. Preliminary design stages 1-6. Detailed design 1-3 under way. Functional layout due July 2009
Industry	Encourage businesses and families to establish in Greater Shepparton	1. Provide information requested by potential investors through the Provincial Victoria Campaign	1. Within 48 hours	Manager Economic Development	<b>TARGET MET</b> Target achieved
		2. Develop at least five marketing initiatives to promote opportunities in Greater Shepparton	2. Annually	Manager Economic Development	<b>TARGET MET</b> Eight marketing initiatives developed: Stand at First Home Buyer's Expo Advertising in Global Food and Wine Magazine Advertising in Live the Dream Magazine Visiting Journalists' Program Live, Work, Invest DVD "Your Investment Destination" package Advertising in The Age "Careers in Local Government" feature Film North East Victoria website

Target Met  Target Not Met

## Key Strategic Objective

### Economic Development

Greater Shepparton City Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Industry	Work with Government agencies and industry to overcome skill shortages through Participation in the Regional Migration Incentive Fund	1. Completion of the Skill Shortages Survey	1. December 2006	Goulburn Murray Regional Migration Coordinator	<b>TARGET MET</b> Continued liaison with industry to identify and address skill shortages
		2. Attraction of 40 skilled migrants	2. June 2007	Goulburn Murray Regional Migration Coordinator	<b>TARGET MET</b> 94 skilled migrants attracted to region to June 2007 Ongoing attraction of skilled migrants continuing, with the target for this year being 29, so far 75 have been confirmed
Tourism	Undertake an economic impact analysis on the contributions that sport and sport "tourism" make to the Greater Shepparton economy	Seek matching external funding support to conduct the analysis at a cost to Council of less than \$10,000	March 2007	Manager Leisure Services	<b>TARGET NOT MET</b> Regional Sports Events Decentralisation Study and Plan completed September 2008
Tourism	Increase the number and length of visits to Greater Shepparton through promotion, education, networking, and publications	Increase visitation by five per cent each as recorded by Visitor Information Centre enquiry statistics	Annually	Manager Tourism	<b>TARGET NOT MET</b> Although still not on target to increase visitation by 5 per cent VIC walk in statistics increased by 19.39 per cent in May 2009 compared with May 2008 and the development of a Marketing and Merchandising strategy, the development of an online booking system and satellite VIC at the new SPC Factory Sales site will improve the method and measurement for capturing visitors in the future

□ Target Met □ Target Not Met

## Key Strategic Objective

### Economic Development

Greater Shepparton City Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Tourism	Implement the recommendations of the "Establishing a Tourism Direction for Greater Shepparton" Report	1. Production of a "Tourism Media Kit"	1. December 2006	Manager Tourism	<b>TARGET MET</b> The tourism department has completed a kit that contains images and content that can easily be obtained and utilised for a number of mediums. The kit is continually updated with new images and stories that will further enhance the region's profile
		2. Produce a Greater Shepparton Touring Map	2. June 2007	Manager Tourism	<b>TARGET NOT MET</b> Map produced in June 2008
		3. Complete a Greater Shepparton Marketing Plan	3. June 2007	Manager Tourism	<b>TARGET NOT MET</b> Still in draft format. Final plan needs to reflect major events and relevant economic development initiatives prior to formal adoption by Council  It was agreed this Marketing Plan should encompass a comprehensive merchandise and branding strategy for the Shepparton Visitor Information Centre. This Marketing, Merchandise and Brand Strategy is well underway and should be completed by December 2009
		4. Produce a Greater Shepparton Shopping Map	4. June 2008	Manager Tourism	<b>TARGET NOT MET</b> Project reviewed in 2008/09 by other departments including Shepparton Show Me. Instead of the Shopping Map the Tourism Department worked on a new 52 Things to Do brochure to encourage locals to understand the tourism offerings available in their own backyard. This brochure was completed in conjunction with Tourism Greater Shepparton and will be launched in October 2009

Target Met  Target Not Met

## Key Strategic Objective

### Economic Development

Greater Shepparton City Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
		5. Production of a quarterly newsletter for operators and media to increase tourism awareness (in conjunction with Tourism Greater Shepparton)	5. Quarterly	Manager Tourism	<b>TARGET MET</b> Quarterly newsletter changed format to an online e-newsletter and is distributed quarterly. In conjunction with this a new BookEasy newsletter has been coordinated with information specifically for BookEasy operators
Tourism	Produce the Greater Shepparton Official Visitors Guide	Official Visitors Guide completed and distributed	June 2008	Manager Tourism	<b>TARGET NOT MET</b> Official Visitors Guide produced and distributed December 2008
Tourism	Produce the Greater Shepparton Conference and Events Planner	1. Conference and Events Planner produced	1. January 2007	Manager Major Events and Promotions	<b>TARGET NOT MET</b> Conference Planner completed and in the market place Ongoing distribution occurring via direct enquiry, trade show attendance and promotional campaigns in industry publications The conference planner is a key piece of collateral for the ongoing marketing, attraction and promotion of events to Greater Shepparton
		2. 70 per cent of businesses recorded in the Council Conference and Events database purchase an advertisement in the planner	2. January 2007	Manager Major Events and Promotions	<b>TARGET NOT MET</b> 70 per cent of core conference and events suppliers have taken up ads in the planner Project complete
Tourism	Promote Greater Shepparton as a key meetings, incentives, conferences and events destination	1. Develop and distribute a cooperative Events Marketing Plan	1. June 2007	Manager Major Events and Promotions	<b>TARGET NOT MET</b> Marketing Activity Plan has been updated with additional opportunities added in line with future events and budgets, which will allow us to work with industry to ensure the continued promotion of the Greater Shepparton Region

Target Met  Target Not Met

## Key Strategic Objective

### Economic Development

Greater Shepparton City Council will promote economic growth, business development and diversification, with a focus on strengthening the agricultural industry.

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
		2. Assess and report to the Council on trade show success as measured by number of events generated directly, and contacts generated	2. Biannually, in June and December	Manager Major Events and Promotions	<b>TARGET NOT MET</b> Ongoing reports on tradeshow activities focussing on outcomes and opportunities were not presented in June but will be provided after this date.
Tourism	Maintain and grow the Greater Shepparton events stock and the economic contribution of these events to the Greater Shepparton economy	Reduce the ratio of Council expense to economic benefit	Annually	Manager Major Events and Promotions	<b>TARGET NOT MET</b> Continuing to track budget verses actual events held and economic impact derived for the Greater Shepparton City Council. Unable to report on ratio of Council expense to economic benefit until after June 30.
Tourism	Support the development of the annual SheppARTon Festival as a major annual community celebration of free, accessible community entertainment	1. The SheppARTon festival shows annual growth in total attendances of 5 per cent.	Annually	Manager Performing Arts and Conventions	<b>TARGET NOT MET</b> March 2009 Festival showed a 6 per cent growth in attendances at 'free' or non-ticketed events but there was a 10 per cent decline in attendances at ticketed events. In terms of total attendances, there was a net increase of 3 per cent.
		2. Festival support is delivered within approval budget	Annually	Manager Performing Arts and Conventions	<b>TARGET MET</b> Council support of \$45,000 annually budgeted and provided for 2007 – 2010 festivals. Festival Coordinator and Assistant to Coordinator provided from Council staff budget

Target Met  Target Not Met

## Key Strategic Objective

### Infrastructure

Greater Shepparton will provide urban and rural infrastructure to enhance the performance of the municipality and facilitate growth.

Themes	Strategies	Key performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Traffic and Transport Systems	Advocate for the completion of the duplication of the Goulburn Valley Highway, Nagambie and Shepparton Bypasses	1. Nagambie Bypass funded in 2009-2014 round of Auslink	1. June 2009	Director Development and Infrastructure	<b>TARGET MET</b> Work to commence late 2009 as part of the Federal Government's stimulus package
		2. Shepparton Bypass funded in 2009-2014 round of Auslink	2. June 2009	Director Development and Infrastructure	<b>TARGET NOT MET</b> No funds yet allocated. Lobbying process to begin. Goulburn Valley Highway Action Group to now focus on Shepparton Bypass
Traffic and Transport Systems	Advocate for the staged duplication of the Midland Highway approaches to Mooroopna and Shepparton	Publicly exhibit the East Shepparton duplication concept plans for adoption	June 2007	Manager Engineering Projects	<b>TARGET MET</b> VicRoads has confirmed funding scheduled for 2009/10 – design 2010/11 – construction
Traffic and Transport Systems	Implement the Greater Shepparton Bicycle Plan	1. Endorse the 2006 Strategy Review	1. December 2006	Manager Engineering Projects	<b>TARGET MET</b> Council endorsed strategy review and recommendations on 5 December 2006
		2. Prepare a Bicycle Facilities Development Contributions plan	2. June 2008	Manager Engineering Projects	<b>TARGET NOT MET</b> Generic bicycle facilities contribution plans now in place, specific to each approved subdivision development
Traffic and Transport Systems	Undertake traffic studies to ensure the safe and efficient management of traffic in urban areas	Studies initiated as required	Ongoing	Manager Engineering Projects	<b>TARGET MET</b> Ongoing based on specific project needs
Traffic and Transport Systems	Seek a partnered approach to the upgrade of the northern entrance to Shepparton	1. Seek VicRoads agreement to undertake a planning study	1. December 2006	Manager Engineering Projects	<b>TARGET MET</b> Council has commented on VicRoads functional layout plans to upgrade the underground drainage and kerb and channel on the Goulburn Valley Highway north from Pine Road to Ford Road Stage 1 works completed by VicRoads, Pine Road to Hawkins Street

Target Met  Target Not Met

## Key Strategic Objective

### Infrastructure

Greater Shepparton will provide urban and rural infrastructure to enhance the performance of the municipality and facilitate growth.

Themes	Strategies	Key performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
		2. Complete the study	2. June 2007	Manager Engineering Projects	<b>TARGET NOT MET</b> VicRoads resolved to upgrade northern approaches without the need for a planning study Focus on ongoing works will be to improve landscaping of northern approaches subject to VicRoads funding
Traffic and Transport Systems	Plan the long term future for aerodrome facilities to serve Greater Shepparton	Complete a planning study to identify and cost the options available	July 2007	Manager Engineering Projects	<b>TARGET MET</b> Study completed. Council resolved to retain Aerodrome operating at current site for a further ten years
Traffic and Transport Systems	Maintain the Council's major asset categories, such as roads, footpaths, kerb and channel, drainage and buildings meet specified levels of service levels including environmental standards in accordance with the Council's Asset Management Plan	Establish and review a rolling program of works and submit projects for funding considerations	June 2007	Director Infrastructure and Development	<b>TARGET MET</b> Works to be listed in 2009/10 budget

Target Met  Target Not Met

## Key Strategic Objective

### Council Organisation and Management

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

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Administration	Complete construction of new Operations Depot	Let and maintain tenders for the staged development of key infrastructure for the new depot	December 2007	Manager Operations	<b>TARGET MET</b> The construction of the Operations Centre (Depot) complete
Administration	Review Council's plant fleet to ensure sustainable funding of asset replacement	Maintain a five year plant replacement program	Annually	Manager Operations	<b>TARGET MET</b> All plant purchases for 2008/09 have been actioned. Five year plan of plant replacement has been updated
Administration	Develop Asset Management Plans (AMPs) for all Council assets, to ensure sustainable funding of asset replacement	Develop AMPs for waste management facilities and roads and present to Council for adoption	June 2008	Manager Asset Systems and Infrastructure Maintenance	<b>TARGET NOT MET</b> Development of Asset Management Plans to occur by September 2009
Administration	Develop a Council property management plan	Property management plan adopted by the Council	December 2007	Manager Business and Property	<b>TARGET NOT MET</b> The strategy has been replaced by the implementation of Activity Management plans and Confirm Program
Administration	Increase the breadth and depth of the Council's media engagement with the community of Greater Shepparton	Determine the optimum print, television and radio mix and implement approved changes, without increasing the overall media advertising budget	December 2006	Manager Corporate Support	<b>TARGET MET</b> The Council's communications mix has been reviewed and a range of new initiatives adopted. The Council's radio presence has been maintained with a shorter program called Our Greater Shepparton, a quarterly newsletter format of the same name has been adopted and a meaningful television advertising presence has been established
Administration	Ensure appropriately skilled people are employed by the Greater Shepparton City Council	Review the Council's staff recruitment and selection policies and procedures	December 2006	Manager Human Resources	<b>TARGET MET</b> Review completed December 2006 and new policies and procedures introduced February 2007

Target Met  Target Not Met

## Key Strategic Objective

### Council Organisation and Management

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

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Administration	Development of a cost effective Workcover program that protects both the Council and employees' safety in the workplace	Workcover program endorsed by Chief Executive Officer/ Executive Management Team and Safety Committee	December 2006	Manager Human Resources	<b>TARGET MET</b> Council's Occupational Health and Safety program, CoGSAFE fully implemented with ongoing commitment
Administration	Actively promote organisational skilled based training that will deliver the skills and knowledge required to maintain the standards of service delivery needed by Council	Develop and have approved an annual corporate training program that complements identified training requirements	July 2006	Manager Human Resources	<b>TARGET NOT MET</b> Corporate Training Program adopted by EMT on 28 February 2007
Administration	Provide for the electronic lodgement and issue of Land Information Certificates	Implementation of the Solicitors' request module of ePathway	July 2007	Manager Rates and Valuations	<b>TARGET NOT MET</b> Workgroup formed. Implementation now set for 31 December 2009
Administration	Provide the facility to electronically transact selected business online with the Council 24/7	1. Operational payment gateways in place	1. December 2006	Manager Information Systems	<b>TARGET MET</b> A wide range of electronic payment options are now available to residents
		2. Electronic lodgement and tracking of planning and building permits	2. January 2008	Manager Information Systems	<b>TARGET NOT MET</b> Web users now able to track progress of building and planning applications. Lodgement of application is being progressed with consultation from the relevant departments
Administration	Maintain a level of customer service that meets the expectations of the residents of Greater Shepparton	1. Develop and implement a Customer Service Charter	1. March 2007	Manager Information Systems	<b>TARGET NOT MET</b> The Charter was adopted by the Council on 5 June 2007

Target Met  Target Not Met

## Key Strategic Objective

### Council Organisation and Management

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

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
		2. Introduce customer request handling software to Council departments	2. June 2007	Manager Information Systems	<b>TARGET MET</b> Customer Relationship Management System (MERIT) has now been deployed across council and is available on all workstations to all users to manage customer requests
Administration	Increase the options available for the Greater Shepparton community to participate in Council decision making, through meaningful consultation and engagement	Develop and adopt a Consultation Policy	November 2006	Manager Corporate Support	<b>TARGET MET</b> The Council adopted a Consultation Policy in November 2006  A supporting Community Engagement Strategy was developed and adopted in principal in August 2008. The Strategy was successfully trialled during the development of the 2009-2013 Council Plan and the final version of the Strategy will be adopted at the Council meeting to be held on 7 July 2009
Administration	Undertake a review of Council delegations to Committees appointed under section 86 of the Local Government Act 1989	Delegation recommendations presented to the Council	December 2007	Manager Corporate Support	<b>TARGET NOT MET</b> Agreement has been reached on the future of all committees except Cussen Park Management Committee, which is awaiting completion of its management plan before commencing discussions. Leases still need to be finalised for a small number of sites
Finance	Reduce the cost of private land development to the Council	Prepare and adopt developer contribution plans	June 2008	Manager Planning and Development	<b>TARGET NOT MET</b> Panel report released for Mooroopna West Structure Plan. North East and South East still in preparation
Finance	Develop a financially sustainable model to fund Council activities	Review of the Strategic Resource Plan (SRP) to meet the Council's Strategic Intent of fully funding depreciation and maintenance of all Council assets	July 2007	Manager Finance	<b>TARGET MET</b> Strategic Resource Plan adopted June 2007. Strategic Resource Plan reviewed annually in accordance with requirements of the Local Government Act 1989 (sec 126)

Target Met  Target Not Met

## Key Strategic Objective

### Council Organisation and Management

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

Themes	Strategies	Key Performance Indicators	Targets	Responsible Manager	Progress/Status 30 June 2009
Finance	Assess the impact of the unbundling of water rights on the Council's rating strategy	Review Council's current Rating Strategy and take into account the unbundling of water rights from rating valuations and implement the outcome	July 2008	Manager Rates and Valuations	<b>TARGET MET</b> Review completed and amendments made to Council's 2007/2008 Rating Strategy

Target Met  Target Not Met



# FINANCIAL REPORTS

FOR THE YEAR ENDED 30 JUNE 2009

**GREATER SHEPPARTON CITY COUNCIL**  
**2008/2009 Financial Report**

**Income Statement**  
**For the Year Ended 30 June 2009**

	Note	2009 \$	2008 \$
<b>Revenue</b>			
Rates and charges	3	42,466,074	40,019,822
Parking fees and fines	4	1,580,665	1,690,054
User fees	5	14,403,576	13,148,242
Grants - Recurrent	6	20,573,686	16,405,600
Grants - Non-recurrent	6	5,523,114	2,863,816
Contributions - Cash	7a	1,898,008	1,133,646
Contributions - Non-monetary assets	7b	17,060,272	2,214,424
Other revenue	8	1,942,107	2,251,143
<b>Total revenue</b>		<u>105,447,502</u>	<u>79,726,747</u>
<b>Expenses</b>			
Employee benefits	9	(27,890,789)	(25,311,068)
Materials and services	10	(39,058,732)	(36,173,677)
Bad and doubtful debts	11	(191,834)	(110,051)
Depreciation and amortisation	12	(16,585,997)	(15,544,845)
Write off demolished assets	13	-	(386,614)
<b>Total expenses</b>		<u>(83,727,352)</u>	<u>(77,526,255)</u>
Net gain(loss) on disposal of assets	14	(5,807)	422,420
Share of net profits(losses) of associates and joint ventures accounted for by the equity method	15	(119,483)	(22,191)
<b>Surplus(deficit) for the period</b>		<u>21,594,860</u>	<u>2,600,721</u>

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

**Balance Sheet  
As at 30 June 2009**

	Note	2009 \$	2008 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	16	30,924,543	25,801,039
Trade and other receivables	17	5,248,632	3,467,688
Intangible assets	18	100,000	100,000
Accrued income		471,731	766,363
Prepayments		332,932	246,504
Inventories		72,995	71,690
Non-current assets classified as held for sale	19	143,548	423,769
<b>Total current assets</b>		<u>37,294,381</u>	<u>30,877,053</u>
<b>Non-current assets</b>			
Trade and other receivables	17	16,000	24,000
Investment in associates accounted for using the equity method	15	952,076	1,071,559
Intangible assets	18	1,461,714	1,461,714
Property, plant and equipment, infrastructure	20	591,711,651	560,369,344
<b>Total non-current assets</b>		<u>594,141,441</u>	<u>562,926,617</u>
<b>Total assets</b>		<u>631,435,822</u>	<u>593,803,670</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	21	10,339,809	8,287,107
Trust funds and deposits	22	2,291,426	2,540,241
Provisions	23	5,877,545	4,013,764
Income received in advance	24	277,547	249,138
<b>Total current liabilities</b>		<u>18,786,327</u>	<u>15,090,250</u>
<b>Non-current liabilities</b>			
Trade and other payables	21	452,032	534,715
Provisions	23	742,182	1,009,567
<b>Total non-current liabilities</b>		<u>1,194,214</u>	<u>1,544,282</u>
<b>Total liabilities</b>		<u>19,980,541</u>	<u>16,634,532</u>
<b>Net Assets</b>		<u>611,455,281</u>	<u>577,169,138</u>
<b>Equity</b>			
Accumulated surplus		266,350,247	244,755,387
Reserves	25	345,105,034	332,413,751
<b>Total Equity</b>		<u>611,455,281</u>	<u>577,169,138</u>

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

**GREATER SHEPPARTON CITY COUNCIL**  
**2008/2009 Financial Report**

**Statement of Changes in Equity**  
**For the Year Ended 30 June 2009**

	Note	Total 2009	Accumulated Surplus 2009	Asset Revaluation Reserve 2009
<b>2009</b>		\$	\$	\$
Balance at beginning of the financial year		577,169,138	244,755,387	332,413,751
Surplus(deficit) for the year		21,594,860	21,594,860	-
Net asset revaluation increment(decrement)	25	12,691,283	-	12,691,283
<b>Balance at end of the financial year</b>		<b>611,455,281</b>	<b>266,350,247</b>	<b>345,105,034</b>
		Total 2008	Accumulated Surplus 2008	Asset Revaluation Reserve 2008
<b>2008</b>		\$	\$	\$
Balance at beginning of the financial year		549,692,960	242,154,666	307,538,294
Surplus(deficit) for the year		2,600,721	2,600,721	-
Net asset revaluation increment(decrement)	25	24,875,457	-	24,875,457
<b>Balance at end of the financial year</b>		<b>577,169,138</b>	<b>244,755,387</b>	<b>332,413,751</b>

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

**Cash Flow Statement  
For the Year Ended 30 June 2009**

	2009	2008
	Inflows/ (Outflows)	Inflows/ (Outflows)
Note	\$	\$
<b>Cash flows from operating activities</b>		
Rates and charges	42,157,120	39,896,439
Parking fees and fines	1,644,187	1,668,009
User charges and other fines (inclusive of GST)	14,983,101	15,733,115
Grants	26,351,147	19,291,826
Contributions	1,898,008	1,133,646
Interest	1,524,724	1,552,755
Rents	624,539	583,702
Net GST refund	3,349,703	2,975,474
Payments to suppliers (inclusive of GST)	(44,661,143)	(44,494,475)
Payments to employees	(26,294,393)	(24,833,636)
<b>Net cash provided by (used in) operating activities</b>	26 <u>21,576,993</u>	<u>13,506,855</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment, infrastructure	(17,024,100)	(15,873,141)
Proceeds from sale of assets	570,611	1,291,113
Payments for land held for resale	-	(273,269)
<b>Net cash provided by (used in) investing activities</b>	<u>(16,453,489)</u>	<u>(14,855,297)</u>
Net increase(decrease) in cash and cash equivalents	5,123,504	(1,348,442)
Cash and cash equivalents at the beginning of the financial year	25,801,039	27,149,481
<b>Cash and cash equivalents at the end of the financial year</b>	27 <u>30,924,543</u>	<u>25,801,039</u>

The above cash flow statement 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 an Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, 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), 1(h), 1(i) and 1(s).

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

From 1 July 2008 Council elected to recognise land under roads acquired from that date (refer to note 1(f)).

From 1 July 2008 Council changed the recognition criteria for Developer gifted assets from the liability period date to the practical completion date (refer to note 7(b)).

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.

From 1 July 2008 Council changed the recognition criteria for Developer gifted assets from the liability period date to the practical completion date (refer to note 7(b)).

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.

*Dividends*

Dividend revenue is recognised when the Council's right to receive payment is established.

Note 1

Significant accounting policies (cont.)

(d) Depreciation and amortisation 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:

	Period
<b>Property</b>	
Buildings and Land improvements	
Land improvements	15 to 20 years
Buildings	60 to 100 years
Heritage assets	
Heritage assets	40 to 150 years
<b>Plant and equipment</b>	
Plant, machinery and equipment	5 to 15 years
Furniture, equipment and computers	3 to 30 years
<b>Infrastructure</b>	
Roads	
Road pavements and seals	10 to 50 years
Road substructure	40 to 60 years
Road kerb, channel and minor culverts	10 to 50 years
Roundabouts	30 to 100 years
Bridges deck	50 to 100 years
Footpaths	10 to 50 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

(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.

From 1 July 2008 Council changed the recognition criteria for Developer gifted assets from the liability period date to the practical completion date (refer to note 7(b)).

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 \$
<b>Property</b>	
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
<b>Plant and equipment</b>	
Plant, machinery and equipment	2,000
Furniture, equipment and computers	500
Art collection and regalia	3,000
<b>Infrastructure</b>	
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
<b>Intangible assets</b>	
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 1 to 3 years. The valuation is performed either by experienced council officers or independent experts.

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

*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 1045 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 statement of cash flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments that are readily convertible to cash at the Council's option and are subject to insignificant risk of changes in value, net of outstanding bank overdrafts.

(h) Investments

Investments, other than investments in associates, are measured at cost.

(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 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 payable 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. Commonwealth bond 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*

A liability is recognised in respect of Council's present obligation to meet the unfunded obligations of defined benefit superannuation schemes to which its employees are members. The liability is defined as the Council's share of the scheme's unfunded position, being the difference between the present value of employees' accrued benefits and the net market value of the scheme's assets at balance date. The liability also includes applicable contributions tax of 17.65 %. No call was made on Council's unfunded superannuation liability.

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 together with any movements (favourable/unfavourable) in the position of any defined benefits schemes. Details of these arrangements are recorded in note 30.

(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 defer 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 income statement.

**(r) Inventories**

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) Non-current assets held for sale**

A non-current asset held for sale is measured at the lower of its carrying amount and fair value less costs to sell.

**Note 2**

**Events occurring after balance date**

At the date of this report there were no matters or circumstances that have arisen since the end of the financial year which have significantly affected or may significantly affect the operations of Council, the results of its operations or its state of affairs, which is not already reflected in this report.

	2009	2008
	\$	\$
<b>Note 3</b>		
<b>Rates and charges</b>		
<p>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.</p> <p>The valuation base used to calculate general rates for 2008/2009 was \$7,963 million (2007/2008 \$7,299 million).</p>		
Residential	18,586,990	18,080,692
Commercial	8,460,859	7,624,412
Industrial	4,035,784	3,423,152
Farm/Rural	5,585,348	5,498,888
Supplementary rates and rate adjustments	9,753	146,314
Garbage charge	5,355,974	4,899,919
Interest on rates	431,366	346,445
	<u>42,466,074</u>	<u>40,019,822</u>
<p>The date of the last general revaluation of land for rating purposes within the municipal district will be 1 January 2008, and the valuation first applied to the rating period commencing 1 July 2008.</p> <p>The date of the next general revaluation of land for rating purposes within the municipal district was 1 January 2010, and the valuation will be applied in the rating year commencing 1 July 2010.</p> <p>The low supplementary rates and rate adjustments for 2009 reflects a number of valuation objections which were lodged against the 2008 revaluations which were applied from 1 July 2008.</p>		
<b>Note 4</b>		
<b>Parking fees and fines</b>		
Infringements and costs	450,698	531,588
PERIN court recoveries	57,424	63,892
Fees - ticket machines	350,911	359,292
Fees - parking meters	713,651	725,136
Permits	7,981	10,146
	<u>1,580,665</u>	<u>1,690,054</u>
<b>Note 5</b>		
<b>User fees</b>		
Aged and Disability services	645,557	651,595
Animal Control	520,198	539,187
Aquatic Facilities	2,386,095	2,222,174
Arts and Culture	649,456	694,417
Childrens Services	1,424,369	1,332,111
Development Facilities	1,310,944	1,343,190
Drainage	-	1,731
Environmental Health	271,903	244,787
Financial Services	855,828	514,515
Miscellaneous	145,169	99,337
Private Works	1,308,497	915,145
Recreational Facilities	596,424	545,838
Saleyards	1,057,743	943,513
Tourism	453,613	468,050
Waste Management	2,777,780	2,632,652
	<u>14,403,576</u>	<u>13,148,242</u>

	2009	2008
	\$	\$
<b>Note 6</b>		
<b>Grants</b>		
Grants were received in respect of the following :		
<b>Commonwealth Government</b>		
<i>Council Organisation and Management</i>		
Corporate Services	1,030,000	-
National Competition Policy	-	11,083
	<u>1,030,000</u>	<u>11,083</u>
<i>Community Life</i>		
Aged & Disability Services	709,997	721,778
Childrens Services	1,789,057	1,164,551
Law Order and Safety	-	3,000
Other Community Programs	575,625	304,962
Public Open Space	830,132	45,454
Sports Facilities	70,000	-
	<u>3,974,811</u>	<u>2,239,745</u>
<i>Infrastructure</i>		
Public Buildings	15,000	-
Roads to Recovery	1,270,568	803,973
	<u>1,285,568</u>	<u>803,973</u>
<i>Economic Development</i>		
Development Services	406,602	255,000
Tourism	35,000	-
	<u>441,602</u>	<u>255,000</u>
<i>Environment</i>		
Environmental Management	-	100,000
	<u>-</u>	<u>100,000</u>
<i>Settlement and Housing</i>		
Development Facilities	267,000	-
Environmental Health	13,300	-
	<u>280,300</u>	<u>-</u>
<b>Commonwealth Government Total</b>	<u>7,012,281</u>	<u>3,409,801</u>
<b>State Government</b>		
<i>Council Organisation and Management</i>		
Victorian Grants Commission Unallocated	8,112,048	6,228,282
Victorian Grants Commission Local Roads Management (Directorate)	3,056,987	2,265,196
Financial Services	2,500	3,000
Governance	5,000	3,000
Information Services	2,500	6,000
	-	1,500
	<u>11,179,035</u>	<u>8,506,978</u>
<i>Infrastructure</i>		
Local Roads	250,296	545,145
Parking Management	59,915	59,915
Planning Investigation & Design	37,722	-
Plant	-	1,500
Depot	24,100	4,500
	<u>372,033</u>	<u>611,060</u>
<i>Economic Development</i>		
Development Services	337,910	384,235
Saleyards	57,750	-
Tourism	40,000	6,259
	<u>435,660</u>	<u>390,494</u>
<i>Settlement and Housing</i>		
Development Facilities	18,000	355,625
Environmental Health	104,488	142,925
	<u>122,488</u>	<u>498,550</u>

	2009	2008
	\$	\$
<b>Note 6</b>		
<b>Grants (cont)</b>		
<i>Community Life</i>		
Arts & Culture	751,227	346,800
Aged & Disability Services	2,458,678	2,259,260
Aquatic Facilities	500,000	-
Childrens Services	1,589,571	1,708,044
Law Order & Safety	164,564	98,960
Public Open Space	236,259	27,447
Sports Facilities	490,182	435,926
Other Community Programs	711,103	815,796
	<u>6,901,584</u>	<u>5,692,233</u>
<i>Environment</i>		
Drainage	16,275	-
Environmental Management	-	104,300
Waste Management	57,444	56,000
	<u>73,719</u>	<u>160,300</u>
<b>State Government Total</b>	<u>19,084,519</u>	<u>15,859,615</u>
<b>Total</b>	<u>26,096,800</u>	<u>19,269,416</u>
Recurrent	20,573,686	16,405,600
Non-recurrent	5,523,114	2,863,816
<b>Total</b>	<u>26,096,800</u>	<u>19,269,416</u>
<i>Conditions on Grants</i>		
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:		
Stormwater Quality	-	97,107
Pre-School Coordination	-	112,762
Supported Parents Group	-	8,727
North Shepparton Community Hub	124,000	233,000
Victorian Grants Commission	2,260,864	-
Community Hall Works	15,000	-
Healthy Youth Healthy Towns	100,000	-
LEAD (Embracing Diversity)	250,000	-
River Connect Program	80,000	-
Drought Activity	40,000	-
Water Saving Hub	25,000	-
	<u>2,894,864</u>	<u>451,596</u>
Grants which were recognised as revenue in prior years and were expended during the current year in the manner specified by the grantor were:		
North Shepparton Community Hub	200,000	-
Strategic Policy & Planning Unit	-	111,922
Word of Mouth Program	-	6,591
Walking School Bus Program	-	3,317
Best Start Program	-	35,608
Country Football Netball Program	-	68,000
Roads to Recovery	-	941,462
Tallygaroopna Walking Track	-	28,000
Katandra Walking Track	-	40,000
Murchison Rail Trail	-	102,000
Dookie Rail Trail	-	90,000
Community Building Project	-	8,600
	<u>200,000</u>	<u>1,435,500</u>
Net increase(decrease) in restricted assets resulting from grant revenues for the year:	<u>2,694,864</u>	<u>(983,904)</u>

		2009	2008
		\$	\$
<b>Note 7</b>	<b>Contributions</b>		
	<b>(a) Cash</b>		
	Developer contributions - Cash	1,386,649	840,544
	Other contributions - Cash	511,359	293,102
		<u>1,898,008</u>	<u>1,133,646</u>
	<b>(b) Non-monetary assets</b>		
	Art Collection Gifted/Donated - Non-monetary assets	-	277,900
	Developer contributions - Non-monetary assets	17,060,272	1,936,524
		<u>17,060,272</u>	<u>2,214,424</u>
	<b>Total</b>	<u>18,958,280</u>	<u>3,348,070</u>
	Developer contributions are significantly higher in 2009 due to a change in recognition from liability period to practical completion date (\$10million).		
<b>Note 8</b>	<b>Other revenue</b>		
	Interest	1,331,582	1,698,973
	Rent	610,525	552,170
		<u>1,942,107</u>	<u>2,251,143</u>
<b>Note 9</b>	<b>Employee benefits</b>		
	Wages and salaries	25,176,509	22,858,711
	Superannuation	2,314,620	2,053,824
	Fringe benefits tax and work cover	399,660	398,533
		<u>27,890,789</u>	<u>25,311,068</u>
<b>Note 10</b>	<b>Materials and services</b>		
	Aged and Disability Services	2,969,238	2,858,410
	Childcare	2,415,325	2,339,548
	Local Laws	850,264	720,315
	Aquatic Facilities	1,022,595	936,765
	Arts and Culture	1,216,379	1,068,790
	Library	1,050,273	1,098,431
	Public Open Space Maintenance	4,099,416	4,926,482
	Local Roads	8,340,922	7,011,406
	Waste Management	5,064,935	5,112,131
	Saleyards	663,896	457,451
	Economic Development	3,338,429	2,837,518
	Administration	8,027,060	6,806,430
		<u>39,058,732</u>	<u>36,173,677</u>
<b>Note 11</b>	<b>Bad and doubtful debts</b>		
	Parking infringement debtors	135,354	86,670
	Other Debtors	56,480	23,381
		<u>191,834</u>	<u>110,051</u>
<b>Note 12</b>	<b>Depreciation and amortisation</b>		
	Land Improvements	410,604	489,759
	Buildings	2,030,178	1,694,052
	Heritage Assets	22,056	17,719
	Plant, Machinery and Equipment	1,125,195	977,159
	Furniture, Equipment and Computers	1,295,751	1,113,103
	Roads	8,831,757	8,521,419
	Footpaths	503,313	497,968
	Kerb and Channel	530,421	529,843
	Drainage	1,238,456	1,143,622
	Roundabouts	14,271	14,271
	Bridges	121,644	121,641
	Regulatory Signs	255,420	234,869
	Naturestrip Trees	80,605	80,420
	Street Furniture	59,150	41,824
	Bike Paths	67,176	67,176
		<u>16,585,997</u>	<u>15,544,845</u>

	2009	2008
	\$	\$
<b>Note 13</b>		
<b>Write off demolished assets</b>		
Rec Reserve Pavillions	-	386,614
	<u>-</u>	<u>386,614</u>
<b>Note 14</b>		
<b>Net gain(loss) on disposal of assets</b>		
<b>Plant and equipment</b>		
Proceeds from sale of assets	423,638	442,927
Written down value of assets sold	(371,429)	(219,543)
Selling expenses	-	-
Net gain(loss) on sale of plant and equipment	<u>52,209</u>	<u>223,384</u>
<b>Intangibles</b>		
Proceeds from sale of assets	-	88,186
Written down value of assets sold	-	(88,186)
Net gain(loss) on sale of intangible assets	<u>-</u>	<u>-</u>
<b>Land and buildings</b>		
Proceeds from sale of assets	156,636	814,554
Written down value of assets sold	(211,885)	(587,835)
Selling expenses	(2,767)	(27,683)
Net gain(loss) on sale of land and buildings	<u>(58,016)</u>	<u>199,036</u>
<b>Summary</b>		
Proceeds from sale of assets	580,274	1,345,667
Written down value of assets sold	(583,314)	(895,564)
Selling expenses	(2,767)	(27,683)
Net gain(loss) on sale of assets	<u>(5,807)</u>	<u>422,420</u>
<b>Note 15</b>		
<b>Investment in associates</b>		
<b>Goulburn Valley Regional Library Corporation</b>		
<i>Background</i>		
Investment percentage 61.15% in 2008/2009 (61.83% in 2007/2008)		
<i>Council's share of accumulated surplus(deficit)</i>		
Council's share of accumulated surplus(deficit) at start of year	(819,508)	(797,317)
Reported surplus(deficit) for year	(107,698)	(22,191)
Council's share of accumulated surplus(deficit) at end of year	<u>(927,206)</u>	<u>(819,508)</u>
<i>Movement in carrying value of specific investment</i>		
Carrying value of investment at start of year	1,071,559	1,093,750
Change in investment percentage	(11,785)	-
Share of surplus(deficit) for year	(107,698)	(22,191)
Carrying value of investment at end of year	<u>952,076</u>	<u>1,071,559</u>

	2009	2008
	\$	\$
<b>Note 16</b>		
<b>Cash and cash equivalents</b>		
Cash at bank and on hand	2,329,103	2,248,952
Bank bills	28,595,440	23,552,087
	<u>30,924,543</u>	<u>25,801,039</u>
Represented by:		
Cash on hand	7,880	8,180
Cash at bank	2,321,223	2,240,772
	<u>2,329,103</u>	<u>2,248,952</u>
Discretionary investments	3,450,835	1,399,176
Non-discretionary investments	20,891,632	19,343,108
Long service leave reserve (note 29)	4,252,973	2,809,803
	<u>28,595,440</u>	<u>23,552,087</u>
Total cash assets	<u>30,924,543</u>	<u>25,801,039</u>

Non-discretionary investments are funds held predominantly for Capital works.

<b>Note 17</b>		
<b>Trade and other receivables</b>		
<b>Current</b>		
Rates debtors	1,650,239	1,341,285
Parking infringement debtors	314,600	317,520
Provision for doubtful debts - parking infringements	(103,596)	(42,994)
Loans and advances to community organisations	8,000	8,000
Other debtors	2,521,806	1,486,304
Provision for doubtful debts - other debtors	(30,000)	(19,432)
Net GST receivable	887,583	377,005
	<u>5,248,632</u>	<u>3,467,688</u>
<b>Non-current</b>		
Loans and advances to community organisations	16,000	24,000
<b>Total</b>	<u>5,264,632</u>	<u>3,491,688</u>

<b>Note 18</b>		
<b>Intangible assets</b>		
<b>Current</b>		
Right to receive revenue	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
<b>Non-current</b>		
Right to receive revenue	1,461,714	1,461,714
<b>Total</b>	<u>1,561,714</u>	<u>1,561,714</u>

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.

<b>Note 19</b>		
<b>Assets held for sale</b>		
Land held at independent valuation as at 30 June 2005 (a)	30,000	60,000
Capitalised development costs	113,548	363,769
	<u>143,548</u>	<u>423,769</u>

(a) Valuation of land held for sale has been undertaken by a qualified independent valuer, Goulburn Valley Property Services. The valuation of land is at fair value, being market value based.

	2009	2008
	\$	\$
<b>Note 20</b>		
<b>Property, plant and equipment, infrastructure</b>		
<b>Summary</b>		
at cost	51,928,282	55,996,646
Less accumulated depreciation	18,497,100	14,811,640
	<u>33,431,182</u>	<u>41,185,006</u>
at independent valuation as at 30 June 2008	236,308,534	236,308,534
Less accumulated depreciation	52,900,026	50,736,458
	<u>183,408,508</u>	<u>185,572,076</u>
at Council valuation as at 30 June 2006	-	540,662,808
Less accumulated depreciation	-	207,050,546
	<u>-</u>	<u>333,612,262</u>
at Council valuation as at 30 June 2009	606,305,182	-
Less accumulated depreciation	231,433,221	-
	<u>374,871,961</u>	<u>-</u>
<b>Total</b>	<u>591,711,651</u>	<u>560,369,344</u>
<b>Property</b>		
<b>Land</b>		
at cost	4,226,585	2,354,145
at independent valuation as at 30 June 2008	75,478,338	75,478,338
at independent valuation as at 30 June 2005	-	-
	<u>79,704,923</u>	<u>77,832,483</u>
<b>Land under roads</b>		
at cost	271,172	-
	<u>271,172</u>	<u>-</u>
<b>Land improvements</b>		
at cost	2,790,156	1,627,428
Less accumulated depreciation	241,589	-
	<u>2,548,567</u>	<u>1,627,428</u>
at independent valuation as at 30 June 2008	12,336,520	12,336,520
Less accumulated depreciation	3,234,071	3,008,052
	<u>9,102,449</u>	<u>9,328,468</u>
<b>Total Land</b>	<u>91,627,111</u>	<u>88,788,379</u>
<b>Buildings</b>		
at cost	9,491,965	2,793,649
Less accumulated depreciation	2,003,617	-
	<u>7,488,348</u>	<u>2,793,649</u>
at independent valuation as at 30 June 2008	132,258,874	132,258,874
Less accumulated depreciation	48,732,476	46,816,983
	<u>83,526,398</u>	<u>85,441,891</u>
<b>Total Buildings</b>	<u>91,014,746</u>	<u>88,235,540</u>

	2009	2008
	\$	\$
<b>Note 20</b>		
<b>Property, plant and equipment, infrastructure</b>		
<b>Heritage assets</b>		
at independent valuation as at 30 June 2008	3,305,186	3,305,186
Less accumulated depreciation	933,479	911,423
	<u>2,371,707</u>	<u>2,393,763</u>
<b>Total Heritage</b>	<u>2,371,707</u>	<u>2,393,763</u>
<b>Total Property</b>	<u>185,013,564</u>	<u>179,417,682</u>
<p>Valuation of land and buildings were undertaken by a qualified independent valuer, Goulburn Valley Property 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.</p>		
<p>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.</p>		
<b>Plant and Equipment</b>		
<b>Plant, Machinery and Equipment</b>		
at cost	10,936,848	10,598,385
Less accumulated depreciation	6,166,036	5,695,230
	<u>4,770,812</u>	<u>4,903,155</u>
<b>Furniture, Equipment and Computers</b>		
at cost	16,379,820	14,792,279
Less accumulated depreciation	10,085,858	8,790,109
	<u>6,293,962</u>	<u>6,002,170</u>
<b>Art Collection and Regalia</b>		
at cost	90,638	10,967
at independent valuation as at 30 June 2008	12,929,616	12,929,616
at independent valuation as at 30 June 2005	-	-
	<u>13,020,254</u>	<u>12,940,583</u>
<b>Total Plant and Equipment</b>	<u>24,085,028</u>	<u>23,845,908</u>
<p>Valuation of Art Collection was undertaken by an independent valuer, Leonard Joel Australia. Valuation of Regalia was undertaken by an independent valuer, P. Blashki &amp; Sons Pty. Ltd. The valuations have been made considering the prevailing market conditions of commercial worth.</p>		
<b>Infrastructure</b>		
<b>Roads</b>		
at cost	-	13,580,873
Less accumulated depreciation	-	200,434
	<u>-</u>	<u>13,380,439</u>
at Council valuation as at 30 June 2006	-	383,267,131
Less accumulated depreciation	-	134,349,435
	<u>-</u>	<u>248,917,696</u>
at Council valuation as at 30 June 2009	421,058,497	-
Less accumulated depreciation	143,436,801	-
	<u>277,621,696</u>	<u>-</u>
<b>Bridges</b>		
at Council valuation as at 30 June 2006	-	9,187,498
Less accumulated depreciation	-	2,024,021
	<u>-</u>	<u>7,163,477</u>
at Council valuation as at 30 June 2009	10,452,747	-
Less accumulated depreciation	2,429,528	-
	<u>8,023,219</u>	<u>-</u>

		2009	2008
		\$	\$
<b>Note 20</b>	<b>Property, plant and equipment, infrastructure</b>		
	<b>Footpaths</b>		
	at cost	-	530,505
	Less accumulated depreciation	-	5,312
		<u>-</u>	<u>525,193</u>
	at Council valuation as at 30 June 2006	-	31,652,450
	Less accumulated depreciation	-	17,405,185
		<u>-</u>	<u>14,247,265</u>
	at Council valuation as at 30 June 2009	39,696,299	-
	Less accumulated depreciation	22,442,942	-
		<u>17,253,357</u>	<u>-</u>
	<b>Drainage</b>		
	at cost	-	4,374,507
	Less accumulated depreciation	-	63,717
		<u>-</u>	<u>4,310,790</u>
	at Council valuation as at 30 June 2006	-	78,162,105
	Less accumulated depreciation	-	33,436,762
		<u>-</u>	<u>44,725,343</u>
	at Council valuation as at 30 June 2009	89,427,409	-
	Less accumulated depreciation	39,181,263	-
		<u>50,246,146</u>	<u>-</u>
	<b>Roundabouts</b>		
	at Council valuation as at 30 June 2006	-	428,571
	Less accumulated depreciation	-	228,543
		<u>-</u>	<u>200,028</u>
	at Council valuation as at 30 June 2009	438,120	-
	Less accumulated depreciation	204,456	-
		<u>233,664</u>	<u>-</u>
	<b>Kerb and Channel</b>		
	at cost	-	196,283
	Less accumulated depreciation	-	3,572
		<u>-</u>	<u>192,711</u>
	at Council valuation as at 30 June 2006	-	28,944,908
	Less accumulated depreciation	-	15,788,132
		<u>-</u>	<u>13,156,776</u>
	at Council valuation as at 30 June 2009	33,862,910	-
	Less accumulated depreciation	19,086,367	-
		<u>14,776,543</u>	<u>-</u>
	<b>Regulatory Signs</b>		
	at cost	-	348,397
	Less accumulated depreciation	-	43,418
		<u>-</u>	<u>304,979</u>
	at Council valuation as at 30 June 2006	-	1,340,880
	Less accumulated depreciation	-	766,218
		<u>-</u>	<u>574,662</u>
	at Council valuation as at 30 June 2009	1,620,225	-
	Less accumulated depreciation	694,382	-
		<u>925,843</u>	<u>-</u>

	2009	2008
	\$	\$
<b>Note 20</b>		
<b>Property, plant and equipment, infrastructure</b>		
<b>Naturestrip Trees</b>		
at cost	-	49,244
Less accumulated depreciation	-	800
	<u>-</u>	<u>48,444</u>
at Council valuation as at 30 June 2006	-	3,981,000
Less accumulated depreciation	-	1,831,260
	<u>-</u>	<u>2,149,740</u>
at Council valuation as at 30 June 2009	5,378,440	-
Less accumulated depreciation	2,258,945	-
	<u>3,119,495</u>	<u>-</u>
<b>Street Furniture</b>		
at cost	-	352,971
Less accumulated depreciation	-	9,048
	<u>-</u>	<u>343,923</u>
at Council valuation as at 30 June 2006	-	571,750
Less accumulated depreciation	-	297,800
	<u>-</u>	<u>273,950</u>
at Council valuation as at 30 June 2009	630,750	-
Less accumulated depreciation	255,850	-
	<u>374,900</u>	<u>-</u>
<b>Bike Paths</b>		
at Council valuation as at 30 June 2006	-	3,126,515
Less accumulated depreciation	-	923,190
	<u>-</u>	<u>2,203,325</u>
at Council valuation as at 30 June 2009	3,739,785	-
Less accumulated depreciation	1,442,687	-
	<u>2,297,098</u>	<u>-</u>
<b>Total Infrastructure</b>	<u>374,871,961</u>	<u>352,718,741</u>
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 Development and Infrastructure department. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.		
<b>Works in progress</b>		
Works in progress at cost	7,741,098	4,387,013
<b>Total Works in progress</b>	<u>7,741,098</u>	<u>4,387,013</u>
<b>Total Property, Plant and Equipment, Infrastructure</b>	<u>591,711,651</u>	<u>560,369,344</u>

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

2009	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 25)	Depreciation and amortisation (note 12)	Written down value of disposals	Contributed assets	Transfers to and from W.I.P	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Property</b>								
Land	77,832,483	97,440	-	-	-	1,775,000	-	79,704,923
Land under roads	-	-	-	-	-	271,172	-	271,172
Land improvements	10,955,896	922,243	-	(410,604)	-	93,000	90,481	11,651,016
<b>Total Land</b>	<b>88,788,379</b>	<b>1,019,683</b>	<b>-</b>	<b>(410,604)</b>	<b>-</b>	<b>2,139,172</b>	<b>90,481</b>	<b>91,627,111</b>
Buildings	88,235,540	2,304,003	-	(2,030,178)	-	1,743,068	762,313	91,014,746
Heritage assets	2,393,763	-	-	(22,056)	-	-	-	2,371,707
<b>Total Buildings</b>	<b>90,629,303</b>	<b>2,304,003</b>	<b>-</b>	<b>(2,052,234)</b>	<b>-</b>	<b>1,743,068</b>	<b>762,313</b>	<b>93,386,453</b>
<b>Total Property</b>	<b>179,417,682</b>	<b>3,323,686</b>	<b>-</b>	<b>(2,462,838)</b>	<b>-</b>	<b>3,882,240</b>	<b>852,794</b>	<b>185,013,564</b>
<b>Plant and equipment</b>								
Plant, machinery and equipment	4,903,155	1,364,281	-	(1,125,195)	(371,429)	-	-	4,770,812
Furniture, equipment and computers	6,002,170	1,503,625	-	(1,295,751)	-	-	83,918	6,293,962
Art collection and regalia	12,940,583	79,671	-	-	-	-	-	13,020,254
<b>Total plant and equipment</b>	<b>23,845,908</b>	<b>2,947,577</b>	<b>-</b>	<b>(2,420,946)</b>	<b>(371,429)</b>	<b>-</b>	<b>83,918</b>	<b>24,085,028</b>
<b>Infrastructure</b>								
Infrastructure	352,718,741	6,387,480	12,691,283	(11,702,213)	-	13,178,032	1,598,638	374,871,961
<b>Total Infrastructure</b>	<b>352,718,741</b>	<b>6,387,480</b>	<b>12,691,283</b>	<b>(11,702,213)</b>	<b>-</b>	<b>13,178,032</b>	<b>1,598,638</b>	<b>374,871,961</b>
<b>Works in progress</b>								
Works in progress	4,387,013	5,889,435	-	-	-	-	(2,535,350)	7,741,098
<b>Total Works in progress</b>	<b>4,387,013</b>	<b>5,889,435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,535,350)</b>	<b>7,741,098</b>
<b>Total property, plant and equipment, infrastructure</b>	<b>560,369,344</b>	<b>18,548,178</b>	<b>12,691,283</b>	<b>(16,585,997)</b>	<b>(371,429)</b>	<b>17,060,272</b>	<b>-</b>	<b>591,711,651</b>

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

2008	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 25)	Depreciation and amortisation (note 12)	Written down value of disposals	Contributed assets	Transfers to and from W.I.P	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Property</b>								
Land	58,028,876	2,354,144	17,730,898	-	(221,435)	-	(60,000)	77,832,483
Land improvements	10,364,365	614,723	(208,743)	(489,759)	(7,000)	-	682,310	10,955,896
<b>Total Land</b>	<b>68,393,241</b>	<b>2,968,867</b>	<b>17,522,155</b>	<b>(489,759)</b>	<b>(228,435)</b>	<b>-</b>	<b>622,310</b>	<b>88,788,379</b>
Buildings	79,122,060	3,363,444	3,666,698	(1,694,052)	(746,014)	-	4,523,404	88,235,540
Heritage assets	1,881,443	-	530,039	(17,719)	-	-	-	2,393,763
<b>Total Buildings</b>	<b>81,003,503</b>	<b>3,363,444</b>	<b>4,196,737</b>	<b>(1,711,771)</b>	<b>(746,014)</b>	<b>-</b>	<b>4,523,404</b>	<b>90,629,303</b>
<b>Total Property</b>	<b>149,396,744</b>	<b>6,332,311</b>	<b>21,718,892</b>	<b>(2,201,530)</b>	<b>(974,449)</b>	<b>-</b>	<b>5,145,714</b>	<b>179,417,682</b>
<b>Plant and equipment</b>								
Plant, machinery and equipment	3,990,984	2,108,300	-	(977,159)	(218,970)	-	-	4,903,155
Furniture, equipment and computers	5,027,603	1,678,271	-	(1,113,103)	(573)	-	409,972	6,002,170
Art collection and regalia	9,495,151	10,967	3,156,565	-	-	277,900	-	12,940,583
<b>Total Plant and equipment</b>	<b>18,513,738</b>	<b>3,797,538</b>	<b>3,156,565</b>	<b>(2,090,262)</b>	<b>(219,543)</b>	<b>277,900</b>	<b>409,972</b>	<b>23,845,908</b>
<b>Infrastructure</b>								
Infrastructure	356,883,186	5,017,686	-	(11,253,053)	-	1,936,524	134,398	352,718,741
<b>Total Infrastructure</b>	<b>356,883,186</b>	<b>5,017,686</b>	<b>-</b>	<b>(11,253,053)</b>	<b>-</b>	<b>1,936,524</b>	<b>134,398</b>	<b>352,718,741</b>
<b>Works in progress</b>								
Works in progress	7,522,710	2,614,387	-	-	-	-	(5,750,084)	4,387,013
<b>Total Works in progress</b>	<b>7,522,710</b>	<b>2,614,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,750,084)</b>	<b>4,387,013</b>
<b>Total property, plant and equipment, infrastructure</b>	<b>532,316,378</b>	<b>17,761,922</b>	<b>24,875,457</b>	<b>(15,544,845)</b>	<b>(1,193,992)</b>	<b>2,214,424</b>	<b>(60,000)</b>	<b>560,369,344</b>

	2009	2008	
	\$	\$	
<b>Note 21</b>			
<b>Trade and other payables</b>			
<b>Current</b>			
Trade payables	4,481,062	3,879,328	
Cosgrove landfill	82,683	77,141	
Payroll deductions	770,405	686,451	
Other payables	66,635	75,115	
Accrued expenses	4,939,024	3,569,072	
	<u>10,339,809</u>	<u>8,287,107</u>	
<b>Non-current</b>			
Cosgrove landfill	452,032	534,715	
	<u>452,032</u>	<u>534,715</u>	
<b>Total</b>	<u>10,791,841</u>	<u>8,821,822</u>	
<b>Note 22</b>			
<b>Trust funds and deposits</b>			
Refundable building deposits	36,099	35,121	
Refundable contract deposits	294,841	307,415	
Refundable bridge/flooding mitigation	233,000	310,000	
Refundable landscaping deposits	607,655	551,004	
Refundable civic facilities deposits	7,480	8,151	
Refundable road crossing deposits	84,937	99,587	
Refundable security deposits	1,003,704	1,120,486	
Other refundable deposits	23,710	108,477	
	<u>2,291,426</u>	<u>2,540,241</u>	
<b>Note 23</b>			
<b>Provisions</b>			
	<b>Annual leave</b>	<b>Long service leave</b>	<b>Total</b>
<b>2009</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at beginning of the financial year	1,905,406	3,117,925	5,023,331
Additional provisions	1,957,202	1,662,283	3,619,485
Amounts used	(1,744,790)	(278,299)	(2,023,089)
Balance at the end of the financial year	<u>2,117,818</u>	<u>4,501,909</u>	<u>6,619,727</u>
<b>2008</b>			
Balance at beginning of the financial year	1,759,789	2,786,110	4,545,899
Additional provisions	1,389,147	570,730	1,959,877
Amounts used	(1,243,530)	(238,915)	(1,482,445)
Balance at the end of the financial year	<u>1,905,406</u>	<u>3,117,925</u>	<u>5,023,331</u>
	<b>2009</b>	<b>2008</b>	
	<b>\$</b>	<b>\$</b>	
<b>(a) Employee benefits</b>			
<b>Current</b>			
Annual leave	2,117,818	1,905,406	
Long service leave	3,759,727	2,108,358	
	<u>5,877,545</u>	<u>4,013,764</u>	
<b>Non-current</b>			
Long service leave	742,182	1,009,567	
	<u>742,182</u>	<u>1,009,567</u>	
Aggregate carrying amount of employee benefits:			
Current	5,877,545	4,013,764	
Non-current	742,182	1,009,567	
	<u>6,619,727</u>	<u>5,023,331</u>	
The following assumptions were adopted in measuring the present value of employee benefits:			
Weighted average increase in employee costs			4.50%
Weighted average discount rates			5.01%
Weighted average settlement period			12.5
Council expects to pay no more than \$1,013,335 from Current Long Service Leave provision, with those more than 12 months being discounted to present value in accordance with AASB119.			

		2009	2008
		\$	\$
<b>Note 24</b>	<b>Income received in advance</b>		
	Other	30,000	-
	Lease payments	149,989	133,453
	Aquatic memberships	97,558	115,685
		<u>277,547</u>	<u>249,138</u>

**Note 25 Reserves**

	Balance at beginning of reporting period	Increment (decrement)	Balance at end of reporting period
	\$	\$	\$
<b>Asset revaluation reserve</b>			
<b>2009</b>			
<b>Property</b>			
Land	47,386,655	-	47,386,655
Land improvements	101,307	-	101,307
Buildings	19,081,618	-	19,081,618
Other	10,475,242	-	10,475,242
	<u>77,044,822</u>	<u>-</u>	<u>77,044,822</u>
<b>Infrastructure</b>			
Infrastructure	255,368,929	12,691,283	268,060,212
	<u>255,368,929</u>	<u>12,691,283</u>	<u>268,060,212</u>
<b>Total Asset revaluation reserve</b>	<u>332,413,751</u>	<u>12,691,283</u>	<u>345,105,034</u>
<b>2008</b>			
<b>Property</b>			
Land	29,655,758	17,730,897	47,386,655
Land improvements	310,050	(208,743)	101,307
Buildings	15,414,920	3,666,698	19,081,618
Other	6,788,637	3,686,605	10,475,242
	<u>52,169,365</u>	<u>24,875,457</u>	<u>77,044,822</u>
<b>Infrastructure</b>			
Infrastructure	255,368,929	-	255,368,929
	<u>255,368,929</u>	<u>-</u>	<u>255,368,929</u>
<b>Total Asset revaluation reserve</b>	<u>307,538,294</u>	<u>24,875,457</u>	<u>332,413,751</u>

	2009	2008
	\$	\$
<b>Note 26</b>		
<b>Reconciliation of cash flows from operating activities to surplus(deficit)</b>		
Surplus(deficit) for the period	21,594,860	2,600,721
Depreciation/amortisation	16,585,997	15,544,845
(Profit)/loss on disposal of assets	3,038	(63,489)
Developer contributions - Non-monetary assets	(17,060,272)	(2,214,424)
Investment in GV Regional Library Corporation	119,483	22,191
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(1,446,944)	407,067
Increase/(decrease) in income received in advance	28,409	64,486
Increase/(decrease) in Trust funds	(248,815)	221,811
Increase/(decrease) in accrued income	321,632	(27,191)
Increase/(decrease) in trade and other payables	92,942	(3,384,778)
(Increase)/decrease in inventories	(1,305)	(23,000)
(Decrease)/increase in provisions	1,596,396	477,432
Increase/(decrease) in other assets	(8,428)	(118,816)
Net cash provided by(used in) operating activities	<u>21,576,993</u>	<u>13,506,855</u>
<b>Note 27</b>		
<b>Reconciliation of cash and cash equivalents</b>		
Cash and cash equivalents (note 16)	<u>30,924,543</u>	<u>25,801,039</u>
	<u>30,924,543</u>	<u>25,801,039</u>
<b>Note 28</b>		
<b>Financing arrangements</b>		
Unused facilities	<u>500,000</u>	<u>500,000</u>
	<u>500,000</u>	<u>500,000</u>
<b>Note 29</b>		
<b>Restricted assets</b>		
Council has cash and cash equivalents (note 16) that are subject to restrictions. As at the reporting date, Council had restricted Grant Funding and legislative restrictions in relation to employee entitlements (Long Service Leave).		
<b>Current</b>		
Long service leave (note 16)	4,252,973	2,809,803
Grants (note 6)	2,894,864	451,596
	<u>7,147,837</u>	<u>3,261,399</u>
<b>Non-current</b>		
Land and buildings on crown land	<u>42,417,828</u>	<u>41,695,612</u>
	<u>42,417,828</u>	<u>41,695,612</u>
Restricted asset for long service leave is based on the Local Government (Long Service Leave) Regulations 2002 and does not necessarily equate to the long service leave liability disclosed in note 23 due to a different basis of calculation prescribed by the regulation.		

Note 30

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 profit or loss 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 profit or loss 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). 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 2008, Council makes the following contributions:-

- 9.25% of members' salaries (same as previous year);
- the difference between resignation and retrenchment benefits paid to any retrenched employees, plus contribution tax (same as previous year);

Fund surplus or deficit (ie the difference between fund assets and liabilities) are calculated differently for funding purposes (ie calculating required contributions) and for the calculation of accrued benefits as required in AAS 25 to provide the values needed for the AASB 119 disclosure in a council's financial statements. AAS 25 requires that the present value of the benefit liability which is calculated in respect of membership completed at the calculation date makes no allowance for future benefits that may accrue. The actuarial investigation concluded that although the Net Market Value of Assets was in excess of Accrued Benefits at 31 December 2008, based on the assumptions adopted, there was a shortfall of \$71 million when the funding of future benefits was also considered. However, the council has been advised that no additional contributions will be required as at 30 June 2009. The Actuary will undertake the next actuarial investigation as at 30 June 2010 to ascertain if additional contributions are required.

The Fund's liability for accrued benefits was determined by the Actuary at 31 December 2008 pursuant to the requirements of Australian Accounting Standard AAS25 follows:

	31-Dec-08 \$'000
Net Market Value of Assets	3,630,432
Accrued Benefits	3,616,422
Difference between Assets and Accrued Benefits	<u>14,010</u>
Vested Benefits (Minimum sum which must be paid to members when they leave the fund)	<u>3,561,588</u>

The financial assumptions used to calculate the Accrued Benefits for the defined benefit category of the Fund were:

Net Investment Return	8.50% p.a.
Salary Inflation	4.25% p.a.
Price Inflation	2.75% p.a.

Fund	2009 \$	2008 \$
<b>Defined benefit plans</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	322,528	328,810
	<u>322,528</u>	<u>328,810</u>
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,762,704	1,566,609
Employer contributions to Funds other than Vision Super	229,388	158,405
	<u>1,992,092</u>	<u>1,725,014</u>

Note 31

Commitments

The Council has entered into the following commitments

2009	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 \$
<b>Operating</b>					
Waste Management	3,377,800	3,530,200	9,181,700	-	16,089,700
Maternal and Child Health	-	-	-	-	-
Aged and Disability Services	2,038,360	-	-	-	2,038,360
Maintenance of Council Property	839,600	615,800	1,873,900	-	3,329,300
Saleyards	472,000	486,200	1,547,800	-	2,506,000
<b>Total</b>	<b>6,727,760</b>	<b>4,632,200</b>	<b>12,603,400</b>	<b>-</b>	<b>23,963,360</b>
<b>Capital</b>					
Construction	4,180,700	-	-	-	4,180,700
Waste Management	1,271,700	225,100	1,010,800	-	2,507,600
<b>Total</b>	<b>5,452,400</b>	<b>225,100</b>	<b>1,010,800</b>	<b>-</b>	<b>6,688,300</b>
<b>Total</b>	<b>12,180,160</b>	<b>4,857,300</b>	<b>13,614,200</b>	<b>-</b>	<b>30,651,660</b>
2008	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 \$
<b>Operating</b>					
Waste Management	3,313,900	3,264,300	10,746,600	862,900	18,187,700
Maternal and Child Health	942,700	-	-	-	942,700
Aged and Disability Services	2,139,000	521,040	-	-	2,660,040
Maintenance of Council Property	128,165	22,755	-	-	150,920
Saleyards	154,040	-	-	-	154,040
<b>Total</b>	<b>6,677,805</b>	<b>3,808,095</b>	<b>10,746,600</b>	<b>862,900</b>	<b>22,095,400</b>
<b>Capital</b>					
Construction	1,220,000	-	-	-	1,220,000
Waste Management	167,100	174,700	570,400	886,600	1,798,800
<b>Total</b>	<b>1,387,100</b>	<b>174,700</b>	<b>570,400</b>	<b>886,600</b>	<b>3,018,800</b>
<b>Total</b>	<b>8,064,905</b>	<b>3,982,795</b>	<b>11,317,000</b>	<b>1,749,500</b>	<b>25,114,200</b>

		2009	2008
		\$	\$
<b>Note 32</b>	<b>Operating leases</b>		
	<b>(a) Operating lease commitments</b>		
	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	885,167	677,988
	Later than one year and not later than five years	2,029,918	1,212,466
	Later than five years	-	179,000
		<u>2,915,085</u>	<u>2,069,454</u>
	<b>(b) Operating lease receivables</b>		
	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	330,992	388,242
	Later than one year and not later than five years	1,015,482	1,173,034
	Later than five years	979,957	1,153,397
		<u>2,326,431</u>	<u>2,714,673</u>
<b>Note 33</b>	<b>Contingent liabilities and contingent assets</b>		
	<b>(a) Contingent liabilities</b>		
	<b>(i) Contingent liabilities arising from public liabilities</b>		
	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 \$10,000 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. Civic Mutual Plus (CMP) is the Council's primary insurer. There are no claims that Council is aware of which would fall outside the terms and conditions of the 2008/2009 policy.		
	<b>(ii) Contingent liabilities arising from professional indemnity</b>		
	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 \$10,000 per claim on this policy. The maximum liability for the Council in any single claim is the extent of its excess payment. Civic Mutual Plus (CMP) is the Council's primary insurer. There are no claims that Council is aware of which would fall outside the terms and conditions of the 2008/2009 policy.		
	<b>(iii) Contingent liabilities arising from Cosgrove Landfill Financial Assurance</b>		
	Council has a responsibility under the Environment and Protection Act 1970, for remedial action site aftercare at its Landfill site, and whilst Council undertakes annual rehabilitation, money is held as a restricted asset to meet potential costs. As at 30 June 2009 discussions with the EPA for holding a bank guarantee or deposit account of \$1,003,000 for remedial works were progressing and not yet finalised.		
	<b>(b) Contingent assets</b>		
	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 34

Financial instruments  
(a) Accounting policy, terms and conditions

Recognised  
financial

instruments	Note	Accounting Policy	Terms and Conditions
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Financial assets

<b>Cash and cash equivalents</b>	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 4.63% (6.69% in 2007/2008). The interest rate at balance date was 2.90% (7.15% in 2007/2008).
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Investments and bills are valued at cost.

Funds returned fixed interest rate of between 3.15% (3.15% in 2007/2008), and 4.30% (9.15% in 2007/2008) net of fees.

Investments are held to maximise interest returns of surplus cash.

Interest is recognised as it accrues.

<b>Trade and other receivables</b>	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. Collectibility of overdue accounts is assessed on an ongoing basis.	General debtors are unsecured. Credit terms are based on 30 days.
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Financial liabilities

<b>Trade and other payables</b>	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.
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<b>Trust funds and deposits</b>	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.
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<b>Bank facility</b>	28	Facilities are recognised at the principal amount. Interest is charged as an expense as it accrues.	The facility is subject to annual review.
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## Note 34 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:

## 2009

	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
	\$	\$	\$	\$	\$	\$
<b>Financial assets</b>						
Cash and cash equivalents	3,702,161	24,893,279	-	-	2,329,103	30,924,543
Trade and other receivables	-	-	-	-	3,403,389	3,403,389
Accrued income	-	-	-	-	471,731	471,731
<b>Total financial assets</b>	<b>3,702,161</b>	<b>24,893,279</b>	<b>-</b>	<b>-</b>	<b>6,204,223</b>	<b>34,799,663</b>

Weighted average interest rate 3.73%

**Financial liabilities**

Trade and other payables	-	82,683	452,032	-	9,817,460	10,791,841
Trust funds and deposits	-	-	-	-	2,291,426	2,291,426
<b>Total financial liabilities</b>	<b>-</b>	<b>82,683</b>	<b>452,032</b>	<b>-</b>	<b>12,108,886</b>	<b>13,083,267</b>

Weighted average interest rate 3.84%

Net financial assets (liabilities) 3,702,161 24,810,596 (452,032) - (5,904,663) 21,716,396

## 2008

	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
	\$	\$	\$	\$	\$	\$
<b>Financial assets</b>						
Cash and cash equivalents	2,240,772	23,552,087	-	-	8,180	25,801,039
Trade and other receivables	-	-	-	-	1,875,877	1,875,877
Accrued income	-	-	-	-	766,363	766,363
<b>Total financial assets</b>	<b>2,240,772</b>	<b>23,552,087</b>	<b>-</b>	<b>-</b>	<b>2,650,420</b>	<b>28,443,279</b>

Weighted average interest rate 7.32%

**Financial liabilities**

Trade and other payables	-	77,141	477,244	57,471	8,209,966	8,821,822
Trust funds and deposits	-	-	-	-	2,540,241	2,540,241
<b>Total financial liabilities</b>	<b>-</b>	<b>77,141</b>	<b>477,244</b>	<b>57,471</b>	<b>10,750,207</b>	<b>11,362,063</b>

Weighted average interest rate 7.06%

Net financial assets (liabilities) 2,240,772 23,474,946 (477,244) (57,471) (8,099,787) 17,081,216

Note 34

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	
	2009	2008	2009	2008
	\$	\$	\$	\$
<i>(1) Financial assets</i>				
Cash and cash equivalents	30,924,543	25,801,039	30,924,543	25,801,039
Trade and other receivables	3,403,389	1,875,877	3,403,389	1,875,877
Accrued income	471,731	766,363	471,731	766,363
<b>Total financial assets</b>	<b>34,799,663</b>	<b>28,443,279</b>	<b>34,799,663</b>	<b>28,443,279</b>
<i>(2) Financial liabilities</i>				
Trade and other payables	10,791,841	8,821,822	10,791,841	8,821,822
Trust funds and deposits	2,291,426	2,540,241	2,291,426	2,540,241
<b>Total Financial liabilities</b>	<b>13,083,267</b>	<b>11,362,063</b>	<b>13,083,267</b>	<b>11,362,063</b>
<b>Net Financial Assets</b>	<b>21,716,396</b>	<b>17,081,216</b>	<b>21,716,396</b>	<b>17,081,216</b>

(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 prices. 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 not at fixed rates so we are not exposed to fair value interest rate risk.

The Council currently has no loan borrowings or finance leases. We have an overdraft facility arranged with a major Australian bank which is currently not in use.

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 included in the balance sheet. To help manage this risk:

- 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 policy.

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 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 before maturity only forfeiting the interest that would have been earned between the redemption date and maturity;
- 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 Councils exposure to liquidity risk is deemed insignificant based on prior periods' 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 3.7321% (2007/08, 8.0139%).

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				
	amount subject to interest	-1% 100 basis points		2% 200 basis points	
		Profit	Equity	Profit	Equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2009</b>					
<b>Financial assets:</b>					
Cash and cash equivalents	30,916,663	(309,167)	(309,167)	618,333	618,333
<b>2008</b>					
<b>Financial assets:</b>					
Cash and cash equivalents	25,792,859	(257,929)	(257,929)	515,857	515,857

**Note 35**

**Auditors remuneration**

	2009	2008
	\$	\$
Audit fee to conduct external audit - Victorian Auditor-General	53,000	50,000
Internal audit fees - RSM Bird Cameron	135,715	38,002
	<u>188,715</u>	<u>88,002</u>

Note 36

**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:

<b>Councillors</b>	Geoff Dobson (Mayor 03/12/08 to 30/06/09) Kevin Ryan (01/07/08 to 30/06/09) Jenny Houlihan (01/07/08 to 30/06/09) Chris Hazelman (01/07/08 to 30/06/09) Milvan Muto (03/12/08 to 30/06/09) Cherie Crawford (03/12/08 to 30/06/09) Michael Polan (03/12/08 to 30/06/09) Eric Bott (Mayor 01/07/08 to 28/11/08) Sondrae Johnson (01/07/08 to 28/11/08) Dallas Terlich (01/07/08 to 28/11/08) Bruce Wilson (01/07/08 to 28/11/08)
<b>Chief Executive Officer</b>	Phillip Pearce (08/06/09 to 30/06/09) Peter Harriott - acting CEO (20/10/08 to 07/06/09) Bob Laing (01/07/08 to 19/10/08)

**(ii) Remuneration of Responsible Persons**

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

	2009	2008
	No.	No.
\$1 - \$ 9,999	4	-
\$10,000 - \$19,999	4	5
\$20,000 - \$29,999	3	-
\$30,000 - \$39,999	-	1
\$40,000 - \$49,999	-	1
\$50,000 - \$59,999	1	-
\$60,000 - \$69,999	1	-
\$140,000 - \$149,999	1	-
\$220,000 - \$229,999	-	1
	<u>14</u>	<u>8</u>
	<b>\$</b>	<b>\$</b>
Total remuneration for the reporting year for Responsible Persons included above amounted to:	<u>410,550</u>	<u>395,225</u>

(iii) No retirement benefits have been made by the Council to a Responsible Person during the reporting year. (2007/08, Nil).

(iv) No loans have been made, guaranteed or secured by the Council to a Responsible Person during the reporting year (2007/08, 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 (2007/08, Nil).

(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 \$100,000.

Income Range:	2009 No.	2008 No.
<\$100,000	1	-
\$100,000 - \$109,999	1	1
\$110,000 - \$119,999	1	4
\$120,000 - \$129,999	4	1
\$130,000 - \$139,999	2	-
\$150,000 - \$159,999	1	-
\$160,000 - \$169,999	-	3
\$170,000 - \$179,999	-	1
\$190,000 - \$199,999	3	-
	<u>13</u>	<u>10</u>
	\$	\$
Total remuneration for the reporting year for Senior Officers included above amounted to :	<u>1,786,267</u>	<u>1,354,585</u>

(vii) Other transactions

Councillor Chris Hazelman's wife holds a senior position with Thomson Motor Group who provide motor vehicles on normal commercial terms to Council. The value of such transactions for the financial year were \$2,247 (\$103,000 in 2007/08).

Councillor Chris Hazelman is a member of Goulburn Valley Health Board. Goulburn Valley Health is contracted to provide Council's Maternal and Child Health Services. The value of such transactions for the financial year were \$1,186,470 (\$1,031,480 in 2007/08).

Councillor Chris Hazelman is a board member of the GV Community Fund Board. The Council provides funding for the ongoing operation of the community fund. The value of such transactions for the financial year were \$169,308 (\$151,136 in 2007/08).

Councillor Chris Hazelman is the chairman of the Tallygaroopna Recreation Reserve Committee of Management, who receives funding from the Council for the maintenance and development of the recreation reserve. The value of such transactions for the financial year were \$1,500 (\$1,100 in 2007/08).

Councillor Chris Hazelman is CEO of the Ethnic Council of Shepparton & District. The Ethnic Council provides ethnic training services on normal commercial terms to Council. The value of such transactions for the financial year were \$250 (\$63 in 2007/08).

Councillor Kevin Ryan is chairman of the board of 98.5 One FM, who provides commercial airtime to Council on normal commercial terms. The value of such transactions for the financial year were \$7,370 (\$7,260 in 2007/08).

Councillor Milvan Muto is secretary of the board of Shepparton Hotel. The value of such transactions for the financial year were \$28,390 (\$0 in 2007/08).

Note 37

Revenue, expenses and assets by functions/activities

2009	Community Life	Economic Development	Infrastructure	Environment	Settlement & Housing	Council Organisation and Management	Total
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>							
Grants (note 6)	10,876,395	877,262	1,657,601	73,719	402,788	12,209,035	26,096,800
Other	6,438,404	3,141,641	3,777,159	8,143,754	18,644,732	39,199,205	79,344,895
<b>TOTAL</b>	<b>17,314,799</b>	<b>4,018,903</b>	<b>5,434,760</b>	<b>8,217,473</b>	<b>19,047,520</b>	<b>51,408,240</b>	<b>105,441,695</b>
<b>EXPENSES</b>	<b>25,713,248</b>	<b>5,242,894</b>	<b>26,511,161</b>	<b>7,961,185</b>	<b>4,575,518</b>	<b>13,842,829</b>	<b>83,846,835</b>
<b>TOTAL</b>	<b>25,713,248</b>	<b>5,242,894</b>	<b>26,511,161</b>	<b>7,961,185</b>	<b>4,575,518</b>	<b>13,842,829</b>	<b>83,846,835</b>
<b>SURPLUS(DEFICIT) FOR THE YEAR</b>	<b>(8,398,449)</b>	<b>(1,223,991)</b>	<b>(21,076,401)</b>	<b>256,288</b>	<b>14,472,002</b>	<b>37,565,411</b>	<b>21,594,860</b>
<b>ASSETS ATTRIBUTED TO FUNCTIONS/ACTIVITIES*</b>	<b>139,467,349</b>	<b>17,748,407</b>	<b>353,378,443</b>	<b>65,672,623</b>	<b>13,655,047</b>	<b>41,513,953</b>	<b>631,435,822</b>

2008	Community Life	Economic Development	Infrastructure	Environment	Settlement & Housing	Council Organisation and Management	Total
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>							
Grants (note 6)	7,931,978	645,494	1,415,033	260,300	498,550	8,518,061	19,269,416
Other	6,156,133	2,394,281	3,724,030	7,534,303	3,700,334	36,961,865	60,470,946
<b>TOTAL</b>	<b>14,088,111</b>	<b>3,039,775</b>	<b>5,139,063</b>	<b>7,794,603</b>	<b>4,198,884</b>	<b>45,479,926</b>	<b>79,740,362</b>
<b>EXPENSES</b>	<b>27,425,356</b>	<b>4,938,470</b>	<b>23,427,048</b>	<b>8,438,616</b>	<b>4,561,555</b>	<b>8,348,596</b>	<b>77,139,641</b>
<b>TOTAL</b>	<b>27,425,356</b>	<b>4,938,470</b>	<b>23,427,048</b>	<b>8,438,616</b>	<b>4,561,555</b>	<b>8,348,596</b>	<b>77,139,641</b>
<b>SURPLUS(DEFICIT) FOR THE YEAR</b>	<b>(13,337,245)</b>	<b>(1,898,695)</b>	<b>(18,287,985)</b>	<b>(644,013)</b>	<b>(362,671)</b>	<b>37,131,330</b>	<b>2,600,721</b>
<b>ASSETS ATTRIBUTED TO FUNCTIONS/ACTIVITIES*</b>	<b>133,065,541</b>	<b>17,263,368</b>	<b>331,192,859</b>	<b>63,999,634</b>	<b>14,273,219</b>	<b>34,009,049</b>	<b>593,803,670</b>

\*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  
Salesyards  
Tourism

**Infrastructure**

Aerodrome  
Depot  
Local Roads  
Parking Management  
Planning Investigation & Design  
Plant  
Private Works Services Contracts  
Private Works Services Minor Works  
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 38	Financial ratios (Performance indicators)	2009	2008	2007
	<b>(a) Debt servicing ratio</b> (to identify the capacity of Council to service its outstanding debt)			
	<u>Debt servicing costs</u>	0	0	23,513
	Total revenue	$\frac{0}{105,447,502} = 0.00\%$	$\frac{0}{79,726,747} = 0.00\%$	$\frac{23,513}{79,672,629} = 0.03\%$
	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>(b) Debt commitment ratio</b> (to identify Council's debt redemption strategy)			
	<u>Debt servicing &amp; redemption costs</u>	0	0	616,419
	Rate revenue	$\frac{0}{42,466,074} = 0.00\%$	$\frac{0}{40,019,822} = 0.00\%$	$\frac{616,419}{36,583,154} = 1.68\%$
	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.			
	<b>(c) Revenue ratio</b> (to identify Council's dependence on non-rate income)			
	<u>Rate revenue</u>	42,466,074	40,019,822	36,583,154
	Total revenue	$\frac{42,466,074}{105,447,502} = 40.27\%$	$\frac{40,019,822}{79,726,747} = 50.20\%$	$\frac{36,583,154}{79,672,629} = 45.92\%$
	The level of Council's reliance on rate revenue is determined by assessing rate revenue as a proportion of the total revenue of Council.			
	<b>(d) Debt exposure ratio</b> (to identify Council's exposure to debt)			
	<u>Total indebtedness</u>	13,436,142	11,284,488	12,285,948
	Total realisable assets	$\frac{13,436,142}{206,569,277} = 1:15.9$	$\frac{11,284,488}{193,114,192} = 1:17.1$	$\frac{12,285,948}{168,849,955} = 1:13.7$
	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 29) 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.			
	<b>(e) Working capital ratio</b> (to assess Council's ability to meet current commitments)			
	<u>Current assets</u>	37,294,381	30,877,053	31,877,232
	Current liabilities	$\frac{37,294,381}{18,786,327} = 2.0:1$	$\frac{30,877,053}{15,090,250} = 2.0:1$	$\frac{31,877,232}{15,885,589} = 2.0:1$
	The ratio expresses the level of current assets the Council has available to meet its current liabilities.			

Note 39 Pending Accounting Standards

The following Australian Accounting Standards have been issued or amended and are applicable to the Council but are not yet effective. They have not been adopted in preparation of the financial statements at reporting date.

AASB amendment	Standards Affected	Outline of amendment	App. date of Std	App. date for Council
AASB 2008 - 11	AASB 3 Business Combinations	Amends an earlier version of AASB 3 issued in July 2004. However, before the mandatory application of this Standard the Australian Accounting Standards Board will consider the suitability of this Standard for combinations in the not for profit sector. This may result in further amendments to this Standard or an additional scope exclusion. Consequently, it is not possible to assess the likely impact of this Standard on Council.	1-Jul-09	1-Jul-09
AASB 2007 - 06	AASB 101 Presentation of Financial Statements	Amends an earlier version of AASB 101 issued in July 2006. This Standard introduces the concept of a "complete set of financial statements" and amends the title of some statements in the accounts. The other change of some relevance to Council relates to reporting owner changes in equity and comprehensive income. No significant impacts are expected to arise from this Standard.	1-Jan-09	1-Jan-09
AASB 2007 - 08	AASB 123 Borrowing Costs	Amends an earlier version of AASB 123 issued in July 2004. This Standard requires borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset to be capitalised. Previously, entities had the option of expensing such costs. Subject to the existence of borrowings for the purpose of funding capital expenditure, this standard will require related borrowing costs to be capitalised rather than expensed. It is not expected that this will have a material impact on the reported financial performance or position of Council.	1-Jan-09	1-Jan-09
AASB 2008 - 5	AASB 127 Consolidated and Separate Financial Statements	Amends an earlier version of AASB 127 issued in July 2004. This standard makes various relatively minor changes. This Standard is not expected to have any impact on Council.	1-Jul-09	1-Jul-09
AASB 2008-1, AASB 2008-2, AASB 2008-3, AASB 2008-5, AASB 2008-6AASB 2008-7,	Various	These standards make revisions, which are generally minor, to a range of other accounting standards. It is not expected that these Standards will have any significant impact on Council.	1-Jan-09	1-Jan-09

GREATER SHEPPARTON CITY COUNCIL  
2008/2009 Financial Report

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### 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.



**D I Graham**  
PRINCIPAL ACCOUNTING OFFICER

Date: 14-Sep-09

In our opinion the accompanying financial statements present fairly the financial transactions of Greater Shepparton City Council for the year ended 30 June 2009 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 14 September 2009 to certify the financial statements in their final form.



**G Dobson (Mayor)**  
COUNCILLOR

Date: 14 Sep 09



**K Ryan (Deputy Mayor)**  
COUNCILLOR

Date: 14 Sep 09



**P W Pearce**  
CHIEF EXECUTIVE OFFICER

Date: 14 Sep 09

## STANDARD INCOME STATEMENT

For the year ending 30 June 2009

	<i>Budget</i>	<i>Variances</i>		<i>Note</i>	<i>Actuals</i>
	<i>2008-2009</i>	<i>\$</i>	<i>%</i>		<i>2008-2009</i>
	<i>\$</i>	<i>\$</i>	<i>%</i>		<i>\$</i>
<b>Revenue</b>					
Rates and Charges	41,504,000	513,077	1.2		42,017,077
Operating Grants and Contributions	21,048,000	1,128,090	5.4		22,176,090
Capital Grants and Contributions	8,371,000	14,615,751	174.6	1	22,986,751
Interest	1,899,000	(136,120)	(7.2)		1,762,880
User Charges	14,685,000	(3,088,301)	(21.0)	2	11,596,699
Statutory Fees	2,210,000	(196,696)	(8.9)		2,013,304
Other	4,541,000	(3,837,489)	(84.5)	3	703,511
Parking Fees and Fines	1,920,000	(339,335)	(17.7)	4	1,580,665
Rent	557,000	53,525	9.6		610,525
<b>Total revenue</b>	<b>96,735,000</b>	<b>8,712,502</b>	<b>9.0</b>		<b>105,447,502</b>
<b>Expenses</b>					
Employee Benefits	27,993,000	(102,211)	(0.4)		27,890,789
Materials and Consumables	30,531,000	(3,932,175)	(12.9)	5	26,598,825
External Contracts	10,745,000	(19,535)	(0.2)		10,725,465
Utilities	2,053,000	(126,724)	(6.2)		1,926,276
Borrowing Costs	32,000	(32,000)	(100.0)	6	-
Depreciation and Amortisation	15,193,000	1,392,997	9.2		16,585,997
<b>Total expenses</b>	<b>86,547,000</b>	<b>(2,819,648)</b>	<b>(3.3)</b>		<b>83,727,352</b>
<b>Net surplus(deficit) from operations</b>	<b>10,188,000</b>	<b>11,532,150</b>	<b>113.2</b>		<b>21,720,150</b>
Share of net profits(losses) from associates	-	(119,483)	100.0	7	(119,483)
Net gain(loss) on disposal of assets	2,218,000	(2,223,807)	(100.3)	8	(5,807)
<b>Surplus/(deficit) for the period</b>	<b>12,406,000</b>	<b>9,188,860</b>	<b>74.1</b>		<b>21,594,860</b>

**STANDARD BALANCE SHEET**

As at 30 June 2009

	<i>Budget</i>	<i>Variances</i>		<i>Note</i>	<i>Actuals</i>
	<i>2008-2009</i>	<i>\$</i>	<i>%</i>		<i>2008-2009</i>
	<i>\$</i>	<i>\$</i>	<i>%</i>		<i>\$</i>
<b><i>Current assets</i></b>					
Cash Assets	589,000	1,740,103	295.4	<b>9</b>	2,329,103
Receivables	4,606,000	1,447,295	31.4	<b>10</b>	6,053,295
Investments	19,241,000	9,354,440	48.6	<b>11</b>	28,595,440
Other	1,772,000	(1,455,457)	(82.1)	<b>12</b>	316,543
<b>Total current assets</b>	<b>26,208,000</b>	<b>11,086,381</b>	<b>42.3</b>		<b>37,294,381</b>
<b><i>Non-current assets</i></b>					
Receivables	32,000	(16,000)	(50.0)	<b>13</b>	16,000
Property, Plant and Equipment, Infrastructure	553,524,000	38,187,651	6.9		591,711,651
Other	1,094,000	1,319,790	120.6	<b>14</b>	2,413,790
<b>Total non-current assets</b>	<b>554,650,000</b>	<b>39,491,441</b>	<b>7.1</b>		<b>594,141,441</b>
<b>Total assets</b>	<b>580,858,000</b>	<b>50,577,822</b>	<b>8.7</b>		<b>631,435,822</b>
<b><i>Current liabilities</i></b>					
Payables	9,615,000	724,809	7.5		10,339,809
Interest bearing liabilities	-	-			-
Employee Benefits	3,767,000	2,110,545	56.0	<b>15</b>	5,877,545
Other	2,503,000	65,973	2.6		2,568,973
<b>Total current liabilities</b>	<b>15,885,000</b>	<b>2,901,327</b>	<b>18.3</b>		<b>18,786,327</b>
<b><i>Non-current liabilities</i></b>					
Interest bearing liabilities	4,582,000	(4,582,000)	(100.0)	<b>16</b>	-
Employee Benefits	779,000	(36,818)	(4.7)		742,182
Other	612,000	(159,968)	(26.1)	<b>17</b>	452,032
<b>Total non-current liabilities</b>	<b>5,973,000</b>	<b>(4,778,786)</b>	<b>(80.0)</b>		<b>1,194,214</b>
<b>Total liabilities</b>	<b>21,858,000</b>	<b>(1,877,459)</b>	<b>(8.6)</b>		<b>19,980,541</b>
<b>Net assets</b>	<b>559,000,000</b>	<b>52,455,281</b>	<b>9.4</b>		<b>611,455,281</b>
<b><i>Equity</i></b>					
Accumulated Surplus	251,462,000	14,888,247	5.9		266,350,247
Reserves	307,538,000	37,567,034	12.2	<b>18</b>	345,105,034
<b>Total equity</b>	<b>559,000,000</b>	<b>52,455,281</b>	<b>9.4</b>		<b>611,455,281</b>

## STANDARD CASH FLOW STATEMENT

For the year ending 30 June 2009

	Budget	Variances		Note	Actuals
	2008-2009	\$	%		2008-2009
	\$	\$	%		\$
<b>Cash flows from operating activities</b>					
Receipts from customers	66,543,000	(1,886,342)	(2.8)		64,656,658
Payments to suppliers	(71,354,000)	398,464	0.6		(70,955,536)
<b>Net cash inflow/(outflow) from customers/suppliers</b>	<b>(4,811,000)</b>	<b>(1,487,878)</b>	<b>(30.9)</b>		<b>(6,298,878)</b>
Interest received	1,899,000	(374,276)	(19.7)	19	1,524,724
Government receipts	25,293,000	1,058,147	4.2		26,351,147
<b>Net cash inflow/(outflow) from operating activities</b>	<b>22,381,000</b>	<b>(804,007)</b>	<b>(3.6)</b>		<b>21,576,993</b>
<b>Cash flows from investing activities</b>					
Proceeds from sale of property, plant and equipment, infrastructure	3,258,000	(2,687,389)	(82.5)	20	570,611
Payments for property, plant and equipment, infrastructure	(30,924,000)	13,899,900	44.9	21	(17,024,100)
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(27,666,000)</b>	<b>11,212,511</b>	<b>40.5</b>		<b>(16,453,489)</b>
<b>Cash flows from financing activities</b>					
Proceeds from interest bearing loans and borrowings	2,780,000	(2,780,000)	(100.0)	22	-
Repayment of interest-bearing loans and borrowings	(198,000)	198,000	100.0	23	-
<b>Net cash inflow/(outflow) from financing activities</b>	<b>2,582,000</b>	<b>(2,582,000)</b>	<b>100.0</b>		<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,703,000)</b>	<b>7,826,504</b>	<b>289.5</b>		<b>5,123,504</b>
Cash and cash equivalents at the beginning of the year	22,533,000	3,268,039	14.5		25,801,039
<b>Cash and cash equivalents at the end of the year</b>	<b>19,830,000</b>	<b>11,094,543</b>	<b>55.9</b>		<b>30,924,543</b>
<b>Reconciliation of surplus/(deficit) and Net cash flows from operating activities</b>					
<b>For the year ending 30 June 2009</b>					
Surplus/(deficit)	12,406,000	9,188,860	74.1		21,594,860
Depreciation and amortisation	15,193,000	1,392,997	9.2		16,585,997
(Profit)/loss on sale of property, plant and equipment, infrastructure	(2,218,000)	2,223,807	100.3		5,807
Net movement in current assets and liabilities	(3,000,000)	(13,609,671)	(453.7)		(16,609,671)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>22,381,000</b>	<b>(804,007)</b>	<b>(3.6)</b>		<b>21,576,993</b>

**STANDARD STATEMENT OF CAPITAL WORKS**

For the year ending 30 June 2009

<b>Capital Works Areas</b>	<b>Budget</b>	<b>Variations</b>		<b>Note</b>	<b>Actuals</b>
	<b>2008-2009</b>				<b>2008-2009</b>
	\$	\$	%		\$
Roads	10,984,000	(3,781,103)	(34.4)		7,202,897
Drainage	1,967,000	(330,998)	(16.8)		1,636,002
Parks, open space and streetscapes	1,674,000	77,463	4.6		1,751,463
Buildings	12,030,000	(7,064,878)	(58.7)		4,965,122
Plant and equipment	2,537,000	(194,160)	(7.7)		2,342,840
Other	1,732,000	(1,150,483)	(66.4)		581,517
<b>Total capital works</b>	<b>30,924,000</b>	<b>(12,444,159)</b>	<b>(40.2)</b>		<b>18,479,841</b>
<b>Represented by:</b>					
Renewal	9,102,000	(690,078)	(7.6)		8,411,922
Upgrade	6,438,000	(1,066,484)	(16.6)		5,371,516
Expansion	11,959,000	(7,884,837)	(65.9)		4,074,163
New	3,425,000	(2,802,760)	(81.8)		622,240
<b>Total capital works</b>	<b>30,924,000</b>	<b>(12,444,159)</b>	<b>(40.2)</b>		<b>18,479,841</b>

<b>Property, plant and equipment, infrastructure movement reconciliation worksheet</b>	<b>Budget</b>	<b>Variations</b>		<b>Note</b>	<b>Actuals</b>
	<b>2008-2009</b>				<b>2008-2009</b>
	\$	\$	%		\$
The movement between the previous year and the current year in property, plant and equipment, infrastructure as shown in the Balance Sheet links to the net of the following items:					
Total capital works	30,924,000	(12,444,159)	(40.2)	<b>24</b>	18,479,841
Asset revaluation movement	-	12,691,283			12,691,283
Transfers to other assets	-	68,337			68,337
Contributed Assets	3,000,000	14,060,272	468.7	<b>25</b>	17,060,272
Depreciation and amortisation	(15,193,000)	(1,392,997)	(9.2)		(16,585,997)
Written down value of assets disposed	(1,040,000)	668,571	64.3	<b>26</b>	(371,429)
<b>Net movement in property, plant and equipment, infrastructure</b>	<b>17,691,000</b>	<b>13,651,307</b>	<b>77.2</b>		<b>31,342,307</b>

# Greater Shepparton City Council

## Notes accompanying the Standard Statements

for the year ended 30 June 2009

### 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 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 15 July 2008. 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 are 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
<b>Standard Income Statement - Revenue</b>		
1	Capital Grants and Contributions	Capital grants are directly linked to the completion and subsequent acquittal of capital projects. Capital contributions can be either cash or non-cash (assets) and generally relate to commercial and residential developments.  Council received \$17.060 million more than anticipated in developer gifted assets. Council received \$2.989 million less in capital grants due to uncompleted capital works.
2	User Charges	Internal charges for plant costs have been eliminated from actual revenue (\$3.868 million).
3	Other	Internal charges for the recovery of employee on-costs have been eliminated from actual revenue (\$3.971 million).
4	Parking Fees and Fines	Parking Meter income was \$178k less than forecast due to an increase in machine down time (repairs and maintenance). Ticket Machine income was \$99k less than forecast due to machine down time. Parking Infringement income was \$62k less than forecast due to staffing shortages at various points through the year.
<b>Standard Income Statement - Expenses</b>		
5	Materials and Consumables	Internal charges for plant costs have been eliminated from actual expenditure (\$3.549 million). Reclassification of superannuation (\$2.315 million) and workcover (\$321k) costs to "employee benefits" in actual expense.
6	Borrowing Costs	Funds to progress the GV Freight Logistics Centre and Victoria Lake Caravan Park works were not borrowed as forecast.
7	Share of net profits(losses) from associates	This is Council's 61.15 per cent share of the Goulburn Valley Regional Library Corporation's 2008-2009 operating result.
8	Net gain(loss) on disposal of assets	Forecast land sales worth \$2.200 million in relation to the GV Freight Logistics Centre did not eventuate.

## 2. EXPLANATION OF MATERIAL VARIANCES (continued)

NOTE	ITEM	EXPLANATION
<b>Standard Balance Sheet - Current Assets</b>		
9	Cash Assets	Additional funds due to the timing of capital works and creditor payments.
10	Receivables	Significant Government Grants were unpaid as at 30 June 2009 (Embracing Diversity \$275k, Aquamves Masterplan \$550k, Healthy Youth \$100k). GST Receivable from Australian Taxation Office increases \$510k.
11	Investments	Surplus funds available for investment due to the timing of capital works and creditor payments.
12	Other	Disposal of Non-current assets reclassified to current assets (\$300k).
<b>Standard Balance Sheet - Non Current Assets</b>		
13	Receivables	Reclassification of Loan Advance between current assets and non-current assets.
14	Other	Consolidation of Council's share of the Goulburn Valley Regional Library Corporation (\$952k).
<b>Standard Balance Sheet - Current Liabilities</b>		
15	Employee Benefits	Recalculation of Long Service Leave liability through an internal review, movement from non-current liability to current and increased staff numbers.
<b>Standard Balance Sheet - Non Current Liabilities</b>		
16	Interest bearing liabilities	Funds to progress the GV Freight Logistics Centre and Victoria Lake Caravan Park works were not borrowed as forecast.
17	Other	Reclassification of the Cosgrove Landfill site between current liabilities and non-current liabilities.
18	Reserves	Higher revaluation of infrastructure assets than forecast.
<b>Standard Cash Flow Statement - Cash flows from operating activities</b>		
19	Interest Received	Reduced Interest rates caused by Global Financial Crisis
<b>Standard Cash Flow Statement - Cash flows from investing activities</b>		
20	Proceeds from sale of property, plant and equipment, infrastructure	Forecast land sales worth \$2.200 million in relation to the GV Freight Logistics Centre did not eventuate.
21	Payments for property, plant and equipment, infrastructure	Capital works program not completed.
<b>Standard Cash Flow Statement - Cash flows from financing activities</b>		
22	Proceeds from interest bearing loans and borrowings	Funds to progress the GV Freight Logistics Centre and Victoria Lake Caravan Park works were not borrowed as forecast.
23	Repayment of interesting loans and borrowings	Funds to progress the GV Freight Logistics Centre and Victoria Lake Caravan Park works were not borrowed as forecast.
<b>Standard Statement of Capital Works</b>		
24	Total capital works	Capital works program not completed.
25	Contributed assets	Council received \$17.060 million in developer gifted assets (land under roads, roads and drains).
26	Written Down Value of Assets Disposed	Council disposed of fewer properties and motor vehicles than originally forecast.

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## Greater Shepparton City Council

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Certification of the Standard Statements  
for the year ended 30 June 2009

In my opinion, the accompanying standard statements of Greater Shepparton City Council for the year ended 30 June 2009 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*.



**D I Graham**  
**PRINCIPAL ACCOUNTING OFFICER**

Date: 14 - Sep - 09

In our opinion, the accompanying standard statements of Greater Shepparton City Council for the year ended 30 June 2009 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*.

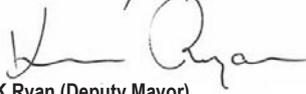
As at the date of signing, we are not aware of any circumstances which would render any particulars in the standard statements to be misleading or inaccurate.

On 14 September 2009 we were authorised by the Council to certify the standard statements in its final form on behalf of the Council.



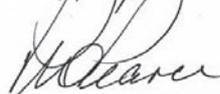
**G Dobson (Mayor)**  
**COUNCILLOR**

Date: 14 Sep 09



**K Ryan (Deputy Mayor)**  
**COUNCILLOR**

Date: 14 Sep 09



**P W Pearce**  
**CHIEF EXECUTIVE OFFICER**

Date: 14 Sep 09

# VAGO

Victorian Auditor-General's Office  
**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 2009 of Greater Shepparton City Council which comprises of an income statement, balance sheet, cash flow statement, statement of changes in equity, a summary of significant accounting policies and other explanatory notes to and forming part of the financial report, and the certification of the financial report has been audited.

The accompanying standard statements for the year ended 30 June 2009 of the Council which comprises of a 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 (including the Australian Accounting Interpretations) 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 of the statements and the requirements of the *Local Government Act 1989*.

This responsibility includes:

- establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report and standard statements that are free from material misstatement, whether due to fraud or error
- selecting and applying appropriate accounting policies
- making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

As required by the *Audit Act 1994*, 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. These Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance 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.

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*Auditing in the Public Interest*

# VAGO

Victorian Auditor-General's Office

## 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.

### *Matters Relating to the Electronic Presentation of the Audited Financial Report and Standard Statements*

This auditor's report relates to the financial report and standard statements published in both the annual report and on the website of the Greater Shepparton City Council for the year ended 30 June 2009. The Councillors of the Greater Shepparton City Council are responsible for the integrity of the website. I have not been engaged to report on the integrity of the website. The auditor's report refers only to the statements named above. An opinion is not provided on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the Council's website.

### *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 financial report presents fairly, in all material respects, the financial position of Greater Shepparton City Council as at 30 June 2009 and its financial performance and cash flows for the year then ended in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), and the financial reporting requirements of the *Local Government Act 1989*.
- 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 comply with the requirements of the *Local Government Act 1989*.

MELBOURNE  
18 September 2009

  
D D R Pearson  
Auditor-General

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*Auditing in the Public Interest*

## Greater Shepparton City Council

Performance Statement  
 for the year ended 30 June 2009

### INTRODUCTION TO THE PERFORMANCE STATEMENT

Council is required under Section 127 of the *Local Government Act 1989* to separately identify in the budget, the Key Strategic Activities to be undertaken during the financial year, and performance targets and measures in relation to each of those Key Strategic Activities.

Under Section 132 of the Act, it is required that the Key Strategic Activities and performance targets and measures specified under Section 127 of the Act must be included in the Performance Statement in the Annual Report, and be subject to audit.

The following table details the Key Strategic Activities and performance targets and measures contained in the Council's 2008-2009 budget compared to actual results for the year.

Key Strategic Activity	Performance Measure	Performance Target	Actual 2009	Performance Target Met	Comments
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### INFRASTRUCTURE

Completing the Capital Works Program	The percentage of budgeted Capital Works monies expended at the conclusion of the financial year	100.0%	59.8%	No	GV Freight Logistics Centre stage 1 not completed \$4.9 million. Aquamoves Masterplan delayed \$1.2million. Showgrounds development delayed \$500k.
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### COUNCIL ORGANISATION AND MANAGEMENT

Achieving the budgeted operating result	The difference between the budgeted operating result and the actual operating result for the financial year	\$0	\$9,188,860	No	Contributed assets from developers was \$10.5 million higher as a result of larger developments and being recognised at practical completion (2008/2009) instead of liability period (2009/2010)
Working capital ratio	Current assets to current liabilities	2.0:1	2.0:1	Yes	
Rates, fees and charges outstanding	% outstanding at 30 June 2009	3.0%	3.9%	No	Economic hardship has resulted in more entities than usual entering into payment plans
Total operating expenditure	Average per assessment	\$3,141	\$3,038	Yes	
Total capital expenditure	Average per assessment	\$1,122	\$671	No	Capital Works Program not met
Debt equity ratio	Total liability to equity	1:26	1:31	Yes	

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## Greater Shepparton City Council

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Certification of the Performance Statement  
for the year ended 30 June 2009

In our opinion, the accompanying Performance Statement of the Greater Shepparton City Council in respect of the 2008/2009 financial year is fairly presented in accordance with the *Local Government Act 1989*.

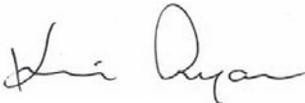
The statement outlines the performance targets and measures set out in relation to the achievement of Key Strategic Activities in respect of that year described in Council's budget, and describes the extent to which the Key Strategic Activities were met in that year having regard to those targets and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



**G Dobson (Mayor)**  
**COUNCILLOR**

Date: 14 Sep 09



**K Ryan (Deputy Mayor)**  
**COUNCILLOR**

Date: 14 Sep 09



**P W Pearce**  
**CHIEF EXECUTIVE OFFICER**

Date: 14 Sep 09

# VAGO

Victorian Auditor-General's Office

## INDEPENDENT AUDITOR'S REPORT

### To the Councillors, Greater Shepparton City Council

#### *The Performance Statement*

The accompanying performance statement for the year ended 30 June 2009 of the Greater Shepparton City Council which comprises the statement, the related notes 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*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the performance statement that is free of 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. These Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance 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.

#### *Matters Relating to the Electronic Presentation of the Audited Performance Statement*

This auditor's report relates to the performance statement published in both the annual report and on the website of the Greater Shepparton City Council for the year ended 30 June 2009. The Councillors are responsible for the integrity of the website. I have not been engaged to report on the integrity of the website. The auditor's report refers only to the statements named above. An opinion is not provided on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited performance statement to confirm the information included in the audited performance statement presented on the Council's website.

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*Auditing in the Public Interest*

# VAGO

Victorian Auditor-General's Office

## 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 2009 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

MELBOURNE  
18 September 2009

  
D D R Pearson  
Auditor-General

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*Auditing in the Public Interest*





## Greater Shepparton City Council

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