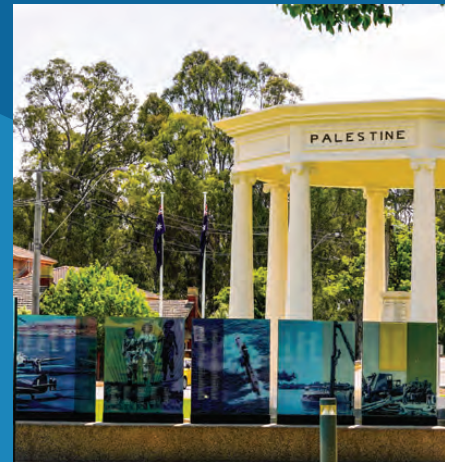
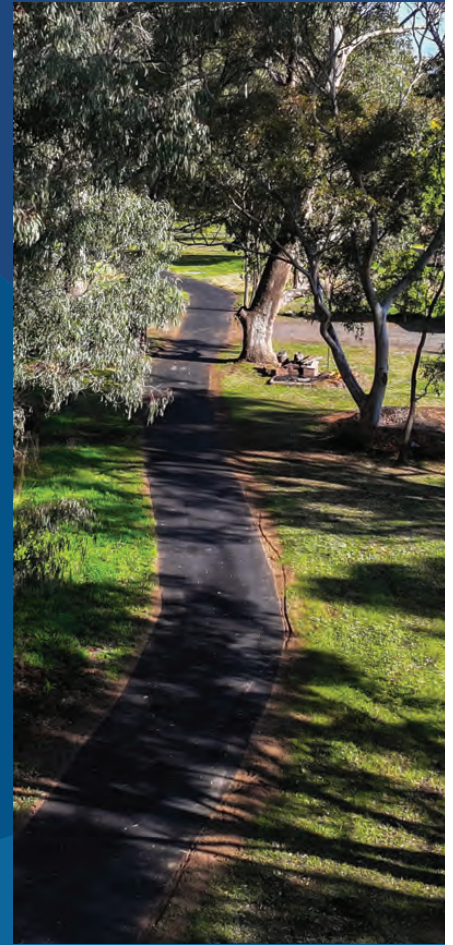




GREATER SHEPPARTON  
CITY COUNCIL  
**ANNUAL  
REPORT  
2023-2024**  
COUNCIL PLAN IN ACTION

GREATER  
SHEPPARTON 





# TRADITIONAL OWNERS

**We, Greater Shepparton City Council, acknowledge the Yorta Yorta Peoples of the land which now comprises Greater Shepparton, we pay our respect to their tribal elders, we celebrate their continuing culture and we acknowledge the memory of their ancestors.**



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A report on key strategic activities.

## Message from the Mayor

I am pleased to present the 2023-2024 Annual Report, which outlines Council's activities and achievements in alignment with the 2021-2025 Council Plan.



This year, Council has focused on key priorities, including water security, economic development, and infrastructure projects that are critical to our region's future.

Water management has been a central concern for Greater Shepparton, and our participation in the water rally highlighted the importance of sustainable solutions for the Goulburn Valley. Council also continued its advocacy for key projects, including the Shepparton Sports and Events Centre and the Shepparton Bypass, to secure funding and support for these vital initiatives.

On the economic front, Greater Shepparton was proudly represented at international platforms, such as Asia Fruit Logistica, where our region's produce and agricultural strengths were showcased. These efforts help bolster our local economy and provide growth opportunities for our industries.

In response to the 2022 flood events, Council has maintained its focus on recovery, offering support to residents and businesses while ensuring infrastructure planning keeps pace with the needs of our growing community.

I encourage residents to remain engaged with Council's initiatives as we continue to build a sustainable, resilient and vibrant future for Greater Shepparton.

**Cr Shane Sali**  
**Mayor**



## Message from the CEO

It is my pleasure to present the 2023-2024 Annual Report, highlighting and celebrating our work with the community to achieve the goals of the Council Plan 2021-2025.



It is a privilege to be the CEO of Greater Shepparton City Council, having been appointed in January 2024, and I thank Councillors, staff and community for the warm welcome. I also wish to acknowledge the leadership, achievements and legacy of former CEO Peter Harriott. The organisation is in a solid position thanks to Peter's stewardship, and I look forward to continuing to build on this strong foundation.

Over the past 12 months, Council has achieved key milestones while navigating a range of challenges, with financial sustainability at the forefront of our priority setting and decision making. Managing increasing service demands while maintaining a balanced budget is a complex challenge, but our strategies and prudent financial governance have ensured we continue delivering on critical services, programs and infrastructure.

As we enter the final year of the Council Plan 2021-2025, 66 of the 81 key performance indicators have been achieved or are on track - a significant accomplishment while our community continues to recover from the 2022 flood and the COVID-19 pandemic.

One of Council's key values is to "start the celebration," and over the last 12 months we've celebrated many critical project completions, including the launch of the Resilience in Recovery Program, a revised kerbside collection service, upgrades to community and sporting assets, and the launch of our second Reconciliation Action Plan.

This year, we enhanced our support programs for vulnerable groups and flood-affected residents. The 2022 floods aftermath required a dedicated recovery effort, and I am proud of the way our

staff worked in partnership with the community to rebuild even stronger. Council remains committed to supporting those affected, ensuring that our recovery is informed, inclusive and comprehensive.

Ongoing infrastructure improvements are helping Greater Shepparton become a smart city, with modern, accessible, green and welcoming spaces that ensure we remain a desirable place to live, and put our region on the "must visit" list. We have also made significant progress in environmental sustainability by implementing initiatives aimed at reducing carbon emissions and promoting renewable energy.

Greater Shepparton continued to shine as a cultural and sporting hub, hosting events and high-profile competitions that brought thousands of visitors and boosted local business. These events celebrate our diversity and showcase our region's creativity and innovation. Our differences enrich and define our community, and we will continue to share and celebrate them.

Importantly, we continued to stand up for the current and future needs of our region, advocating at state and federal levels for increased social and affordable housing, as well as greater water security to support our continued prosperity.

I extend my sincere thanks to our very capable and passionate staff, for adapting seamlessly to the ever changing needs of our community, navigating a range of complexities, and continuing to uphold a high standard of service delivery. I also express my gratitude to the Mayor, Councillors and the community for their ongoing support, willingness to speak up, and readiness to collaborate. As we continue working together, I am confident we will build on our successes and create an even a brighter future for Greater Shepparton.

A stylized, handwritten signature in black ink, appearing to read 'Fiona Le Gassick'.

**Fiona Le Gassick**  
Chief Executive Officer



# WELCOME

## Welcome to the 2023-2024 Annual Report for Greater Shepparton City Council.

This report provides a comprehensive account of Council's achievements, challenges and aspirations for the future.

The Local Government Act 2020 requires all councils to present an Annual Report at a meeting of Council open to the public by no later than 31 October 2024.

The report details our performance against our commitments as set out in the Council Plan 2021–2025 and provides an analysis of our financial performance. This report also demonstrates the breadth of our operations and the diversity of services delivered on a daily basis to the Greater Shepparton community.

The Annual Report is an opportunity to acknowledge all of the great things that have happened across the municipality over the past 12 months and note the challenges that have marked the year.

We hope you enjoy reading about the 2023-2024 year and we thank our community for their continued support and direction.

*FRONT COVER PHOTOS: clockwise from top left, Mooroopna art poles, Tatura Market, Yarnhi Gurti shared path Shepparton, Mooroopna Memorial, Tom Collins Drive river bank works, One Tree Per Child planting, Toolamba town sign, Dookie Mt Major view, and centre, Murchison tree lights.*



## How the Annual Report integrates with our planning, reviewing and reporting

The diagram below details how planning, measurement and reporting are undertaken at Council.



The **Council Plan**, developed in consultation with our community, details the vision, goals and strategies to guide Council's actions and work over a four-year period.

Council's **Financial Plan** describes how Council will resource the needs and aspirations of the Community Vision and Council Plan while ensuring long-term financial sustainability.

The **Budget** sets out funding for projects and services to be undertaken in the short term.

Departmental **Business Plans** provide a roadmap as to how services and projects will be delivered and sets out key performance indicators to be achieved.

The **Annual Report** describes progress in achieving the overall goals of the Council Plan and reports the results at the end of each financial year.

## How to read this report

This report is designed to serve both the needs of the Greater Shepparton community by informing them of what Council has been doing, how we've followed through on the Council Plan and how we performed over the past 12 months, as well as to meet legislative requirements.

The report presents the information that our community might find most interesting at the start, with information that is more detailed and specific, such as the Financial Report, contained towards the back of the document.

The report is divided into:

### Part One - Overview

Find out all about Greater Shepparton and your Council.

### Part Two - Performance Report

Details how we have set about achieving the goals of the Council Plan.

Includes what we have undertaken to achieve our strategic direction over the last financial year in the areas of vibrant and diverse economy, community leadership, environment and climate emergency, infrastructure and technology, and social responsibility and wellbeing, as well as our Sustainability Report.

### Part Three - Governance Report

Presents the Corporate Governance and statutory information.

### Part Four - Financial Report

Presents the audited performance and financial statements detailing our financial performance over the last financial year. A quick and easy-to-read summary of the finances is provided to make them easy to understand and transparent.

### Giving feedback

We are keen to hear any thoughts or ideas regarding the Annual Report. If there is information that you think needs to be included or any ideas on how we can improve the document, please let us know at [council@shepparton.vic.gov.au](mailto:council@shepparton.vic.gov.au).





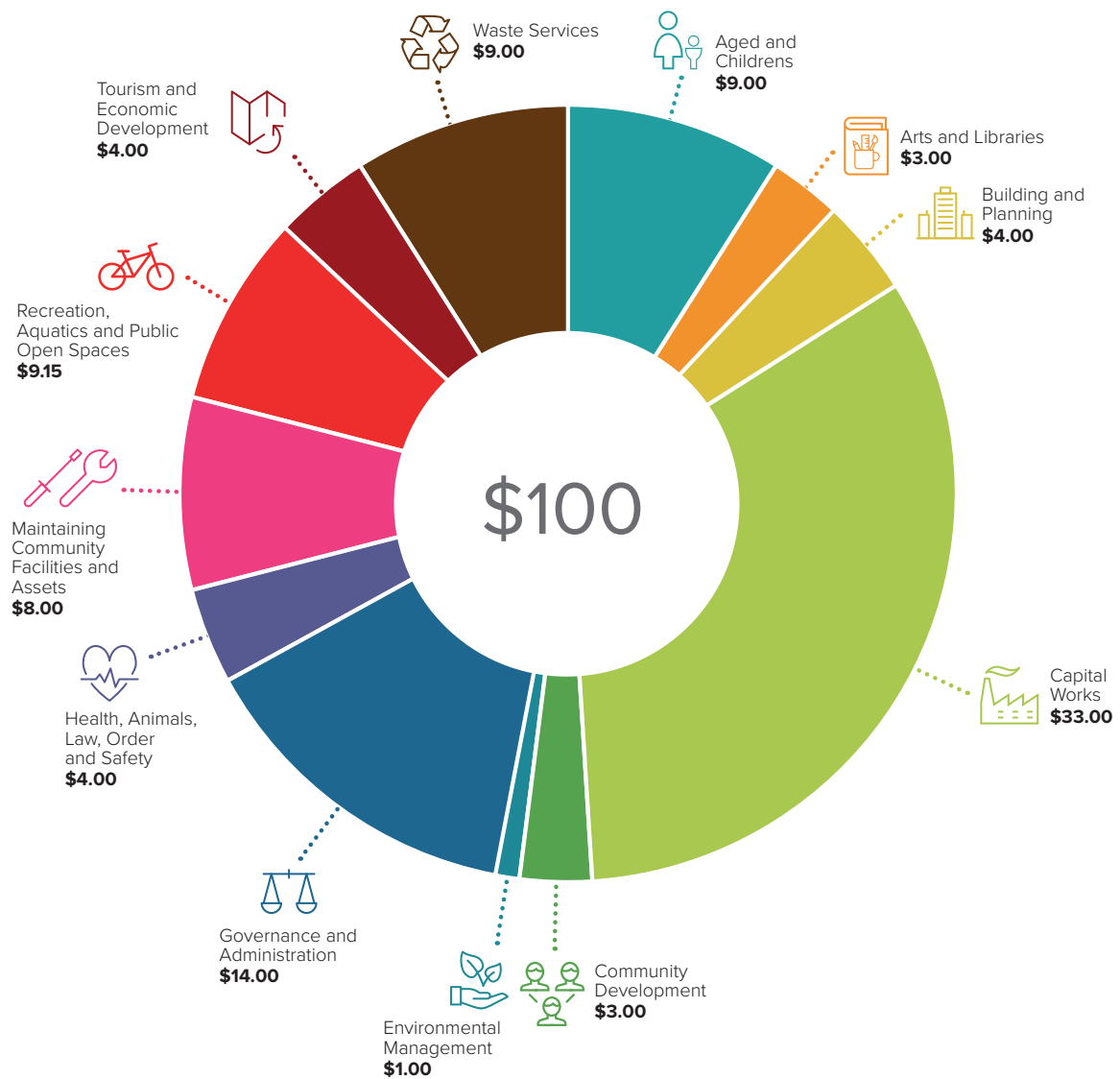


## PART 1: OVERVIEW

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# WHERE YOUR RATES WERE SPENT IN 2023/2024

For every \$100 of rates income, you are helping fund your local community in these ways:















## COMMUNITY VISION

“

A diverse, vibrant and connected community valuing accessible opportunities for everyone.

We adapt and respond in a way that is innovative, sustainable and accountable.

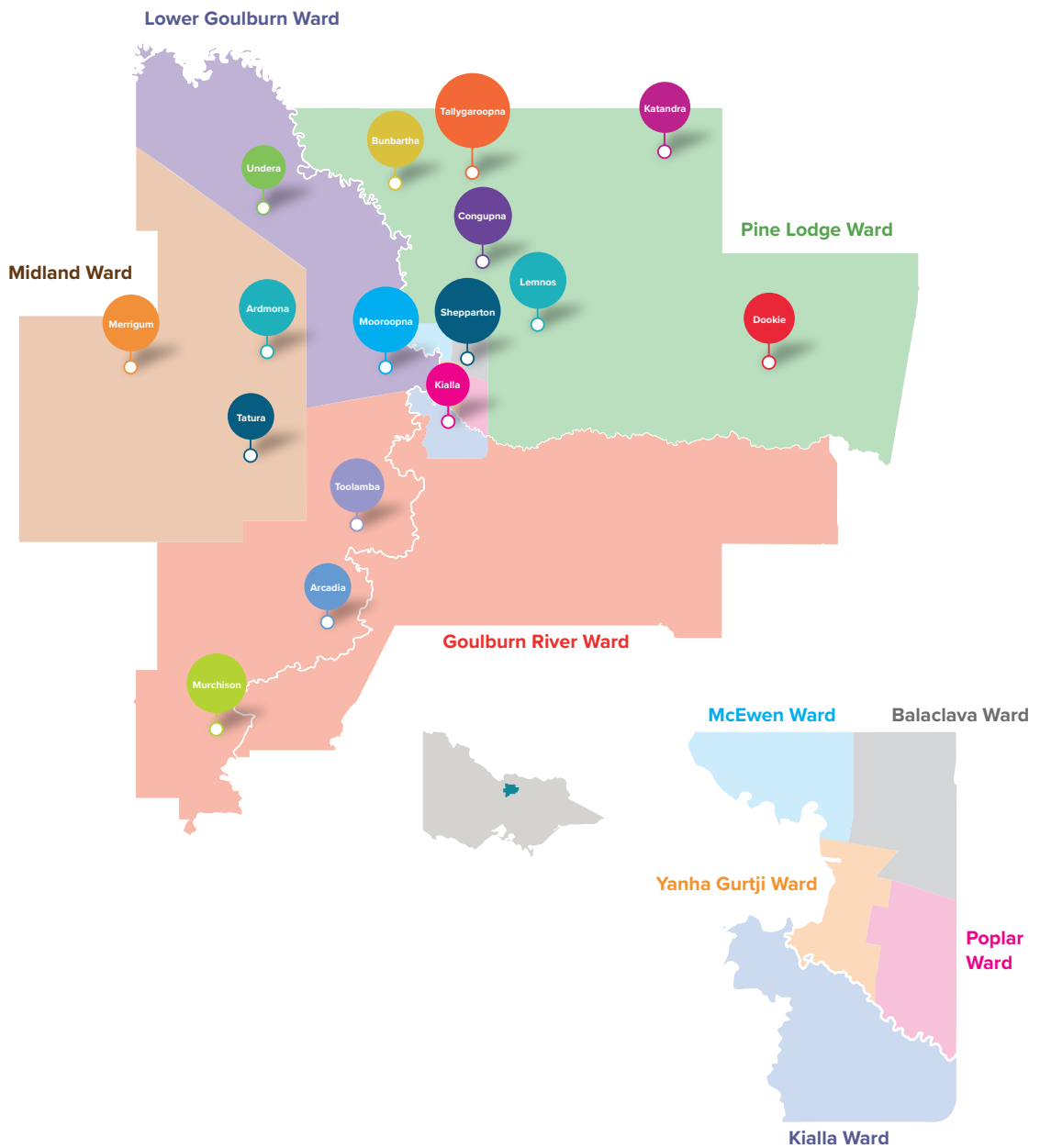
We acknowledge where we have been and look forward to where we are going.

Together we are Greater!

”

# About Greater Shepparton

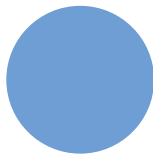
## Location





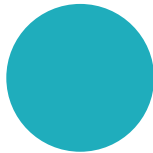
# Our towns and locations

While the city of Shepparton sits at the heart of the municipality of Greater Shepparton, there are over 50 wonderful towns and locations that contribute to the region's reputation for diversity and culture.



## Arcadia

A small, rural community known for its agricultural activities, particularly dairy farming and fruit orchards.



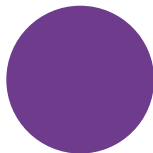
## Ardmona

Nestled amongst orchards, Ardmona is a vibrant fruit growing region located in close proximity to Mooroopna.



## Bunbartha

A peaceful rural community known for its productive dairy farming and agriculture, Bunbartha is nestled near the Goulburn River, offering scenic landscapes and a strong community spirit that reflects its close-knit, welcoming nature.



## Congupna

An attractive rural district with a vibrant, friendly and active community known for its great community spirit.



## Dookie

A unique and vibrant town with distinctive natural features, a mix of community activities for all ages, progressive agricultural production and an education campus.



## Katandra

A proud and welcoming community surrounded by farmland which has a range of sustainable activities, facilities and services for residents.



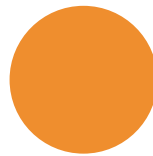
## Kialla

A peaceful and cohesive community with enhanced facilities for residents that promote healthy activity and interaction of the community, based on our lakes and open environment.



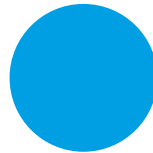
## Lemnos

Historic Lemnos was established in the 1920s as a soldier settlement. Today, it features orchards, dairying, and the Campbell's Soup factory with its iconic water tower.



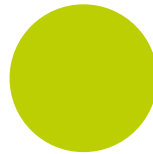
## Merrigum

A charming rural town with agricultural heritage and a strong sense of community, Merrigum offers a glimpse into the relaxed and welcoming lifestyle of regional Victoria.



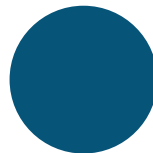
## Mooroopna

A vibrant and thriving community surrounded by orchards, agriculture and horticulture, river and parklands, with infrastructure, transport and services to match the community's growth and need.



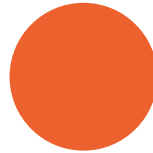
## Murchison

Nestled on the banks of the Goulburn River, Murchison's local history provides a unique identity and civic pride.



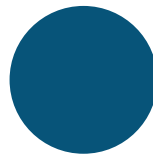
## Shepparton

A vibrant regional hub renowned for agriculture, multiculturalism, Goulburn River, and vibrant community events showcasing food, arts, and culture.



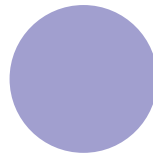
## Tallygaroopna

A safe, friendly community not far from the urban centre of Shepparton, providing an exceptional sense of community and rural accessibility for its residents and visitors.



## Tatura

A charming rural town with a rich agricultural heritage, home to Tatura Milk Industries and a range of farming enterprises such as fruit orchards and dairy farms.



## Toolamba

Surrounded by a rich agricultural landscape and bordered by the Goulburn River, this little town with a big heart is supported by a variety of community organisations and committees.

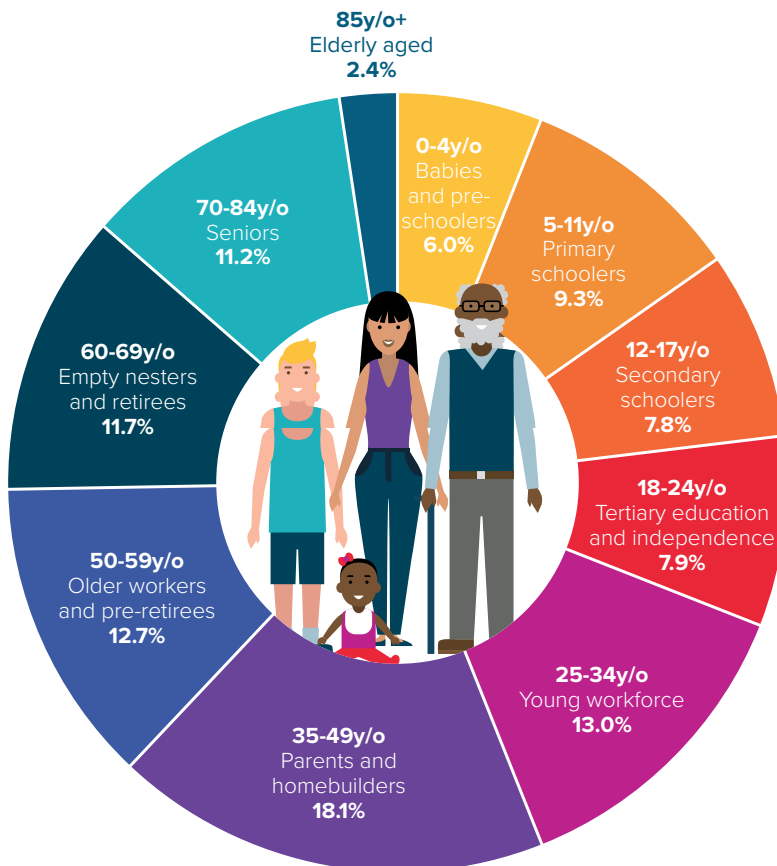
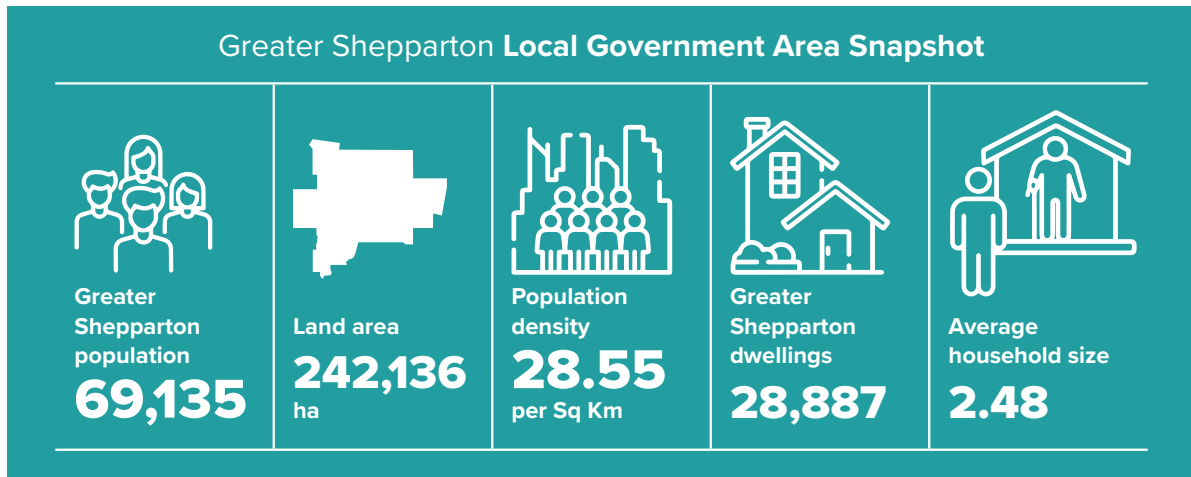


## Undera

Located in the heart of the Goulburn Valley irrigation area close to a westerly bend of the Goulburn River, Undera is widely known for mixed grazing and agriculture industries.







**26.9%**

of households in Greater Shepparton are **couples with young children**, totaling 7,185 families, according to the latest Census data (2021).

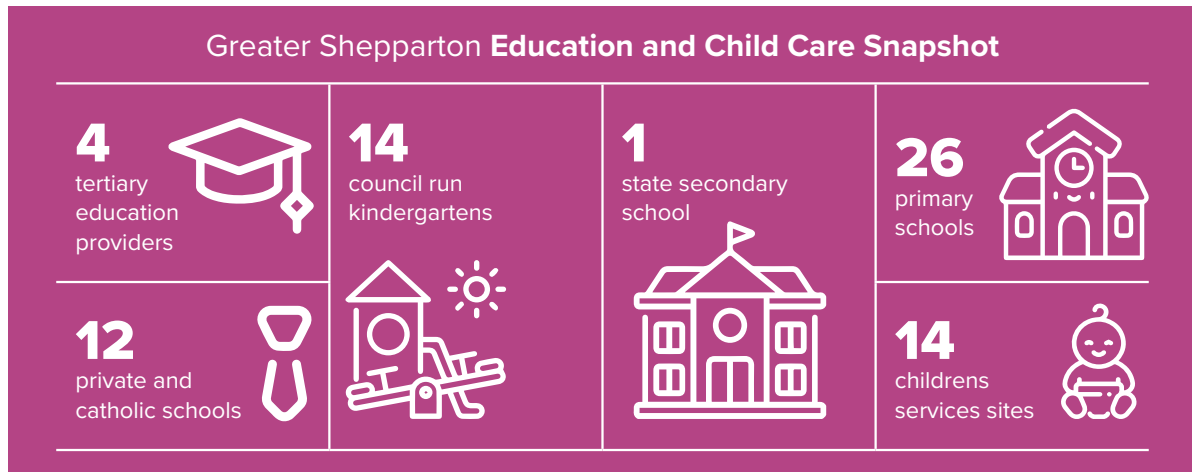
The Greater Shepparton **population** forecast for 2024 is 71,325, and is forecast to grow to

**81,905**  
by 2036.

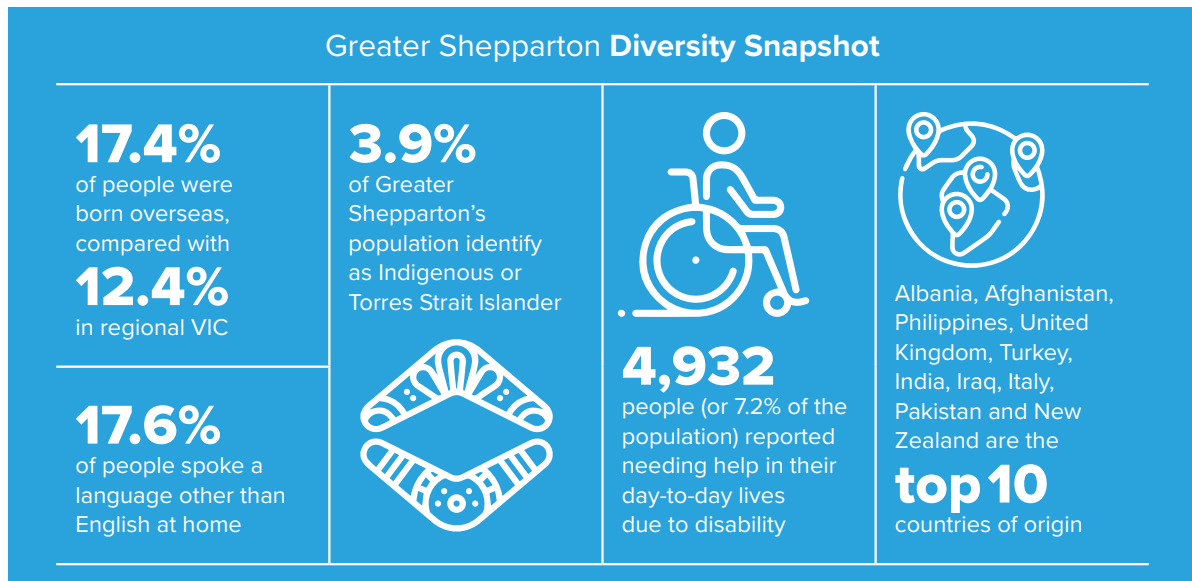
**19.2%**

of Greater Shepparton's population was aged **65 years or over** according to the latest Census data (2021), compared to 22.3% in regional Victoria.

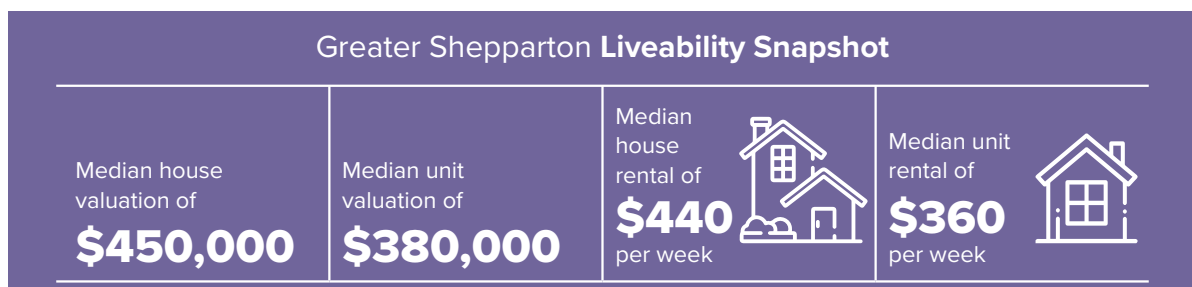
### Greater Shepparton Education and Child Care Snapshot



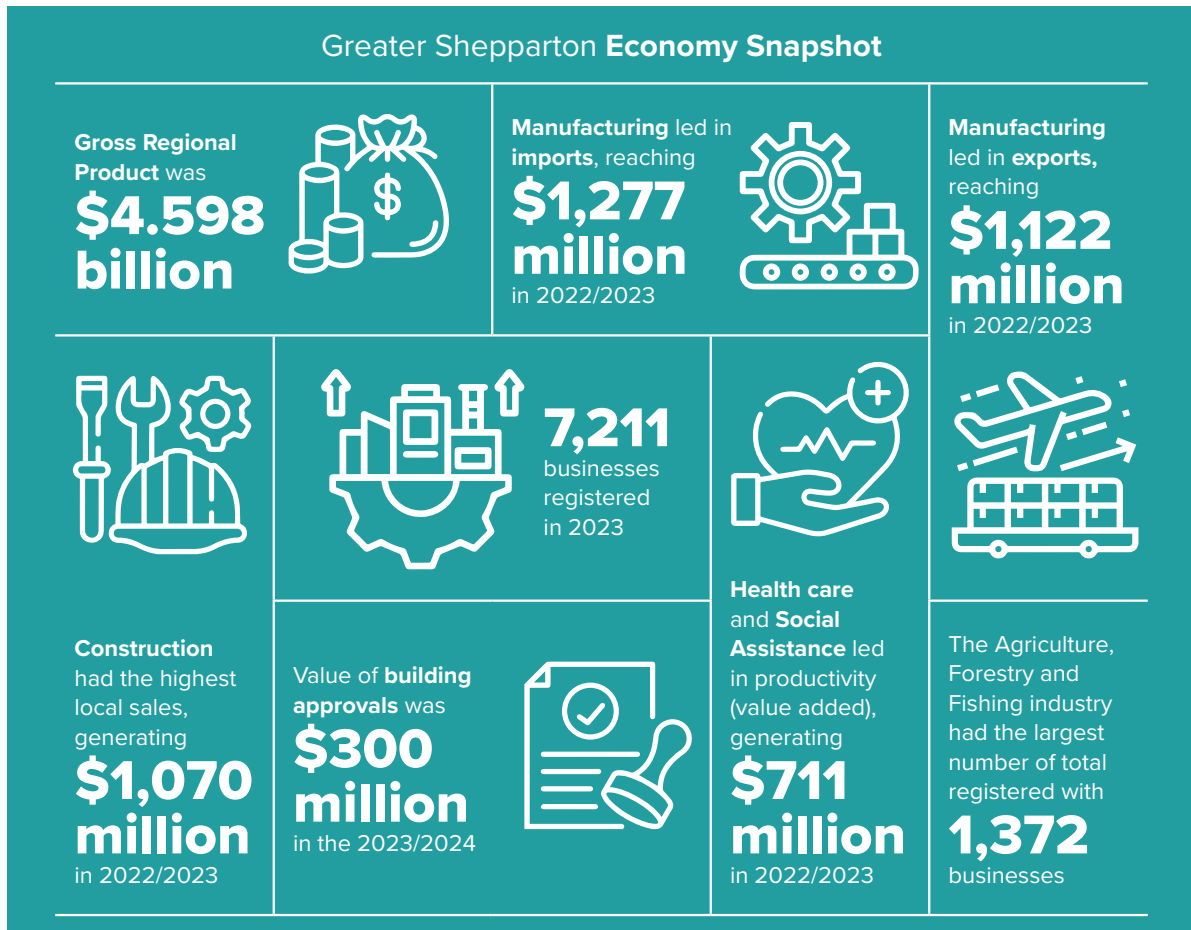
### Greater Shepparton Diversity Snapshot



### Greater Shepparton Liveability Snapshot







# 2023/2024 YEAR IN REVIEW

## July 2023

### Regional Commonwealth Games axed

On 18 July 2023, it was announced that the 2026 Commonwealth Games would not proceed as a regional Victoria model.

Greater Shepparton had previously been announced to host a suite of cycling events, including both the men's and women's road race time trials, as well as the BMX Racing competition.

The regional Victoria model was set to bring thousands of athletes, visitors and spectators to Greater Shepparton and provide a positive boost to the region's economy.

Following the announcement, the Victorian Government acknowledged that the funding allocated for upgrades to the Shepparton BMX track would still go ahead.

### Second Reconciliation Action Plan launched

Council officially launched its second *Reconciliation Action Plan, Innovate July 2023 to July 2025*, on 27 July 2023.

The plan aims to further advance and develop collaborative relations with First Nations People and the broader community, following the work achieved during Council's first RAP *Reflect* which was adopted in 2019.

The *Innovate* RAP outlines several key actions for the organisation, which aim to empower our First Nations community through self-determination, equality and acknowledgement of their full history.

## August 2023

### Empowering Communities Project launch

The Empowering Communities Project was launched in August 2023, with eight community projects receiving a share of \$500,000 in funding thanks to the Victorian Government's Building Safer Communities Program.

Council was successful in receiving the funding to help deliver community identified, led and supported projects focused on improving community safety outcomes. Eight local projects received a share of this funding:

- Giz a Break - Justice Diversion Program
- Goulburn Valley Gangaru Parasports - Adaptive Sports Programs
- Greater Shepparton Lighthouse Project - Life Links Coordinator
- International Association for Psychiatric Nurses - Mental Health First Aid Training
- Masomo Mbele - Echo Hope Program
- Mooroopna Education and Activity Centre - Art Mural
- Secure Shepp Kids - Circle of Security Parenting Program
- Umoja Empowerment Group - English Lessons

Each of these projects were successfully completed in June 2024.

### Kerbside Bin Transition Stage One completed

Council's implementation of Stage One of the Kerbside Bin Transition, which saw frequency changes introduced to Kialla and Tatura, was completed in August 2023.

The changes were then rolled out to the rest of Greater Shepparton from mid-October 2023.







## September 2023

### 2023 AusCycling Masters and Junior Road National Championships

Greater Shepparton played host to the 2023 AusCycling Masters and Junior Road National Championships from 21 to 24 September 2023. The event saw the best age category riders in Australia race on the roads of Dookie and Shepparton.

The championship brought over 600 athletes and a significant amount of additional support crew, family and friends from all over Australia.

### Council heads to Canberra to advocate for the region's water

Council took the issues of the region to Parliament in September 2023, with several important meetings held to discuss the detrimental effects the Federal Government's proposed water bill would have on the region.

The visit followed the introduction of the *Water Amendment (Restoring Our Rivers) Bill 2023* to parliament in early September, which would see legislative changes made to the Murray-Darling Basin Plan which would have devastating impacts on Greater Shepparton - the food bowl of Australia.

## October 2023

### Kerbside collection changes rolled out across the municipality

Council's work in transitioning to a more sustainable waste model continued in October 2023, with changes to the kerbside collection frequency rolled out across the municipality.

Stage Two, which commenced on 16 October 2023, followed Stage One which was implemented in Kialla and Tatura in early 2023.

### 2023 AusCycling BMX Racing National Championships

Council, in partnership with AusCycling, hosted the 2023 BMX Racing National Championships from 30 October to 5 November 2023.

The event saw the best riders from all over Australia meet at the Shepparton BMX Track. The championships brought more than 2,100 competitors, support crew, families and visitors for the week-long event, injecting millions into the local economy.

### Resilience in Recovery launched

Council officially launched Resilience in Recovery, a program aimed at supporting and empowering individuals, households, neighbourhoods and communities, as the region continued to navigate the path to recovery following the October 2022 floods.



Led by Council's Flood Recovery team, Resilience in Recovery provide a range of inclusive events to create greater resilience and encourage the community to become more capable and connected.

### Greater Shepparton Multicultural Action Plan adopted

Council adopted the *Greater Shepparton Multicultural Action Plan 2023 to 2026*. The three-year action plan provides a strategic framework for the delivery of actions to support and promote multicultural communities within Greater Shepparton.

# 2023/2024 YEAR IN REVIEW

## Positive Ageing Strategy adopted

Council adopted the *Greater Shepparton Positive Ageing Strategy 2023-2027*, to support the needs and aspirations of older residents within the region.

The Positive Ageing Strategy aims to support older residents, their carers and families across Greater Shepparton. A total of 25 per cent of Greater Shepparton's population are recognised as older people, with 16 per cent needing help in their day-to-day lives due to disability.

## November 2023

### Funding cut for Shepparton Bypass

The removal of funding for the Goulburn Valley Highway Shepparton Bypass Stage One was announced in November 2023, which came as a huge blow to Greater Shepparton.

The Federal Government announced the scrapping of more than 80 infrastructure projects, including the GV Highway Shepparton Bypass, in a 90 Day Review of Infrastructure. Council was allocated \$208 million in the 2019-2020 Federal Budget to progress this critical piece of road infrastructure.

### Water rally to keep the Goulburn Valley thriving

Council led a convoy through the streets of Shepparton on 27 November 2023, to voice concerns about the Federal Government's water buybacks which would see 450 GL of water removed from local irrigators.

More than 100 trucks and tractors lined the streets of Shepparton, leaving the Shepparton Sports City precinct and travelling to SPC, where they gathered alongside community members to voice their concerns about the proposed legislation.

The rally sent a strong message to the Federal Government that water buybacks would have a devastating impact on the regional economy.



Greater Shepparton City Council Annual Report 2023 - 2024

## New Greater Shepparton CEO appointed

Fiona Le Gassick was announced as the new Chief Executive Officer for the organisation on 30 November 2023.

### Echuca Road, Mooroopna - Shared path completed

The four stages of the Echuca Road, Mooroopna shared path project, delivered between 2021 and 2023, were officially completed in November 2023.

The shared path extends north from McLennan Street along the Echuca Road eastern separator, concluding at Knight Street. The works were an outcome of the *Greater Shepparton Cycling Strategy*, which provides direction on the construction of recreational paths, commuter cycling network paths and on-road cycling lanes.

## December 2023

### Christmas Wonderland celebrations all December long

Council spread Christmas cheer throughout the month of December with the Christmas Wonderland Hub in the Maude Street Precinct in Shepparton.

The Christmas Wonderland was the place to go for Christmas shopping ideas, to organise gift wrapping, enjoy free children's activities and spend time with the cheeky elves who were on hand to spread some festive cheer. Santa also visited to take photos with visitors.

### Greater Shepparton Recovery and Resilience Plan developed

Council coordinated the development of a *Greater Shepparton Municipal Recovery and Resilience Plan*, noted at the December 2023 Council meeting, to guide the recovery of the community following the October 2022 flood event.





### Council joins new Visitor Economy Partnership

Council joined a new Visitor Economy Partnership, the Goulburn Region Tourism Inc., alongside two other Local Government Areas, as a way to strengthen and grow the region's visitor economy.

The partnership, including Strathbogie Shire Council and Mitchell Shire Council, was a new approach from the Victorian Government to improve regional tourism across the state.

## January 2024

### Greater Shepparton faced with minor flooding

The region was faced with a minor flood event in early January 2024. The Goulburn River peaked in Murchison at a moderate level, while it reached a minor level of 10.4m in Shepparton and Mooroopna.



### Kevin 'Gunna' Ryan OAM Outdoor Arena named

Council acknowledged the naming of the Kevin 'Gunna' Ryan OAM Outdoor Arena at Tatura Park Equestrian and Events Complex on 18 January 2024.

Kevin 'Gunna' Ryan was instrumental in the development of the Tatura Park Equestrian and Events Complex, providing years of hard work and commitment to the heart of the Australian dairy country.

Mr Ryan's tenure at Council saw him stand as Deputy Mayor numerous times. His commitment to the community, in particular Tatura, saw him receive an Order of Australia (OAM) medal for his lifelong contribution to the community.

## February 2024

### Green compostable bags launched

Council began distributing the new green compostable bags throughout February 2024.

Council changed the colour of the compostable bags from purple to green to make it easier for people to identify where the item goes - green bag into the green lid bin.

The delivery of compostable bags significantly contributed to the success of composting in the municipality.

## March 2024

### Nappy and Incontinence Aid Collection Service

Council entered into a contract with Kelland Environmental Technology Pty Ltd, trading as DiaperRecycle, to process and recycle collected disposable nappy and incontinence product waste from Greater Shepparton.

DiaperRecycle divert used disposable nappies and incontinence aids from landfill by recycling them into other products, including reusable plastic for recyclers and kitty litter.

### Aquamoves riverbank restoration complete

Riverbank stabilisation works along Tom Collins Drive and the Aquamoves Precinct in Shepparton were completed in March 2024 by local contractor APEX Earthworks.

The works protected the surrounding infrastructure and restored the stability of the riverbank, which was damaged during the October 2022 flood event.

Materials were sourced from local quarries to complete the works, with over 1,380 tonnes of rock strategically placed to reform, stabilise and protect the river bank from further erosion.

### Contract awarded for the region's waste services

Council awarded the waste services contract for the kerbside waste collection services for a period of 7.5 years, with an optional 7.5 year extension, in March 2024.

Three businesses were successful in their tenders for the contract; Foott Waste, Cleanaway and BioMix.

# 2023/2024 YEAR IN REVIEW

## April 2024

### Council agrees to sell land at 45 Parkside Drive, Shepparton for health purposes

In April 2024, Council agreed to sell part of the land at 45 Parkside Drive, Shepparton, to facilitate an Early Parenting Centre and staff accommodation.

The site will enable the Department of Health to deliver a new Early Parenting Centre which will ensure parents are supported when it comes to sleeping, feeding, and extra care for babies with additional needs. It will also enable GV Health to provide staff accommodation for clinical personnel.

### Funding for game changing BMX and cycling upgrades

Council received funding, under the Victorian Government's Regional Sporting Infrastructure Program, for several exciting developments at the Shepparton BMX Track and Shepparton Cycling Club Precinct.

Council welcomed the announcement made by the Minister for Community Sport, The Hon. Ros Spence, on 12 April 2024.

The funding will be spread across four projects, including a new Shepparton BMX Club Multi Use Events Pavilion, Shepparton BMX Track enhancements, and a Cycling Precinct Velodrome lighting upgrade.



## May 2024

### Greater Shepparton Heritage Plaques Pilot Program

Council, in association with the Greater Shepparton Heritage Advisory Committee, officially launched the Greater Shepparton Heritage Plaques Pilot Program on 9 May 2024.

The Heritage Plaques Pilot Program is a cost-effective way of identifying and promoting buildings and structures of cultural heritage significance within Greater Shepparton.

The program will see 62 heritage plaques installed on buildings and structures which reflect the wide diversity of heritage places across the region, with the first plaque installed at Foresters Hall in Shepparton.

### Free from Violence Local Government Grant Program

Council received \$250,000 in Victorian Government funding for the Free from Violence Local Government Grant Program.

Over three years, Council will implement the local government guide for preventing family violence and all forms of violence against women. The guide will support Council in embedding primary prevention of family violence by considering the role Council plays as a workplace, service provider, connector, leader and decision maker.







### Monash Park Signage Project

Council, alongside the Shepparton Heritage Centre and RiverConnect, officially unveiled the Monash Park Signage Project on 25 May 2024.

The Monash Park Signage Project consists of 16 panels, with each offering a captivating glimpse into the region's colonial history, particularly focusing on the area along the river at the back of Welsford Street, between High and Fryers Streets.

The interpretive panels serve as reminders of the industries and events that shaped the region's history.

### 2024 Greater Shepparton Volunteer Recognition Awards

Greater Shepparton's volunteers were acknowledged and celebrated for their contributions to the community at the 2024 Greater Shepparton Volunteer Recognition Awards Ceremony.

The ceremony reflected the theme for National Volunteer Week '*Something for Everyone*', emphasising there is a place for everyone in the world of volunteering.

The 2024 awards also saw the introduction of the Greater Shepparton Women's Charter Award, which recognises and celebrates the achievements and community impact local women have made across the region.



## June 2024

### Purple Lid Bin collection commences

Collection of the Purple Lid Bin (glass only) kicked off from 3 June 2024.

The 120 litre Purple Lid Bin was introduced to collect glass bottles and jars, both with and without lids, complementing the Yellow Lid Bin mixed recycling.

### Bruce Wilson Memorial Heritage Lecture 2024

Prominent local newspaperman Ross McPherson delivered Council's fifth Bruce Wilson Memorial Heritage Lecture on 5 June 2024.

The lecture, organised by the Greater Shepparton Heritage Advisory Committee, reflected on the history and value of local newspapers to rural areas, and the future for such publications in a rapidly-changing media environment.

### Council Support Package to fund major upgrades

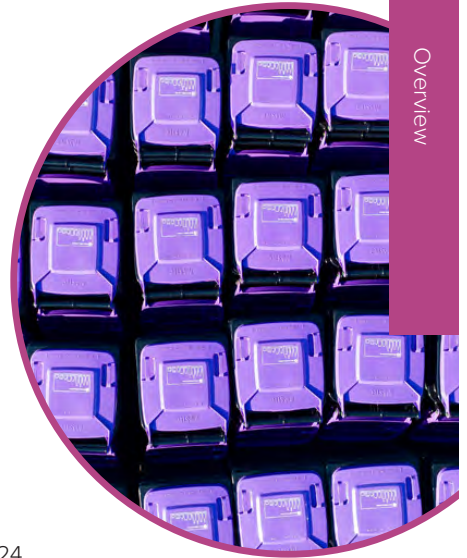
Council received \$3 million in funding through the Victorian Government's Council Support Package to fund major upgrades for the region.

The funding, announced on 14 June 2024, will enable enhancements to improve connectivity, accessibility and amenity to the Shepparton Sports City Precinct, upgrades to the Shepparton Sports Stadium and VISY Stadium to enhance user experience, and an expansion to Route 2 of the Yahna Gurtji Shared Path between Gemmill's Swamp and KidsTown.

### 2023/2024 Road Resealing Program sees \$6 million spent across Greater Shepparton

Council completed its 2023/2024 Road Resealing Program for the financial year, with more than \$6 million spent on 71 roads across Greater Shepparton.

The 2023/2024 program saw more than 61 kilometres of road resealed in 23 towns/localities.



# HIGHLIGHTS AND ACHIEVEMENTS IN 2023/2024

**500**

new citizens confirmed

**9**

citizenship ceremonies held



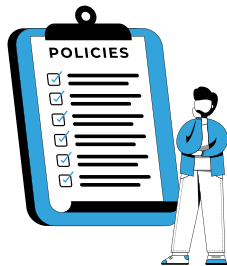
**9**

sports grounds upgraded



**6,725**

Maternal and Child Health consultations



**9 policies**

updated or developed



**\$26.62 million**

in grant funding received from Government, including \$11.1 million of funding for capital works

**\$362,500**

disbursed through Council's Community Grants Program



**481,000**

people visited our website

**1.6 million**

webpage views

**1,891**

new followers to our social media channels, including:



867 on Facebook (total audience of 20,344 followers),



363 on Instagram (total audience of 4,204 followers),



661 on LinkedIn (total audience of 4,052 followers)



More than

**2 million**

reactions across Facebook, Instagram and LinkedIn

**7,742,630**

total post impressions across Facebook, Instagram and LinkedIn

**182,355**

post engagements on our social media ads



**28,569**

requests logged by Customer Service

**55,687**

phone calls answered by Customer Service Officers

**14,750**

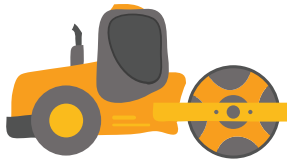
in-person visits received at the Customer Service Counter



**3**

successful recruitment days held for:

- Early Years
- Swimming Instructors
- Parks, Sport, Recreation and Infrastructure Maintenance



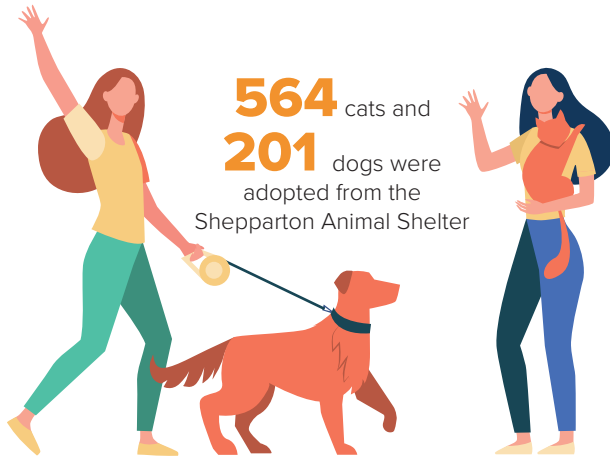
**61kms**

of roads resealed in 23 towns/localities through the Road Resealing Program



**17,670kg**

of waste diverted from landfill thanks to the Nappy Collection Service



**564** cats and **201** dogs were adopted from the Shepparton Animal Shelter



**54 tonnes**

of glass collected from the purple lid bins since August 2023



More than

**20 tonnes**

of textile waste diverted from landfill

**3,880**

community members provided their feedback via the Shaping Greater Shepp website



**35**

community consultations undertaken via the Shaping Greater Shepp website

**120**

events held at the Riverlinks venues

Close to

**41,000**

people attended performances, events and shows held at the Riverlinks venues



## Organisation

Greater Shepparton City Council's purpose is to serve the community through providing leadership, making decisions, and advocating for equitable services and infrastructure.

As part of this, Council is responsible for setting the overall directions and goals for the municipality and then monitoring their implementation and success.

Greater Shepparton City Council is governed by nine elected Councillors, and operates in accordance with the Local Government Act 2020. As a local government authority, Council exercises a wide range of government functions and powers for the "peace, order and good government" of our municipality.

Greater Shepparton City Council is one of the largest regional councils in Victoria and we strive to achieve our community's vision of a "Greater Shepparton".

As a local government, we protect and strengthen Greater Shepparton's economic prosperity and the health, wellbeing and safety of our residents.

We endeavour to plan and build a connected regional community which is safe, easy to navigate, and provides a healthy and prosperous lifestyle, now and into the future. Our purpose is to deliver services, implement strategic initiatives and develop policies and plans that are in the best interests of our community.

We are committed to making a difference in our community and creating a Greater Shepparton that provides access to world-class educational and employment opportunities, and health and wellbeing facilities.

## Services

Greater Shepparton City Council delivers in excess of 120 services for our community, some of which include:

### For families, children and young people

- Best Start program
- Immunisation
- KidsTown
- Kindergartens
- Learn to Swim
- Long Day Care
- Child Care services
- Youth Development

### For older people and those with disabilities

- Access and inclusion
- Positive ageing
- Senior Citizen's Centres

### For business

- Building and planning permits
- Building services and inspections
- Business and industry development
- Designated Area Migrant Agreements
- Food safety regulation programs
- Greater Shepparton Business Centre
- Greater Shepparton Visitor Centre
- Investment attraction
- Major event acquisitions and attraction
- Parking permits and enforcement
- Shepparton CBD and small town placemaking
- Support for energy efficiency upgrades
- Tourism development and destination marketing
- Trading permits
- Workshops and training



**For the community**

- Aboriginal community engagement
- Activities in the Park
- Advocating for the needs of our community with the state and federal governments
- Animal shelter and adoptions
- Aquamoves and rural outdoor pools
- Building and planning permits
- Collection and management of waste
- Community planning and community development
- Community safety
- Creating and maintaining recreation, parks and gardens and sporting facilities
- Creative City
- Drainage services
- Emergency management and flood recovery
- Enforcing local laws
- Engineering Services
- Environmental education
- Environmental management
- Events and community festivals and activities
- Festive decorations and programs
- Fruit fly management
- Graffiti removal and prevention
- Hosting citizenship ceremonies
- Immunisation services
- Internet Of Things (IOT) LoRaWAN Network
- Libraries, via Goulburn Valley Libraries
- Maintaining of playgrounds, play equipment and community facilities
- Managing facilities such as Tatura Park, Shepparton Showgrounds and Victoria Park Lake
- Managing sealed/unsealed roads and footpath maintenance
- Mitigating and adapting to climate change
- Moooving Art
- Mosquito monitoring
- Multicultural development
- Parking permits
- Pet registrations and responsible pet ownership
- Provision of funding and grants for community facilities, sport, art, community, youth, and community-based events and regional towns
- RiverConnect
- Riverlinks venues: Eastbank and Westside
- Safety programs and awareness, including Safer City Camera Network
- School crossing supervisors
- Shepparton Aerodrome
- Shepparton Regional Saleyards
- Social and gender equity
- Sports facilities, including stadiums, sporting grounds, reserves and pavilions
- Street lighting and signage
- Streetscaping and tree planting programs
- Undertaking strategic planning to ensure that Greater Shepparton has a sustainable and prosperous future
- Victoria Lake Caravan Park

## Councillor Profiles

Greater Shepparton City Council comprises of nine democratically-elected Councillors who represent our community. As the locally-elected representatives, they advocate on behalf of residents and undertake key tasks such as approving the Council Plan and Council Budget.

They have a responsibility to manage Council's assets, provide a wide range of services and facilities and ensure finances are allocated in the best interests of the whole community.

The current Council was elected at the 2020 general election to provide leadership and strategic direction for the municipality.

On 27 October 2022, Cr Shane Sali was elected Mayor of Greater Shepparton for a two-year term. Cr Sam Spinks was elected Deputy Mayor on 19 December 2023.

Cr Anthony Brophy's term as Deputy Mayor ended on 19 December 2023.

The Greater Shepparton City Councillors are:

- Cr Shane Sali - Mayor
- Cr Sam Spinks – Deputy Mayor
- Cr Seema Abdullah
- Cr Dinny Adem
- Cr Anthony Brophy
- Cr Geoff Dobson
- Cr Greg James
- Cr Ben Ladson
- Cr Fern Summer



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**Cr Shane Sali**

Elected to Council on 24 October 2020.  
Served as Mayor from 9 June 2022.  
Re-elected Mayor on 27 October 2022 – for a two year term.

**Cr Sam Spinks**

Elected to Council on 24 October 2020.  
Served as Deputy Mayor from 19 December 2023 until to date.

**Cr Seema Abdullah**

Elected to Council on 24 October 2020.

**Cr Dinny Adem**

Elected to Council on 6 July 2022.

**Cr Anthony Brophy**

Elected to Council on 24 October 2020.  
Served as Deputy Mayor from 26 October 2021 until 27 October 2022.  
Re-elected to Deputy Mayor on 7 February 2023.

**Cr Geoff Dobson**

Elected to Council on 24 October 2020.

**Cr Greg James**

Elected to Council on 24 October 2020.

**Cr Ben Ladson**

Elected to Council on 16 January 2023.

**Cr Fern Summer**

Elected to Council on 24 October 2020.

## Councillor representation on Committees

The Councillors listed in the tables below served as representatives on the Committees of Council, Advisory Committees of Council, and Committees and Organisations that are independent of Council, during the financial year.

### Committees of Council

COMMITTEE	2023-2024 COUNCILLOR REPRESENTATIVES
Audit and Risk Management Committee	Cr Shane Sali Cr Anthony Brophy
CEO Remuneration Review Committee	Mayor, Cr Shane Sali Deputy Mayor, Cr Anthony Brophy Cr Dinny Adem Cr Sam Spinks
Development Hearings Panel	Chair, Cr Shane Sali Cr Dinny Adem

### Advisory Committees of Council

COMMITTEE	2023-2024 COUNCILLOR REPRESENTATIVES
Affordable Housing Reference Group	Cr Seema Abdullah Cr Sam Spinks
Australian Botanic Gardens Shepparton Advisory Committee	Cr Geoff Dobson
Calder Woodburn Advisory Committee	Cr Anthony Brophy
Disability Advisory Committee	Cr Ben Ladson
Greater Shepparton Aerodrome Advisory Committee	Cr Dinny Adem
Greater Shepparton LGBTIQ+ Advisory Committee	Cr Sam Spinks
Greater Shepparton Heritage Advisory Committee	Cr Ben Ladson
Greater Shepparton Public Health and Wellbeing Plan Advisory Committee	Cr Sam Spinks

COMMITTEE	2023-2024 COUNCILLOR REPRESENTATIVES
Greater Shepparton Women's Charter Alliance Advisory Committee	Cr Dinny Adem
Positive Ageing Advisory Committee	Cr Anthony Brophy
RiverConnect Community Advisory Committee	Cr Sam Spinks Cr Geoff Dobson
Shepparton Regional Saleyards Advisory Committee	Cr Geoff Dobson
Shepparton Showgrounds Advisory Committee	Cr Dinny Adem
Sports Hall of Fame Advisory Committee	Cr Anthony Brophy Cr Ben Ladson
Tatura Park Advisory Board	Cr Shane Sali

### Committees and Organisations that are independent of Council

COMMITTEE	2023-2024 COUNCILLOR REPRESENTATIVES
Best Start Early Years Alliance	Cr Seema Abdullah
Goulburn Broken Greenhouse Alliance	Cr Sam Spinks
Goulburn Valley Highway Bypass Action Group	Mayor
Goulburn Valley Regional Library Corporation Board	Cr Greg James
Municipal Associations of Victoria • Councillor Representative • Substitute Council Representative	Cr Seema Abdullah Cr Dinny Adem
Murray Darling Association (MDA)	Cr Geoff Dobson
Regional Cities Victoria (RCV)	Mayor
Shepparton Chamber of Commerce and Industry parking Reference Group	Cr Greg James Cr Dinny Adem
Shepparton Education Plan Project Board	Mayor



## Directors

Greater Shepparton City Council is led by the Chief Executive Officer (CEO) with the support of the Executive Leadership Team which comprises four Directors. The CEO and the Directors meet weekly to plan, co-ordinate and monitor the progress of Council's goals and strategic direction, financial management and statutory responsibilities. The team operate in accordance with the organisational values and the organisation's governance principles.

**Director Sustainable Development**  
Geraldine Christou

**Director Infrastructure**  
Gary Randhawa

**Chief Executive Officer**  
Fiona Le Gassick

**Director Corporate Services**  
Chris Teitzel

**Director Community**  
Louise Mitchell



## Chief Executive Officer

### Fiona Le Gassick

*Graduate Certificate  
In Management*

*Advanced  
Diploma of  
Management  
(Marketing)*

*Bachelor of  
Social Work*

*Bachelor of  
Art (Psychological  
and Sociology)*

*Australian Institute of Company Directors*



Fiona has led a rich career across a number of organisations, sectors and portfolios within Victoria and Tasmania.

She has expertise, strengths and experience in strategic and business planning, government and stakeholder relations, industry and community engagement, business and workforce development, and cultural change.

Fiona also brings in-depth knowledge on strategic marketing and communications, customer service, people management, development and leadership, service model development, financial management and leading organisational and community transformation.

Prior to returning to Greater Shepparton City Council as CEO, Fiona held director, management and leadership roles at Council, TasTAFE (Tasmania), GOTAFE, Berry Street and the former Victorian Department of Human Services, including a four month stint as acting Chief Operating Officer at TasTAFE.

As a skilled and result-driven Executive, Fiona is able to conceive and transform strategic ideas into tangible opportunities and outcomes. Working in partnership, she further has the ability to deliver projects that best position an organisation, industry or region in a competitive environment.

Fiona has qualifications in management, marketing, psychology, sociology and social work, and is a graduate of the Australian Company Directors course.

Fiona has been an active Board member for a range of community and commercial organisations in both Greater Shepparton and Tasmania, including undertaking the role as Board and Sub-Committee Chair.

As CEO, Fiona has overall corporate responsibility for the organisation, including fostering a customer/community centric approach to Council planning and decision making, leading positive team culture, cultivating a cohesive relationship with Councillors and the community, and ensuring efficient and sustainable management of the organisation.

Further responsibilities include:

- **Assisting Council in leading and implementing the organisation's strategic directions.**
- **Providing leadership and authoritative advice to Council on the strategic directions, policies and priorities.**
- **Overseeing the business undertakings and financial and strategic planning of the Council, ensuring the viability and sustainability of the organisation.**
- **Providing leadership, focus and direction for Council's resources to ensure quality service provision and adherence to good business practice and statutory requirements.**
- **Promoting and representing Council to all levels of governments in order to gain support and investment to achieve Council goals and best outcomes for Greater Shepparton.**
- **Ensuring Council maintains its status as a high-functioning organisation and that its functions are benchmarked against best national and international practice.**
- **Encouraging, motivating and facilitating the personal development of Council staff to work towards achieving their full potential and ensuring they have a customer-focused practice.**
- **Fostering effective relationships with members of the community and key community groups.**
- **Identifying, pursuing and promoting opportunities for the development of the Greater Shepparton region and community.**



## Director Community Louise Mitchell

*Bachelor of  
Arts (Hons)*

*Diploma of  
Leadership and  
Management*

*Master of Public  
Policy and  
Management*

*Graduate Australian  
Institute of Company Directors*



Louise commenced her role as Director Community with Greater Shepparton City Council in January 2022.

She has over 20 years' experience in the public sector in a variety of court and tribunal, Victorian Government, and not-for-profit agencies.

Louise brings relevant experience in major capital projects, regulation and compliance, early years, social policy reform, targeted service delivery for vulnerable communities, stakeholder and community engagement, and strategic communications.

Louise is committed to providing accessible, inclusive, and quality services, shaped by the needs of local communities.

As Director Community, Louise is responsible for:

- **Early years services**
  - > Early childhood education and care
  - > Maternal and child health services
- **Community wellbeing, safety, and strengthening**
  - > Aboriginal community engagement
  - > Access and inclusion
  - > Community engagement, including multicultural engagement
  - > Community planning and neighbourhoods
  - > Community safety
  - > Gender equality
  - > Positive ageing
  - > Public health and wellbeing
  - > Youth development
- **Riverlinks Venues and Creative City**
- **Libraries, through Goulburn Valley Libraries**
- **Emergency management and community resilience**
- **Flood recovery**

## Director Corporate Services

**Chris Teitzel**

*Certified Practising Accountant*

*Bachelor of Business*

*Graduate Certificate in Management*



Chris has been with Greater Shepparton City Council as Director Corporate Services since 2014 and has over 30 years local government and private sector experience in both Queensland and Victoria. Chris has held many senior roles including CEO, Director Community and Environmental Services, Director Corporate Services and Manager Finance, as well as a position of Commercial Manager in the private sector.

Chris is a strategic, community-focused individual with exceptional corporate governance, finance and operation planning skills. He has a strong interest in the important role local government plays in improving the economic and environmental sustainability of communities in regional Australia. Chris is focused on delivering cost-effective and efficient services to the Greater Shepparton region and ensuring the ongoing financial sustainability of Council.

As the Director Corporate Services, Chris is responsible for:

- **Finance and Rates**
  - > Accounting Services
  - > Financial Analysis
  - > Financial Reporting
  - > Revenue & Rates
- **Technology and Business Transformation**
  - > Applications & Development
  - > IC Projects
  - > ICT Helpdesk
  - > Infrastructure & Cyber Security
- **Corporate Governance**
  - > Contracts & Procurement
  - > Corporate Planning
  - > Governance
  - > Information Management
  - > Risk & Assurance
- **Communications and Engagement**
  - > Customer Service
  - > Digital Media
  - > Marketing
  - > Strategic Communications
- **People and Development**
  - > HR Systems
  - > Learning & Development
  - > Occupational Health & Safety
  - > Payroll
  - > People & Workforce

## Director Infrastructure

### Gary Randhawa

*Advanced Diploma  
in Civil Engineering*

*Bachelors in Civil  
Engineering*

*Majors in  
Municipal  
and Transport  
Engineering*



Gary has worked in Local Government across both New South Wales and Victorian Councils over the past 14 years, and brings relevant experience in corporate governance, best practice asset management, waste management and resource recovery, project delivery and framework, stakeholder relationships, contract management and gender equity.

Gary has a strong community focus and a passion to connect with the local communities, working collaboratively on delivering long term sustainable initiatives for our wonderful communities and future generations. He believes that Local Government, in the hierarchy of government bodies, plays the most important role in representing local communities to ensure effective and efficient service delivery.

As the Director Infrastructure, Gary is responsible for:

- **Projects Delivery**
  - > Capital Works Planning
  - > Project Management Office
- **Parks, Sport and Recreation**
  - > Management of Aquamoves
  - > Management of Shepparton's Urban Forest and Rural Trees
  - > Management of Sports City and Sports stadiums
  - > Parks and Parks Furniture Maintenance
  - > Park Construction
  - > Public Open Space
  - > Recreation and Sports Facilities
  - > Recreational Planning
- **Engineering and Assets**
  - > Asset Condition Surveys
  - > Asset Inspections
  - > Asset Management Planning
  - > Design Services
  - > Development Engineering
  - > Property Services
  - > Saleyards
  - > Traffic Engineering
  - > Transport Strategic Planning
  - > Victoria Lake Holiday Park
- **Civil Infrastructure Maintenance**
  - > Aerodrome Management
  - > Building Maintenance
  - > Drainage
  - > Fleet and Stores
  - > Footpaths
  - > Kerb and Channel
  - > Road Construction
  - > Roads and Road Furniture Maintenance
  - > Street Sweeping
- **Resource Recovery**
  - > Landfill
  - > Litter Bins
  - > Street Collections
  - > Transfer Stations



## Director Sustainable Development

**Geraldine Christou**

*Bachelor of Business*

*Graduate Australian Institute of Company Directors*

*Williamson Leadership Graduate*



Geraldine was appointed to the position of Director Sustainable Development in January 2018, after seven years leading the Economic Development team at Council.

Having grown up in Shepparton and raised a family here, Geraldine is very passionate about the community in which she lives. Geraldine has extensive experience in local government, having worked in the sector for over 20 years, following 12 years in the private sector, ensuring a thorough understanding of the challenges that business and industry face. Geraldine has subsequently developed strong connections with the sector, working with them to facilitate new investment, growth and sustainability measures, and to maintain global competitiveness.

Geraldine has strong links to our community, representing Council on a number of boards and committees including the La Trobe University Regional Advisory Board, Tertiary and Skills Governance Group, and the Regional Development Australia Hume Committee. Geraldine has been a strong advocate on a number of key regional issues including passenger, high speed and inland rail, Goulburn Valley Highway (Shepparton) Bypass, Affordable Housing provision, CBD revitalisation, water security, and is a member of the Shepparton Central Rotary Club. Geraldine is also a graduate of the Williamson Leadership Program

Geraldine is working hard to ensure that the level of infrastructure and services for our community supports sustainable growth of the municipality and allows capitalisation of our many unique attributes.

As the Director Sustainable Development, Geraldine is responsible for:

- **Economic Development**
  - > Business Centre
  - > Business & Industry Development
  - > Business & Industry Promotion
  - > Events
  - > Grants Facilitation & Advocacy
  - > Visitor Economy
- **Environment**
  - > Animal Management
  - > Environmental Health
  - > Immunisation
  - > Mosquito Management
  - > RiverConnect
  - > Sustainability & Environment
- **Planning and Building Services**
  - > Building Approvals
  - > Building Enforcement
  - > Local Laws
  - > Parking
  - > Statutory Planning
  - > Strategic Planning





## Staff

Greater Shepparton City Council is one of the north-east region's largest employers. We employ approximately 931 staff in a variety of permanent and temporary roles on a full-time, part-time and casual basis. Three-quarters of our staff also live within the municipality. This means our people are able to bring a local passion, perspective and knowledge to the services they provide.

Council provides a range of flexible employment arrangements. Nearly two-thirds of staff are female. The staff breakdown demonstrates a significant portion of the female workforce is made up of part-time and casual staff at different levels within the organisation. Council also reports on self-described gender in response to obligations under the Gender Equality Act 2020. However, at the time of reporting no employees formally identified as self-described gender.

There has been a slight increase in the full-time equivalent workforce of approximately 2.6 per cent, with a headcount increase of 24 people. Some of these people have been placed in roles that specifically relate to emergency management and flood response, whereas others have been employed to backfill vacant FTE, due to an increase of employees requesting flexible work arrangements and part time hours.

A movement of some departments to another Directorate has changed Directorate totals from the previous year, with Infrastructure taking on Stadiums, KidsTown, Aquamoves and Outdoor Pools from the Community Directorate.

Service Planning continues to review the efficiencies and resourcing requirements of the services Council provides, including reviews of Council's Early Years provision and ensuring the correct legislated ratio of staff to children in Council's Children's Centres is adhered to in response to increasing enrolments.

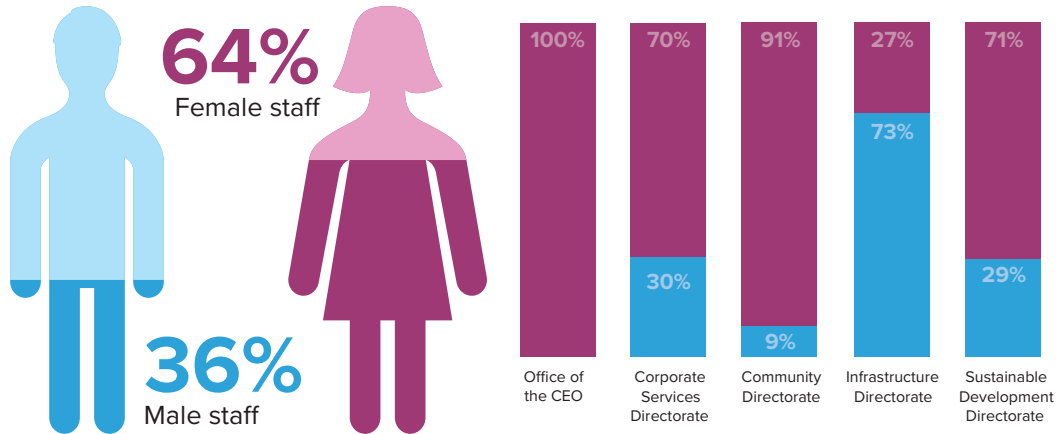








### Staff breakdown



	Male	Female	Self-Described Gender	Total
<b>Employment breakdown by gender</b>				
All Staff	335	596		931
<b>Employment by gender - full time, part time and casual staff (FTE)</b>				
Full time	204.00	177.00		381.00
Part time	9.62	132.15		141.77
Casual	14.98	34.24		49.22
<b>Total</b>	<b>228.60</b>	<b>343.39</b>		<b>571.99</b>
<b>Employment by organisation structure and gender (FTE)</b>				
Office of the CEO		3.00		3.00
Corporate Services Directorate	27.63	64.36		91.99
Community Directorate	15.88	157.56		173.44
Infrastructure Directorate	160.60	59.23		219.83
Sustainable Development Directorate	24.49	59.24		83.73
<b>Total</b>	<b>228.60</b>	<b>343.39</b>		<b>571.99</b>
<b>Employment by bands and gender</b>				
Band 1	2.32	3.93		6.25
Band 2	4.70	5.97		10.67
Band 3	89.72	47.90		137.62
Band 4	25.13	99.39		124.52
Band 5	44.65	50.83		95.48
Band 6	22.00	38.34		60.34
Band 7	18.87	33.65		52.52
Band 8	8.00	3.00		11.00
Other	13.21	60.38		73.59
<b>Total</b>	<b>228.60</b>	<b>343.39</b>		<b>571.99</b>

**Organisation chart  
September 2024**





### People and Development

As a local government organisation and a business, it is important we understand our current workforce and the Legislative framework under which we operate.

The Local Government Act 2020 requires Council to have an organisational structure and the necessary employees in place to effectively manage the operations in accordance with the Council Plan. The Council's existing organisational structure is based on functional activity and common objectives in order to meet the community's needs, provide quality and efficient services, support the stimulation and strengthening of the local economy and provide efficient and effective administration of the organisation.

Under the existing organisational structure, a range of full-time, part-time and casual staff are employed with a diverse skills base across a wide range of professions and disciplines. The Greater Shepparton City Council Enterprise Agreement 2020 was agreed by the Fair Work Commission and came into effect on 16 June 2021, with an expiry date of 30 June 2024. Negotiations for a replacement Enterprise Agreement commenced in March 2024 and are currently underway. The Agreement is underpinned by the National Employment Standards, the Victorian Local Authorities Award 2001 and the Nurses and Midwives (VPHSSIE) Enterprise Agreement 2020 - 2024 (or its replacement, which is also currently being negotiated).

### Recruitment

There has been a different focus for recruitment in 2023/2024, with recruitment opportunities reflecting our 'Grow Our Own' Strategy. A total of 57 roles were recruited from within the current workforce. There has also been a change in the type of recruitment activities delivered, including Recruitment Open Days for Works Officers, Parks Sport and Recreation Officers, Child Care Educators and Swimming Instructors. Whilst the number of vacancies has decreased, the total number of external applicants has increased, showing a continued interest for the community to work for Council.

However, not all positions have been filled and Council continues to struggle to fill certain professional roles such as Planners and Building Inspectors, which is a common issue across all areas. Despite this, the employment success rate stands at 69 per cent, which is a huge increase from the previous 12 months, which saw only 49.9 per cent.

Year	No. of positions externally advertised	No. of applicants	No. of positions filled
2018/2019	206	2190	157
2019/2020	171	2092	125
2020/2021	235	1566	163
2021/2022	350	1874	209
2022/2023	437	1728	218
2023/2024	259	1766	179

### Child Safe organisation

Council introduced a Child Safe Policy in 2018, in response to recommendations to implement Child Safe Standards resulting from the Child Wellbeing and Safety Amendment (Child Safe Standards) Act 2015. This Policy affirms that Council is committed to promoting and protecting the interests and safety of children, and acknowledges that everyone working at Greater Shepparton City Council is responsible for the care and protection of children and reporting information about child abuse.

### Strategic Human Resource Management

Constant reviewing of the organisational structure and functionality is undertaken by Council. This is conducted using a Job Analysis and Authority to Recruit process which requires all Directors and Managers to strategically review a position in the structure when it becomes vacant. This process is also to be followed when there is a request for a new position to be placed into the organisational structure, including roles which are externally funded, or when additional hours or budget are requested for a current position. This allows for a constant strategic review of the organisational structure.

Flexibility in the workplace continues to be a hot topic when both retaining staff and attracting staff. The number of Flexible Work Arrangement requests have increased in the past 12 months, and requests range from varied hours to working from home. Whilst this hybrid work arrangement is not possible for every role, it has enabled a wider pool of applicants for hard to recruit roles.

The initial seven Child Safe Standards have since been updated to eleven Child Safe Standards which were implemented on 1 July 2022. These new standards clearly embed child safety in organisational culture and governance, specifically promote safety of Aboriginal children, and include requirements to better involve families and the broader community in our organisation's efforts to provide safe environments for the children and young people in our care. In response, Council revised its Child Safety and Wellbeing Policy. Council has also recently conducted a Child Safe Audit across the organisation with the assistance of Child Safe Australia, and will be implementing their recommendations over the coming 12 months to increase compliance against the standards.

### Learning organisation

Council prides itself on being a learning organisation, one which is committed to providing ongoing learning and development opportunities for all employees. The strategic vision is to enable its employees to achieve multiskilling, increase flexibility, and enhance productivity, performance, personal development and career development opportunities.

Council will continue to provide learning and development opportunities to:

- Achieve corporate objectives, initiatives and priorities, as set out in the Council Plan and individual departmental business plans
- Enable continuous improvement for both individuals and teams
- Implement and improve quality management systems
- Enable effective job and work design
- Improve career opportunities and job satisfaction of employees
- Provide specific skills to ensure the effective and efficient operation of the organisation
- Build and grow our leaders for the future

One of the purposes of learning and development programs is to ensure that employees acquire and utilise the specialist skills and knowledge, managerial and interpersonal skills required to perform the duties of their current position and to prepare them for the future requirements of Council in meeting the needs of the community. The events of the last few years continue to have a big impact on staff health and wellbeing, therefore a large focus for learning and development continues to be on mental health, developing resilience, and dealing with difficult customers.

## Recognition Awards

### Recognition of Service

When a staff member leaves Council after 20 (or more) years of service, they receive a letter from the Mayor and are recognised at Council's All Staff Meetings.

The following staff members left in 2023/2024 after more than 20 years:

- Keith Arundal – 20 years
- Joseph Maloney – 21 years
- Brett Hangan – 22 years
- Brent O'Brien – 34 years
- Brendan Walsh – 40 years
- Karen Mitchell – 47 years

### Years of Service

Staff are recognised for their length of service and receive a certificate signed by the CEO and the Mayor. Those that have completed 10 years of service or more also receive a gift voucher and years of service pin. The recipients for the 2023/2024 financial year are detailed below.

#### 5 Years

- |                   |                     |                    |                     |
|-------------------|---------------------|--------------------|---------------------|
| • Abimbola Ayoola | • Georgia Devine    | • Kelly Kong       | • Olivia Thomson    |
| • Cade Dealy      | • Georgia Harrison  | • Lauren Petts     | • Patrick Griffiths |
| • Carmelo Basile  | • Hugh Drum         | • Lydia Moorhouse  | • Peter Voumard     |
| • Cheryl Dealy    | • Jackie Gawne      | • Maria Sorbello   | • Peter Lucarelli   |
| • Dion Prince     | • Jonathan Sherriff | • Michael West     | • Renee Scott       |
| • Donna Lee       | • Kane Wilson       | • Naomi Harrington | • Ruth Boyd         |
| • Eric Heeps      | • Karen Tait        | • Natalie Dobbyn   | • Vileena Gemmill   |





**10 Years**

- Chris Stojanovski
- Doriana Tsatsa
- Emma Hofmeyer
- Erin Cowan
- Karen Liversidge
- Kate Flynn
- Rennae Danaher
- Sarah Murch
- Susan Lau
- Trish Johnson

**15 Years**

- Brett Keele
- David Rowan
- Debra Guy-Smith
- Grahame Ryan
- Leanne Houkes-Wilson
- Leon Preston
- Maree Agius
- Pembe Scarcella
- Rachael Newman
- Raymond McNally
- Rebecca Good
- Rebecca Owins
- Rick Canobie
- Rose Massloch

**20 Years**

- Carmen Nicholson
- Chris Giles
- Christine Follett
- Ken Morelli
- Leigh Simpson
- Linda Laws
- Liz Capuano
- Rosemary Dickins
- Shane Eddy
- Timothy Zak
- Toni Serra
- Vanessa Loverso

**25 Years**

- Colin Kalms
- Judith Pedretti
- Rex Lodding

**35 Years**

- Jo Palma
- Lyn Cole



### Employee Wellbeing

Council undertakes a number of employee health and wellbeing initiatives and programs. These are aimed at providing employees with information, tools and website links enabling them to make healthy choices which benefit them, whilst creating significant advantages for Council that include improved productivity, engagement and retention, and the ability to attract the best employees.

Pre-Employment Screening is utilised as part of the recruitment process to ensure that all preferred candidates have the ability to carry out the inherent requirements of the role and that no potential employee is put at risk in a position that does not suit them physically. It also enables Council to make reasonable adjustments to the role or workplace to ensure the best person for the role is not disadvantaged in any way.

Inherent Physical and Cognitive Requirement Assessments are carried out on all roles within Council. These assessments are used to inform the Occupational Therapists conducting the Pre-Employment Screening to assess the applicant's suitability to perform the role they have applied for. They can also be used to assist treatment providers and the Early Intervention Officer with injury management and determine suitable duties, where appropriate, for return to work planning. A Work Hardening Program is also available to provide advice and monitored exercises for staff who would like to improve their fitness for certain tasks and activities, which also reduces the risk of injuries.

Council is committed to ensuring all employees across the organisation have access to information and training regarding health and wellbeing. Any request to work from home as part of a Flexible Work Arrangement is only approved once a full OHS assessment of the home work space is completed by the Team Leader OHS, in order to ensure all work spaces are safe and compliant with relevant ergonomic requirements.

### Employee Assistance Program (EAP)

The EAP provides a confidential portal through which people are able to access a range of professional services at no cost to them. Council's EAP provider is called Converge International and they were chosen specifically for their ability to provide a local face-to-face service and also assistance through specialist helplines (ATSI, Eldercare, Family and Domestic Violence and LGBTIQ+).

The average utilisation rate of EAP's services amongst Council staff and their families between July 2023 and June 2024 was 4.3 per cent, in comparison to the Public Administration/Government benchmark of 8.1 per cent. This is a decrease of 2 per cent on the previous reporting period.

The information provided by Converge International for the July 2023 to June 2024 period indicates the following:

- The gender ratio shows that 80 per cent of EAP clients during this period were female
- 65 per cent of clients worked full time
- 29 per cent of clients were in the 40 – 49 age group
- 70 per cent of issues reported were personal compared to 30 per cent work related

During this period, 117 appointments were utilised, with each client receiving an average of 3.6 sessions per EAP issue and a maximum of four appointments per issue. (Note, some clients may have contacted EAP more than once for a range of issues). A total of 11 per cent of clients received face-to-face appointments last year, whilst 62 per cent of clients received assistance via telephone and 13 per cent received assistance through video conferencing.

The top four personal issues were:

1. Relationship/Separation
2. Anxiety
3. Ongoing stress
4. Depression

The top three work related issues were:

1. Work life balance
2. Termination
3. Bullying/harassment

### **Workplace Health and Safety**

Council takes its responsibilities for providing a safe workplace very seriously. OHS Committee meetings are held on a quarterly basis for each Directorate, which is attended by all Directorate Managers and Health and Safety representatives. A bi-annual Strategic OHS Committee is attended by all Directors and chaired by the CEO. This format enables improved engagement at all levels of Council staff and ensures a more strategic overview and application of the safety culture within Council. Health and Safety representatives across the organisation are receiving improved training and being empowered to become more actively involved in promoting the safety culture.

### **Early intervention**

Management of both work-related and non-work-related injuries continued to be a focus for early intervention. Employees incurring an injury either inside or outside of work are offered appointments free of charge at Council's provider Work Healthy Australia. If the employee's injury or illness prevents them from fulfilling the inherent requirements of their role, Council's Early Intervention Officer works with the provider and the individual to develop a care plan or a return to work plan to assist them to return to work or stay at work.

By having the assessment undertaken and comparing it to the documented inherent requirements of the role, it is possible to create a list of specific tasks that the employee will or will not be able to undertake, and build a care plan or return to work plan around these tasks. If possible, alternative duties are sought to keep the employee in the workplace. These are not necessarily in the same role or department as the employee's substantive position. By utilising Work Healthy Australia and working closely with the employee and their supervisor, results show the majority of employees suffering some kind of injury are able to remain on full duties and full hours throughout their treatment period.

Council actively utilises these early intervention strategies to reduce its Work Cover premiums and lost time injuries. If the employee does put in a Work Cover claim and is unable to work for a period of time, Council works closely with the employee's treating practitioners and concentrates on providing return to work plans that will enable the employee to attend work in some capacity.





## Volunteers

Greater Shepparton has a vibrant volunteer culture that actively supports a variety of community groups, organisations and venues. Volunteering strengthens the fabric of our society, provides a sense of belonging, and builds positive relationships.

Council recognises the services and support that volunteers provide to our community. Volunteers help ensure essential services are provided and they play a significant role in creating a more equitable and cohesive community.

Council has approximately 500 volunteers across more than 10 departments and programs. Some of the Council programs and departments that utilise volunteers include:

- Events and Tourism Department - Visitor Information Centre, event support
- Community Wellbeing Department – Community Planning Groups, Community Asset Committees, various Advisory Committees and Healthy Communities programs
- Early Years
- Sustainability and Environment Department – One Tree Per Child Program, Cussen Park Advisory Group
- Parks, Sport and Recreation Department – Friends of the Australian Botanic Gardens Shepparton, Kidstown
- Riverlinks

### The Greater Shepparton Volunteer Manager's Network

Council facilitates the Greater Shepparton Volunteer Manager's Network. External to Council, the Volunteer Manager's Network consists of volunteer managers, coordinators and volunteer organisations from across the municipality. Network members share resources to explore, evaluate and enhance the function of volunteering and volunteer management.

The network consists of 35 organisations who usually meet every 10 weeks. The core purpose of the network is to share knowledge and information resources. The network varies the locations of meetings to enable a better understanding of the assets which exist in the community. This has resulted in an increased sharing of knowledge, and the creation and fostering of links and partnerships.

### Better Impact

Council has continued the implementation of the volunteer management software 'Better Impact' to enable Council to better recruit, manage, retain and acknowledge volunteers. This software will move Council toward a best practice model. It will ensure consistency in the recruitment of, communication with, and management of those who volunteer for Council programs. Better Impact will also enable accurate reporting of volunteer numbers and impact, and mitigate risks associated with managing volunteers.







### Greater Shepparton Volunteer Recognition Awards

2024 saw the largest ever Greater Shepparton Volunteer Recognition Awards in its 15 year history. The awards were held in May, during National Volunteer Week, at Riverlinks Eastbank and were livestreamed to ensure people could tune in from any location. The awards ceremony was attended by approximately 360 people and the livestream was viewed by a record number of people.

The 2024 award ceremony featured Samuel Johnson OAM as the guest speaker. Samuel spoke about his charity 'Love Your Sister' and the important role volunteers make to this charity's cancer vanquishing goals.

The ethos of the awards is to encourage and celebrate community and grassroots volunteering, as well as to provide opportunities for participation. The theme of the 2024 awards was 'Something For Everyone'. This theme was in line with the theme of National Volunteer Week.

Council is proud of ensuring community members have opportunities to participate in the planning and delivery of the Volunteer Awards. Those engaged to participate in the 2024 Awards included:

- Tawnee Vocale and Rob Trewin as emcees
- Entertainment by the ukulele players from the Goulburn Valley Seniors Association
- A video featuring local volunteers and change-makers Aunty Pamela Pederson, Georgina Poort, and Peter O'Connor and Pooch.

The number of nominations was the largest in the history of the awards, with 44 nominations received across the four award categories. The 2024 winners were:

- Ruby Wyatt-Carter - Young Volunteer
- Elaine Danda - Adult Volunteer
- COGS Group of Fire Brigades and Member Brigades - Volunteer Team
- Gary Gray - Long Serving Volunteer

The award recipients were decided by two independent assessment panels, with each panel consisting of two community members and one senior Council Officer.

For the first time, the Volunteer Recognition Awards ceremony included the announcement of the Greater Shepparton Women's Charter Award. The recipient of this award was Chelsea Sofra.

In the lead up to the Volunteer Recognition Awards, the community were invited to submit photos, stories, and videos of volunteers making a difference during and immediately after the October 2022 flood event. The submissions from this were presented as guests arrived for the Awards ceremony.



### The changing landscape of volunteerism

Volunteerism across Victoria is generally decreasing. According to the 2021 census, the number of volunteers in the Greater Shepparton local government area decreased by 2,604 people between 2016 and 2021. Volunteer involving organisations and groups continue to grapple with the perennial issues of how best to retain existing volunteers and recruit new volunteers.

The way volunteering 'looks' is also changing, with many volunteers seeking to engage in volunteerism in ways that are often different to 'traditional' forms of volunteering. Volunteer involving organisations are continuously seeking new ways of engaging and working with volunteers – particularly younger volunteers.

In 2023, the National Strategy for Volunteering 2023-2033 was released. The National Strategy is evidence based and informed by peer reviewed volunteering research papers, with a view to capturing evidence on a wide range of topics relating to volunteering.

The focus areas of the National Strategy are:

- Individual potential and the volunteer experience
- Community and social impact
- Conditions for volunteering to thrive

On a state level, the Victorian Government's Victorian Volunteer Strategy 2022-2027 aims to ensure volunteering is inclusive and accessible – particularly for First Nations Peoples, multicultural communities, and people with disabilities.

Council will continue to facilitate both the internal and external (Greater Shepparton) Volunteer Manager's Networks and will also continue to ensure its Volunteer Policy aligns with the National Standards for Volunteer Involvement.















## PART 2: PERFORMANCE REPORT

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# PART TWO: PERFORMANCE REPORT

This part of the Annual Report provides a summary of how we are performing in the five key themes identified in the 2021-2025 Council Plan.

The strategic goals that we are aiming to achieve are:



## Community Leadership

We will prioritise our leadership in the community to celebrate our cultures, people and places that makes Greater Shepparton a unique, vibrant, diverse and liveable region.



## Social Responsibility and Wellbeing

We will support the mental and physical health and wellbeing of all in our community, ensuring universal access to information, services, housing, healthcare and learning opportunities.



## Vibrant and Diverse Economy

We will focus on driving economic development and establishing a strong, adaptive, sustainable and thriving region supported by agriculture and a diverse range of industries that provide employment and other opportunities to the community.



## Infrastructure and Technology

We will focus on the planning of our region's requirements to enable delivery of technology and infrastructure to meet the current and future needs of the community



## Environment and Climate Emergency

We will prioritise our environment and take urgent action to reduce emissions and waste in order to protect public health and create a region that mitigates and adapts to climate change.



## THEME 1: COMMUNITY LEADERSHIP

“

We will prioritise leadership in the community to celebrate our cultures, people and places that makes Greater Shepparton a unique, vibrant, diverse and liveable region.

”

### Objectives:

- Communities have resources and abilities to self-advocate
- Call for substantive First Nations constitutional change and structural reform
- Council provides customer service that meets the needs of the community
- Youth leadership is fostered, encouraged and embraced
- Good governance and sustainable financial management
- Provide a high profile collaborative advocacy role



### Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	INDICATOR
All community engagement undertaken in accordance with procedures	56%	70%	✓
Asset renewal and upgrade as a percentage of total depreciation	100%	80%	✗
Council decisions made at meetings closed to the public / Number of confidential items on agenda	<5%	4.6%	✓
Council will work in partnership with the youth sector to develop collaborative approaches, responsive and coordinated services for the ultimate benefit of all young people - Number of initiatives and programs delivered	3	60	✓
Customer Service over the last 12 months	65	65	✓
Implement actions in Youth Strategy	56%	75%	✓
Implement Reconciliation Action Plan	50%	65%	✓
Implementation of the Municipal Emergency Management Plan	75%	100%	✓
Increased participation of First Nations and non-First Nations community members	8%	10%	✓
Liquidity ratio	>100%	172%	✓
Number of community events providing training and upskilling opportunities	15	27	✓
Provide high profile advocacy to governments	8	9	✓
Underlying operating result	(2%)	(10.3%)	✗





## Community Leadership Highlights

Successful trip to Canberra advocating for the region's water

New Greater Shepparton City Council CEO appointed

Council hosts recruitment days for Early Years, Swim Instructors, Parks, Sport, Recreation and Infrastructure Maintenance

Council votes on next steps forward for 26 January







Council launches second Reconciliation Action Plan

Council turning yellow for National Road Safety Week

Positive results in the Community Satisfaction Survey

Empowering Communities Project underway within Greater Shepparton

Performance Report



## THEME 2: SOCIAL RESPONSIBILITY AND WELLBEING

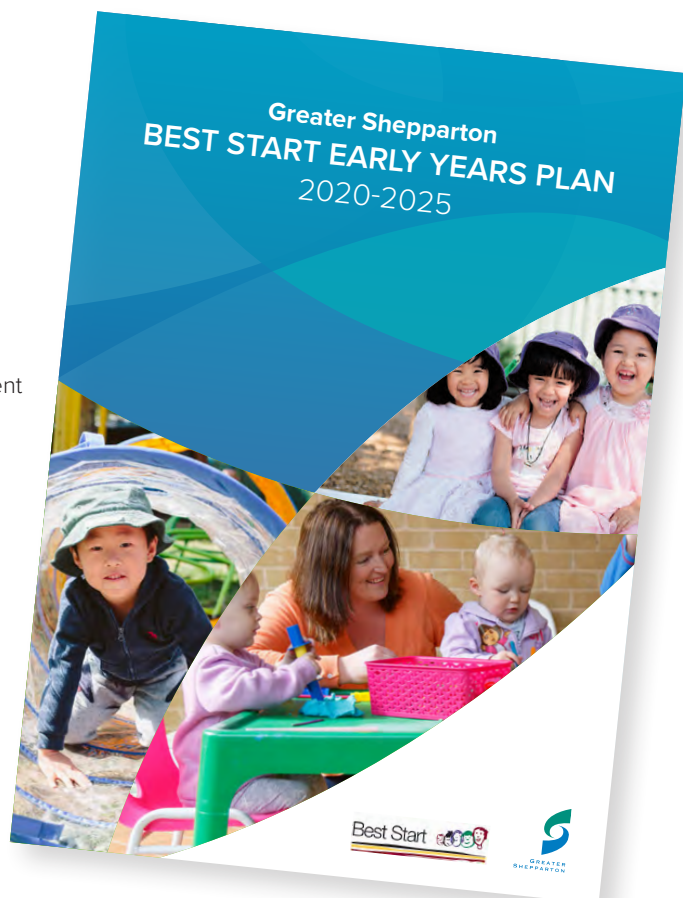


We will support the mental and physical health and wellbeing of all in our community, ensuring universal access to information, services, housing, healthcare and learning opportunities.



### Objectives:

- Leave no one behind
- Recognise First Nations history and advance reconciliation
- Welcome and embrace multicultural communities and their cultures
- Address issues contributing to homelessness
- Support for families and children at all stages of their learning and development
- Community members are supported to achieve and sustain physical, emotional and creative wellbeing





## Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	INDICATOR
Advocate for supporting programs and infrastructure for families and children at all stages of their learning and development	6	8	✓
Council continues to work with our established partners in the multicultural community to foster and develop ongoing leadership and partnerships - Percentage of meetings attended	56%	100%	✓
Deliver programs that support people experiencing vulnerability	5	10	✓
Implement the Best Start Early Years Plan	56%	75%	✓
Implement the Creative City Strategy	56%	70%	✓
Implement the Gender Equality Plan	50%	50%	✓
Implement the Greater Shepparton Health and Wellbeing Action Plan	56%	56%	✓
Implement the LGBTIQ+ Action Plan	50%	50%	✓
Implement the Universal Access & Inclusion Plan	50%	50%	✓
Implementation of Affordable Housing Strategy actions	56%	56%	✓
Implementation of Multicultural Strategy actions	56%	60%	✓
Implementation of Positive Ageing Strategy actions	50%	50%	✓
Improving the early years outcome data through Early Childhood Education and Care Programs (0-5 years) and the Best Start Early Years Alliance - AEDC (Australian Early Development Census) results	3.8%	5.3%	✓
Small towns and neighbourhood action plans - completion of actions	56%	56%	✓
Support the implementation of the Goulburn Murray Regional Prosperity Plan (GMRPP) - Percentage of meetings attended	75%	75%	✓



♥ Social Responsibility and Wellbeing Highlights

Greater Shepparton Seniors Festival 2023 showcasing more than 100 events

Resilience in Recovery underway in Greater Shepparton

Council adopts Greater Shepparton Multicultural Action Plan

Council receives funding for the Free from Violence Local Government Grant Program





Council adopts  
Positive Ageing  
Strategy

Greater  
Shepparton  
Recovery and  
Resilience Plan  
developed

Greater  
Shepparton  
Celebrates  
International Day  
of People with  
Disability

Council launches free  
resources to boost  
children's language  
development

Performance Report

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## THEME 3: VIBRANT AND DIVERSE ECONOMY

“

We will drive the visitor economy by growing visitor experiences and major events that provide employment and other opportunities to the community.

Our economic development will focus on establishing a strong, adaptive, sustainable and thriving region supported by agriculture and a diverse range of industries.

”

### Objectives:

- Encourage and facilitate investment and expansion
- Attract people to live, work, study and remain in our region
- Expanded educational opportunities
- Maximise utilisation and investment return on Council assets
- Expand Greater Shepparton's visitor economy
- Efficient land use planning to encourage and support future development
- Enhancing water security in our region



**Measures of Success:**

PERFORMANCE MEASURES	TARGET	ACTUAL	INDICATOR
Advocate for a Technical Innovation College in the region - Number of actions	1	2	✓
Continue advocating for water security	9	10	✓
Continue to investigate and encourage the potential for heritage tourism through support for programs	3	4	✓
Encourage and further support First Nations and eco-tourism through projects supported	1	2	✓
Give effect to the Shepparton and Mooroopna 2050 Growth Plan in the Planning Scheme	75%	75%	✓
Implement infrastructure that provides additional tourism opportunities through projects supported	1	2	✓
Implement our Asset Management Strategy	56%	56%	✓
Implementation of Industrial Growth Corridors	2	0.8	✗
Implementation of International Engagement Strategy	60%	100%	✓
Implementation of the destination branding program	75%	90%	✓
Number of advocacy actions to support the growth and sustainability of regional tertiary education (e.g. university, TAFE)	6	6	✓
Number of case studies to increase renewable energy planning and land use	1	0	✗
Number of existing businesses Council assists to expand their operations in Greater Shepparton	60	61	✓
Number of new businesses Council assists to invest in Greater Shepparton	60	108	✓
Number of new investments and businesses supported by Council	60	104	✓
Number of programs run to support business following COVID-19	6	23	✓
Number of renewable energy projects initiated	3	4	✓
People supported through the Community Connector Program	300	426	✓
Small Town Business Engagement Events	6	9	✓
Support the continued development of Greater Shepparton's townships through preparing three growth plans for the ten townships	2	2	✓
Support the implementation of the Shepparton Education Plan through projects	3	3	✓
Update and implement the Economic Development, Major Events and Visitor Economy Strategy	25%	75%	✓





## Vibrant and Diverse Economy Highlights

Murchison to represent Victoria at the 2023 Australian Top Tourism Town Awards

Greater Shepparton welcomes Japanese delegation from Oshu City

Greater Shepparton ready to host the 2023 AusCycling BMX Racing National Championships

Complimentary parking for December and January





Rally to keep the Goulburn Valley thriving! Water buybacks hurt communities

Business Big Ideas Festival 2024 a huge success

Council receives funding for game changing BMX and cycling upgrades

Council launches Monash Park Signage Project showcasing Shepparton's history

Performance Report



## THEME 4: INFRASTRUCTURE AND TECHNOLOGY

“

We will focus on the planning of our region's requirements to enable delivery of technology and infrastructure to meet the current and future needs.

”

### Objectives:

- Create a smart city
- Plan, prioritise and communicate asset maintenance and new asset delivery
- Reliable, efficient, affordable and accessible transport
- Progress housing and business development opportunities
- Develop and improve community and recreation facilities



**Measures of Success:**

PERFORMANCE MEASURES	TARGET	ACTUAL	INDICATOR
Advocate for consistent, reliable and high speed connectivity - Number of initiatives implemented	1	1	✓
Advocating for State and Federal road funding - Number of grant applications	6	12	✓
Complete the redevelopment of Vibert Reserve	100%	100%	✓
Completion of detailed design for the Shepparton Sports and Events Centre	75%	100%	✓
Conduct a high level investigation into innovative public transport trial alongside a traditional transport model	0.8	1	✓
Develop Joint User Agreements with State Government for community and recreation facilities	0.8	0.9	✓
Implement the Annual Capital Budget - Completion of capital projects	90%	61%	✓
Implement the Shepparton CBD Strategy	56%	60%	✓
Implementation of the Playspace Strategy	56%	75%	✓
Implementation of the Sport 2050 Strategy	38%	38%	✓
Increase in kilometres of cycling and walking routes in Greater Shepparton	178	201	✓
Number of new building applications with sustainable energy services	0	0	✓
Number of people cycling or walking to work within Greater Shepparton	379	1,132	✓
Number of smart technology initiatives implemented	3	3	✓
Secure construction funding for Stage 1 of the GV Highway Shepparton Bypass	50%	0%	✗







## Infrastructure and Technology Highlights

Council seeks community feedback on Welsford Street draft concept designs

Lack of Bypass funding delivers devastating blow

Acknowledgement of Kevin 'Gunna' Ryan OAM - naming of Outdoor Arena

Next steps approved for GV Link land sale





Murchison Men's Shed ready for the new year in their new shed

Yanha Gurtji shared path extension commences

Echuca Road, Mooroopna shared path completed and improving connectivity

Council's 2023/2024 Road Resealing Program sees \$6 million spent across Greater Shepparton

Performance Report



## THEME 5: ENVIRONMENT AND CLIMATE EMERGENCY

“

We will prioritise our environment and take urgent action to reduce emissions and waste in order to protect public health and create a region that mitigates and adapts to climate change.

”

### Objectives:

- Reduce carbon emissions in our community
- Conserve and improve biodiversity and our natural environment, and protect and improve river health
- Support a circular economy and reduce waste to landfill
- Drive climate change mitigation and adaptation



**Measures of Success:**

PERFORMANCE MEASURES	TARGET	ACTUAL	INDICATOR
Completion of renewable energy research report which assesses the possibility of agriculture and renewable energy co-existing	1	1	✓
Completion of report into viability of facility for glass recycling and sorting centre opportunities	75%	100%	✓
Continue with our One Tree Per Child program - Number of plants planted	75,000	78,500	✓
Deliver the actions from the RiverConnect Strategic Plan 2022 – 2026	40%	40%	✓
Implement Climate Change Adaptation Plan	38%	30%	✗
Implement Council's Zero Emissions Action Plan	38%	20%	✗
Implement Council's Climate Emergency Action Plan	50%	25%	✗
Number of advocacies completed for Renewable Energy Zone investment in Greater Shepparton	3	5	✓
Number of communities with a zero target emissions commitment	3	2	✗
Number of education and promotional activities of a circular economy	6	63	✓
Number of environmental and river health projects with First Nations involvement	3	3	✓
Number of Environmental Upgrade Agreements entered into	15	7	✗
Number of large scale renewable projects approved within the Greater Shepparton region	6	4	✗
Percentage of electric vehicles purchased in fleet	40%	50%	✓
Percentage of tree canopy cover	29%	18%	✗
Reduced waste to landfill	41%	47%	✗







## Environment and Climate Emergency Highlights

Kerbside collection changes commence

Council and RiverConnect celebrate National Tree Day

Turtles on the move across Greater Shepparton

Look out for the new green compostable bags





Protect yourself from mosquito-borne disease

Tom Collins Drive river bank stabilisation works complete

Council releases Flood Scoping Study for both Tallygaroopna and Katandra West

Restoration works complete at Mooroopna sand hills to protect and rejuvenate the site

Performance Report



## Domestic Animal Management Plan (DAMP)

Council's Animal Management team aim to make Greater Shepparton a safe and harmonious place to live, where quality of life is not negatively impacted by irresponsible pet owners.

The team have had a busy year working through the actions of the Domestic Animal Management Plan, to address issues including registration and identification of dogs and cats, nuisance animals, dog attacks, dangerous or declared dogs, domestic animal businesses, puppy farms and animal welfare issues. Animal Rangers are available to provide advice and guidance on various animal issues.

Over the past 12 months, the team have achieved the following outcomes:

- Implemented an internal team service review, to ensure the service provision is efficient and meets community and legislative expectations
- Occupational Health and Safety review
- Specific training to ensure officers are appropriately skilled
- Implemented the Victorian Government funded Positive Animal Welfare (PAWS) Program
- Responded to 2,440 requests and reports from the community
- Monitored and inspected all declared dangerous, menacing and guard dogs
- Provided a 24-hour Animal Emergency Response service
- Successfully prosecuted 100 per cent of serious dog attack and animal cruelty incidents at court
- Promptly investigated 97 dog attacks, 42 dog rush incidents, 284 dog wandering reports, 243 animal welfare concerns, and 200 reports regarding livestock trespassing, cruelty and puppy farm reports



### Shepparton Animal Shelter

Over the past 12 months, the Shepparton Animal Shelter has supported and cared for 697 dogs, 1,340 cats, plus a number of rabbits, guinea pigs, pigeons, goats, cattle and sheep. The team has directly seen the impact the cost of living pressures are having on the community's animals, with 325 cats and 166 dogs surrendered.

Improvement and security works continue at the Shepparton Animal Shelter facilities to ensure best practice care is provided.

Of the animals entering the shelter:

- Only 15% of cats and 28% of dogs were desexed
- Only 10% of cats and 69% of dogs were microchipped
- Only 4% of cats and 25% of dogs were registered with Council upon entry
- 16 dogs were seized for serious dog attack or for being abandoned
- 4 deceased dogs and 50 deceased cats were collected by Rangers after being hit by cars on our roads
- 108 (8%) of cats were euthanised for being feral

- 388 (51%) lost dogs and 87 (6%) lost cats were reunited with their owners

The Shepparton Animal Shelter launched several new marketing campaigns to increase animal adoption rates, including:

- 564 (42%) cats and 201 (29%) dogs found their forever families after being adopted
- Adoption events for cats on weekends including 'Winter snuggles', 'Valentine's day'
- Adoption campaigns including 'Adopt don't shop', 'Star Paws', '7 days of kelpie' and 'All I want for Christmas'
- A total of 126 cats and 38 dogs remain in the care of the Shepparton Animal Shelter at 30 June 2024

The Animal Management team continues to focus on a number of issues including the large semi-owned cat population and investigation into a new animal shelter facility to meet the requirements of modern day animal housing.

Work is also continuing to extend community engagement and education activities around responsible pet ownership. We continue to develop targeted media campaigns to provide the community with a responsive, trusted and knowledgeable resource for pet owners, while providing relevant advice to our residents.







## Environmental Health Report – 2023-2024

Council's Environmental Health team have the responsibility of protecting public health under the guidance and legislation of the State Government, including:

- *Food Act 1984*
- *Public Health and Wellbeing Act 2008, and regulations made thereunder*
- *Environment Protection Act 2017, and regulations made thereunder*
- *Residential Tenancies (Caravan Parks and Movable Dwellings Registrations and Standards) Regulation 2024*
- *Tobacco Act 1987*

### Registered premises management

Certain businesses must register with Council each year and comply with various legislative requirements. Council processed and issued certificates of registration for the following types of businesses in 2023/2024:

- 690 Food premises
- 153 Hair/beauty/tattooists
- 57 Accommodation
- 19 Caravan parks

Council's Environmental Health Officers conducted:

- 557 inspections of Class 1, 2 and 3 food premises
- 46 inspections of temporary food premises at events held within the municipality
- 41 complaints investigated relating to unclean food premises, unsafe food or other matters

### Food sampling

Environmental Health Officers are required under the Food Act 1984 to purchase food from food businesses registered with Council and submit that food for analysis, usually microbiological analysis. This is to ensure food for sale is both safe and suitable for human consumption. The food is assessed against the Microbiological Limits in Food outlined in the Australia New Zealand Food Standards Code.

A total of 102 food samples were required to be tested in 2023/2024, with 22 food samples from Class 1 child care centres and 80 from Class 2 and Class 3 premises. Pleasingly, all food samples collected complied with the microbiological limits outlined in the Australian New Zealand Food Standards Code.



### Immunisation

Council's immunisation service is an important public health protection program to prevent the spread of preventable diseases within our community.

Council's Immunisation team deliver eight monthly public immunisation clinics at four locations throughout the municipality. In 2023/2024:

- 1,237 clients attended Council public clinics
- 2,372 vaccines were administered
- Additional public clinics were provided in response to Japanese Encephalitis (JE) disease threat to public health during the 2023/24 summer period and 19 JE vaccines given to at risk groups

Council's Immunisation team visit all secondary schools and alternative education providers of Year 7 and Year 10 students within the municipality, as part of their School Immunisation Program. In 2023/2024:

- 893 vaccines (Boostrix – Diphtheria, Tetanus and Pertussis and Gardasil – Human Papillomavirus) were given to Year 7 students
- 620 Meningococcal vaccines were given to Year 10 students

Council's Immunisation team provide annual flu vaccinations to business staff for a fee on request. A total of 531 flu vaccinations were given for this period.

Other Immunisation services offered to the community include processing 63 applications for past immunisation records and the preparation of 90 catch-up immunisation schedules for clients with overseas or incomplete records according to the National Immunisation Program.

### Infectious disease management

The Public Health and Wellbeing Regulations 2019 list a number of diseases of public health concern, especially among vulnerable populations such as aged care facilities and child care centres.

Gastrointestinal illness in these settings is common and requires investigation by Council's Environmental Health Officers. During this period, 16 gastroenteritis outbreak investigations were investigated within:

- 5 Aged care facilities
- 11 Child care facilities
- 3 single incident gastroenteritis investigations as directed by Department of Health this year

### Nuisance activities

Council's Environmental Health Officers are responsible for investigating complaints relating to nuisances that are, or liable to be, dangerous to health or offensive under the Public Health and Wellbeing Act 2008. Investigating these complaints can be complex and can take months to resolve. During this period, Council's Environmental Health Officers investigated 17 complaints with none of these requiring further action.

### **Mosquito management program**

Council has been involved in monitoring the mosquito population on behalf of the Department of Health since 1974.

Council's mosquito monitoring program generally operates from November to April each year, depending on the weather and climate conditions. This program involves setting four adult mosquito traps at certain locations within the municipality each week during the season. The mosquitos captured are sent to a laboratory in Melbourne to count the numbers of mosquitos trapped, species identification and virus testing.

The program also includes environmental monitoring of surface waters in drains and wetlands for mosquito larvae and treatment, if certain species of mosquitos are identified.

Between 1 November 2023 to 30 April 2024:

- 105 traps were set
- 24,438 mosquitoes were sent to the laboratory in Melbourne for viral detection. This season was an unusual season with no virus detections in the adult mosquitoes trapped
- 130 sites (such as drainage and depression areas) monitored for mosquito larvae

### **Septic tank management**

All properties not connected to reticulated sewerage systems are required to treat and dispose of their wastewater within their property using a septic tank system if less than 5,000 litres per day.

Council's Environmental Health Officers review and process applications for new systems, inspect existing systems and work in closely with Council's Planning and Building teams to ensure a timely permitting process is provided to the community.

During this period:

- 69 permit applications were processed
- 225 inspections completed
- 58 Certificates to Use were granted
- 174 planning and building referrals were actioned

### **Tobacco compliance**

The purpose of the Tobacco Act 1987 is to prohibit certain sales or promotion of tobacco and non-tobacco products in Victoria. The legislation is designed to reduce the uptake of smoking and avoidable illness and deaths as a result of smoking.

Inspections conducted:

- 21 tobacco retailers
- 34 eating and drinking establishments
- 18 outdoor locations (children's playgrounds, hospitals)
- 4 complaints investigated

Council also participates in a Cigarette Sales to Minors program to assist with compliance monitoring of tobacco retailers to ensure cigarettes are not sold to underage people. Unfortunately, the test purchase program had to be cancelled due to the lack of available test purchase assistants. Council Officers completed 61 additional inspection and education visits of tobacco retailers and outdoor locations.







## Major Capital Works Report

By the end of June 2024, Council had delivered \$41.8 million worth of projects for the 2023/2024 financial year. Below are some of the main projects completed during the financial year.

Road Sealing and Asphalt Works	\$6,500,468
Footpath Renewals	\$841,725
Andrew Fairley/Lockwood Road/Old Dookie Road Intersection Upgrade	\$1,387,833
Stage 4 Cycling Strategy Shared Path Echuca Road Mooroopna	\$104,209
Shade Sail Program	\$109,808
Major Culvert Renewal – Katandra Main Road Tallygaroopna	\$375,126
Shepparton Aerodrome Lighting	\$149,222
Hard Court Renewal Program	\$71,847
Sports Infrastructure Renewals	\$259,644
Car Park Upgrade – Sports City	\$76,801
Marlboro Drive Upgrade	\$717,176
Kerb and Channel Renewal Program	\$681,052



## Sustainability Reports

### Our commitment

We are committed to planning and actions that will progress our municipality, enhancing and preserving the quality of life for our community, while ensuring that Council is financially sustainable and environmentally responsible.

### Financial sustainability

The 2021-2025 Greater Shepparton Council Plan highlighted a number of key financial principles, in particular a focus on financial sustainability. The Greater Shepparton City Council Financial Plan 2021-2031 was developed to guide how Council resources the delivery of services and infrastructure that the community value and need, while remaining financially sustainable. The challenge is for Council to continue to achieve high levels of service and affordability for the community, while maintaining financial sustainability for future generations to benefit.

In planning for our long-term financial sustainability, Council has adopted the following three financial policy statements to assess our financial health and performance.

#### Underlying operating position

Council recorded an underlying operating deficit of \$14.83 million or -10.28 per cent in 2023-2024. The underlying operating position, calculated by removing non-recurrent capital grants, monetary and non-monetary contributions from the accounting deficit of \$0.96 million, aims to illustrate the true underlying operating position of the Council.

The 2023-2024 result is unfavourably impacted by the timing of receipt of the 2023-2024 Federal Financial Assistance Grants, which were received in advance in the 2022-2023 financial year. Property insurance settlements in relation to the October 2022 flood impacts the result favourably, however these will be transferred to reserves to reflect the future capital obligation that arises.

Council aims to achieve and maintain a true underlying operating surplus. While this result is impacted by the timing of grant revenue and additional non-operating income, it illustrates the sustainability risk for Council resulting from financial pressures including rate capping, cost escalation, natural disasters, and growth and service level expectations.

#### Liquidity

Also referred to as Working Capital, liquidity is calculated by measuring Council's current assets as a percentage of current liabilities. The broad objective of this indicator is to ensure Council has sufficient working capital available to pay bills when they fall due.

At the end of 2023-2024, Council reported a liquidity ratio of 172 per cent, which is considered low risk by the Victorian Auditor General's Office (VAGO). Council aims to maintain a liquidity ratio above 100 per cent.

#### Asset renewal

Council strives to allocate adequate funds towards maintaining its existing infrastructure, while at the same time continuing to deliver the services needed by the community. This is measured by comparing total expenditure on renewal and upgrade of assets as a percentage of depreciation expense, with a target of 100 per cent.

In 2023-2024, Council achieved a result of 80 per cent. The four year average of this result is 95 per cent. Renewal of existing assets, driven by condition data, continues to be prioritised in alignment with the 2021-2025 Council Plan. Council plans to deliver a result of 103 per cent in 2024-2025 and must continue to develop capital planning to ensure renewal of existing assets is prioritised.

## Financial Plan – Strategic actions

Council will continue to pursue the following strategic actions to support the aspirations of the Council Plan:

- Council will continue to review its services to identify new efficiencies and embody a culture of continuous improvement
- Council adopts the budgeted statement of financial performance (Comprehensive Income Statement), statement of financial position (Balance Sheet), statement of cash flows (Cash Flow) and statement of capital works (Capital Works) as an integral part of the budget setting process for current and future budgets
- Council aims to achieve an adjusted underlying operating surplus in the next five years to ensure ongoing financial sustainability
- Council will ensure capital expenditure on asset renewal and upgrade projects be given priority over capital expenditure on new assets, to ensure existing assets are properly maintained.







## Environmental Sustainability

The Environmental Sustainability Strategy continues to be implemented with many notable achievements.

### RiverConnect

Fostering the community's love, respect and connection to the river environment, RiverConnect linked more than 5,150 people with the river and floodplains through a range of activities, classes and workshops in the last year.

Key achievements and highlights include:

- Engaged 5,154 people across 115 engagement events including hosting Canoeing Along the Goulburn, Bat Night, National Tree Day, Spotting Platypus, Nature Journalling and World Rivers Day
- Inspired 1,513 students from 18 schools and two kindergartens
- Officially unveiled the Monash Park Signage project alongside the Shepparton Heritage Centre and updated the Goulburn and Broken River Access Map brochure
- Proudly supported Headspace Shepparton's "Nature Scripts" pilot project, focused on helping young people receive a "Nature Dose" and evaluating their mental health outcomes
- Connected the Greater Shepparton Secondary College with Flow-MER educators from Streamology to learn about river systems, macroinvertebrates and stream geomorphology
- Featured in 63 media items (increase of 27 from previous year), including six radio interviews, and increased social media following to 2290 people (increase of 328 from previous year)
- RiverConnect also maintained 50 partnerships which collaborated towards the shared vision of RiverConnect

### 2030 Zero Emission Plan

The 2030 Zero Emission Plan was adopted in December 2021, providing a pathway for Council's transition to net zero emissions by 2030. The plan outlines the key areas Council will focus on to transition to net zero emissions by the proposed date, and the actions it will undertake to reach the target for all its operations and services.

The seven themes identified to guide emissions reduction activities are, Zero Emission Facilities, Fleet and Plant, Towards Zero Waste to Landfill, Goods and Services, Governance, Our Council and Carbon Sequestration.

Key achievements and highlights include:

- Council facilities continue to be powered by 100 per cent renewable electricity
- Council continued the elimination of gas at small Council-owned and managed sites, and at Council-owned and community managed sites
- Council commenced investigation for elimination of gas at large Council-owned sites including Welsford Street offices, Riverlinks and Aquamoves
- Council continued the electrification of our outdoor small plant and equipment, replacing fossil fuel energy sources
- Council continued review of many policies and procedures to ensure emissions reduction activities are prioritised within Council's operations and services



### Climate Emergency Action Plan

Our Climate Safe Future – Greater Shepparton’s Climate Emergency Action Plan (CEAP) was adopted on 22 June 2022, following the climate emergency declaration by Council on 20 March 2020. The plan provides an eight year roadmap which will guide Greater Shepparton towards an aspirational community target of net zero emissions by 2030.

The CEAP was developed with the community and is underpinned by a strong partnership approach between the local community, businesses and Council. The plan builds on the work Council and the Greater Shepparton community are already doing to reduce emissions, prepare the region for a changing climate, and to maximise opportunities for a more sustainable future. This plan ties in with other local and regional strategies such as the GMID Resilience Strategy, Hume Regional Climate Change Adaptation Strategy, Victoria’s Climate Change Strategy and the Goulburn Broken CMA Regional Catchment Strategy.

Council is now delivering on actions within the CEAP, including engaging more sectors of the community, through projects to empower the community for climate action, and planning more climate resilient developments.

Key achievements and highlights include:

- 2024 was the first Sustainable House Bus Tour, where the community were able to visit energy efficient houses, to learn how to make their homes more comfortable and cost efficient
- Council continues to be part of the Goulburn Murray Climate Alliance with other Councils in our region, collectively working on projects, advocacy and knowledge-sharing towards positive outcomes for the community
- Council was part of the Resilient Public Estate project, which involved assessments of public assets and mapping against climate change indicators, to understand the best management options and service delivery and financial impacts for the future



### **Goulburn Youth Climate Change Leadership Project**

In 2022 and 2023, Council coordinated the Goulburn Youth Climate Change Leadership Project, funded by the Department of Environment, Land, Water and Planning, to support young people between the ages of 10-30, and culminating in the delivery of the Youth Leading the World Congress.

Once again funded by the Department of Environment, Land, Water and Planning, in May 2024, Council facilitated the 2024 Youth Leading the World Congress, where students from Notre Dame College Shepparton created a vision and action plan for a more sustainable future for our community, including school based climate action projects. On the final day, the students presented their action plans to the community members present.

### **One Tree Per Child**

With a target to plant 25,500 plants each year, the 2023 and 2024 revegetation seasons saw many schools and community members participate in One Tree Per Child planting activities.

The broader community's dedication to greening our municipality was particularly evident on National Tree Day in 2023, held on Sunday 30 July at Seven Creeks Wetland, Kialla, with 237 community members planting over 1,600 indigenous plants.

The start of the 2024 planting season saw a record number of schools and community groups showing their commitment through planting sessions, with 24 groups including over 1,200 participants helping to revegetate our local environment throughout May and June.

### **Electric vehicles in fleet**

Council continues its leadership in this space. There are now 16 fully electric vehicles (EVs) in the passenger pool fleet, 7 plug-in hybrid electric vehicles (PHEVs) and one fully electric truck and Zero-Turn mower in the heavy fleet to reduce greenhouse gas emissions and pollutions. These vehicles are powered by 100 per cent renewable electricity, primarily from onsite solar PV systems, using AC and DC chargers. This further reduces reliance on high carbon-emitting fossil-fuelled vehicles. There are also 12 hybrid vehicles in council's pool vehicle fleet.

### **Resource Recovery and Waste Management**

The Resource Recovery Department facilitates Council's strategic objectives for effective municipal waste management as a means for identifying, and implementing, carbon abatement solutions towards achieving the Zero Emission Plan's zero waste to landfill commitment.

### **Resource Recovery Centres**

- Council's Resource Recovery Centres (RRCs) located at Shepparton, Ardmona and Murchison, processed an approximate total of 44,850 tonnes per annum of disposed items
- 85.5 per cent of the total volume of disposed items at the Resource Recovery Centres was diverted from landfill
- The Re-Sale Shop re-opened in 2023-2024 financial year to provide community with the opportunity to benefit from reuse and repurposing of good quality products like bicycles, furniture, crockery etc.
- The Shepparton Resource Recovery Centre has converted 22,000 tonnes of concrete and brick debris to recycled product ready for commercial and residential purposes
- The Shepparton Resource Recovery Centre has converted 4,500 tonnes of organic green waste to mulch made available free of cost to the community



### Landfill

- Cosgrove Landfill received a total of 25,645 tonnes of municipal and commercial waste in the 2023-2024 financial year

### Kerbside Transition Program

- The kerbside collection frequency change program, which saw the implementation of a weekly green bin (FOGO - food organics garden organics) and fortnightly red bin (residual waste) collection service commenced for whole of municipality
- The enhanced separation of organic material from the red bin will see the kerbside collection frequency change contribute towards achieving the state government landfill diversion targets of 72 per cent by 2025 and 80 per cent by 2030
- The Weekly Complimentary Nappy and Incontinence Aid Collection Service was implemented to assist households with managing this waste, and in turn recovering for use as a resource with conversion to kitty litter and plastic. This has enabled approximately 49 tonnes of nappy waste to be diverted in 2023-2024 financial year
- A 360L co-mingled recycling bin (yellow lid bin) was introduced with no extra service fee or upsize fee
- Textile disposal points were established at our Resource Recovery Centres to provide an alternative for textile disposal that promotes re-use of a range of textile products by diverting from landfill

### Waste Education – Supporting behaviour change

In the 2023-2024 financial year, various community engagement events, communication, and information sharing sessions have been conducted. The objectives of these were to increase preparedness and awareness of the kerbside collection frequency changes and implementation of alternative disposal options for select recyclable items. Community were able to actively share their challenges or positive experiences with the kerbside changes, whilst enhancing their waste and recycling knowledge to make more informed decisions on how to dispose of items correctly

The Resource Recovery Department connected with community across the various programs carried out in the 2023-2024 financial year, including:

- No Time To Waste Event: An interactive open day where community could engage with the Resource Recovery Education Team and participate in a range of activities including: Waste truck display, kids play zone, win a mini bin competition, eco waste display, free movie screening and bus tours to Cosgrove Landfill
- Resource Recovery Pop-Up Stall Program: A waste education stall at unexpected locations like shopping centres, supermarkets, markets, festivals (like Converge, Summer City Market, Careers Day Out etc.) to normalise discussions around waste and resource recovery
- Follow Your Rubbish Tour Program: A guided tour for residents, schools and community groups to Cosgrove Landfill, Shepparton Resource Recovery Centre and the green waste processing facility
- Detox Your Home Program: A state led annual program focusing on removing chemical and toxic waste from households and diverting them from landfill/or any bins

- Rotten to Ripe Program: An interactive, hands on workshop detailing the process of food waste to composting and giving it back to earth
- Clean Up Program: An on-site clean up initiative to increase awareness on the ill effects of open dumping and littering
- Animated Information Video: The importance of sorting recyclable material from the red lid bin was outlined within an engaging animated video that takes residents on the journey, showing where the contents of their red lid kerbside bin are delivered at landfill.

An audience of 24,000 plus followers on Facebook and 4,000 plus followers on Instagram was achieved through social marketing and communications, with more than 100 social media posts on topics such as what goes in which bin, the kerbside transition program, illegal dumping and clean up.

#### Stormwater discharge

Council manages a number of Gross Pollutant Traps (GPTs) that collect waste from our stormwater system, prior to the system discharging to our rivers and wetlands. These traps are cleaned out three to four times a year.





## Social Sustainability

Council has a range of strategies and action plans to ensure that diversity is respected, that there is equity in the services that Council delivers and that social connectedness is nurtured. Council is committed to those that live in Greater Shepparton to enable them to enjoy a high-quality lifestyle that provides opportunities to reach their full potential. This includes providing services and taking actions that foster a good quality of life for all in regards to health, housing, education, employment and safety.

### Reconciliation Action Plan

The Reconciliation Action Plan (RAP) (Innovate) July 2023 – July 2025 outlines Council's commitment to reconciliation and to ensuring First Nations Peoples and cultures are respected, acknowledged and celebrated. The Innovate RAP builds upon the work undertaken in Council's Reflect RAP, and focuses on developing and strengthening relationships through engaging staff and stakeholders in activities that promote reconciliation. The RAP Working Group, comprising of internal and external stakeholders, will lead and monitor the implementation of the RAP.

### Best Start Early Years Plan

The Best Start Early Years Plan 2020 – 2025 reinforces Council's commitment to the children and families in the municipality. The plan consists of five key themes:

- Play
- Learn
- Thrive
- Voice
- Share

Each theme provides opportunities to trial small projects that, if successful, can be scaled up to meet the varying needs of children and families in the municipality. These projects work across various Council services including kindergartens, long day care centres, maternal and child health, and playgroups. In addition, stakeholder partnerships enable projects to be more broadly trialled and implemented.

## Community Plans

Community planning is planning for the future of an area that is led by the community. The purpose of community planning is to empower and provide opportunities to local people to be proactive, influential and take ownership in shaping the future plans in the areas in which they live. Community planning is based on the principle that local people are the best source of knowledge and wisdom about their surrounds, and when harnessed, this can achieve better decision making results for all stakeholders.

Through information gathering, identification of community assets (community resources) and community engagement, Community Planning Groups are established. These groups are supported by Council to develop a Community Plan and a list of actions that the group would like to achieve.

Council partners with the local Community Planning Groups to implement their plan through advocacy, seeking funding opportunities, and building the skills and capacity of the group. Community Plans are reviewed periodically to ensure priorities continue to be relevant to the community.

### Empowering Communities

#### Community Safety Project

The Greater Shepparton Empowering Communities Project, funded through the Department of Justice and Community Safety, is a two and a half year initiative which aims to support community designed and delivered initiatives that take an innovative approach to addressing local issues around community safety, connection, access and support for young people.

### **Multicultural Action Plan**

Greater Shepparton is culturally and linguistically diverse, with over 17 per cent of residents speaking a language other than English at home. Community consultation provided the foundation for the development and adoption by Council of the Greater Shepparton Multicultural Action Plan (MAP) October 2023 - October 2026. The three key themes of the MAP are Inclusion and Celebration, Access to Services, and Communication.

### **Housing Strategy**

The Greater Shepparton Housing Strategy 2011 was developed to respond to existing and future housing needs across the municipality, up to the year 2031. It includes objectives, strategies and actions to guide housing delivery and sets a long-term direction for future residential growth across Greater Shepparton. The strategy informs and guides decision-making by landowners, Council, service authorities and the general community, about residential land, and housing needs and locations.

Since its adoption, progress has been made towards releasing land identified in the strategy. This year, land near Tatura and Kialla West was rezoned to Urban Growth Zone. Progress has been made in the development of structure plans for Waterbird Creek, Kialla North and Tatura. The structure plan for Shepparton South East was released for public consultation by the Victorian Public Planning Authority, which Council staff have been heavily involved in.

### **Affordable Housing Strategy**

The Affordable Housing Strategy: Homes for People 2020, takes a specific focus on issues surrounding the shortfalls of safe, affordable, and appropriate housing across the municipality. It includes objectives, strategies and actions to support the provision of emergency and social housing dwellings, along with increased diversity in the size and type of housing stock, to enhance community wellbeing, in partnership with local housing providers, property owners, residential developers and other key stakeholders.

In 2022/2023, Council conducted an audit of Council-owned assets which identified several potential Council land holdings which may be suitable for Affordable Housing. This year, Council commenced investigations of a site in Rowe/High Street. This information will inform an expressions of interest package to develop the site for Affordable Housing.

### **Public Health Strategic Plan and Municipal Public Health and Wellbeing Plan**

The Greater Shepparton Public Health Strategic Plan 2018 – 2028 and Greater Shepparton Municipal Public Health and Wellbeing Plan 2021 - 2025 take a liveability approach to public health planning and aim to address the following liveability indicators in partnerships with key stakeholders and community:

- Access to food
- Arts and culture
- Climate change, mitigation, resilience and adaptation
- Community participation
- Crime and safety
- Education
- Employment and income
- Health and social services
- Housing
- Recreation facilities and open space
- Transport



### **Universal Access and Inclusion Plan**

The Universal Access and Inclusion Plan (UAIP) 2021-2025 is a whole-of-Council approach that guides Council's priorities and ensures equity for people of all abilities in our diverse and inclusive municipality. The Plan has an associated Action Plan which aims to be achieved over a four-year period.

### **Women's Charter Alliance Advisory Committee**

The Women's Charter Alliance Advisory Committee provides advice to Council on issues relating to the Victorian Government Women's Charter and its key principles. A three-point Action Plan focusing on gender equity, diversity and active citizenship guides the key strategic objectives of this committee. The committee encourages initiatives that create opportunities for women to access information, share knowledge and be aware of local leadership opportunities. The Women's Charter Action Plan 2022-2025 and Annual Implementation Plan provide the framework for the work of the committee.

### **Gender Equality Action Plan**

The Gender Equality Action Plan (GEAP) 2021-2025 was established in response to a broad staff consultation process, including the completion of the People Matter Survey, a series of workshops, and a focus group to refine the GEAP. The GEAP is an internal, operational document and tool to articulate a clear vision of gender equality, providing a strategic foundation through the implementation of gender equitable actions and strategies.

### **Creative City Strategy**

With the aim of "unlocking the creative potential of the Greater Shepparton community, enabling creativity in all its forms to enhance liveability, economic growth and social cohesion", the Creative City Strategy 2022-2027 includes actions that are intended to have a major impact on social sustainability of the municipality. Key directions include championing First Nations art and culture, promoting active participation for all ages, and celebrating diversity.

### **Positive Ageing Strategy**

Community consultation has provided the foundation for the development of a Positive Ageing Strategy 2023-2026. The Positive Ageing Strategy strives to create an inclusive and age-friendly environment that fosters active participation, engagement and contributions from our older people. The four key themes and priority areas of the strategy are:

- Information and Communication
- Social Connections
- Activities and Services
- Outdoor Spaces and Built Environment, and Safety

### **LGBTIQA+ Advisory Committee**

The LGBTIQA+ Advisory Committee was established by Council with the aim to act as an advocacy and representative body. The committee supports and informs future Council directions on behalf of the LGBTIQA+ community, provides insight to decision making, and ensures inclusive practices across Council. The LGBTIQA+ Advisory Committee Action Plan 2022-2025 and Annual Implementation Plan provide the framework for the work of the Committee.

### **Positive Ageing Advisory Committee**

The Positive Ageing Advisory Committee (PACC) provides a platform where representatives of the ageing community can discuss and provide advice to Council on opportunities and challenges relating to positive ageing within Greater Shepparton. The PAAC supports the implementation and monitoring of the Positive Ageing Strategy through the development of Annual Implementation Plans.

### **Disability Advisory Committee**

The purpose of the Disability Advisory Committee (DAC) is to provide a platform for advocacy and representation on issues relating to people living with a disability in the community, to support and inform future Council directions relating to issues affecting those with a disability, inform good decision making, and enhance inclusive practices across Council. The DAC plays a role in monitoring the implementation of Council's Universal Access and Inclusion Plan 2022-2026.

### **Free From Violence Local Government Program**

The Greater Shepparton Free From Violence program, funded through the Department of Families, Fairness and Housing (DFFH), aims to provide a whole-of-council approach to addressing the underlying drivers of family violence, and promote gender equality, both internally and externally. The three-year project aims to address Council as a workplace, service provider, connector and leader/decision maker within the community.

### **Resilience in Recovery**

Council has been working with local organisations and state government agencies to coordinate funded flood recovery programs for Greater Shepparton following the October 2022 flood event, and the December 2023 and January 2024 Victorian storm and flood events.

Guided by Council's Municipal Recovery and Resilience Plan 2023-2025, recovery activities focus on the recovery environments of built, economic, natural and social, and consider Aboriginal culture and healing. Community-led recovery that takes a place-based approach is at the core of Council's flood recovery program. Advocacy activity has also focused on the communities' experiences with insurance and housing post the 2022 flood event.

Community Recovery Committees (CRC) have been established in Bunbartha, Mooroopna, Murchison/Toolamba and Undera, providing forums for community-led decision making about how recovery activities should be prioritised and undertaken. Recovery activity is also underway in the Shepparton area. The Resilience in Recovery program is led by Council's Flood Recovery team, informed by the CRC's and broader community, providing a range of inclusive events, information and resources, designed to encourage and support our community to navigate the path to recovery.







## PART 3: GOVERNANCE

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## Council Meetings

Scheduled Council meetings are held on the fourth Tuesday of each month, commencing at 3.00pm.

Scheduled Council meetings include public question time. Public questions must be submitted five clear business days prior to the Council meeting. Additional Council meetings are also held as required.

There were a total of 18 Council meetings held in 2023-2024, with 11 scheduled and seven additional meetings. Meetings of the Council are open to the public unless the Council resolves to close the meeting. Council is committed to transparent governance and therefore Council meetings are only closed by resolution of Council when considering confidential reports.

All Council meetings are now held in the Council Boardroom, at the Welsford Street Council office, however Councillors may participate virtually should they be unable to attend physically, as per the Governance Rules.

The times and venue of Council meetings are advertised on Council's website and Facebook page. In addition, Council meetings are livestreamed to Council's Facebook page with recordings then available through the website on YouTube.

### Briefing sessions

In addition to regular Council meetings, there are weekly briefing sessions where Council officers deliver presentations to Councillors on policy matters, projects and initiatives, and issues of importance to the Council and the Greater Shepparton community.

Briefing sessions are not decision-making forums. They enable Councillors to ascertain critical information required to assist them in making a formal decision at a Council meeting.

## Councillors

The Councillors set the Council's direction by making decisions on key issues and policies that affect people's lives and community prosperity. Council is also responsible for making statutory decisions, adopting policy, advocacy, and the appointment of the Chief Executive Officer. Councillors work closely with the Chief Executive Officer to make important decisions and determine service priorities. The Chief Executive Officer then delegates tasks to members of their administration to be actioned.

Councillors are bound by their adopted Code of Conduct in accordance with the Local Government Act 2020. The code outlines legislative requirements and expectations of Councillors when representing the Council, and in their dealings with the community, Council staff, and each other.

The Mayor is elected by at least a majority vote, where the position becomes the leader of all the Councillors, whether they supported an individual or not. What this means is that the Mayor has responsibilities towards, and is accountable to, all Councillors.

The Mayor is the ceremonial head, chairs Council meetings, is Greater Shepparton's representative at civic, business and governmental meetings and events, and is the official spokesperson for Council.

The following are the Councillors of Greater Shepparton City Council for the 2023-2024 financial year.

### **Cr Seema Abdullah**

Elected to Council on 24 October 2020

### **Cr Anthony Brophy**

Elected to Council on 24 October 2020

Served as Deputy Mayor from 26 October 2021 until 27 October 2022

Re-elected to Deputy Mayor on 7 February 2023

### **Cr Geoff Dobson**

Elected to Council on 24 October 2020

### **Cr Greg James**

Elected to Council on 24 October 2020

### **Cr Shane Sali**

Elected to Council on 24 October 2020

Served as Mayor from 9 June 2022

Re-elected Mayor on 27 October 2022 – for a two year term

### **Cr Sam Spinks**

Elected to Council on 24 October 2020

Served as Deputy Mayor from 19 December 2023 until to date

### **Cr Fern Summer**

Elected to Council on 24 October 2020

### **Cr Dinny Adem**

Elected to Council on 6 July 2022

### **Cr Ben Ladson**

Elected to Council on 16 January 2023



## Councillor Allowances and Expenses

Councillors are entitled to receive an allowance while performing their duties as a Councillor in accordance with Section 39 of the Local Government Act 2020.

The Victorian Independent Remuneration Tribunal made their first determination of Councillor allowances in March 2022, effective 18 December 2021. Prior to this, Councillor Allowances were set by the Minister for Local Government.

Remuneration of the Councillors of Greater Shepparton City Council for the 2023-2024 financial year are as follows:

### 1 July 2023 – 17 December 2023

Mayor - \$102,650 per annum

Deputy Mayor - \$51,325 per annum

Councillors - \$31,980 per annum

### 18 December 2023 – 30 June 2024

Mayor - \$105,424 per annum

Deputy Mayor - \$52,713 per annum

Councillors - \$32,877 per annum

Note: These values are inclusive of any Superannuation Guarantee Contribution amount, or equivalent, that may be payable under Commonwealth law.

In addition to Councillor allowances, the table below details the expenses, including reimbursements, which were paid by Council during the 2023-2024 financial year, for each Councillor:

COUNCILLORS	COUNCILLOR ALLOWANCES (INCLUDING MAYOR)	TRAVEL EXPENSES	PROFESSIONAL DEVELOPMENT EXPENSES	EXPENSES TO SUPPORT THE PERFORMANCE OF THE ROLE
Cr Seema Abdullah	\$32,549	\$1,050	\$1,665	\$2,867
Cr Dinny Adem	\$32,549	\$2,230	\$9,600	\$3,576
Cr Anthony Brophy	\$41,613	\$433	-	\$4,867
Cr Geoff Dobson	\$32,549	\$4,942	\$718	\$4,866
Cr Greg James	\$32,549	-	-	\$3,076
Cr Ben Ladson	\$32,549	-	-	\$3,992
Cr Shane Sali	\$113,374	\$22,957	-	\$10,275
Cr Sam Spinks	\$43,147	\$105	-	\$3,076
Cr Fern Summer	\$32,549	-	-	\$3,448
<b>Total payments</b>	<b>\$393,429</b>	<b>\$31,715</b>	<b>\$11,983</b>	<b>\$40,012</b>

## Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) is an independent Advisory Committee to Council, formed pursuant to Section 53 of the Local Government Act 2020.

The primary objective of the ARMC is to assist Council in the effective conduct of its responsibilities for; monitoring the compliance of Council policies and procedures, monitoring Council financial and performance reporting, monitoring and providing advice on risk management and fraud prevention systems and controls, and overseeing internal and external audit functions.

The Committee comprises of two Councillor representatives and four independent members appointed by Council.

The membership of the Committee in 2023-2024 was:

### Independent members

ARMC INDEPENDENT MEMBER	INDEPENDENT MEMBER ALLOWANCE	TRAVEL EXPENSES	PROFESSIONAL DEVELOPMENT EXPENSES	EXPENSES TO SUPPORT THE PERFORMANCE OF THE ROLE
Goran Mitrevski	\$5,480			
David Kortum	\$1,734			
Stephen Coates	\$4,335			
Daniel Butel	\$3,468			
Andrew Johnson	\$1,734			

**There were no expenses incurred by the Audit and Risk Management Committee during the 2023-2024 financial year.**

- Goran Mitrevski (Chair)
- David Kortum – resigned from position of independent member on 5 September 2023
- Stephen Coates
- Daniel Butel – commenced 15 August 2023 as independent member of the ARMC
- Andrew Johnson – commenced 14 February 2024 as independent member of the ARMC

### Councillor representatives

- Cr Shane Sali – 10 June 2022 - current
- Cr Anthony Brophy – 21 December 2021 - current

The Councillor representatives do not receive an allowance as part of their membership of the Audit and Risk Management Committee.

The current rates for independent members is set at \$867 per meeting with the Chair receiving \$1,096 per meeting.



## Delegated Committee

### Development Hearings Panel

Council only has one authorised delegated committee, that being the Development Hearings Panel. This Committee of Council was formed under Section 63 of the Local Government Act 2020.

Development Hearings Panel members include two nominated Councillors, appointed members of Council staff, and representatives from designated Councils.

Pursuant to delegated powers, it can consider and determine upon Town Planning/ Development Approval Applications which:

- Are referred by Council officers
- Are recommended for refusal; or
- Have five or less objections lodged

No payment of allowances or expenses to perform the functions associated with this committee were paid by Council in the 2023–2024 financial year.

## Community Asset Committees

Pursuant to section 65 of the Local Government Act 2020, Greater Shepparton City Council established 17 Community Asset Committees by resolution of Council on 18 August 2020.

Community Asset Committee members are volunteers and do not receive any individual allowances or expenses to perform their functions.

The Community Asset Committees oversee the management of the following facilities:

- Arcadia Recreation Reserve and Community Centre
- Bunbartha Recreation Reserve
- Caniambo Hall
- Central Park Recreation Reserve
- Congupna Recreation Reserve and Community Centre
- Dhurringile Recreation Reserve and Community Centre
- Dookie Memorial Hall
- Dookie Recreation Reserve and Community Centre
- Harston Hall
- Karramomus Hall and Recreation Reserve
- Katandra West Community Facilities
- Kialla District Hall
- Lemnos Recreation Reserve
- Murchison Community Centre
- Tallygaroopna Memorial Hall
- Tallygaroopna Recreation Reserve and Community Centre
- Toolamba Recreation Reserve and Community Centre

## Procurement

Council is committed to ensuring all procurement activities are carried out in a fair, equitable and fully transparent manner, and provide optimal value for money and sustainable outcomes.

In accordance with Section 108 of the Local Government Act 2020 and Council's Procurement Policy, a publicly advertised Request for Tender process is required to be undertaken where the anticipated contract value exceeds \$200,000 for goods, services or works. During the 2023-2024 financial year, Council managed formal procurement processes (including Requests for Tender, Requests for Quotation and Expression of Interest requests), most of which resulted in the successful award of a contract during the same period.





**Contracts entered into by Council in accordance with S108 of the Local Government Act 2020 and Council's Procurement Policy for the period 1 July 2023 to 30 June 2024\*:**

CONTRACT NUMBER	CONTRACT DESCRIPTION
2321	Queensland Fruit Fly Trapping Grid and Monitoring
2295	Provision of Line and Road Marking Services - Panel of 3 Suppliers
2315	Compliant Asbestos Removal - 90 Welsford Street Shepparton
2122	Provision of Party & Event Equipment Hire Services - Panel of 11 Suppliers
2310	Printer Lease and Maintenance Services
2323	Provision of Mobile Telecommunications
2319	Tatura Structure Plan Intersections Functional Design
2342	GV Link Freight Logistics Centre - WP2 and WP3 - Stage 1 Design
2326	Management Services for Victoria Park Lake Caravan Park
2346	Wyndham Street Kerb And Drainage Upgrade
2350	Ganges Shared Path - Seven Creeks Reserve, Kialla
2343	Kerbside Waste Services Contract
2351	Nappy and Incontinence Aid Waste Processing Services - Schedule of Rates
2328	Goulburn River Bank Stabilisation - Tom Collins Drive (Aquamoves), Shepparton
2360	Building Staffing Services Agreement
2330	Major Culvert Renewal - Katandra Main Road, Tallygaroopna
2284	Yanha Gurtji Shared Path - Stages 1 & 2 - Waters Reserve to The Boulevard
2349	Gym Management Software
2335	Major Culvert Renewals - Caniambo & Dookie
2362	Bayunga Road Upgrade Design
2338	ICT Professional & Leasing Services - Firewall Renewal
2361	Survey and Design for Sealed Road Capital Renewals (Package 1 & 2)
2354	Construction of Lauriston Estate St Lukes Shared Path, Shepparton North
2302	Construction of Edgewater Estate Creek Reserve Landing - Sevens Creek Drive
2371	Major Culvert Renewal - Merrigum Ardmona Road, Merrigum
2370	Provision of Secretariat, Lobbying & Advocacy Services for Regional Cities
2372	Council Plan Development 2025 to 2029
2374	Customer Experience Project
2376	Shepparton-Violet Town Road Guard-Rail Installation, Sheep Pen Creek, Kialla
2273	Provision of Internal Audit Services
2243	Provision of Heavy Plant and Equipment Hire (Wet & Dry Hire) Services - Panel 26 of Suppliers
2296	Provision of Professional Veterinarian Services
2359	Record Storage and Imaging Services
2333	Provision of Bill Payment Services
2364	Natural Gas Agreement
2026	Manufacture and Supply of Kerbside Collection Bins

\*As required by Section 10 (d)(i) of the Local Government (Planning and Reporting) Regulations 2020

Contracts entered into by Council valued above the contract value at which the Council must engage a competitive process under its Procurement Policy, but for which the Council did not invite a tender or seek an expression of interest, and which did not meet the conditions for the Council to purchase goods or services without inviting a public tender or seeking an expression of interest for the period 1 July 2023 to 30 June 2024\*:

- Nil

\*As required by Section 10 (d)(ii) of the Local Government (Planning and Reporting) Regulations 2020

## Infrastructure and Development Contributions

**Table 1. Total DCP levies received in 2023-2024 financial year**

DCP NAME AND YEAR APPROVED	LEVIES RECEIVED IN 2023-2024 FINANCIAL YEAR (\$)
South Growth Corridor (2003)	0.00
North Growth Corridor (2003)	0.00
Mooroopna West Growth Corridor (2010)	0.00
North East Growth Corridor (2019)	0.00
South East Growth Corridor (not gazetted as yet)	0.00
<b>Total</b>	<b>0.00</b>

NEGC provided as WIK

**Table 2. DCP land, works, services or facilities accepted as works-in-kind in 2023-2024 financial year**

DCP NAME AND YEAR APPROVED	PROJECT ID	PROJECT DESCRIPTION	ITEM PURPOSE	PROJECT VALUE (\$)
South Growth Corridor (2003)	N/A	N/A	N/A	0.00
North Growth Corridor (2003)	N/A	N/A	N/A	0.00
Mooroopna West Growth Corridor (2010)	N/A	N/A	N/A	0.00
North East Growth Corridor (2019)	RD-02	Collector Road	Widen subdivision road for higher traffic volume	53,505.00
North East Growth Corridor (2019)	RB-02	Retention basin	Catch storm water and discharge at rate to suit existing system	1,249,252.00
North East Growth Corridor (2019)	IN-02	Intersection at Pine / Verney	Traffic control at cross intersection and onto busy road network	1,850,438.00
South East Growth Corridor (not gazetted as yet)	N/A	N/A	N/A	N/A
<b>Total</b>				<b>3,153,195.00</b>



**Table 3 – Total DCP contributions received and expended to date  
(for DCPs approved after 1 June 2016)**

DCP NAME AND YEAR APPROVED	TOTAL LEVIES RECEIVED (\$)	TOTAL LEVIES EXPENDED (\$)	TOTAL WORKS-IN-KIND ACCEPTED (\$)	TOTAL DCP CONTRIBUTIONS RECEIVED (LEVIES AND WORKS-IN-KIND) (\$)
South Growth Corridor (2003)	N/A	N/A	N/A	N/A
North Growth Corridor (2003)	N/A	N/A	N/A	N/A
Mooroopna West Growth Corridor (2010)	N/A	N/A	N/A	N/A
North East Growth Corridor (2019)	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Table 4 – Land, works, services or facilities delivered  
2023-2024 financial year from DCP levies collected**

PROJECT DESCRIPTION	PROJECT ID	DCP NAME AND YEAR APPROVED	DCP FUND EXPENDED (\$)	WORKS-IN-KIND ACCEPTED (\$)	COUNCIL'S CONTRIBUTION (\$)	OTHER CONTRIBUTIONS (\$)	TOTAL PROJECT EXPENDITURE (\$)	PERCENTAGE OF ITEM DELIVERED
Collector Road	RD-02	North East Growth Corridor (2019)	53,505	26,182	27,323	0.00	53,505	100%
Retention basin	RB-02	North East Growth Corridor (2019)	1,249,252	611,305	637,947	0.00	1,249,252	100%
Intersection at Pine / Verney	IN-02	North East Growth Corridor (2019)	1,850,438	905,488	944,950	0.00	1,850,438	100%
<b>Total</b>			<b>3,153,195</b>	<b>1,542,975</b>	<b>1,610,220</b>	<b>0.00</b>	<b>3,153,195</b>	

## Council Records

In accordance with Council's Public Transparency Policy adopted under Section 57 of the Act, the following Council records are publicly available on Council's website or upon request:

- Council Meeting agendas
- Reporting to Council
- Minutes of Council Meetings
- Reporting from Advisory Committees to Council through reporting to Council
- Audit and Risk Committee Performance Reporting
- Terms of reference or charters for Advisory Committees
- Registers of gifts, benefits and hospitality offered to Councillors or Council Staff
- Registers of travel undertaken by Councillors or Council Staff
- Registers of Conflicts of Interest disclosed by Councillors or Council Staff
- Submissions made by Council
- Registers of donations and grants made by Council
- Registers of leases entered into by Council, as lessor and lessee
- Register of Delegations
- Register of Authorised officers
- Register of Election campaign donations
- Summary of Personal Interests
- Any other Registers or Records required by legislation or determined to be in the public interest

### **Council also makes available the following records for inspection:**

- Submissions received under section 223 of the Local Government Act 1989 until its repeal or received through a community engagement process undertaken by Council; and
- Other records as outlined on Council's website
- Various newsletters, reports and handbooks for residents, businesses and visitors to Council








### **Access to information**

- Information is available on the Council website, at Council offices, or by request
- Members of the public can make different kinds of information requests to the Council, such as informal requests for documents and information
- The Freedom of Information Act 1982 also gives members of the public a right of access to documents that Council holds. Council is committed to, where possible, proactive and informal release of information. A Part II Statement is published on Council's website in accordance with the Freedom of Information Act 1982



## Governance and Management Checklist





This checklist is prescribed under the Local Government Act 2020. It includes the required and recommended frameworks, policies, procedures, and practices that councils should have in place. The checklist measures whether a council has strong governance and management frameworks covering community engagement, planning, monitoring, reporting and decision making.

GOVERNANCE AND MANAGEMENT LIST ITEMS		ASSESSMENT	
1	<b>Community Engagement Policy</b> (Policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act: Date of adoption: 21 November 2023	
2	<b>Community engagement guidelines</b> (Guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation: Date of commencement of current guidelines: 4 October 2023	
3	<b>Financial Plan</b> (Plan outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act: Date of adoption: 19 October 2021	
4	<b>Asset Plan</b> (Plan setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act: Date of adoption: 21 June 2022	
5	<b>Revenue and Rating Plan</b> (Plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act: Date of adoption: 15 June 2021 Revised plan adopted: 25 June 2024	
6	<b>Annual Budget</b> (Plan setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act: Date of adoption: 25 June 2024	
7	<b>Risk Policy</b> (Policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation: Name: Risk Management Operational Policy Date of commencement of current policy: 4 June 2024	

GOVERNANCE AND MANAGEMENT LIST ITEMS		ASSESSMENT
8	<b>Fraud Policy</b> (Policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation: Name: Fraud and Corruption Control Policy Date of commencement of current policy: 15 June 2021
9	<b>Municipal Emergency Management Planning</b> (Participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council during the financial year: Dates of MEMPC meetings attended: 21 September 2023 30 November 2023 29 February 2024 23 March 2024
10	<b>Procurement Policy</b> (Policy outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act: Date of adoption: 29 November 2022
11	<b>Business Continuity Plan</b> (Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation: Name: Business Continuity Plan (BCP) Date of adoption: 14 February 2018
12	<b>Disaster Recovery Plan</b> (Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation: Date of adoption: 7 April 2022
13	<b>Complaint Policy</b> (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Policy developed in accordance with section 107 of the Act: Date of commencement of the policy: 16 February 2021
14	<b>Workforce Plan</b> (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Plan developed in accordance with section 46 of the Act: Date of commencement of the current plan: 21 December 2021
15	<b>Payment of Rates and Charges Hardship Policy</b> (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Current policy in operation: Date of commencement of the current policy: 15 September 2020
16	<b>Risk Management Framework</b> (Framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation: Date of commencement of current framework: 18 July 2023
17	<b>Audit and Risk Committee</b> (Advisory Committee of Council under sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act: Date of establishment: 15 March 2022

GOVERNANCE AND MANAGEMENT LIST ITEMS	ASSESSMENT	
<p>18 <b>Internal audit</b></p> <p>(Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)</p>	<p>Internal auditor engaged:</p> <p>Date of engagement of current provider: 18 July 2023</p>	
<p>19 <b>Performance Reporting Framework</b></p> <p>(A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)</p>	<p>Current framework in operation:</p> <p>Date of commencement of current framework: 30 June 2021</p>	
<p>20 <b>Council Plan Report</b></p> <p>(Report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)</p>	<p>Current report:</p> <p>Date reported: 30 June 2024</p>	
<p>21 <b>Quarterly Budget Reports</b></p> <p>(Quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)</p>	<p>Quarterly reports presented to Council in accordance with section 97(1) of the Act:</p> <p>Dates reports were presented: 19 September 2023 17 October 2023 27 February 2024 23 April 2024</p>	
<p>22 <b>Risk reporting</b></p> <p>(Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>Risk reports prepared and presented:</p> <p>Council presents a number of reports to the Audit and Risk Management Committee, including:</p> <ul style="list-style-type: none"> <li>• Strategic risks – annually in May of each year</li> <li>• High / extreme operational risks – reported quarterly i.e. February, May, August and November of each year</li> <li>• Fraud and Corruption risks – reported in November of each year</li> <li>• Insurance Claims reports – reported biannually in February and August of each year</li> </ul> <p>Date of report: 14 February 2024</p>	
<p>23 <b>Performance reporting</b></p> <p>(Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)</p>	<p>Performance reports prepared:</p> <p>Date of report: 28 June 2024</p>	



GOVERNANCE AND MANAGEMENT LIST ITEMS	ASSESSMENT	
24 <b>Annual Report</b> (Annual Report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual Report presented at a meeting of Council in accordance with section 100 of the Act:  Date of presentation to Council: 17 October 2023	
25 <b>Councillor Code of Conduct</b> (Code setting out the standards of conduct to be followed by Councillors and other matters)	Code of conduct reviewed and adopted in accordance with section 139 of the Act:  Date reviewed and adopted: 16 February 2021	
26 <b>Delegations</b> (Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act:  The Delegations and effective dates are as follows:  S5 Instrument of Delegation by Council to CEO – 17 October 2023  S6 Instrument of Delegation by Council to members of staff – 25 June 2024  S7 Instrument of Delegation from CEO to Council staff - 19 June 2024.  Date of review: 19 June 2024	
27 <b>Meeting Procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act:  Date rules were adopted: 27 October 2022  Rules updated in July 2024.	

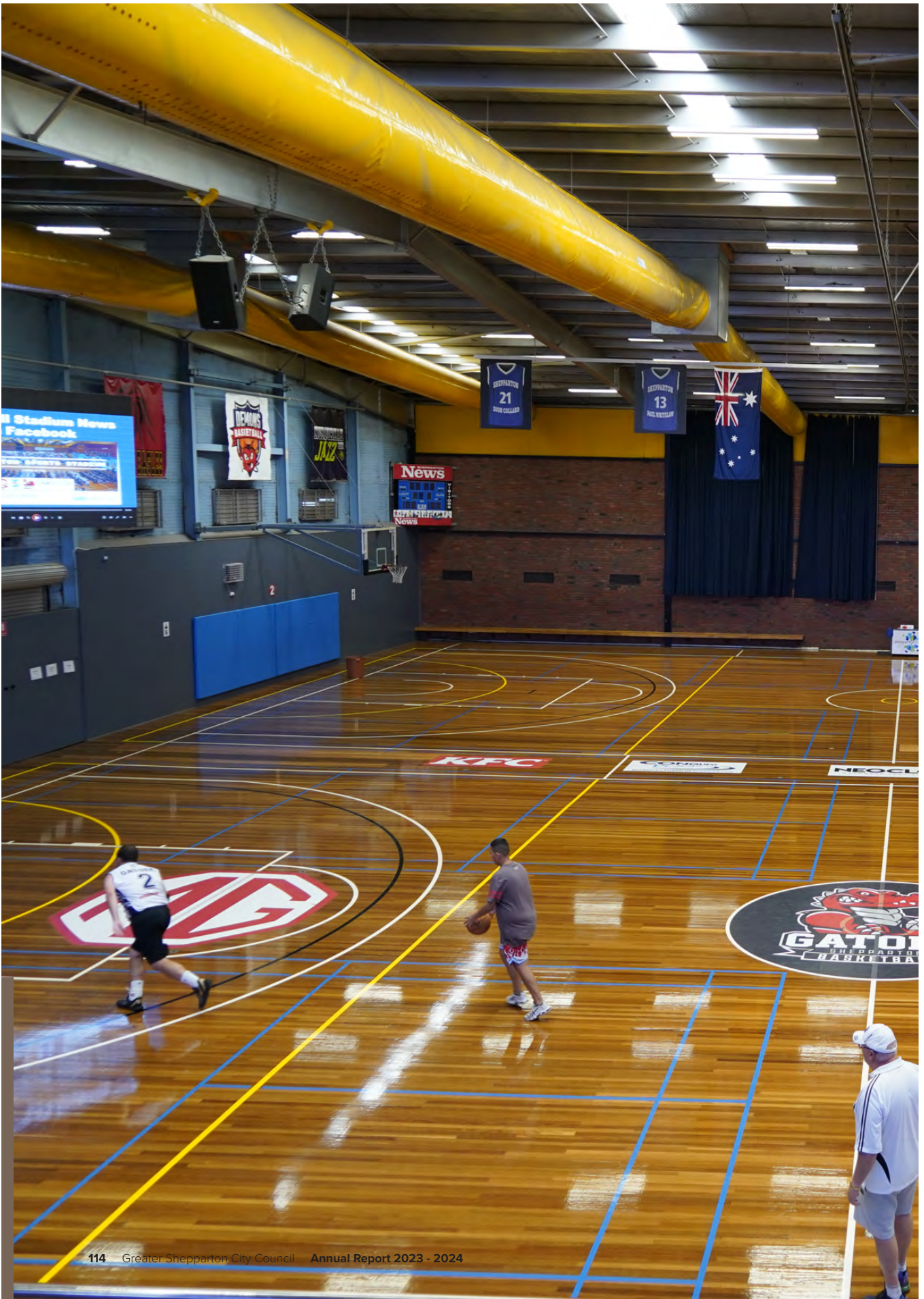
I certify that this information presents fairly the status of Council's governance and management arrangements.



**Fiona Le Gassick**  
 Chief Executive officer  
 Dated: 7 October 2024



**Cr Shane Sali**  
 Mayor  
 Dated: 7 October 2024







## PART 4: FINANCIAL REPORT

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### Certification of the Financial Statements

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



*Claire Barnes CPA*

**Principal Accounting Officer**

**Date :** 25 September 2024

Shepparton

In our opinion the accompanying financial statements present fairly the financial transactions of the Greater Shepparton City Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

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

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



*Cr Shane Sali - Mayor*

**Councillor**

**Date :** 25 September 2024

Shepparton



*Cr Sam Spinks - Deputy Mayor*

**Councillor**

**Date :** 25 September 2024

Shepparton



*Fiona Le Gassick*

**Chief Executive Officer**

**Date :** 25 September 2024

Shepparton



Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Greater Shepparton City Council

<b>Opinion</b>	<p>I have audited the financial report of Greater Shepparton City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2024</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including material accounting policy information</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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**Auditor's responsibilities for the audit of the financial report**

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

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

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

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

MELBOURNE  
30 September 2024



Travis Derricott  
*as delegate for the Auditor-General of Victoria*





# FINANCIAL STATEMENTS

## FOR THE YEAR ENDING 30 JUNE 2024

### Comprehensive Income Statement For the Year Ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
<b>INCOME / REVENUE</b>			
Rates and charges	3.1	92,410	87,746
Statutory fees and fines	3.2	4,997	4,241
User fees	3.3	16,661	17,023
Grants - operating	3.4	15,524	39,603
Grants - capital	3.4	11,097	15,354
Contributions - monetary	3.5	8,374	4,007
Contributions - non monetary	3.5	5,369	6,850
Share of net profits of associates and joint ventures	6.3	11	-
Other income	3.7	3,547	2,420
<b>Total income / revenue</b>		<b>157,990</b>	<b>177,244</b>
<b>EXPENSES</b>			
Employee costs	4.1	(55,330)	(52,985)
Materials and services	4.2	(58,218)	(61,770)
Depreciation	4.3	(40,565)	(33,914)
Amortisation - intangible assets	4.4	(492)	(364)
Depreciation - right of use assets		(156)	(231)
Allowance for impairment losses	4.5	(485)	(1,550)
Share of net loss of associates and joint ventures	6.3	-	(13)
Net loss on disposal of property, infrastructure, plant and equipment	3.6	(965)	(3,689)
Borrowing costs	4.6	(621)	(715)
Finance costs - unwinding interest effect for provisions	4.6	(1,459)	8,730
Finance costs - leases		(7)	(13)
Other expenses	4.7	(650)	(592)
<b>Total expenses</b>		<b>(158,948)</b>	<b>(147,106)</b>
<b>Surplus/deficit for the year</b>		<b>(958)</b>	<b>30,138</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment	9.1	(12,642)	21,018
<b>Total other comprehensive income</b>		<b>(12,642)</b>	<b>21,018</b>
<b>Total comprehensive result</b>		<b>(13,600)</b>	<b>51,156</b>

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



## Balance Sheet As at 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
<b>ASSETS</b>			
<i>CURRENT ASSETS</i>			
Cash and cash equivalents	5.1	23,459	37,376
Trade and other receivables	5.1	18,395	16,608
Other financial assets	5.1	21,000	12,000
Inventories	5.2	121	125
Prepayments	5.2	1,280	1,372
Non-current assets classified as held for sale	6.1	-	454
Other assets	5.2	3,185	1,723
<b>Total current assets</b>		<b>67,440</b>	<b>69,658</b>
<i>NON-CURRENT ASSETS</i>			
Investments in associates, joint arrangements and subsidiaries	6.3	1,883	1,872
Property, infrastructure, plant and equipment	6.2	1,317,784	1,325,909
Right-of-use assets		67	262
Intangible assets	5.2	36,020	36,511
<b>Total non-current assets</b>		<b>1,355,754</b>	<b>1,364,554</b>
<b>Total assets</b>		<b>1,423,194</b>	<b>1,434,212</b>
<b>LIABILITIES</b>			
<i>CURRENT LIABILITIES</i>			
Trade and other payables	5.3	11,836	11,830
Trust funds and deposits	5.3	5,847	6,047
Contract and other liabilities	5.3	8,531	3,466
Provisions	5.5	9,963	10,616
Interest-bearing liabilities	5.4	2,970	2,870
Lease liabilities		78	146
<b>Total current liabilities</b>		<b>39,225</b>	<b>34,975</b>
<i>NON-CURRENT LIABILITIES</i>			
Provisions	5.5	20,594	19,159
Interest-bearing liabilities	5.4	12,583	15,553
Lease liabilities		-	133
<b>Total non-current liabilities</b>		<b>33,177</b>	<b>34,845</b>
<b>Total liabilities</b>		<b>72,402</b>	<b>69,820</b>
<b>Net assets</b>		<b>1,350,792</b>	<b>1,364,392</b>
<b>EQUITY</b>			
Accumulated surplus		518,336	530,006
Reserves	9.1	832,456	834,386
<b>Total Equity</b>		<b>1,350,792</b>	<b>1,364,392</b>

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

### Statement of Changes in Equity For the Year Ended 30 June 2024

2024	NOTE	TOTAL \$'000	ACCUMULATED SURPLUS \$'000	REVALUATION RESERVE \$'000	OTHER RESERVES \$'000
Balance at beginning of the financial year		1,364,392	530,006	834,386	-
Deficit for the year		(958)	(958)	-	-
Net asset revaluation gain/(loss)	6.2	(12,642)	-	(12,642)	-
Transfers to other reserves	9.1	-	21,733	-	(21,733)
Transfers from other reserves	9.1	-	(32,444)	-	32,444
<b>Balance at end of the financial year</b>		<b>1,350,792</b>	<b>518,336</b>	<b>821,744</b>	<b>10,712</b>

2023	NOTE	TOTAL \$'000	ACCUMULATED SURPLUS \$'000	REVALUATION RESERVE \$'000	OTHER RESERVES \$'000
Balance at beginning of the financial year		1,313,236	499,868	813,368	-
Surplus for the year		30,138	30,138	-	-
Net asset revaluation increment	6.2	21,018	-	21,018	-
<b>Balance at end of the financial year</b>		<b>1,364,392</b>	<b>530,006</b>	<b>834,386</b>	<b>-</b>

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

## Statement of Cash Flows For the Year Ended 30 June 2024

	NOTE	2024 INFLOWS/ (OUTFLOWS) \$'000	2023 INFLOWS/ (OUTFLOWS) \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Rates and charges		91,868	85,501
Statutory fees and fines		3,975	3,258
User fees		16,661	17,023
Grants - operating		15,524	42,367
Grants - capital		11,097	7,415
Contributions - monetary		8,374	4,007
Interest received		1,699	838
Trust funds and deposits taken		(199)	943
Other receipts		4,706	2,253
Net GST refund		60	311
Employee costs		(55,717)	(53,509)
Materials and services		(59,055)	(65,732)
<b>Net cash provided by operating activities</b>	9.2	<b>38,993</b>	<b>44,675</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, infrastructure, plant and equipment		(41,778)	(40,652)
Proceeds from sale of property, infrastructure, plant and equipment		1,536	856
Proceeds from sale of investments		-	4,000
Payments for investments		(9,000)	-
<b>Net cash used in investing activities</b>		<b>(49,242)</b>	<b>(35,796)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Finance costs		(628)	(722)
Repayment of borrowings		(2,871)	(2,780)
Interest paid - lease liability		(7)	(11)
Repayment of lease liabilities		(162)	(235)
<b>Net cash used in financing activities</b>		<b>(3,668)</b>	<b>(3,748)</b>
Net increase/(decrease) in cash and cash equivalents		(13,917)	5,131
Cash and cash equivalents at the beginning of the financial year		37,376	32,245
<b>Cash and cash equivalents at the end of the financial year</b>	5.1	<b>23,459</b>	<b>37,376</b>
Financing arrangements	5.6		

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



### Statement of Capital Works For the Year Ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
<b>PROPERTY</b>			
Land		73	324
Land improvements		61	1,212
<b>Total land</b>		<b>134</b>	<b>1,536</b>
Buildings		1,405	1,413
<b>Total buildings</b>		<b>1,405</b>	<b>1,413</b>
<b>Total property</b>		<b>1,539</b>	<b>2,949</b>
<b>PLANT AND EQUIPMENT</b>			
Plant, machinery and equipment		3,794	3,178
Fixtures, fittings and furniture		98	136
Computers and telecommunications		297	647
<b>Total plant and equipment</b>		<b>4,189</b>	<b>3,961</b>
<b>INFRASTRUCTURE</b>			
Roads		22,187	24,182
Bridges		1,582	250
Footpaths and cycleways		2,608	1,754
Drainage		2,104	626
Recreational, leisure and community facilities		2,416	5,031
Waste management		1,537	1,413
Parks, open space and streetscapes		3,008	1,801
Aerodromes		149	-
Other infrastructure		459	503
<b>Total infrastructure</b>		<b>36,050</b>	<b>35,560</b>
<b>Total capital works expenditure</b>		<b>41,778</b>	<b>42,470</b>
<b>REPRESENTED BY:</b>			
New asset expenditure		8,623	4,959
Asset renewal expenditure		28,271	19,555
Asset expansion expenditure		883	3,296
Asset upgrade expenditure		4,001	14,660
<b>Total capital works expenditure</b>		<b>41,778</b>	<b>42,470</b>

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



# NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

## Note 1 Overview

The Greater Shepparton City Council was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate.

The Council's main office is located at 90 Welsford Street, Shepparton, Victoria, 3630.

## Statement of compliance

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

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

## Accounting policy information

### (a) Basis of accounting

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

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

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

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



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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities. refer to Note 3)
- other areas requiring judgements

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

### **Goods and Services Tax (GST)**

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

### **(b) Flood Impact Disclosure**

On 15 October 2022 Greater Shepparton was impacted by significant flooding. This affected community members significantly, as well as Council operations and assets and is present in both the 2022/23 and 2023/24 reporting years.

Additional revenue and expenditure falls into 3 categories: National Disaster Recovery Arrangement, Insurance and other financial support.

Initial relief and recovery activities undertaken by Council, in addition to damage to essential infrastructure assets such as roads and bridges are covered under the National Disaster Funding Arrangement (NDFA). Council incurred \$3.61 million of expenditure during 2022/23 that was assessed to be claimed under this fund, mostly in relation to employee costs and materials and services. During 2023/2024, Council incurred a further \$8.87 million of expenditure that has been claimed under the NDFA. At 30 June 2024, approximately \$12.20 million has been claimed for this event, with \$1.22 million assessed and approved.

Council received an advance payment under this arrangement during 2022/23, with \$2.19 million of revenue recognised and a further \$2.38 million recognised as unearned income. Further advance payments of \$4.01 million were received in 2023/24, which remain as unearned income, pending assessment of claims.

Damage to non-essential infrastructure assets such as buildings, plant, fixtures and fittings is covered by insurance. Council incurred \$2.76 million of expenditure relating to insured assets in 2022/23, with \$1 million of revenue recognised. In 2023/24 a further \$1.5 million of expenditure was incurred, with revenue of \$2.0 million received. Additionally, Council received \$4.08 million in property settlements from insurers, which will be recognised in Council's insurance reserve. A contingent asset is disclosed for claims in progress.

Business interruption losses are estimated to be \$1.1 million at balance date and are disclosed as a contingent asset as insurance claims are still in progress.

Funding for other relief and recovery programs received in 2022/23 include \$1.5m from the State Government Council Flood Support Fund, \$512,000 from Emergency Recovery Victoria for Community Recovery Officers, \$1.02 million from Emergency Management Victoria for Recovery Hubs and \$17,000 for Social Recovery Activities. A further \$435,000 was received in 2023/24 for Recovery Hubs. Income for these programs has been recognised in full in the year received pursuant to AASB 1058. Expenditure against these programs totalled \$365,000 in 2022/23 and \$1.53 million in 2024/25, with delivery programmed through until June 2025.

Council's impacted assets were assessed for impairment, with \$229k impairment recognised in 2023/24 (2022/2023 3.83M). Refer note 6.

Outstanding rates debtor balances increased during COVID due to flexibility afforded to ratepayers in repaying outstanding balances and no referral for formal debt collection. This additional flexibility was carried through the flood period, with Council's rate receivables balance reflecting limited recovery activity. Collection has resumed within the boundaries of the updated Local Government Act 1989 and Council has a high level of assurance of future collectability of these secured debts. Rate receivables as at 30 June 2024 is steady compared to 30 June 2023 as a percentage of total rate revenue raised.

## Note 2 Analysis of our result

### 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of 10 percent and \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 INCOME/REVENUE AND EXPENDITURE	BUDGET 2024 \$'000	ACTUAL 2024 \$'000	VARIANCE \$'000	VARIANCE %	REF
<b>INCOME/REVENUE</b>					
Rates and charges	91,773	92,410	637	0.7%	
Statutory fees and fines	4,751	4,997	246	5.2%	
User fees	19,993	16,661	(3,332)	(16.7%)	1
Grants - operating	29,800	15,524	(14,276)	(47.9%)	2
Grants - capital	21,321	11,097	(10,224)	(48.0%)	3
Contributions - monetary	3,068	8,374	5,306	172.9%	4
Contributions - non monetary	17,875	5,369	(12,506)	(70.0%)	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(473)	(965)	(492)	104.0%	6
Share of net profits of associates and joint ventures	-	11	11	0.0%	
Other income	1,958	3,547	1,589	81.2%	7
<b>Total income/revenue</b>	<b>190,066</b>	<b>157,025</b>	<b>(33,041)</b>	<b>(17.4%)</b>	
<b>EXPENSES</b>					
Employee costs	59,397	55,330	4,067	6.8%	
Materials and services	56,866	58,218	(1,352)	(2.4%)	
Depreciation	39,593	40,565	(972)	(2.5%)	
Amortisation - Intangible assets	450	492	(42)	(9.3%)	
Depreciation - Right of use assets	123	156	(33)	(26.8%)	
Allowance for impairment losses	354	485	(131)	(37.0%)	8
Finance costs (interest on borrowings)	628	621	7	1.1%	
Unwinding interest effect for provisions	-	1,459	(1,459)	100.0%	9
Finance costs - Leases	7	7	-	0.0%	
Other expenses	704	650	54	7.7%	
<b>Total expenses</b>	<b>158,122</b>	<b>157,983</b>	<b>139</b>	<b>0.1%</b>	
<b>Surplus/(deficit) for the year</b>	<b>31,944</b>	<b>(958)</b>	<b>32,902</b>	<b>103.0%</b>	



**(i) Explanation of material variations**

VARIANCE REF	ITEM	EXPLANATION
1	User Fees	Less than budget by \$3.33 million mostly due to lower than anticipated commercial waste tonnages at Cosgrove Landfill, and lower utilisation of long day care services due to staff shortages.
2	Grants - Operating	Less than budget by \$14.28 million mostly due to the early receipt of the 2023/2024 Federal Financial Assistance grants in the 2022/2023 financial year.
3	Grants - Capital	Less than budget by \$10.22 million mostly due to revised October 2022 Floods Sealed Road Remediation program, to ensure the associated works complied with the Disaster Recovery Funding Arrangement (DRFA) eligibility requirements. This income was budgeted for in 2023/2024 but won't be recognised until the assessment of the funding claims has been completed by the DRFA.
4	Contributions - monetary	More than budget by \$5.31 million mostly due to insurance settlement income relating to the October 2022 flood event
5	Contributions - non monetary	Less than budget by \$12.51 million mostly due to the timing of completion of developer gifted assets.
6	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	More than budget by \$492,000 mostly due to the write off of assets disposed as part of capital works projects and the disposal of large plant items (e.g. trucks and earthmovers).
7	Other income	More than budget by \$1.59 million mostly to additional interest revenues from investment resulting from favourable interest rates as well as an increase in the forecast for fuel rebates for Council fleet.
8	Allowance for impairment losses	More than budget by \$131,000 mostly due to a higher than anticipated impairment for Parking debtors due to an increase in infringements and the expected credit loss model for parking debtors revised in 2022/2023.
9	Unwinding interest effect for provisions	More than budget by \$1.46 million mostly due to the impact of changes to indexation and discount rates used in the fair value assessment of Council's landfill provision.

2.1.2 CAPITAL WORKS	BUDGET 2024 \$'000	ACTUAL 2024 \$'000	VARIANCE \$'000	VARIANCE %	REF
<b>PROPERTY</b>					
Land	-	73	73	100.0%	
Land improvements	163	61	(102)	(62.6%)	1
Buildings	2,096	1,405	(691)	(33.0%)	2
<b>Total property</b>	<b>2,259</b>	<b>1,539</b>	<b>(720)</b>	<b>(31.9%)</b>	
<b>PLANT AND EQUIPMENT</b>					
Plant, machinery and equipment	5,976	3,794	(2,182)	(36.5%)	3
Fixtures, fittings and furniture	55	98	43	78.2%	
Computers and telecommunications	676	297	(379)	(56.1%)	4
<b>Total plant and equipment</b>	<b>6,707</b>	<b>4,189</b>	<b>(2,518)</b>	<b>(37.5%)</b>	
<b>INFRASTRUCTURE</b>					
Roads	30,132	22,187	(7,945)	(26.4%)	5
Bridges	2,144	1,582	(562)	(26.2%)	6
Footpaths and cycleways	3,224	2,608	(616)	(19.1%)	7
Drainage	4,126	2,104	(2,022)	(49.0%)	8
Recreational, leisure and community facilities	2,561	2,416	(145)	(5.7%)	
Waste management	5,186	1,537	(3,649)	(70.4%)	9
Parks, open space and streetscapes	5,821	3,008	(2,813)	(48.3%)	10
Aerodromes	175	149	(26)	100.0%	
Other infrastructure	615	459	(156)	(25.4%)	11
<b>Total infrastructure</b>	<b>53,984</b>	<b>36,050</b>	<b>(17,934)</b>	<b>(33.2%)</b>	
<b>Project Management Office</b>	<b>1,202</b>	<b>-</b>	<b>(1,202)</b>	<b>(100.0%)</b>	<b>12</b>
<b>Total capital works expenditure</b>	<b>64,152</b>	<b>41,778</b>	<b>(22,374)</b>	<b>(34.9%)</b>	
<b>REPRESENTED BY:</b>					
New asset expenditure	14,239	8,623	(5,616)	(39.4%)	
Asset renewal expenditure	37,754	28,271	(9,483)	(25.1%)	
Asset expansion expenditure	10,331	883	(9,448)	(91.5%)	
Asset upgrade expenditure	1,828	4,001	2,173	118.9%	
<b>Total capital works expenditure</b>	<b>64,152</b>	<b>41,778</b>	<b>(22,374)</b>	<b>(34.9%)</b>	

**(i) Explanation of material variations**

VARIANCE REF	ITEM	EXPLANATION
1	Land improvements	Less than budget by \$102,000 mostly due to the deferral of the Katandra West Hall renewal into the 2024/2025 financial year.
2	Buildings	Less than budget by \$691,000 mostly due to the reclassification of the Tatura Park Fire Services system to Recreational Leisure and Community Facilities. This variance is also impacted by savings in the 2030 Zero Emissions projects. The public toilet replacement program was only partially delivered and will be completed in the 2024/2025 financial year.
3	Plant, machinery and equipment	Less than budget by \$2.18 million mostly due to the timing of plant items which will now be delivered in the 2024/2025 financial year.
4	Computers and telecommunications	Less than budget by \$379,000, mostly due to savings in the Desktop Virtualisation project, Firewall upgrade and plotter replacements. This variance is also impacted by the UPS and Battery Replacement project being reallocated to operating due to the expense now being under a lease arrangement.
5	Roads	Less than budget by \$7.94 million mostly due to the revised October 2022 Floods Sealed Road Remediation program. The associated works were reduced from earlier anticipations to ensure the work completed complied with the Disaster Recovery Funding Arrangement (DRFA) eligibility requirements.
6	Bridges	Less than budget by \$562,000 mostly due to projects budgeted for in 2023/2024 that will now be delivered in future financial years including the Merrigum - Ardmona Major Culvert renewal, the Watt Road Bridge and Toolamba Bridge upgrade investigations.
7	Footpaths and cycleways	Less than budget by \$616,000 mostly due to projects budgeted for in 2023/2024 that will now be delivered in the 2024/2025 financial year including the Lauriston Estate St Lukes Shared Path and South Growth Corridor Riverwood shared path. This variance is also impacted by savings in the Yanha Gurtji Shared Path Route 1 project.
8	Drainage	Less than budget by \$2.02 million mostly due to the Margaret Street Pump Station Upgrade budgeted for in 2023/2024, but will now be delivered in the 2024/2025 financial year.
9	Waste management	Less than budget by \$3.65 million mostly due to the abandonment of the Shepparton and Ardmona Resource Recovery Centres upgrade projects due to the unavailability of external funding to support this project. This variance is also impacted by savings in the kerbside transition program.
10	Parks, open space and streetscapes	Less than budget by \$2.83 million mostly due to projects budgeted for in 2023/2024 that will now be delivered in future financial years including Seven Creeks Cormorant Park, North East Growth Corridor preparation works and Bike Jumps investigation and design.
11	Other infrastructure	Less than budget by \$156,000 the guard railing on major culverts project budgeted for in 2023/2024, that will now be delivered in the 2024/2025 financial year.
12	Project Management Office	Less than budget by \$1.202m due to Project Management costs (incurred solely in the management of Council's capital works) being allocated to the actual capital works at 30 June. This is not known at the time of budget adoption and leads to a variance at year end once the costs are allocated.





## Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following Directorates.

### 2.2.1 Community

The Community Directorate includes Community, Early Years, Performing Arts, Shepparton Art Museum, Library and Emergency Management.

### Corporate Services

The Corporate Services Directorate includes Finance and Rates, Information and Communication Technology, Communications and Engagement, People and Development and Corporate Governance.

### Infrastructure

The Infrastructure Directorate includes Parks Sport & Recreation, Resource Recovery, Aquamoves, Project Delivery, Infrastructure Maintenance and Engineering & Assets.

### Sustainable Development

The Sustainable Development Directorate includes Building, Planning and Compliance, Environment and Economic Development.

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

	INCOME/ REVENUE \$'000	EXPENSES \$'000	SURPLUS/ (DEFICIT) \$'000	GRANTS INCLUDED IN INCOME/ REVENUE \$'000	TOTAL ASSETS \$'000
<b>2024</b>					
Community	14,881	(25,048)	(10,167)	12,658	1,883
Corporate Services	94,659	(60,923)	33,736	684	67,441
Infrastructure	38,925	(54,831)	(15,906)	11,737	1,353,870
Sustainable Development	9,525	(18,146)	(8,621)	1,542	-
	<b>157,990</b>	<b>(158,948)</b>	<b>(958)</b>	<b>26,621</b>	<b>1,423,194</b>
<b>2023</b>					
Community	19,475	(27,860)	(8,385)	16,780	1,872
Corporate Services	105,632	(52,990)	52,642	20,270	69,658
Infrastructure	44,523	(48,363)	(3,840)	17,072	1,362,682
Sustainable Development	7,614	(17,893)	(10,279)	835	-
	<b>177,244</b>	<b>(147,106)</b>	<b>30,138</b>	<b>54,957</b>	<b>1,434,212</b>

2023 Comparison figures have been restated to allow more accurate comparison due to classification adjustments

### Note 3 Funding for the delivery of our services

3.1 RATES AND CHARGES	2024 \$'000	2023 \$'000
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its market value, which takes into account the land and all improvements fixed to the land.		
The valuation base used to calculate general rates for 2023/24 was \$19.044 billion (2022/23 \$16.246 billion).		
General rates	71,584	67,551
Municipal charge	6,322	6,237
Kerbside service charges	12,097	11,543
Supplementary rates and rate adjustments	1,735	1,785
Interest on rates and charges	672	630
<b>Total rates and charges</b>	<b>92,410</b>	<b>87,746</b>

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023 and the valuation was first applied in the rating year commencing 1 July 2023.

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

3.2 STATUTORY FEES AND FINES	2024 \$'000	2023 \$'000
Infringements and costs	2,884	2,227
Town planning fees	623	611
Land information certificates	79	83
Permits	1,409	1,319
Other	2	1
<b>Total statutory fees and fines</b>	<b>4,997</b>	<b>4,241</b>

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



<b>3.3 USER FEES</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Aged and health services	19	15
Animal control	165	157
Aquatic facilities	3,216	2,433
Arts and culture	655	418
Child services	1,235	1,738
Development facilities	993	726
Environmental health	14	14
Financial services	82	84
Parking	969	870
Recreation facilities	681	770
Saleyards	1,353	1,149
Tourism	505	283
Waste management services	6,279	7,713
Other fees and charges	495	653
<b>Total user fees</b>	<b>16,661</b>	<b>17,023</b>
<b>USER FEES BY TIMING OF REVENUE RECOGNITION</b>		
User fees recognised over time	210	148
User fees recognised at a point in time	16,451	16,875
<b>Total user fees</b>	<b>16,661</b>	<b>17,023</b>

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

<b>3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Grants were received in respect of the following:	\$'000	\$'000
<b>SUMMARY OF GRANTS</b>		
Commonwealth funded grants	14,418	36,695
State funded grants	12,203	18,262
<b>Total grants received</b>	<b>26,621</b>	<b>54,957</b>

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT	2024 \$'000	2023 \$'000
<b>(A) OPERATING GRANTS</b>		
<i>RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Financial Assistance Grants	720	20,206
Early Years	4,028	4,019
Environmental Health	7	29
<i>RECURRENT - STATE GOVERNMENT</i>		
Community Wellbeing	207	193
Early Years	6,697	6,113
Environmental Health	310	236
Emergency Management	2	242
Active Living	-	53
Information and Communications Technology	-	9
<b>Total recurrent operating grants</b>	<b>11,971</b>	<b>31,100</b>
<i>NON-RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Early Years	-	10
Parks, Sport and Recreation	-	171
Infrastructure	316	1,265
Economic Development	-	218
<i>NON-RECURRENT - STATE GOVERNMENT</i>		
Early Years	255	338
Performing Arts and Conventions	125	125
Community Wellbeing	318	313
Director Community	65	110
October 2022 Flood	459	5,237
January 2024 Flood and storm	500	-
Active Living	-	30
Environmental	89	231
Finance and Rates	140	-
Economic Development	515	104
Infrastructure	15	336
Building, Planning and Compliance	572	15
Projects	147	-
Works and Waste	37	-
<b>Total non-recurrent operating grants</b>	<b>3,553</b>	<b>8,503</b>
<b>Total operating grants</b>	<b>15,524</b>	<b>39,603</b>

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT	2024 \$'000	2023 \$'000
<b>(B) CAPITAL GRANTS</b>		
<i>RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Infrastructure	3,587	1,280
<i>RECURRENT - STATE GOVERNMENT</i>		
<b>Total recurrent capital grants</b>	<b>3,587</b>	<b>1,280</b>
<i>NON-RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Infrastructure	5,557	9,497
Recreational, Leisure and Community Facilities	203	-
<i>NON-RECURRENT - STATE GOVERNMENT</i>		
Arts and Culture	163	80
Infrastructure	1,527	4,437
Plant and equipment	60	60
<b>Total non-recurrent capital grants</b>	<b>7,510</b>	<b>14,074</b>
<b>Total capital grants</b>	<b>11,097</b>	<b>15,354</b>

**(C) RECOGNITION OF GRANT INCOME**

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

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

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

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

***INCOME RECOGNISED UNDER AASB 1058 INCOME OF NOT-FOR-PROFIT ENTITIES***

General purpose	720	20,206
Specific purpose grants to acquire non-financial assets	10,624	7,258
Other specific purpose grants	14,312	19,397
<b><i>REVENUE RECOGNISED UNDER AASB 15 REVENUE FROM CONTRACTS WITH CUSTOMERS</i></b>		
Specific purpose grants	965	8,096
	<b>26,621</b>	<b>54,957</b>



3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT (continued)	2024 \$'000	2023 \$'000
<b>(D) UNSPENT GRANTS RECEIVED ON CONDITION THAT THEY BE SPENT IN A SPECIFIC MANNER</b>		
<i>OPERATING</i>		
Balance at start of year	2,911	148
Received during the financial year and remained unspent at balance date	305	2,763
Received in prior years and spent during the financial year	(492)	-
<b>Balance at year end</b>	<b>2,724</b>	<b>2,911</b>
<i>CAPITAL</i>		
Balance at start of year	555	8,494
Received during the financial year and remained unspent at balance date	5,725	157
Received in prior years and spent during the financial year	(473)	(8,096)
<b>Balance at year end</b>	<b>5,807</b>	<b>555</b>
Unspent grants are determined and disclosed on a cash basis		

3.5 CONTRIBUTIONS	2024 \$'000	2023 \$'000
Monetary	2,297	3,007
Monetary - October 2022 Flood Insurance Settlements	6,077	1,000
Non-monetary	5,369	6,850
<b>Total contributions</b>	<b>13,743</b>	<b>10,857</b>
<i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Land	139	409
Roads	2,680	3,648
Other infrastructure	2,550	2,793
<b>Total non-monetary contributions</b>	<b>5,369</b>	<b>6,850</b>
Monetary and non monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.		

3.6 NET LOSS ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT	2024 \$'000	2023 \$'000
Proceeds of sale	1,536	929
Written down value of assets disposed	(2,501)	(4,618)
<b>Total net loss on disposal of property, infrastructure, plant and equipment</b>	<b>(965)</b>	<b>(3,689)</b>
The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer or the asset is written off.		

<b>3.7 OTHER INCOME</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Interest	1,734	939
Rent	447	431
Other	1,366	1,050
<b>Total other income</b>	<b>3,547</b>	<b>2,420</b>

Interest is recognised as it is earned.

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

## Note 4 – The cost of delivering services

<b>4.1 EMPLOYEE COSTS</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
<b>(A) EMPLOYEE COSTS</b>		
Wages and salaries	49,223	47,544
WorkCover	669	453
Superannuation	5,438	4,984
Fringe benefits tax	-	4
<b>Total employee costs</b>	<b>55,330</b>	<b>52,985</b>

### (B) SUPERANNUATION

Council made contributions to the following funds:

#### DEFINED BENEFIT FUND

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	124	131
	<b>124</b>	<b>131</b>

Employer contributions payable at reporting date.

#### ACCUMULATION FUNDS

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,467	2,566
Employer contributions - other funds	2,847	2,287
	<b>5,314</b>	<b>4,853</b>

Employer contributions payable at reporting date.

Refer to note 9.3 for further information relating to Council's superannuation obligations.

<b>4.2 MATERIALS AND SERVICES</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Utilities	3,379	2,957
Training and development	671	553
Information technology	3,326	2,577
Building maintenance	3,111	3,105
Motor vehicle expenses	1,858	1,926
General maintenance	4,935	5,019
Insurance	1,937	1,508
Waste management	10,236	10,003
Advertising and marketing	817	1,088
Consultants	1,679	1,700
EPA Levy	1,603	1,699
Legal fees	1,294	1,231
Sponsorships and contributions	5,474	5,447
October 2022 flood event	2,359	6,228
Non-Council asset works	4,303	5,703
Operational supplies and services	11,236	11,026
<b>Total materials and services</b>	<b>58,218</b>	<b>61,770</b>

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

2022 Comparison figures have been restated to allow more accurate comparison due to classification adjustments.

<b>4.3 DEPRECIATION</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Property	4,655	3,373
Plant and equipment	3,292	2,589
Infrastructure	32,618	27,952
<b>Total depreciation</b>	<b>40,565</b>	<b>33,914</b>

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

<b>4.4 AMORTISATION - INTANGIBLE ASSETS</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Cosgrove Landfill Airspace	492	364
<b>Total Amortisation - Intangible assets</b>	<b>492</b>	<b>364</b>



<b>4.5 ALLOWANCE FOR IMPAIRMENT LOSSES</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Parking fine debtors	456	1,433
Other debtors	29	117
<b>Total allowance for impairment losses</b>	<b>485</b>	<b>1,550</b>
<i>MOVEMENT IN ALLOWANCE FOR IMPAIRMENT LOSSES IN RESPECT OF DEBTORS</i>		
Balance at the beginning of the year	(1,587)	(404)
New allowances recognised during the year	(485)	(1,549)
Amounts already allowed for and written off as uncollectible	277	366
Amounts allowed for but recovered during the year	-	-
<b>Balance at end of year</b>	<b>(1,795)</b>	<b>(1,587)</b>

<b>4.6 BORROWING COSTS</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Interest - Borrowings	621	715
Unwinding interest effect for provisions	1,459	(8,730)
<b>Total borrowing costs</b>	<b>2,080</b>	<b>(8,015)</b>

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

Council recognises the net present value (NPV) of its future liabilities for employee benefits and landfill rehabilitation and aftercare costs. Accounting standards required the effect of any change to the liability caused by movement in indexation and discount rates used to calculate the NPV, known as the unwinding interest effect, to be recognised as a finance cost.

<b>4.7 OTHER EXPENSES</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	79	76
Auditors' remuneration - Internal Audit	66	69
Councillors' allowances	393	343
Other Lease expense	112	104
<b>Total other expenses</b>	<b>650</b>	<b>592</b>

## Note 5 – Investing in and financing our operations

5.1 FINANCIAL ASSETS	2024 \$'000	2023 \$'000
<b>(A) CASH AND CASH EQUIVALENTS</b>		
Cash on hand	11	11
Cash at bank	8,448	25,365
Cash equivalent deposits	15,000	12,000
<b>Total cash and cash equivalents</b>	<b>23,459</b>	<b>37,376</b>
<b>(B) OTHER FINANCIAL ASSETS - CURRENT</b>		
Term deposits	21,000	12,000
<b>Total other financial assets</b>	<b>21,000</b>	<b>12,000</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>44,459</b>	<b>49,376</b>

Cash and cash equivalents included cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less net of outstanding bank overdrafts.

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

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

### (C) TRADE AND OTHER RECEIVABLES - CURRENT

#### STATUTORY RECEIVABLES

Rates debtors	11,094	10,552
Infringement debtors	3,677	2,885
Provision for doubtful debts - infringements	(1,703)	(1,471)
Net GST receivable	1,168	1,228

#### NON-STATUTORY RECEIVABLES

Other debtors	4,251	3,530
Allowance for expected credit loss - other debtors	(92)	(116)
<b>Total current trade and other receivables</b>	<b>18,395</b>	<b>16,608</b>

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

5.1 FINANCIAL ASSETS	2024 \$'000	2023 \$'000
<b>(D) AGEING OF RECEIVABLES</b>		
The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	3,355	1,926
Past due by up to 30 days	229	530
Past due between 31 and 60 days	193	67
Past due by more than 90 days	257	143
Past due by more than 1 year	217	864
<b>Total trade and other receivables</b>	<b>4,251</b>	<b>3,530</b>
<b>AGEING OF INDIVIDUALLY IMPAIRED RECEIVABLES</b>		
At balance date, other debtors including sundry debtors with a nominal value of \$92,101 (2023: \$115,529) were impaired. In determining the value of the provision for doubtful debts required, and expected credit loss model was used, incorporating a combination of historical trends, knowledge of individual issues and forward-looking expected losses. The amount of the provision raised against these debtors was \$92,101, (2023: \$115,529). Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.		
The ageing the receivables have been individually determined as impaired at reporting date was:		
Current (not yet due)	-	3
Past due by up to 30 days	-	4
Past due between 31 and 60 days	-	-
Past due between 61 and 90 days	-	3
Past due by more than 91 days	92	106
<b>Total trade and other receivables</b>	<b>92</b>	<b>116</b>



5.2 NON-FINANCIAL ASSETS	2024 \$'000	2023 \$'000
<b>(A) INVENTORIES</b>		
Inventories held for distribution	121	125
<b>Total inventories</b>	<b>121</b>	<b>125</b>
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
<b>(B) OTHER ASSETS</b>		
Prepayments	1,280	1,372
Accrued income	3,185	1,723
<b>Total other assets</b>	<b>4,465</b>	<b>3,095</b>
<b>(C) INTANGIBLE ASSETS</b>		
Landfill air space	30,906	31,397
Water shares	5,114	5,114
<b>Total intangible assets</b>	<b>36,020</b>	<b>36,511</b>

	WATER SHARES \$'000	LANDFILL AIR SPACE \$'000	TOTAL \$'000
<b>GROSS CARRYING AMOUNT</b>			
Balance at 1 July 2023	5,114	33,832	38,946
Additions/(Reductions) for period	-	-	-
Fair value movement	-	-	-
<b>Balance at 30 June 2024</b>	<b>5,114</b>	<b>33,832</b>	<b>38,946</b>
<b>ACCUMULATED AMORTISATION AND IMPAIRMENT</b>			
Balance at 1 July 2023	-	(2,434)	(2,434)
Amortisation expense	-	(492)	(492)
<b>Balance at 30 June 2024</b>	<b>-</b>	<b>(2,926)</b>	<b>(2,926)</b>
Net book value at 30 June 2023	5,114	31,398	36,512
<b>Net book value at 30 June 2024</b>	<b>5,114</b>	<b>30,906</b>	<b>36,020</b>

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

Water shares are measured using the revaluation model per *AASB 138 Intangible Assets* with fair value determined with reference to the active permanent water share market. Water shares are deemed to have an infinite life and are therefore not amortised. A fair value assessment occurs annually to ensure the carrying value does not differ materially from the recoverable value.

5.3 PAYABLES, TRUST FUNDS AND DEPOSITS AND CONTRACT AND OTHER LIABILITIES	2024 \$'000	2023 \$'000
<b>(A) TRADE AND OTHER PAYABLES - CURRENT</b>		
<i>NON-STATUTORY PAYABLES</i>		
Trade payables	851	2,610
Prepaid income	58	41
Accrued expenses	7,998	6,467
Other payables	2,929	2,712
<b>Total current trade and other payables</b>	<b>11,836</b>	<b>11,830</b>
<b>(B) TRUST FUNDS AND DEPOSITS - CURRENT</b>		
Refundable deposits	4,608	4,175
Fire services levy	827	756
Retention amounts	412	1,116
<b>Total current trust funds and deposits</b>	<b>5,847</b>	<b>6,047</b>
<b>(C) CONTRACT AND OTHER LIABILITIES - CURRENT</b>		
Grants received in advance - operating	2,724	2,911
Grants received in advance - capital	5,807	555
<b>Total current unearned income/revenue</b>	<b>8,531</b>	<b>3,466</b>

*Trust funds and deposits*

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

*Contract and other liabilities*

Contract liabilities reflect consideration received in advance from customers in respect of unearned income received for incomplete operating and capital projects. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

**PURPOSE AND NATURE OF ITEMS**

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

5.4 INTEREST-BEARING LIABILITIES	2024 \$'000	2023 \$'000
<b>CURRENT</b>		
Bank Borrowings - secured	2,970	2,870
	<b>2,970</b>	<b>2,870</b>
<b>NON-CURRENT</b>		
Bank Borrowings - secured	12,583	15,553
	<b>12,583</b>	<b>15,553</b>
<b>Total</b>	<b>15,553</b>	<b>18,423</b>
<i>Borrowings are secured by general rates.</i>		
<b>(A) THE MATURITY PROFILE FOR COUNCIL'S BORROWINGS IS:</b>		
Not later than one year	2,970	2,870
Later than one year and not later than five years	8,976	10,346
Later than five years	3,607	5,207
	<b>15,553</b>	<b>18,423</b>

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

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



5.5 PROVISIONS	EMPLOYEE \$'000	LANDFILL RESTORATION \$'000	TOTAL \$'000
<b>2024</b>			
Balance at beginning of the financial year	11,418	18,357	29,775
Additions/(reductions) to provisions	3,021	(140)	2,881
Amounts used	(3,463)	(95)	(3,558)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(150)	1,608	1,458
<b>Balance at the end of the financial year</b>	<b>10,826</b>	<b>19,731</b>	<b>30,557</b>
<b>2023</b>			
Balance at beginning of the financial year	11,915	23,850	35,765
Additions to provisions	2,873	4,234	7,107
Amounts used	(3,216)	(1,151)	(4,367)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(154)	(8,576)	(8,730)
<b>Balance at the end of the financial year</b>	<b>11,418</b>	<b>18,357</b>	<b>29,775</b>
<b>SUMMARY OF PROVISIONS</b>		<b>2024 \$'000</b>	<b>2023 \$'000</b>
Total current provisions		9,963	10,616
Total non-current provisions		20,594	19,159
<b>Total provisions</b>		<b>30,557</b>	<b>29,775</b>

5.5 PROVISIONS	2024 \$'000	2023 \$'000
<b>(A) EMPLOYEE PROVISIONS</b>		
<i>CURRENT PROVISIONS EXPECTED TO BE WHOLLY SETTLED WITHIN 12 MONTHS</i>		
Annual leave	3,219	3,329
Long service leave	454	634
	<b>3,673</b>	<b>3,963</b>
<i>CURRENT PROVISIONS EXPECTED TO BE WHOLLY SETTLED AFTER 12 MONTHS</i>		
Annual leave	1,068	1,182
Long service leave	5,077	5,319
	<b>6,145</b>	<b>6,501</b>
<b>Total current employee provisions</b>	<b>9,818</b>	<b>10,464</b>
<i>NON-CURRENT</i>		
Long service leave	1,008	954
<b>Total non-current employee provisions</b>	<b>1,008</b>	<b>954</b>
<i>AGGREGATE CARRYING AMOUNT OF EMPLOYEE PROVISIONS:</i>		
Current	9,818	10,464
Non-current	1,008	954
<b>Total aggregate carrying amount of employee provisions</b>	<b>10,826</b>	<b>11,418</b>

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

*Annual leave*

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

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

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

*Long service leave*

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

Key assumptions:

	2024	2023
- discount rate	4.35%	4.06%
- index rate	1.80%	1.80%

5.5 PROVISIONS	2024 \$'000	2023 \$'000
<b>(B) LANDFILL RESTORATION</b>		
Current	145	152
Non-current	19,586	18,205
<b>Total landfill restoration</b>	<b>19,731</b>	<b>18,357</b>

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

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

Key assumptions:

- discount rate	5.04% - 5.89%	5.16% - 5.95%
- index rate	3.00%	3.00%
- estimated cost to rehabilitate	32,484	32,820

Discount rate was obtained from the G100 (Group of 100) and indexation rate was obtained from the Australian Bureau of Statistics (Consumer Price Index forecast).

5.6 FINANCING ARRANGEMENTS	2024 \$'000	2023 \$'000
The Council has the following funding arrangements in place as at 30 June 2024.		
Bank guarantees	200	200
Credit card facilities	120	120
Interest bearing loans	17,553	20,423
Leases	78	146
<b>Total facilities</b>	<b>17,951</b>	<b>20,889</b>
<i>USED FACILITIES</i>		
Bank guarantees	30	30
Credit card facilities	15	17
Interest bearing loans	15,553	18,423
Leases	78	146
<b>Total used facilities</b>	<b>15,676</b>	<b>18,616</b>
<b>Unused facilities</b>	<b>2,275</b>	<b>2,273</b>



**5.7 COMMITMENTS**

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

**(A) COMMITMENTS FOR EXPENDITURE**

	NOT LATER THAN 1 YEAR \$'000	LATER THAN 1 YEAR AND NOT LATER THAN 2 YEARS \$'000	LATER THAN 2 YEARS AND NOT LATER THAN 5 YEARS \$'000	LATER THAN 5 YEARS \$'000	TOTAL \$'000
<b>2024</b>					
<i>OPERATING</i>					
Kerbside collection and disposal	4,829	-	-	-	4,829
Open space management	295	153	-	-	448
Operational supplies and services	8,010	3,843	6,800	-	18,653
Cleaning contracts for council buildings	838	1,122	3,366	-	5,326
<b>Total</b>	<b>13,972</b>	<b>5,118</b>	<b>10,166</b>	<b>-</b>	<b>29,256</b>
<i>CAPITAL</i>					
Buildings	22	-	-	-	22
Roads	115	-	-	-	115
Waste	853	-	-	-	853
Other	-	-	-	-	-
<b>Total</b>	<b>990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>990</b>
<b>2023</b>					
<i>OPERATING</i>					
Kerbside collection and disposal	7,188	7,440	7,700	-	22,328
Open space management	383	-	-	-	383
Operational supplies and services	6,916	5,633	378	-	12,927
Cleaning contracts for council buildings	476	-	-	-	476
<b>Total</b>	<b>14,963</b>	<b>13,073</b>	<b>8,078</b>	<b>-</b>	<b>36,114</b>
<i>CAPITAL</i>					
Buildings	2,792	-	-	-	2,792
Roads	722	-	-	-	722
Waste	-	-	-	-	-
Other	193	-	-	-	193
<b>Total</b>	<b>3,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,707</b>

## Note 6 – Assets we manage

6.1 NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE	2024 \$'000	2023 \$'000
Cost of acquisition	454	711
Revaluation	-	140
Land Sold	(189)	
Transfer to Land	(265)	(397)
<b>Total non current assets classified as held for sale</b>	<b>-</b>	<b>454</b>

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

In 2023/2024 there were several parcels of land held for sale, which due to delays in contract works were transferred back to Land assets.

### 6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

#### SUMMARY OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

	CARRYING AMOUNT 30 JUNE 2023 \$'000	ADDITIONS \$'000	CONTRIBUTIONS \$'000	REVALUATION \$'000	DEPRECIATION \$'000	DISPOSAL \$'000	IMPAIRMENT \$'000	WRITE-OFF \$'000	TRANSFERS FROM WIP \$'000	TRANSFERS \$'000	HELD FOR SALE TRANSFERS \$'000	CARRYING AMOUNT 30 JUNE 2024 \$'000
Property	146,293	203	138	(1,508)	(1,457)	(52)	-	26	7,669	-	264	<b>151,576</b>
Buildings	154,703	114	-	(1,507)	(3,198)	(1)	-	-	2,483	-	-	<b>152,594</b>
Plant and equipment	33,482	3,107	-	-	(3,292)	(1,068)	-	-	2,514	3	-	<b>34,746</b>
Infrastructure	935,223	15,517	5,231	(9,398)	(32,618)	(913)	(229)	112	29,607	(3)	-	<b>942,529</b>
Work in progress	56,207	22,631	-	-	-	-	-	(226)	(42,273)	-	-	<b>36,339</b>
	<b>1,325,908</b>	<b>41,572</b>	<b>5,369</b>	<b>(12,413)</b>	<b>(40,565)</b>	<b>(2,034)</b>	<b>(229)</b>	<b>(88)</b>	<b>-</b>	<b>-</b>	<b>264</b>	<b>1,317,784</b>

#### SUMMARY OF WORK IN PROGRESS

	OPENING WIP \$'000	ADDITIONS \$'000	CLASS TRF \$'000	WRITE-OFF \$'000	TRANSFERS \$'000	CLOSING \$'000 WIP
Property	2,308	1,379	9,795	(102)	(10,152)	3,228
Plant and equipment	2,953	1,128	473	4	(2,514)	2,044
Infrastructure	50,946	20,123	(10,268)	(127)	(29,607)	31,067
<b>Total</b>	<b>56,207</b>	<b>22,630</b>	<b>-</b>	<b>(225)</b>	<b>(42,273)</b>	<b>36,339</b>

## 6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)

## (A) PROPERTY

	LAND - SPECIALISED \$'000	LAND - NON SPECIALISED \$'000	LAND IMPROVEMENTS \$'000	TOTAL LAND & LAND IMPROVEMENTS \$'000	HERITAGE BUILDINGS \$'000	BUILDINGS - SPECIALISED \$'000	TOTAL BUILDINGS \$'000	WORK IN PROGRESS \$'000	TOTAL PROPERTY \$'000
At fair value 1 July 2023	61,743	66,611	20,179	<b>148,533</b>	44,743	161,480	<b>206,223</b>	2,308	<b>357,064</b>
Accumulated depreciation at 1 July 2023	-	-	(2,240)	<b>(2,240)</b>	(13,547)	(37,973)	<b>(51,520)</b>	-	<b>(53,760)</b>
	<b>61,743</b>	<b>66,611</b>	<b>17,939</b>	<b>146,293</b>	<b>31,196</b>	<b>123,507</b>	<b>154,703</b>	<b>2,308</b>	<b>303,304</b>
<i>MOVEMENTS IN FAIR VALUE</i>									
Additions	-	-	203	<b>203</b>	11	103	<b>114</b>	1,379	<b>1,696</b>
Additions - WIP	-	-	7,669	<b>7,669</b>	227	2,256	<b>2,483</b>	(10,152)	-
Contributions	89	-	49	<b>138</b>	-	-	-	-	<b>138</b>
Revaluation	-	-	(1,674)	<b>(1,674)</b>	(2,795)	-	<b>(2,795)</b>	-	<b>(4,469)</b>
Disposal	-	-	(134)	<b>(134)</b>	(1)	(6)	<b>(7)</b>	-	<b>(141)</b>
Impairment losses recognised in revaluation reserve	-	-	-	-	-	-	-	-	-
Write-off	-	-	26	<b>26</b>	-	-	-	(102)	<b>(76)</b>
Held for sale movements	-	264	-	<b>264</b>	-	-	-	-	<b>264</b>
Transfers	-	-	-	-	-	-	-	-	-
Transfers WIP classes	-	-	-	-	-	-	-	9,795	<b>9,795</b>
	<b>89</b>	<b>264</b>	<b>6,139</b>	<b>6,492</b>	<b>(2,558)</b>	<b>2,353</b>	<b>(205)</b>	<b>920</b>	<b>7,207</b>
<i>MOVEMENTS IN ACCUMULATED DEPRECIATION</i>									
Depreciation	-	-	(1,457)	<b>(1,457)</b>	(939)	(2,259)	<b>(3,198)</b>	-	<b>(4,655)</b>
Accumulated depreciation of disposals	-	-	82	<b>82</b>	-	6	<b>6</b>	-	<b>88</b>
Revaluation	-	-	166	<b>166</b>	1,288	-	<b>1,288</b>	-	<b>1,454</b>
Transfers	-	-	-	-	-	-	-	-	-
	-	-	<b>(1,209)</b>	<b>(1,209)</b>	<b>349</b>	<b>(2,253)</b>	<b>(1,904)</b>	-	<b>(3,113)</b>
At fair value 30 June 2024	61,832	66,875	26,318	<b>155,025</b>	42,185	163,833	<b>206,018</b>	3,228	<b>364,271</b>
Accumulated depreciation at 30 June 2024	-	-	(3,449)	<b>(3,449)</b>	(13,198)	(40,226)	<b>(53,424)</b>	-	<b>(56,873)</b>
Carrying amount	<b>61,832</b>	<b>66,875</b>	<b>22,869</b>	<b>151,576</b>	<b>28,987</b>	<b>123,607</b>	<b>152,594</b>	<b>3,228</b>	<b>307,398</b>



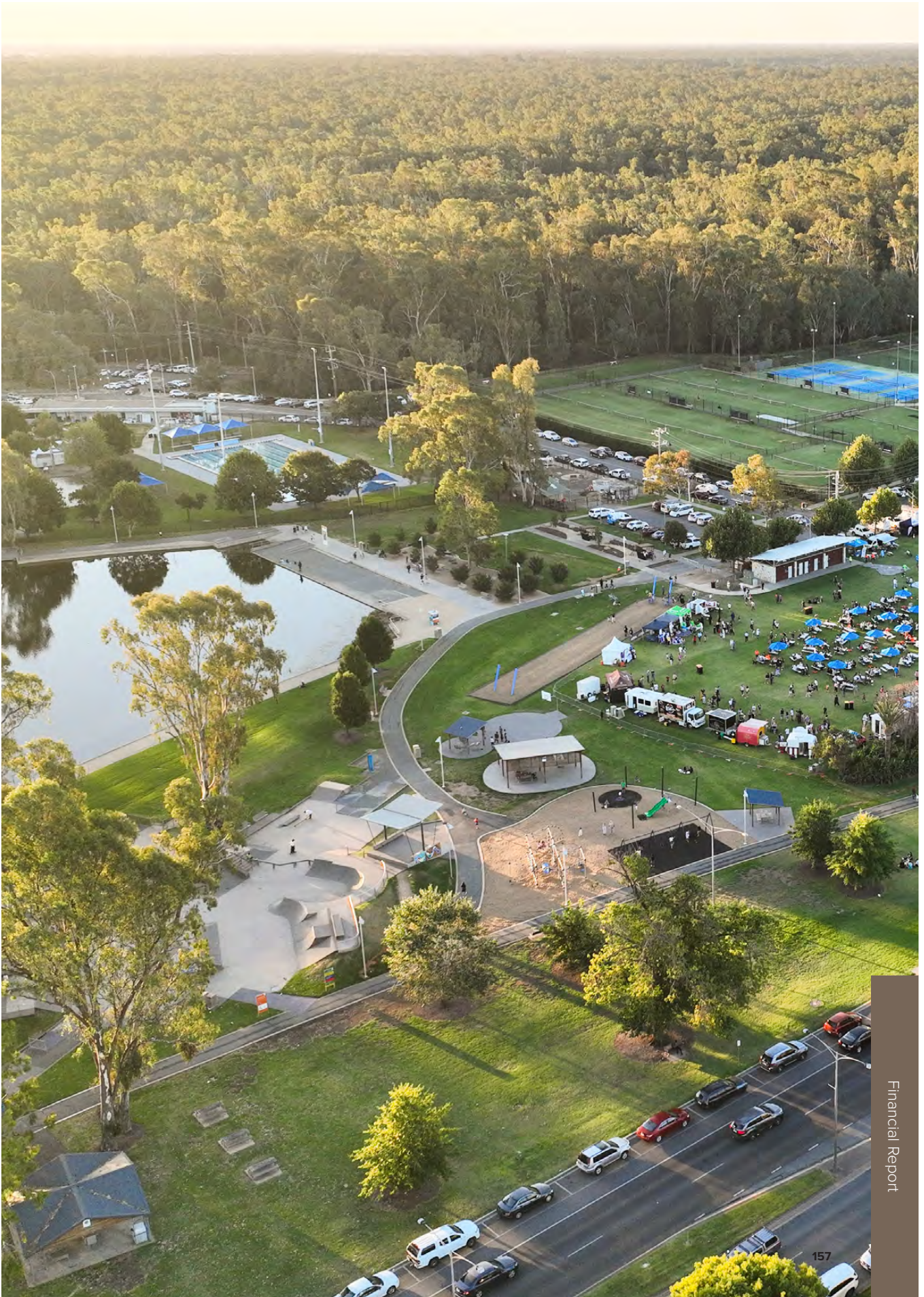
**6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)****(B) PLANT AND EQUIPMENT**

	PLANT MACHINERY AND EQUIPMENT \$'000	FIXTURES FITTINGS AND FURNITURE \$'000	COMPUTERS AND TELECOMMS \$'000	WORK IN PROGRESS \$'000	TOTAL PLANT AND EQUIPMENT \$'000
At fair value 1 July 2023	19,525	24,048	3,817	2,953	<b>50,343</b>
Accumulated depreciation at 1 July 2023	(9,502)	(2,539)	(1,867)	-	<b>(13,908)</b>
	<b>10,023</b>	<b>21,509</b>	<b>1,950</b>	<b>2,953</b>	<b>36,435</b>
<i>MOVEMENTS IN FAIR VALUE</i>					
Additions	3,058	49	-	1,128	<b>4,235</b>
Additions - WIP	2,073	441	-	(2,514)	-
Revaluation	-	-	-	-	-
Disposal	(4,222)	-	(9)	-	<b>(4,231)</b>
Write-off	-	-	-	4	<b>4</b>
Transfers	-	-	-	-	-
Transfers WIP classes	-	-	-	473	<b>473</b>
	<b>909</b>	<b>490</b>	<b>(9)</b>	<b>(909)</b>	<b>481</b>
<i>MOVEMENTS IN ACCUMULATED DEPRECIATION</i>					
Depreciation	(2,605)	(311)	(376)	-	<b>(3,292)</b>
Accumulated depreciation of disposals	3,154	-	9	-	<b>3,163</b>
Transfers	-	3	-	-	<b>3</b>
	<b>549</b>	<b>(308)</b>	<b>(367)</b>	-	<b>(126)</b>
At fair value 30 June 2024	20,434	24,538	3,808	2,044	<b>50,824</b>
Accumulated depreciation at 30 June 2024	(8,953)	(2,847)	(2,234)	-	<b>(14,034)</b>
Carrying amount	<b>11,481</b>	<b>21,691</b>	<b>1,574</b>	<b>2,044</b>	<b>36,790</b>

**6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)****(C) INFRASTRUCTURE**

	ROADS \$'000	BRIDGES \$'000	FOOTPATHS AND CYCLEWAYS \$'000	DRAINAGE \$'000	RECREATIONAL, LEISURE AND COMMUNITY \$'000	WASTE MANAGEMENT \$'000	PARKS OPEN SPACES AND STREETSCAPES \$'000	AERODROMES \$'000	OFF STREET CAR PARKS \$'000	OTHER INFRASTRUCTURE \$'000	WORK IN PROGRESS \$'000	TOTAL INFRASTRUCTURE \$'000
At fair value 1 July 2023	765,298	31,854	92,136	191,701	187,503	40,341	74,871	9,996	18,540	19,775	50,945	<b>1,482,960</b>
Accumulated depreciation at 1 July 2023	(293,319)	(15,933)	(27,448)	(67,424)	(65,192)	(6,488)	(9,092)	(2,108)	(1,295)	(8,493)	-	<b>(496,792)</b>
	<b>471,979</b>	<b>15,921</b>	<b>64,688</b>	<b>124,277</b>	<b>122,311</b>	<b>33,853</b>	<b>65,779</b>	<b>7,888</b>	<b>17,245</b>	<b>11,282</b>	<b>50,945</b>	<b>986,168</b>
<i>MOVEMENTS IN FAIR VALUE</i>												
Additions	12,980	-	725	665	814	-	-	-	-	333	20,124	<b>35,641</b>
Additions - WIP	15,409	289	6,050	4,750	676	55	1,178	-	4	1,196	(29,607)	-
Contributions	2,681	-	616	1,932	-	-	-	-	-	2	-	<b>5,231</b>
Revaluation	19,168	1,513	(2,612)	330	(407)	96	741	704	117	(418)	-	<b>19,232</b>
Disposal	(919)	-	(21)	(178)	(188)	(33)	(47)	-	-	(345)	-	<b>(1,731)</b>
Impairment losses recognised in revaluation reserve	(8)	-	-	-	(221)	-	-	-	-	-	-	<b>(229)</b>
Adjustment	-	-	18	25	-	-	-	2	-	67	-	<b>112</b>
Write-off	-	-	-	-	-	-	-	-	-	-	(127)	<b>(127)</b>
Transfers	(71)	-	134	-	-	-	-	-	-	(63)	-	-
Transfers WIP classes	-	-	-	-	-	-	-	-	-	-	(10,268)	<b>(10,268)</b>
	<b>49,240</b>	<b>1,802</b>	<b>4,910</b>	<b>7,524</b>	<b>674</b>	<b>118</b>	<b>1,872</b>	<b>706</b>	<b>121</b>	<b>772</b>	<b>(19,878)</b>	<b>47,861</b>
<i>MOVEMENTS IN ACCUMULATED DEPRECIATION</i>												
Depreciation	(21,875)	(365)	(1,728)	(2,233)	(3,908)	(803)	(791)	(132)	(84)	(699)	-	<b>(32,618)</b>
Accumulated depreciation of disposals	449	-	13	76	86	15	27	-	-	152	-	<b>818</b>
Revaluation	(22,370)	(804)	(680)	(2,706)	(384)	(89)	(989)	(287)	(59)	(262)	-	<b>(28,630)</b>
Transfers	-	-	-	-	(3)	-	-	-	-	-	-	<b>(3)</b>
	<b>(43,796)</b>	<b>(1,169)</b>	<b>(2,395)</b>	<b>(4,863)</b>	<b>(4,209)</b>	<b>(877)</b>	<b>(1,753)</b>	<b>(419)</b>	<b>(143)</b>	<b>(809)</b>	-	<b>(60,433)</b>
At fair value 30 June 2024	814,538	33,656	97,046	199,225	188,177	40,459	76,743	10,702	18,661	20,547	31,067	<b>1,530,821</b>
Accumulated depreciation at 30 June 2024	(337,115)	(17,102)	(29,843)	(72,287)	(69,401)	(7,365)	(10,845)	(2,527)	(1,438)	(9,302)	-	<b>(557,225)</b>
Carrying amount	<b>477,423</b>	<b>16,554</b>	<b>67,203</b>	<b>126,938</b>	<b>118,776</b>	<b>33,094</b>	<b>65,898</b>	<b>8,175</b>	<b>17,223</b>	<b>11,245</b>	<b>31,067</b>	<b>973,596</b>







## 6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)

### Acquisition

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

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

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

### Asset recognition thresholds and depreciation periods

	DEPRECIATION PERIOD	THRESHOLD LIMIT (\$)
<i>Land &amp; land improvements</i>		
land	-	1
land improvements	15 - 60 years	10,000
land under roads	-	1
<i>Buildings</i>		
buildings	10 - 100 years	5,000
<i>Heritage assets</i>		
heritage assets	10 - 100 years	5,000
<i>Plant and Equipment</i>		
plant, machinery and equipment	2 - 10 years	500
furniture, equipment and computers	2 - 13 years	1,500
art collection and civic regalia	-	3,000
<i>Roads</i>		
roads - surface and seal	12 - 60 years	20,000
spray seal	-	500m <sup>2</sup>
asphalt	-	150m <sup>2</sup>
concrete	-	55m <sup>2</sup>
road pavement	53 - 60 years	290m <sup>2</sup>
roads - kerb, channel and minor culverts	60 - 90 years	1
<i>Bridges and major culverts</i>		
	40 - 100 years	1
<i>Footpaths and cycleways</i>		
footpaths	15 - 70 years	1
bike paths	15 - 60 years	1
<i>Drainage</i>		
	50 - 90 years	1
<i>Other infrastructure</i>		
nature strip trees	50 years	1
regulatory signs	7 - 35 years	1
street furniture	5 - 50 years	1

*Land under roads*

Council recognises land under roads it controls at fair value.

*Depreciation and amortisation*

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

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

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

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

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

*Repairs and maintenance*

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

*Valuation of land and buildings*

Valuation of land and buildings were undertaken by a qualified independent valuer LG Valuations (Principal Marcus Hann, Valuer No. 62901). The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

A full revaluation of these assets was conducted during 2023-24.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	LEVEL 1 \$'000	LEVEL 2 \$'000	LEVEL 3 \$'000	DATE OF VALUATION	TYPE OF VALUATION
Land	-	66,875	-	April 2023	full
Specialised land	-	-	61,832	April 2023	full
Land Improvements	-	-	22,869	June 2024	full
Heritage Buildings ^	-	-	28,987	April 2023	full
Buildings	-	-	123,607	April 2023	full
<b>Total</b>	<b>-</b>	<b>66,875</b>	<b>237,295</b>		

^ The Heritage Buildings asset classification as reported in note 6.2 includes infrastructure assets within the heritage building site, such as trees, litter bins, drainage and internal paths. The Heritage Building asset class was revalued in 2023 by LG valuations per the above disclosure. The revaluation movements noted against the asset classification in note 6.2 reflect the movement of infrastructure assets at the site.

*VALUATION OF INFRASTRUCTURE*

Valuation of infrastructure assets has been determined in accordance with an internal valuation undertaken by Manager - Engineering & Assets (Chartered Civil Engineer).

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

A full revaluation of these assets was conducted during 2023/24.

## 6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	LEVEL 1 \$'000	LEVEL 2 \$'000	LEVEL 3 \$'000	DATE OF VALUATION	TYPE OF VALUATION
Roads	-	-	477,423	June 2024	full
Bridges	-	-	16,554	June 2024	full
Footpaths and cycleways	-	-	67,203	June 2024	full
Drainage	-	-	126,938	June 2024	full
Recreational, leisure and community facilities	-	-	118,776	June 2024	full
Waste management	-	-	33,094	June 2024	full
Parks, open space and streetscapes	-	-	65,898	June 2024	full
Aerodromes	-	-	8,175	June 2024	full
Off street car parks	-	-	17,223	June 2024	full
Other infrastructure	-	-	11,245	June 2024	^full
<b>Total</b>	<b>-</b>	<b>-</b>	<b>942,529</b>		

^Other infrastructure includes Civic regalia which was valued via a full revaluation in 2022/23 by external valuer.

### DESCRIPTION OF SIGNIFICANT UNOBSERVABLE INPUTS INTO LEVEL 3 VALUATIONS

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 50% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.03 and \$105.56 per square metre.

**Specialised buildings** are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$175 to \$17202, per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 10 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2024 \$'000	2023 \$'000
<b>RECONCILIATION OF SPECIALISED LAND</b>		
Land under roads	61,832	61,743
<b>Total specialised land</b>	<b>61,832</b>	<b>61,743</b>



**6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)****IMPAIRMENT - IMPACT OF OCTOBER 2022 FLOOD EVENT**

Impacted roads and buildings assets were assessed and as a result the below impairment was recognised.

<b>Recognised Assets</b>	<b>\$'000</b>
Recreation	221
Roads	8
<b>Total Impairment</b>	<b>229</b>

**6.3 INVESTMENTS IN ASSOCIATES, JOINT ARRANGEMENTS AND SUBSIDIARIES****2024  
\$'000****2023  
\$'000****(A) INVESTMENTS IN ASSOCIATES**

- Goulburn Valley Regional Library Corporation (GVRLC)	1,883	1,872
<b>Fair value of Council's investment in Goulburn Valley Regional Library Corporation (GVRLC)</b>	<b>1,883</b>	<b>1,872</b>

**GOULBURN VALLEY REGIONAL LIBRARY CORPORATION (GVRLC)****BACKGROUND**

The Goulburn Valley Regional Library Corporation is an entity which has been established to serve three northern Victorian councils; the Greater Shepparton City Council, Moira Shire Council and Strathbogie Shire Council. Each Council has two committee representatives on the Board of Directors.

Each Member council contributes financial to the operation of the Corporation based on the ratio of their population base. Contribution payments are considered a 'fee for service' on a commercial basis and are relative to the services the Corporation provides. The amount of financial contributions does not bring with it any additional voting rights or influence on the library activities and therefore no greater power or control.

**COUNCIL'S SHARE OF ACCUMULATED SURPLUS/(DEFICIT)**

Council's share of accumulated deficit at start of year	93	105
Reported surplus for year	11	(13)
<b>Council's share of accumulated surplus at end of year</b>	<b>104</b>	<b>92</b>

**COUNCIL'S SHARE OF RESERVES**

Council's share of reserves at start of year	1,780	1,780
<b>Council's share of reserves at end of year</b>	<b>1,780</b>	<b>1,780</b>

**MOVEMENT IN CARRYING VALUE OF SPECIFIC INVESTMENT**

Carrying value of investment at start of year	1,872	1,885
Share of surplus for year	11	(13)
<b>Carrying value of investment at end of year</b>	<b>1,883</b>	<b>1,872</b>

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

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity of accounting, after initially being recognised at cost.

**(B) Community Asset Committee**

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

## Note 7 – People and relationships

### 7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION

#### (A) RELATED PARTIES

##### PARENT ENTITY

Greater Shepparton City Council is the parent entity.

##### ASSOCIATES

Interests in associates are detailed in Note 6.3.

#### (B) KEY MANAGEMENT PERSONNEL

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Greater Shepparton City Council. The Councillors, Chief Executive Officer and Director Community, Director Corporate Services, Director Infrastructure and Director Sustainable Development are deemed KMP.

Details of KMP at any time during the year are:

		2024 NO.	2023 NO.
<b>Councillors</b>	Councillor Seema Abdullah		
	Councillor Ben Ladson		
	Councillor Fern Summer		
	Councillor Sam Spinks		
	Councillor Shane Sali (Mayor)		
	Councillor Anthony Brophy		
	Councillor Geoffrey Dobson		
	Councillor Greg James		
	Councillor Dinny Adem		
	<b>CEO</b>	Chief Executive Officer	
<b>Directors</b>	Director - Community		
	Director - Corporate Services		
	Director - Infrastructure		
	Director - Sustainable Development		
<b>Total Number of Councillors</b>		9	9
<b>Total of Chief Executive Officer and other Key Management Personnel</b>		5	5
<b>Total Number of Key Management Personnel</b>		<b>14</b>	<b>14</b>

7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION (continued)	2024 \$'000	2023 \$'000
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**(C) REMUNERATION OF KEY MANAGEMENT PERSONNEL**

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

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

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

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

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

Total remuneration of key management personnel was as follows:

Short-term employee benefits	1,636	1,475
Other long-term employee benefits	28	30
Post employment benefits	134	124
<b>Total</b>	<b>1,798</b>	<b>1,628</b>

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

	2024 NO.	2023 NO.
\$10,000 - \$19,999	-	1
\$30,000 - \$39,999	6	6
\$40,000 - \$49,999	2	1
\$90,000 - \$99,999	-	1
\$100,000 - \$109,999	1	-
\$210,000 - \$219,999	-	2
\$220,000 - \$229,999	-	1
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	1	-
\$260,000 - \$269,999	3	-
\$350,000 - \$359,999	-	1
\$360,000 - \$369,999	1	-
	<b>14</b>	<b>14</b>

The position of CEO was held by two people during 2023/2024. This remuneration disclosure takes a role based approach in alignment with Local Government Victoria model financial report guidance, therefore the position is reported once and the remuneration for both incumbents is combined.

The 2023 key management personnel remuneration benefits have been restated to present the calculation on an accrual basis as required by the Local Government Victoria model financial report guidance and consistent with 2024 method.



**(D) REMUNERATION OF OTHER SENIOR STAFF**

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

Income Range:	2024 \$'000	2023 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	958	158
Other long-term employee benefits	22	4
Post-employment benefits	99	18
Termination benefits	73	-
<b>Total</b>	<b>1,152</b>	<b>180</b>

The number of Senior Officers are shown below in their relevant income bands:

Income Range:	2024 NO.	2023 NO.
\$170,000 - \$179,999	3	-
\$180,000 - \$189,999	-	1
\$190,000 - \$199,999	1	-
\$200,000 - \$209,999	1	-
\$230,000 - \$239,999	1	-
	<b>6</b>	<b>1</b>

Total Remuneration for the reporting year for Senior Officers included above, amounted to:

	2024 \$'000	2023 \$'000
	<b>1,152</b>	<b>180</b>

The Local Government Victoria Model Accounts reporting threshold for Senior Officers increased from \$160,000 to \$170,000 for 2023/2024. As a result, prior year results have been restated to ensure comparability.

7.2 RELATED PARTY DISCLOSURE	2024 \$'000	2023 \$'000
<b>(A) TRANSACTIONS WITH RELATED PARTIES</b>		
During the period Council entered into the following transactions with related parties.		
<i>Payments to Goulburn Valley Regional Library Corporation</i>	1,775	1,740
Annual fees paid for the provision of library services to the Council. Library services were provided to Shepparton, Mooroopna and Tatura townships, whilst a mobile library serviced nine additional towns within the municipality of the Greater Shepparton City Council.		
<i>Payments from Goulburn Valley Regional Library Corporation</i>	74	72
Annual fees received for the provision of financial and human resource services, being accounts payable, accounts receivable, asset management, treasury, financial reporting and payroll services.		
During the period Council entered into the following other related party transactions		
<sup>1,2</sup> Payments to entities controlled by key management personnel	2,483	2,393
<sup>3,4,5</sup> Receipts from entities controlled by key management personnel	347	268
Receipts from entities influenced by key management personnel	-	-

Notes:

1. Payment of \$2,479,219 to Shepparton Art Museum (SAM) for funding under agreement (Director of Corporate Services and CEO have an interest).
2. Payment of \$3,500 to Albanian Moslem Society for major/minor event grant (Cr Sali has an interest).
3. Receipt of \$10,758 from Wilmont Road Primary School (Former CEO has an interest)
4. Receipt of \$335,733 from Shepparton Art Museum (Director of Corporate Services and CEO have an interest).
5. Receipt of \$1,000 from Shepparton Albanian Committee (Cr Sali has an interest)

#### **(B) OUTSTANDING BALANCES WITH RELATED PARTIES**

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

	2023 \$'000	2022 \$'000
Outstanding payments to entities controlled by key management personnel	-	-
<sup>1</sup> Outstanding receipts from entities influenced by key management personnel	112	116

1. Amount outstanding as at 30 June 2024 totalling \$111,938 from Shepparton Art Museum (Director of Corporate Services and CEO have interest).

#### **(C) LOANS TO/FROM RELATED PARTIES**

There were no loans in existence at balance date that have been made, guaranteed or secured by the council to a related party.

#### **(D) COMMITMENTS TO/FROM RELATED PARTIES**

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

1. Provision of flu vaccinations to Goulburn Valley Regional Library Corporation (GVRLC) staff by Greater Shepparton City Council (GSCC).
2. MOU for the provision of administrative services and payment of Admin fees between GSCC and GVRLC.
3. GSCC is committed to paying the annual contributions to GVRLC.
4. GSCC is committed to paying the annual contribution to Shepparton Art Museum (SAM) Limited.

## Note 8 – Managing uncertainties

### 8.1 CONTINGENT ASSETS AND LIABILITIES

Contingent assets and contingent liabilities are not recognised in the Balance Sheet and are disclosed pursuant to AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

#### (A) CONTINGENT ASSETS

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

##### INSURANCE REIMBURSEMENTS

As a result of the October 2022 Flood event, Council is engaged in property and business interruption losses insurance claims. At balance date, property claims were submitted but not yet approved by the appointed loss adjustor. Council expects claims submitted in relation to 2023/24 expenditure incurred to create an inflow of approximately \$1.41 million.

##### JLT MUNICIPAL ASSET PROTECTION PLAN (JMAPP)

Council are a member of the JLT Municipal Asset Protection Plan, which is a managed discretionary trust arrangement for property damage claims. A member surplus was anticipated by JLT at balance date, for which Council may receive a distribution during 2023-24.

##### GIFTED ASSETS

In the course of creating new subdivisions, developers construct infrastructure assets including roads, footpath and drainage that are vested with Council when Council issues a Statement of Compliance. These assets are recognised as revenue (Contributions - Non-Monetary) and capitalised. At reporting date, developers had commenced construction of assets that will eventually be transferred to Council, however Council cannot reliably measure the value of assets involved prior to completion.

#### (B) CONTINGENT LIABILITIES

Contingent liabilities are:

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

##### SUPERANNUATION

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

##### LEGAL MATTERS

At balance date Council were awaiting a decision on a matter relating to a Workplace Safety Regulator prosecution which may result in a liability. Council was also awaiting a decision on a matter relating to a planning permit dispute in relation to a parcel of land in North Shepparton, which may result in a liability.



**LIABILITY MUTUAL INSURANCE**

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

**8.2 CHANGE IN ACCOUNTING STANDARDS**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

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

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

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*. AASB 2022-6 amends *AASB 101 Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

**8.3 FINANCIAL INSTRUMENTS****(A) OBJECTIVES AND POLICIES**

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

### 8.3 FINANCIAL INSTRUMENTS (continued)

#### (B) MARKET RISK

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

#### INTEREST RATE RISK

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

#### (C) CREDIT RISK

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

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

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

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

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

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

**8.3 FINANCIAL INSTRUMENTS (continued)****(D) LIQUIDITY RISK**

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

To help reduce these risks Council:

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

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

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

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

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

**(E) SENSITIVITY DISCLOSURE ANALYSIS**

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

- A parallel shift of + 0.50% and -0.50% in market interest rates (AUD) from year-end rates of 4.96%.

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



## 8.4 FAIR VALUE MEASUREMENT

### FAIR VALUE HIERARCHY

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

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

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

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

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

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

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

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

### REVALUATION

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluation by asset classes:

Asset class	Revaluation frequency
Land	3 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Recreational, leisure and community facilities	3 to 5 years
Waste management	3 to 5 years
Parks, open space and streetscapes	3 to 5 years
Aerodromes	3 to 5 years
Other infrastructure	3 to 5 years

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

**8.4 FAIR VALUE MEASUREMENT (continued)**

*IMPAIRMENT OF ASSETS*

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

**8.5 EVENTS OCCURRING AFTER BALANCE DATE**

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

**Note 9 – Other matters**

<b>9.1 RESERVES</b>	<b>BALANCE AT BEGINNING OF REPORTING PERIOD \$'000</b>	<b>INCREMENT (DECREMENT) \$'000</b>	<b>BALANCE AT END OF REPORTING PERIOD \$'000</b>
<b>(A) ASSET REVALUATION RESERVES</b>			
<b>2024</b>			
<b>PROPERTY</b>			
Land - specialised	34,983	-	34,983
Land - non specialised	27,485	-	27,485
Land and land improvements	12,767	(1,508)	11,259
Buildings - Heritage	14,323	(1,507)	12,816
Buildings	25,403	-	25,403
	<b>114,961</b>	<b>(3,015)</b>	<b>111,946</b>
<b>PLANT &amp; EQUIPMENT</b>			
Artwork and regalia	15,507	-	15,507
	<b>15,507</b>	<b>-</b>	<b>15,507</b>
<b>INFRASTRUCTURE</b>			
Roads	419,438	(3,210)	416,228
Bridges	21,716	710	22,426
Footpaths and cycleways	57,549	(3,292)	54,257
Drainage	59,964	(2,376)	57,588
Recreational, leisure and community facilities	82,309	(1,013)	81,296
Waste management	3,969	6	3,975
Parks, open space and streetscapes	38,411	(248)	38,163
Aerodromes	1,181	418	1,599
Off-street car parks	13,396	58	13,454
Other infrastructure	4,913	(680)	4,233
	<b>702,846</b>	<b>(9,627)</b>	<b>693,219</b>
<b>Intangible Assets</b>			
Water rights	1,072	-	1,072
	<b>1,072</b>	<b>-</b>	<b>1,072</b>
<b>Total asset revaluation reserves</b>	<b>834,386</b>	<b>(12,642)</b>	<b>821,744</b>



9.1 RESERVES	BALANCE AT BEGINNING OF REPORTING PERIOD \$'000	INCREMENT (DECREMENT) \$'000	BALANCE AT END OF REPORTING PERIOD \$'000
<b>2023</b>			
<b>PROPERTY</b>			
Land - specialised	13,057	21,926	34,983
Land - non-specialised	22,566	4,919	27,485
Land and land improvements	12,740	27	12,767
Buildings - Heritage	5,228	9,095	14,323
Buildings	19,296	6,107	25,403
	<b>72,887</b>	<b>42,074</b>	<b>114,961</b>
<b>PLANT &amp; EQUIPMENT</b>			
Artwork and regalia	15,461	46	15,507
	<b>15,461</b>	<b>46</b>	<b>15,507</b>
<b>INFRASTRUCTURE</b>			
Roads	459,454	(40,016)	419,438
Bridges	21,716	-	21,716
Footpaths and cycleways	57,549	-	57,549
Drainage	62,316	(2,352)	59,964
Recreational, leisure and community facilities	74,946	7,363	82,309
Waste management	1,110	2,859	3,969
Parks, open space and streetscapes	28,709	9,702	38,411
Aerodromes	4,970	(3,789)	1,181
Off-street car parks	8,265	5,131	13,396
Other infrastructure	4,913	-	4,913
	<b>723,948</b>	<b>(21,102)</b>	<b>702,846</b>
<b>Intangible Assets</b>			
<b>Water Rights</b>	1,072	-	1,072
	<b>1,072</b>	<b>-</b>	<b>1,072</b>
<b>Total asset revaluation reserves</b>	<b>813,368</b>	<b>21,018</b>	<b>834,386</b>

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

<b>9.1 RESERVES</b>	<b>BALANCE AT BEGINNING OF REPORTING PERIOD \$'000</b>	<b>TRANSFER FROM ACCUMULATED SURPLUS \$'000</b>	<b>TRANSFER TO ACCUMULATED SURPLUS \$'000</b>	<b>BALANCE AT END OF REPORTING PERIOD \$'000</b>
<b>(B) OTHER RESERVES</b>				
<b>2024</b>				
<b>STATUTORY RESERVES</b>				
Cash in Lieu of Car Parking	-	-	1,327	1,327
Developer Contributions Fund	-	-	965	965
Recreational Land Contributions	-	217	853	635
	-	<b>217</b>	<b>3,144</b>	<b>2,927</b>
<b>DISCRETIONARY RESERVES</b>				
Waste Management	-	21,443	23,635	2,192
Strategic Land Sales & Acquisitions	-	73	589	516
Defined Benefits Superannuation	-	-	1,000	1,000
Insurance Property Settlements	-	-	4,077	4,077
	-	<b>21,515</b>	<b>29,300</b>	<b>7,785</b>
<b>Total Other reserves</b>	-	<b>21,733</b>	<b>32,444</b>	<b>10,712</b>
<b>2023</b>				
<b>STATUTORY RESERVES</b>				
Cash in Lieu of Car Parking	-	-	-	-
Developer Contributions Fund	-	-	-	-
Recreational Land Contributions	-	-	-	-
	-	-	-	-
<b>DISCRETIONARY RESERVES</b>				
Waste Management	-	-	-	-
Strategic Land Sales & Acquisitions	-	-	-	-
Defined Benefits Superannuation	-	-	-	-
Insurance Property Settlements	-	-	-	-
	-	-	-	-
<b>Total Other reserves</b>	-	-	-	-

## Nature and purpose of other reserves:

### Cash in Lieu of Car Parking

Cash in lieu of car parking contributions are received under 45.09 of the Greater Shepparton Planning Scheme and restrictions apply to the use of funds collected.

### Recreational Land Contributions

Recreational land contributions are received under 53.01 of the Greater Shepparton Planning Scheme and restrictions apply to the use of funds collected.

### Developer Contributions

Contributions received under Developer Contribution Plans (DCP's) or S173 Agreements. Restrictions apply as set out in the DCP and under provisions outlined in the Planning and Environment Act 1987.

### Waste Management

Council owns and operates a regional landfill, resource recovery centres and provides kerbside waste collection services. The net annual surplus arising from operating the regional landfill are held for the cost of strategic projects, compliance (including rehabilitation required per the EPA licence) and long-term planning for Council's landfill.

### Strategic Land Sales & Acquisitions Reserve

The purpose of this reserve is to ensure the net proceeds arising from the sale of surplus land are restricted for use for future strategic land acquisitions or growth infrastructure requirements identified in precinct structure plans requiring Council funding.

### Defined Benefits Superannuation

Council makes the majority of its employer superannuation contributions to accumulation funds. Some contributions are made to defined benefit funds. As a contributing employer to the defined benefits fund, Council may be required to meet funding calls to ensure the fund is in a satisfactory financial position. Refer note 9.3 of Council's 2022/23 Financial Statements for further information. The last funding call was in 2009/10.

The purpose of this reserve is to hold funds to assist with any future funding call associated with defined benefits superannuation liabilities. A cap of \$1,000,000 is appropriate in line with potential risk.

### Insurance Property Settlements

Council has received settlements from its insurer for assets damaged during the October 2022 Flood that will not be remediated under the insurance policy. The terms of Council's insurance policy require that any settlement funds be set aside for construction or improvements of similar assets. The funds cannot be used for operations.





<b>9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Surplus for the year	(958)	30,138
Non-cash adjustments:		
Depreciation	40,565	33,914
Depreciation - right of use assets	156	231
Amortisation of Intangible assets	492	364
Loss on disposal of property, infrastructure, plant and equipment	965	3,689
Finance Costs	7	13
Borrowing Costs	621	715
Bad debts	485	1,550
Share of net result of associates and joint ventures	(11)	13
Contributions - Non-monetary assets	(5,369)	(6,850)
Fair value adjustments for employee provisions	(150)	(154)
Fair value adjustments for landfill rehabilitation provisions	1,608	(8,576)
<b>CHANGE IN ASSETS AND LIABILITIES:</b>		
(Increase)/decrease in trade and other receivables	(2,256)	(620)
(Increase)/decrease in prepayments and other assets	(1,369)	(1,291)
(Increase)/decrease in inventories	4	34
Increase/(decrease) in trade and other payables	13	(3,967)
Increase/(decrease) in contract and other liabilities	5,065	(5,176)
Increase(decrease) in other liabilities	(199)	944
Increase/(decrease) in employee provisions	(442)	(343)
Increase/(decrease) in landfill provisions	(234)	47
<b>Net cash provided by operating activities</b>	<b>38,993</b>	<b>44,675</b>

### 9.3 SUPERANNUATION

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

#### ACCUMULATION

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%).

#### DEFINED BENEFIT

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

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

#### FUNDING ARRANGEMENTS

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns	5.70% pa
Salary information	3.50% pa
Price inflation (CPI)	2.80% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.



**9.3 SUPERANNUATION (continued)****EMPLOYER CONTRIBUTIONS****REGULAR CONTRIBUTIONS**

On the basis of the results of the 2023 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 interim valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

**FUNDING CALLS**

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

**THE 2023 INTERIM ACTUARIAL INVESTIGATION SURPLUS AMOUNTS**

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (INTERIM) \$M	2022 (TRIENNIAL) \$M
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefits surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

**9.3 SUPERANNUATION (continued)****THE 2024 INTERIM ACTUARIAL INVESTIGATION**

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns	5.60% pa
Salary information	3.50% pa
Price inflation (CPI)	2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

**THE 2020 TRIENNIAL INVESTIGATION**

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was

	2020 TRIENNIAL INVESTIGATION	2023 TRIENNIAL INVESTIGATION
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.50% pa for the first two years and 2.75% pa thereafter	3.50% pa
Price inflation	2.0% pa	2.8% pa

**SUPERANNUATION CONTRIBUTIONS**

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

SCHEME	TYPE OF SCHEME	RATE	2024 \$'000	2023 \$'000
Vision super	Defined benefit	11% (2023 10.50%)	124	131
Other than Vision super	Defined benefit	11% (2023 10.50%)	-	-
Vision super	Accumulation fund	11% (2023 10.50%)	2,467	2,566
Other than Vision super	Accumulation fund	11% (2023 10.50%)	2,847	2,288

There were \$40k contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$157k.

**Note 10 – Change in accounting policy**

There have been no changes to accounting policies in the 2023-24 year.

# PERFORMANCE STATEMENT

## Description of municipality

Greater Shepparton is a vibrant, diverse community located approximately two hours north of Melbourne in the heart of the Goulburn Valley, the food bowl of Australia.

As a growing regional centre with a vibrant cultural mix of people, the community comprises approximately 69,000 residents living within 60 localities. However Shepparton services a much larger population of approximately 250,000 people as the main service centre for northern Victoria.

Greater Shepparton enjoys a young demographic with growing families, with census data showing the proportion of couples with children was over two per cent above the regional Victorian average, at 26.9 per cent.

Our community is culturally rich with a large proportion of the population born overseas (17 per cent), with many residents immigrating from India, United Kingdom, Italy, Afghanistan, New Zealand, Philippines, Malaysia, Iraq, Albania and Pakistan.

The most commonly spoken languages at home, other than English are Punjabi, Arabic, Italian, Persian/Dari, Mandarin, Filipino/Tagalog, Malayalam, Albanian, Turkish and Swahili.

Greater Shepparton is also the home to regional Victoria's largest Aboriginal community, making up approximately 3.9 per cent of the population.

Two hours north of Melbourne, Greater Shepparton's central location is a major advantage and has seen our urban centre emerge as the retail, industry and services hub for central Victoria. Located at the intersection of the Midland and Goulburn Valley Highways, Greater Shepparton provides easy access to Adelaide, Sydney, Brisbane and Melbourne.

The City of Greater Shepparton acts as a major industrial, employment and service centre for a wide catchment, including many rural settlements within and beyond its municipal boundaries, with its gross regional product totalling \$4.14 billion per annum.

Greater Shepparton forms part of the 'Food Bowl of Australia', which accounts for 25 per cent of the total value of Victoria's agricultural production. We are a national centre for dairy and horticulture, exporting reliable premium quality fresh and value-added produce via innovative practices and a world class irrigation system. Shepparton is also often referred to as the transport hub of regional Victoria due to its extensive road transport industry.

Major industries for the region include health care and social assistance, manufacturing, construction, retail trade, agriculture, education and training. Greater Shepparton is home to several multinational and iconic companies such as Campbell's Soups, SPC, Tatura Milk Industries, Unilever, Visy, Pental Soaps and Noumi Limited

These companies utilise Shepparton as their major hub and home to their transport and logistics operations.



## REPORT OF OPERATIONS

### Service Performance Indicators

For the year ended 30 June 2024

INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	COMMENTS
<b>AQUATIC FACILITIES</b>					
<i>SERVICE STANDARD</i>					
<b>Health inspections of aquatic facilities</b> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1	0	0	0	
<i>SERVICE COST</i>					
<b>Cost of aquatic facilities</b> [Direct cost of aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$15	\$10	\$5	\$3	The significant increase in visits from 23-24 is the main factor that has led to a decrease in the cost of aquatic services per visit.
<b>ANIMAL MANAGEMENT</b>					
<i>TIMELINESS</i>					
<b>Time taken to action animal management requests</b> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1	1	1	1	
<i>SERVICE STANDARD</i>					
<b>Animals reclaimed</b> [Number of animals reclaimed / Number of animals collected] x100	39%	33%	37%	34%	
<b>Animals rehomed</b> (Number of animals rehomed / number of animals collected) x 100	45%	59%	61%	49%	
<i>SERVICE COST</i>					
<b>Cost of animal management service</b> [Direct cost of the animal management service / Population]	\$17	\$16	\$22	\$26	There has been an increase in animal management costs in 23-24. This increase in costs include higher legal fees, vet costs and wages.
<b>FOOD SAFETY</b>					
<i>TIMELINESS</i>					
<b>Time taken to action food complaints</b> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2	2	3	2	The time taken to action food complaints improved in 23-24 back to performance levels prior to the floods of 22-23 when fewer resources were available to action complaints.

INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	MATERIAL VARIATIONS
<b>SERVICE STANDARD</b>					
<b>Food safety assessments</b> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	37%	51%	30%	71%	The percentage of food safety assessments improved in 23-24 back to performance levels prior to the floods of 22-23 when fewer resources were available to conduct food safety assessments.
Food safety samples (Number of food samples obtained / Required number of food samples) x 100	New	New	New	100%	This is a new measure for food safety service standard.
<b>SERVICE COST</b>					
<b>Cost of food safety service</b> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$580	\$597	\$586	\$637	
<b>GOVERNANCE</b>					
<b>TRANSPARENCY</b>					
<b>Council decisions made at meetings closed to the public</b> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors ] x100	2%	0%	2%	5%	In 2023-24 there were 6 decisions of 132 made at meetings closed to the public compared with 3 out of 186 decisions in 2022-23.
<b>CONSULTATION AND ENGAGEMENT</b>					
<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	52	53	53	52	

INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	MATERIAL VARIATIONS
<b>ATTENDANCE</b>					
<b>Councillor attendance at council meetings</b>	94%	95%	92%	92%	
[The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100					
<b>SERVICE COST</b>					
<b>Cost of governance</b>	\$45,196	\$46,109	\$50,437	\$62,255	In 2023-24 the total direct cost of governance was \$560k compared with \$454k in 2022-23. The main reason for the increase is there were 9 Councillors for 23-24 compared with 8 during 22-23. There was also an increase in consulting costs for 23-24 which can be attributed to the recruitment of the new CEO.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
<b>LIBRARIES</b>					
<b>RESOURCE STANDARD</b>					
<b>Standard of library collection</b>	53%	50%	48%	53%	
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100					
<b>SERVICE COST</b>					
<b>Cost of library service per population</b>	\$19	\$18	\$20	\$22	The increase in the cost of the library service can be explained by the additional capital spend in 23-24 for grants received in 22-23.
[Direct cost of the library service / Population]					
<b>UTILISATION</b>					
<b>Loans per head of population</b>	New	New	New		3 This is a new measure for utilisation of the library service.
(Number of library collection item loans / Population)					
Participation					
<b>Library visits per head of population</b>	New	New	New		2 This is a new measure for participation in the library service.
[Number of library visits / Population]					



INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	MATERIAL VARIATIONS
<b>MATERNAL AND CHILD HEALTH (MCH)</b>					
<i>SERVICE STANDARD</i>					
<b>Infant enrolments in the MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	101%	101%	100%	102%	
<i>SERVICE COST</i>					
<b>Cost of the MCH service</b> [Cost of the MCH service / Hours worked by MCH nurses]	\$82	\$78	\$89	\$76	
<i>SATISFACTION</i>					
<b>Participation in 4-week Key Age and Stage visit</b> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	97%	96%	94%	96%	
<b>ROADS</b>					
<i>SATISFACTION OF USE</i>					
<b>Sealed local road requests</b> [Number of sealed local road requests / Kilometres of sealed local roads ] x100	18	21	35	21	There were 258 sealed local road requests in 2023-24 compared with 424 requests in 2022-23. The results of 22-23 were higher due to the major flood event in October 2022. The results for 23-24 are in line with 21-22 (253 requests) and 20-21 (236 requests).
<i>SERVICE COST</i>					
<b>Cost of sealed local road reconstruction</b> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$135	\$186	\$281	\$281	
<i>SERVICE COST</i>					
<b>Cost of sealed local road resealing</b> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$5	\$7	\$5	\$8	The cost of local resealing has increased in 2023-24 as a result of significantly higher material expenses.

INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	MATERIAL VARIATIONS
<b>STATUTORY PLANNING</b>					
<i>TIMELINESS</i>					
<b>Time taken to decide planning applications</b> [The median number of days between receipt of a planning application and a decision on the application]	47	63	70		57 There has been a significant reduction in time taken to decide planning applications. This is due to State Government funding for flood affected Councils. This funding is until June 2025. This funding has helped reduce the backlog of applications and enabled timelier processing of new applications.
<i>SERVICE COST</i>					
<b>Cost of statutory planning service</b> [Direct cost of the statutory planning service / Number of planning applications received]	\$1,020	\$853	\$1,749	\$2,243	There has been an increase in statutory planning costs in 23-24 as vacant positions have been filled. The additional consulting costs have been offset by a grant and this income of \$143k is not reflected in the calculation.
<b>DECISION MAKING</b>					
<b>Council planning decisions upheld at VCAT</b> (Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications) x 100	100%	75%	100%		67% In 2023-24 there were 2 out of 3 Council planning decisions upheld at VCAT compared to 1 out of 1 in 2022-23 and 3 out of 4 upheld in 2021-22

INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	MATERIAL VARIATIONS
<b>WASTE COLLECTION</b>					
<i>SERVICE STANDARD</i>					
<b>Kerbside collection bins missed</b> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	5	3	3		10 The significant variance is likely due to incorrect claims of a missed collection at time of implementing the garbage fortnightly frequency collection. We can expect a return to normal missed collection levels in FY24/25.
<i>SERVICE COST</i>					
<b>Cost of kerbside garbage bin collection service</b> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$45	\$124	\$125	\$120	
<b>Cost of kerbside recyclables collection service</b> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$54	\$61	\$85	\$87	

## Definitions

“Aboriginal child” means a child who is an Aboriginal person

“Aboriginal person” has the same meaning as in the Aboriginal Heritage Act 2006

“active library member” means a member of a library who has borrowed a book from the library

“annual report” means an annual report prepared by a council under sections 131, 132 and 133 of the Act

“class 1 food premises” means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act

“class 2 food premises” means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act

“critical non-compliance outcome notification” means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

“food premises” has the same meaning as in the Food Act 1984

“local road” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

“major non-compliance outcome notification” means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

“MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

“population” means Estimated Resident Population (ERP) sourced from the Australian Bureau of Statistics, Regional Population Growth, Australia (3218.0)

“target population” has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth.



**PERFORMANCE STATEMENT**  
**Service Performance Indicators**  
For the year ended 30 June 2024

INDICATOR/MEASURE	RESULTS	RESULTS	RESULTS	RESULTS 2024		COMMENTS
	2021	2022	2023	TARGET	ACTUAL	
<b>AQUATIC FACILITIES</b>						
<b>Utilisation</b> Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	2	3	5	N/A	6	The increased utilisation of aquatic facilities continued this year with 104,000 more visits than last year. Prior years were impacted through restrictions from COVID-19.
<b>ANIMAL MANAGEMENT</b>						
<b>Health and Safety</b> Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions) x 100]	100%	100%	100%	N/A	100%	
<b>FOOD SAFETY</b>						
<b>Health and Safety</b> Critical and major non-compliance notifications [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100]	0%	100%	100%	N/A	100%	In 2020 there were no critical or major non-compliance notifications. In 2021, there were six notifications, in 2022, four notifications, and in 2023, there was one notification that was followed up through third party audits.
<b>GOVERNANCE</b>						

INDICATOR/MEASURE	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024		COMMENTS
				TARGET	ACTUAL	
<b>Satisfaction</b> Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	52	53	53	54	52	
<b>LIBRARIES</b>						
<b>Participation</b> Library membership [percentage of the population that are registered library members] x100	N/A	N/A	N/A	N/A	19%	This is a new measure for library participation.
<b>MATERNAL AND CHILD HEALTH (MCH)</b>						
<b>Participation</b> Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	81%	78%	78%	N/A	74%	
Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	85%	81%	84%	N/A	87%	
<b>ROADS</b>						
Sealed local roads below the intervention level [percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	99%	99%	99%	95%	99%	

INDICATOR/MEASURE	RESULTS	RESULTS	RESULTS	RESULTS 2024		COMMENTS
	2021	2022	2023	TARGET	ACTUAL	
<b>STATUTORY PLANNING</b>						
<b>Service standard</b> Planning applications decided within the relevant required time (percentage of planning application decisions made within the relevant required time)	76%	62%	59%	62%	70%	There has been a significant improvement in planning applications being decided within timeframes due to State Government funding for flood affected Councils. This funding is until June 2025. This has helped reduce the backlog of applications and enabled timelier processing of new applications.
<b>WASTE MANAGEMENT</b>						
<b>Waste diversion</b> Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	51%	51%	50%	59%	53%	There has been a slower rate of adaptation to the fortnightly frequency change by the community than anticipated which is reflected in not achieving target landfill diversion objective. However, a 3% increase in landfill diversion after 7 months of municipality wide fortnightly frequency change demonstrates the trend is progressing as planned. Increased education and engagement is required to reduce contamination and subsequent waste to landfill.



**PERFORMANCE STATEMENT**  
**Financial Performance Indicators**  
For the year ended 30 June 2024

DIMENSION/INDICATOR/ MEASURE	ACTUAL			TARGET	ACTUAL	FORECASTS			
	2021	2022	2023	2024	2024	2025	2026	2027	2028

**EFFICIENCY**

<b>Expenditure level</b>	\$4,308	\$4,317	\$4,457	\$4,783	\$4,740	\$4,855	\$4,899	\$4,792	\$4,892
Expenses per property assessment [Total expenses / Number of property assessments]									
<b>Revenue level</b>	\$2,269	\$2,275	\$2,290	N/A	\$2,375	\$2,482	\$2,560	\$2,624	\$2,677
Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]									

*MATERIAL VARIATIONS AND COMMENTS***LIQUIDITY**

<b>Working capital</b>	156%	161%	199%	139%	172%	121%	120%	128%	133%
Current assets compared to current liabilities [Current assets / Current liabilities] x100									

*MATERIAL VARIATIONS AND COMMENTS:*

Council's working capital target was 139%, based on 2023/24 Adopted Budget projections. The 2024 result exceeded this target mostly due to rebudgeted capital works projects, including the Margaret Street Pump Station upgrade and motor vehicle and plant renewal program. A full list of rebudgeted projects is available in the 2024/25 Adopted Budget.

<b>Unrestricted cash</b>	47%	-9%	61%	N/A	-6%	16%	19%	18%	21%
Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100									

*MATERIAL VARIATIONS AND COMMENTS:*

The 2024 result is negative as this indicator excludes other financial assets (term deposits) that while not considered cash, are current assets with maturities that align with Council's current obligations. These other financial assets are forecast to be moved to cash in future years. The indicator also excludes trust deposits and grants received in advance from the numerator, but includes them in the denominator. Adjusting the indicator to account for this and give a more accurate reflection produces a result of 76%.



DIMENSION/INDICATOR/ MEASURE	ACTUAL			TARGET	ACTUAL	FORECASTS			
	2021	2022	2023	2024	2024	2025	2026	2027	2028

**OBLIGATIONS**

<b>Loans and borrowings</b>	29%	25%	21%	N/A	17%	24%	15%	12%	6%
Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100									

*MATERIAL VARIATIONS AND COMMENTS:*

The reduction in loans and borrowings compared to rates reflects repayments during 2023/2024 and no new borrowings. Council has \$9.67m borrowings budgeted in 2024/2025, for the GV Link Stage 1 project

<b>Loans and borrowings repayments compared to rates</b>	3%	4%	4%	N/A	4%	4%	9%	3%	6%
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
<b>Indebtedness</b>	39%	39%	31%	N/A	28%	27%	20%	16%	14%
Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100									

*MATERIAL VARIATIONS AND COMMENTS:*

Reduction is in line with expectations – non-current liabilities have reduced, reflecting repayment of loans and borrowings during 2024, while own source revenue has increased in line with the rate cap and also due to increases to interest and statutory fee and fine revenue.

<b>Asset renewal and upgrade</b>	80%	120%	101%	121%	80%	103%	98%	75%	82%
Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100									

*MATERIAL VARIATIONS AND COMMENTS:*

Council's 2023/24 Adopted Budget included provision for \$16.52 million of renewal works resulting from the October 2022 Flood, to be claimed under the Disaster Recovery Funding Arrangement. The program was revised down to \$8.6 million through the year, which significantly impacted Council's result compared to target for this indicator.

Additionally, rebudgeted capital works and the abandonment of the Shepparton Resource Recovery Centre upgrade project also impact the result unfavourably.

DIMENSION/INDICATOR/ MEASURE	ACTUAL			TARGET	ACTUAL	FORECASTS			
	2021	2022	2023	2024	2024	2025	2026	2027	2028

**OPERATING POSITION**

<b>Adjusted underlying result</b>	8%	3%	5%	N/A	-10%	-4%	3%	0%	-1%
Adjusted underlying surplus (or deficit)									
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100									

**MATERIAL VARIATIONS AND COMMENTS:**

In previous years, Council has received the Federal Financial Assistance Grants for the following year in advance, usually in June each year. During 2023, Council received 125% of a full years equivalent grant payment due to advances. During the 2024 result year, Council received no Federal Financial Assistance Grants in advance. The timing of these grant funds impact the 2024 result unfavourably.

Council also faces sustainability challenges that are evident in the adjusted underlying operating position. Recurrent operating expenditure is increasing at a greater rate than operating income.

**STABILITY**

<b>Rates concentration</b>	55%	59%	57%	61%	64%	62%	58%	63%	63%
Rates compared to adjusted underlying revenue									
[Rate revenue / Adjusted underlying revenue] x100									

**MATERIAL VARIATIONS AND COMMENTS:**

This result is impacted by the timing of receipt of the Federal Financial Assistance Grants. In previous years, this grant revenue has been received in advance for the following year. In 2024, no advance payment of this grant was received.

<b>Rates effort</b>	0.7%	0.7%	0.5%	N/A	0.5%	0.5%	0.5%	0.5%	0.5%
Rates compared to property values									
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

**MATERIAL VARIATIONS AND COMMENTS:**

Decreasing rates effort in 2023/2024 is reflective of continued increases to property values for the 2023/2024 rating year (15% increase per Adopted Budget). This remains steady in forecast years as property valuations are difficult to forecast.



**PERFORMANCE STATEMENT**  
**Sustainable Capacity Indicators**  
For the year ended 30 June 2024

INDICATOR / MEASURE [FORMULA]	RESULTS 2021	RESULTS 2022	RESULTS 2023	RESULTS 2024	COMMENTS
<b>Population</b> Expenses per head of municipal population	\$2,067	\$2,106	\$2,136	\$2,299	
<b>Infrastructure per head of municipal population</b> [Value of infrastructure / Municipal population]	\$17,168	\$17,571	\$17,383	\$17,199	
<b>Population density per length of road</b> [Municipal population / Kilometres of local roads]	29	28	29	29	
<b>Own-source revenue</b> Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,752	\$1,649	\$1,618	\$1,701	
<b>Recurrent grants</b> Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$380	\$452	\$470	\$225	This indicator is impacted by the timing of receipt of the Federal Financial Assistance Grants. Since 2016, part or all of these grant funds have been paid in advance. In 2024, Council received no advance payment.
<b>Disadvantage</b> Relative Socio-Economic Disadvantage [Index of Relative Socio- Economic Disadvantage by decile]	2	2	2	2	
<b>Workforce turnover</b> Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	10%	16%	16%	13%	There was a reduction in staff turnover to less than 13% after two years where the staff turnover was higher than usual which was consistent across the sector and many industries.

## Section 5: Notes to the accounts

### 5.1. Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the Local Government (Planning and Reporting) Regulations 2020. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

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

<b>5.2. Definitions</b>	
<b>KEY TERM</b>	<b>DEFINITION</b>
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984 , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

### 5.3. Other Matters

#### COVID-19 Disclosure

On 30 January 2020, COVID-19 was declared as a global pandemic by the World Health Organisation. In March 2020, the State of Victoria declared a state of emergency to respond to the COVID-19 outbreak. During 2021/2022 a number of restricted activity directives were in place that saw the closure or reduced operation of several facilities and non-essential services.

Some of the Council services and facilities impacted were Aquamoves, Sports Stadiums, Performing Arts, Children's Services, KidsTown and Victoria Park Lake Caravan Park. The financial impact of COVID-19 on Greater Shepparton City Council has been disclosed in the notes to the financial statements.

Following two previous economic and social responses to COVID-19 for the community in 2019/2020 (\$1.5 million) and 2020/2021 (\$2 million), Greater Shepparton City Council provided direct support to the community through a third program, at an estimated cost of \$600,000. Council also adopted a zero per cent rate rise for both the 2021/2022 and 2022/2023 financial years.

This disclosure relates to 2021 and to a lesser extent, 2022 results.

#### October 2022 Flood Disclosure

On October 15 2022 Greater Shepparton was impacted by significant flooding. This affected community members significantly, as well as Council operations and assets.

Many Council services and facilities were subject to closures and limitations to operations for varied periods, due to inability to access assets due to flood water and subsequent damage. Impacted facilities included Aquamoves, Sports Stadiums, Performing Arts, Children's Services, Kidstown and the Victoria Park Lake Caravan Park. Council's road network was also subject to impairment.

To support relief and response activities and repair of assets, Council has received financial support by way of insurance and the Disaster Recovery Funding Arrangement (categories A, B and C).

The financial impact of the October 2022 Flood is disclosed in the Financial Statements.

This disclosure relates to 2023 and 2024 results.









Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Greater Shepparton City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Greater Shepparton City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2024</li> <li>• service performance indicators for the year ended 30 June 2024</li> <li>• financial performance indicators for the year ended 30 June 2024</li> <li>• sustainable capacity indicators for the year ended 30 June 2024</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Greater Shepparton City Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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<b>Auditor's responsibilities for the audit of the performance statement</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:</p> <ul style="list-style-type: none"> <li>• identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</li> <li>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control</li> <li>• evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.</li> </ul> <p>I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.</p>
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MELBOURNE  
30 September 2024




Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Certification of the Performance Statement

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



Claire Barnes CPA  
Principal Accounting Officer  
Dated: 25 September 2024

In our opinion, the accompanying performance statement of the Greater Shepparton City Council for the year ended 30 June 2024 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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



Cr Shane Sali  
Mayor  
Dated: 25 September 2024



Cr Sam Spinks  
Deputy Mayor  
Dated: 25 September 2024



Fiona Le Gassick  
Chief Executive Officer  
Dated: 25 September 2024

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## CONTACT US

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Join the conversation:   

Greater Shepparton City Council is NRS friendly. If you are deaf, hearing-impaired, or speech-impaired, we ask that you call us via the National Relay Service:

**TTY users:** 133 677 then ask for (03) 5832 9700.

**Speak & Listen users:** (speech-to-speech relay) 1300 555 727 then ask for (03) 5832 9700.

**Internet relay users:** Connect to the National Relay Service via [www.relayservice.com.au](http://www.relayservice.com.au) and then ask for (03) 5832 9700.

A hearing loop is also available at Council's customer service centre and Council meeting rooms.



Interpreter service available.