

GREATER SHEPPARTON CITY COUNCIL ANNUAL REPORT 2021–2022

COUNCIL PLAN IN ACTION



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 quick and easy-to-read summary of the finances is provided to make the finances easy to understand and transparent.

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A report on key strategic activities.

Message from the Mayor

I am pleased to present the 2021-2022 Annual Report, reporting against the first year of the Council Plan 2021-2025. This plan focuses on five key themes of Vibrant and Diverse Economy, Community Leadership, Environment and Climate Emergency, Infrastructure and Technology, and Social Responsibility and Wellbeing. With several actions identified under each of these themes, work is well underway by Council to ensure the outcomes are delivered on time for the benefit of our community.



The past 12 months have been a challenging yet rewarding one for our region. The COVID-19 pandemic continued to impact us all in more ways than one. However, the comradery and companionship which was displayed in August 2021 when the region came to a complete stop was a testament to the true Greater Shepparton spirit. While more than 20,000 residents were forced into isolation, the community rallied together to ensure people had the necessary food, supplies and support. While we faced many hardships, we as a community stood together and supported each other. I believe our strong connection as a community will help us on our way to recovery and ensure the ongoing prosperity of the local economy.

Events returned on a high, with the inaugural Illuminate festival in March bringing crowds of more than 20,000 across two nights. We were also fortunate to host White Night in June which saw an enormous 32,000 people attend the free event which celebrated our region's vibrant and diverse creative scene, with families, local community and visitors travelling from across the state to enjoy. This event was a huge success, with local accommodation at capacity and business, hospitality and tourism operators receiving a welcome economic boost.

Shepparton also proudly hosted the Australian Local Government Women's Association Victoria 2022 State Conference in June, and welcomed back

Goulburn Vibes, Converge on the Goulburn, the AFL Victoria LV/Line Cup, CFA VFBV State Firefighter Championships and the BMX State Championships.

Council also adopted many important strategies and plans that will positively impact the future of Greater Shepparton, including the Sport 2050 Strategic Plan, Mooroopna Recreation Reserve Master Plan, Creative City Strategy, 2022-2026 Universal Access and Inclusion Plan, and the 2021-2031 Financial Plan. We also appointed nine members to the first official Greater Shepparton LGBTIQ+ Advisory Committee.

Another proud moment came in May, when a new mural joined Council's Aboriginal Street Art Project. Council consulted with Yorta Yorta Nation Aboriginal Corporation and it was decided that two significant Yorta Yorta females would be recognised in the new Welsford Street mural, the late Aunty Violet Harrison and the late Aunty Mary James.

Works on the Maude Street Mall Redevelopment are progressing well, with the entire project expected to be completed in November 2022. Council will continue to advocate to State and Federal governments to fund major projects, such as this one, which are critical for the growth of our region. Council will also continue advocating for 2026 Commonwealth Games sporting events to be hosted in our region, after the regional cities model was announced earlier this year.

I hope you get a chance to read the annual report and discover all of the great things that are being developed here to assist our region's growth. This is your community and your continued support, ideas and opinions are welcome.

Thank you to the Greater Shepparton community for supporting me in my time as Mayor. I am proud to be part of this community having lived here all of my life and now raising my family here. I am proud to call Greater Shepparton home and to be part of a strong and vibrant community.

Cr Shane Sali
Mayor
September 2022

Message from the CEO

It is my pleasure to present the Annual Report for the 2021-2022 financial year.



The past 12 months were pivotal for Greater Shepparton City Council as we began to work through COVID-19 recovery and find our new “normal”. This came after close to a year and a half of interruptions, including many shut downs and start-ups, working from home arrangements and other unprecedented challenges.

This recovery came to a halt in August however, when more than 20,000 residents were forced into isolation following a major outbreak across the region. While this was a serious challenge for all organisations in the region, including at Council, we worked through that time and emerged stronger and more resilient as an economy. It is clear that COVID-19 will continue to influence our operations over the coming 12 months and into the future.

Council continued to provide support for business owners and the wider community to ensure the region was economically sustainable following such hardship. In October 2021 we launched Stage 3 of the Economic and Social Response to COVID-19 Package to continue supporting recovery and reactivation in Greater Shepparton. This saw in excess of \$600,000 allocated to target four key pillars including Business and Economy, Community, Visitor Economy and Advocacy to continue to strengthen the ongoing resilience demonstrated by the region.

We were proud to achieve many milestones during the 2021-2022 financial year, including the One Tree Per Child 100,000th tree planting celebration. We celebrated this milestone on Friday 27 May 2022, which saw students, parents and business owners attend and plant a tree alongside Gardening Australia guru, Costa and One Tree Per Child founder Jon Dee. There have now been 100,000 plants installed at 104 sites and 33 local primary and secondary schools involved in the project since it was launched in the region in 2016, with the aim of planting one Indigenous plant for every child within the municipality, aged under 18, each year.

This positive climate and environmental initiative was further supported by the adoption of the 2030 Zero Emissions Plan in December 2021 and the adoption of the Climate Emergency Action Plan in June 2022. Both plans aim to facilitate a climate safe future for our region and set a roadmap for action, including Council’s role and the resourcing required to mitigate and adapt to the current and projected impacts of climate change.

I would like to take this opportunity to thank all staff who continue to adapt to the changing needs of our organisation and our community. A significant proportion of our projects in the past 12 months were delivered on time and on budget which is a true credit to staff working in difficult circumstances.

Thank you also to the past and present Mayor, and the Councillors for their ongoing work in what was a very busy and challenging year.

Peter Harriott
Chief Executive Officer

September 2022

WELCOME

Welcome to the 2021-2022 Annual Report for Greater Shepparton City Council.

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

The Victorian Local Government Act (2020) requires all Councils to present an Annual Report to the Minister by 30 September each year.

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

We hope you enjoy reading about the 2021-2022 year and we thank our community for their continued support and direction.

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.

The **Strategic Resource Plan** describes how key actions and strategies will be resourced over the four years, while the annual budget sets out funding for projects and services to be undertaken over 12 months.

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 our community in informing them of what we have 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 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 the finances 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 -

council@shepparton.vic.gov.au



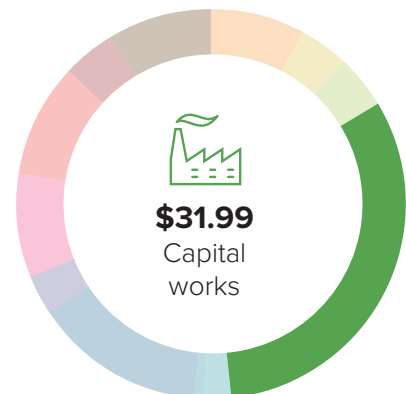
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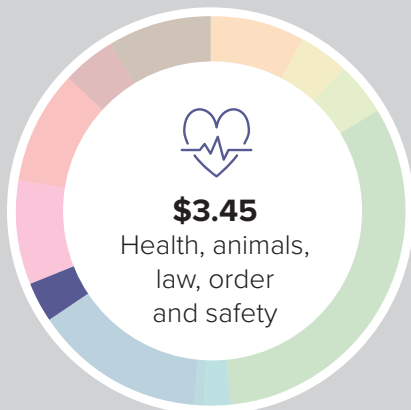
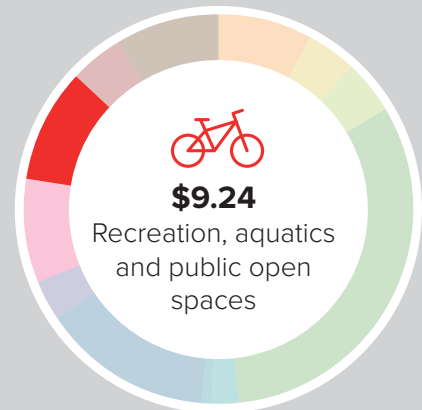
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WHERE YOUR RATES WERE SPENT IN 2021/2022

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.

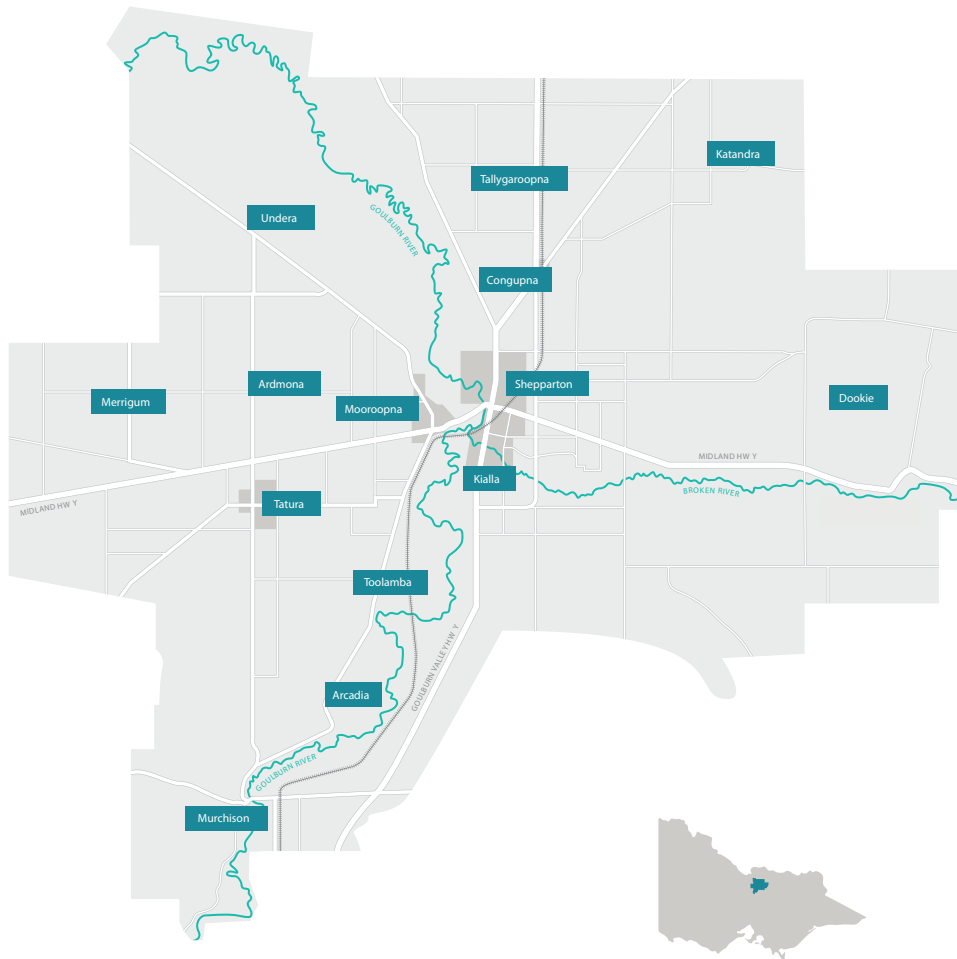
Together we are Greater!

”

PART ONE: OVERVIEW

About Greater Shepparton

Location



Greater Shepparton
Population

68,522



Land
Area

242,136
ha



Population
Density

28.30
per Sq Km



Greater Shepparton
Dwellings

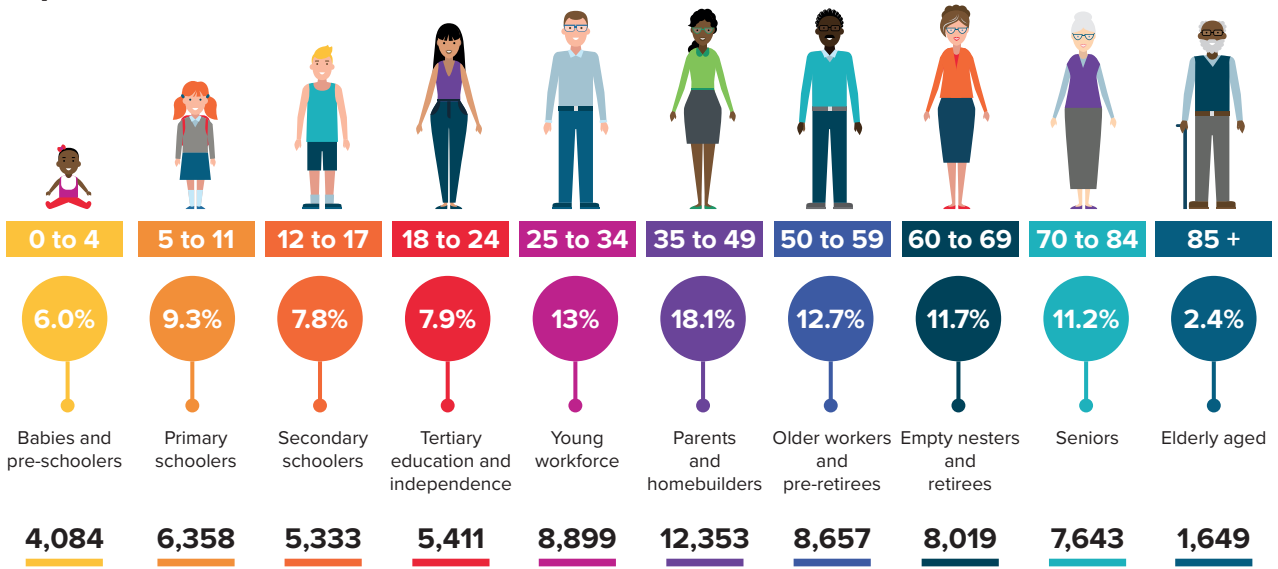
28,799



Average
Household Size

2.48

Population



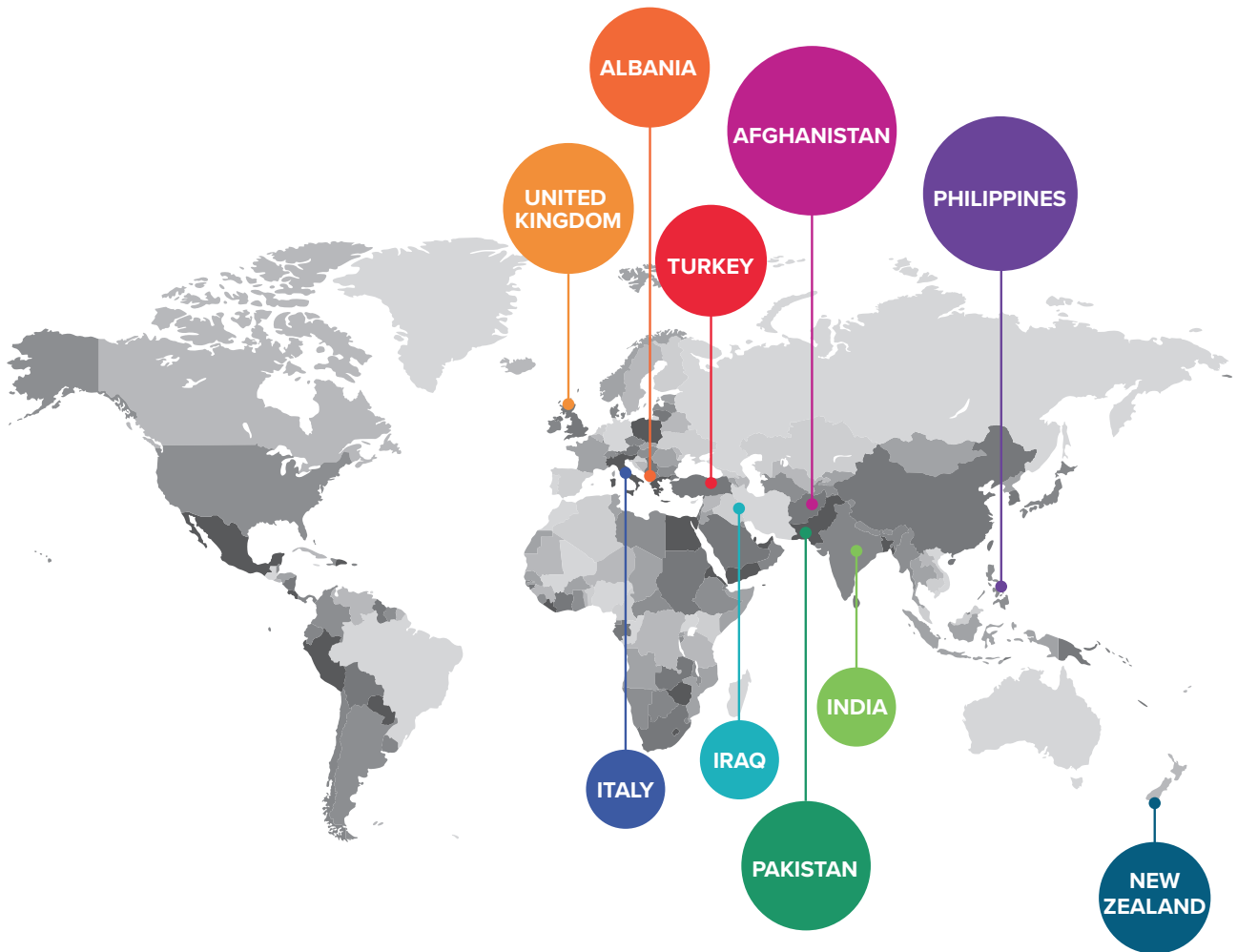
Higher proportion of children (under 18) and a **lower proportion** of persons aged 60 or older compared to Regional VIC.

1,649 people over the age of 85

38% of households were made up of **couples with children.**

The population forecast for 2022 is **70,830**, and is forecast to grow to **83,234** by 2036.

Diversity



3.9%
of Greater Shepparton's population identify as **Indigenous** or **Torres Strait Islander**.

17.4% of people were **born overseas**, compared with **12.4%** in Regional VIC.

17.6% of people spoke a **language other** than **English** at home.

4,932 people (or **7.2%** of the population) reported needing **help** in their day-to-day lives due to **disability**.

Education and Child Care



36.1%

of people aged over **15 years** had completed **Year 12** schooling (or equivalent).



16

children's services sites.



14

Council run kindergartens.



26

primary schools.



1

state secondary school



5

private and catholic secondary schools.



3

tertiary education providers.

Liveability



Median house valuation of **\$292,696**

\$377,365 lower than the median house valuation for Victoria.

Median unit valuation of **\$218,672**

\$307,512 lower than the median house valuation for Victoria.

Median house rental of **\$300**
\$100 lower than the median house rental for Victoria.

Median unit rental of **\$240**
\$159 lower than the median house rental for Victoria.

Economy



Gross Regional Product was
\$3.54 billion



Manufacturing had the largest **total exports** by industry, generating **\$1,063 million** in 2020/2021.

Manufacturing had the largest **total imports** by industry, generating **\$1,051 million** in 2020/2021



Construction had the highest local sales, generating **\$864 million** in 2020/2021



Value of **building approvals** was **\$289 million** in the 2021/2022 financial year.



Health Care and Social Assistance most productive industry, generating **\$489 million** in 2020/2021

Industry - total registered businesses 2021	Number	%
Agriculture, Forestry and Fishing	1,355	20.8
Construction	1,035	15.9
Rental, Hiring and Real Estate Services	652	10
Professional, Scientific and Technical Services	496	7.6
Transport, Postal and Warehousing	434	6.6
Health Care and Social Assistance	382	5.9
Retail Trade	347	5.3

Visitor Economy

In 2020/21, the total tourism sales in the City of Greater Shepparton was \$159.0m, the total value added was \$79.8 million.



In the 5 years up to 2020/21, there were an average of 9,047 international visitors to the City of Greater Shepparton. Average length stay for international visitors was 45.3 days, higher than the average for Victoria.



Domestic Visitor Nights 768,993; Domestic Daytrip visitors 503,504; Figures are for 2020/21



Employment



More residents worked in **health care** and **social assistance** than any other industry.

More professionals than any other occupation.

29,095 people were **employed** 60% worked **full-time** and 37% **part-time**.

10.4% of the population earned an income of **\$1,750 or more** per week.



Dealing with COVID-19

As we entered the 2021-22 financial year, managing the impacts of COVID-19 was still a significant focus of Council's operations. Responding effectively required a whole of community effort and the establishment of strong partnerships with Goulburn Valley Health and many local relief agencies.

Council's response

The following is an overview of Council's role and actions in the COVID-19 pandemic during 2021-22.

Council's support for Goulburn Valley Health continued through the standing up of testing sites and expansion of the McIntosh Centre at the Shepparton Showgrounds to become the region's Vaccination Hub. This model was viewed across the state as being good practice and operated through until the end of June 2022.

A major outbreak of cases in August 2021 saw Greater Shepparton make statewide news headlines. While case numbers, which peaked at 127 during that period, were relatively contained, the greater impact was felt as a result of residents who were close contacts, needing to isolate. At its peak, it is estimated that there were between 16,000 and 20,000 residents in isolation. The impact of this was measured in many ways including the widespread closure of schools and disruption to services, such as home deliveries from supermarkets which challenged local food security.

A major food relief response was mobilised which brought together many existing and new food relief agencies to respond to this need. Of particular significance was the mobilisation of the Red Cross who established a local distribution outlet and the Australian Defence Force who were deployed to distribute food relief. The locally-led GV Cares initiative connected donated food to those in need and engaged high numbers of volunteers in this task.

Additional testing sites were established during this time at the McIntosh Centre at the Shepparton Showgrounds and a drive through testing clinic at Shepparton Sports Precinct. At its peak, up to 8,000 tests a day were conducted.

Greater Shepparton outbreak - COVID-19 mobile information units

An ongoing initiative led by Council in partnership with the Shepparton Ethnic Council and District, Uniting, the Department of Health, and the Department of Families, Fairness and Housing, was the deployment of mobile information units as a key tactic to inform communities, including CALD communities, and manage the spread of COVID-19.

The use of these mobile units at supermarkets and other community meeting places continued to be effective through the second year of the pandemic.

Community-based messaging through informal networks also continued to be effective in conveying the ever changing COVID-19 health advice of the day.

Ongoing food relief

Prior to and following the August outbreak, Greater Shepparton City Council continued to maintain emergency food relief to those in isolation through until June 2022. This service was made possible through the ongoing support of Shepparton FoodShare and a partnership with Shepparton Family and Financial Services and supported an additional 500 families isolating through the remainder of the reporting period.

#Get LabD



Support for business, sporting clubs and community groups

Council, in part through funding support from the Victorian Government, provided a range of support services to local businesses, industry, manufacturing and the agricultural sector. This included providing assistance to navigate the Victorian and Federal government support packages, activation grants to hospitality to establish outdoor dining options and activations to encourage people to attend these venues.

At the conclusion of 2021-22, Council's role in responding to the impact of the COVID-19 pandemic continues to adapt, with an increased focus on encouraging communities to re-engage and reconnect, and to support business, sporting and community groups to grow in the new environment.

Municipal Emergency Management

Council has a role in Emergency Management in our municipality. In an emergency, Council supports other agencies and assists with the emergency response, playing a lead role in recovery. Council chairs the Municipal Emergency Management Planning Committee to oversee these actions and follows the guidelines of the Municipal Emergency Management Plan (MEMP). A Pandemic Plan was developed in early 2020 as a subset of the Greater Shepparton Municipal Emergency Management Plan in response to managing the COVID-19 pandemic.

The overall objectives of the Pandemic Plan are to:

- Assist in reducing the impacts of the pandemic on the Greater Shepparton region
- Support containment strategies through accurate, timely and coordinated communication and community support
- Provide support and recovery assistance throughout the duration of the pandemic
- Ensure response activities are consistent across all organisations
- In an emergency the Mayor is the spokesperson for Council, providing support, leadership and information to the community

Pandemic Working Group

The Pandemic Working Group continued to focus on co-ordinating community enquiries, providing practical assistance such as setting up the Vaccination Hub and COVID-19 testing sites, and developed information and guiding directions for safe operations of Council services along with the Business Continuity Team.

Stage 3 Economic and Social Response to COVID-19 Package

For 2021-22, Council developed its Stage 3 Economic and Social Response to COVID-19 Package to continue supporting recovery and reactivation in Greater Shepparton.

The Stage 3 Economic and Social Response Package was valued in excess of \$600,000 to continue supporting recovery and reactivation in the region.

Stage 3 had 22 initiatives and focused on business and economy, our community and our visitor economy. It also continued to advocate to State and Federal governments to fund major initiatives designed to stimulate our community and the economy and speed up the recovery process.

Stage 3 was designed to complement State and Federal support programs and leveraged from the initiatives undertaken in Greater Shepparton City Council's Stage 1 and Stage 2 packages. It continued to strengthen the ongoing resilience and capacity within the community, as well as enabling Council to be more agile in its planning, processing and delivery of services.

Some new highlights of the Stage 3 package included a Covid-19 Quick Response Deep Clean Rebate, a Shopfront Improvement Grant program, COVID-19 Quick Response Community and Social Response and Recovery Grant Program and supporting the United in Voices online concert developed by the community to acknowledge community efforts during the pandemic.

Organisation

Council's main responsibilities are to set the overall directions and goals for the municipality and then monitor their implementation and success. The tools for setting these directions and goals are the major strategic plans.

These include the Council Plan, the Strategic Resource Plan, the Municipal Strategic Statement and the Municipal Public Health Plan. The most important of these are the Council Plan and the Strategic Resource Plan. Both of these are four-year plans which set the objectives and strategies of our Council and calculate how these may be resourced.

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, Greater Shepparton City 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.

For families, children and young people

- Best Start
- Child Care
- Family Day Care
- Fun groups and play groups
- Immunisation
- KidsTown
- Kindergartens
- Maternal and Child Health
- Youth Development

For older people and those with disabilities

- Access and Inclusion
- Healthy Ageing
- Senior citizen's centres

For business

- Building and planning permits
- Building services
- Business and industry development
- Food safety regulation programs
- Greater Shepparton Business Centre
- Investment attraction
- Parking permits and enforcement
- Support for energy efficiency upgrades
- Tourism
- Trading permits
- Visitor Centre
- Workshops and training

For the community

- Aboriginal community engagement
- Active Living programs
- Advocating for the needs of our community with the state and federal governments
- Aquamoves
- Building and planning permits
- Collection and management of waste
- Community planning and community development
- Creating and maintaining recreation, parks and gardens and sporting facilities
- Emergency Management coordination
- Enforcing local laws
- Environmental education
- Environmental services
- Events and community festivals and activities
- Graffiti removal and prevention
- Hosting citizenship ceremonies
- Libraries
- Maintaining of playgrounds, play equipment and community facilities
- Managing facilities such as Tatura Park, Shepparton Sports Stadium, Shepparton Showgrounds and Riverlinks Eastbank
- Multicultural development
- School crossing management
- Managing road and footpath maintenance
- Outdoor pools
- Parking permits
- Pet registrations
- Provision of funding and grants for community facilities, sport, art, community, youth, sustainability and community-based events and regional towns
- Raising awareness of gender equity and family violence
- RiverConnect
- Riverlinks Venues: Eastbank and Westside
- School crossing supervisors
- Shepparton Aerodrome
- Shepparton Art Museum (SAM)
- Social Equity and Safety
- Street lighting and signage
- Street Rider Bus
- Streetscaping
- Sustainability grants
- Undertaking strategic planning to ensure that Greater Shepparton has a sustainable and prosperous future
- Working with our regional towns in planning their futures





Councillor Profiles

Greater Shepparton City Council comprises 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, as stewards of community resources, 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.

Cr Kim O'Keeffe resigned from the Mayoral role in June 2022, but continues in the capacity as a Councillor. Cr Shane Sali was elected Mayor at an Additional Council Meeting held on Thursday 9 June. Cr Rob Priestly resigned from his position as Councillor in June, Cr Anthony Brophy was elected to the position of Deputy Mayor from 26 October 2021.

Cr Shane Sali, Mayor Elected Mayor from 9 June 2022



Shepparton is my home town, I was born here, schooled here, began my career here, I play football here and I'm raising my family here. I'm a father of three wonderful children and my wife Lirie and I operate fashion retail stores here.

I started my career in telecommunications and in 2013 I joined our family businesses to further advance my business skill set across our retail stores.

I'm an active member of the Greater Shepparton business community and deeply committed to the Goulburn Valley community and my heritage, sitting on the Shepparton Albanian Committee for the past 12 years.

We've got a great team; within the next four years we will continue to grow Greater Shepparton. I am looking forward to representing our community and working alongside eight other proactive and passionate Councillors.

Exciting times ahead as we continue to attract investment to our region, creating a better place to raise your family and the place you are proud to call home.

Cr Kim O’Keeffe

**Served as
Mayor until
6 June 2022**



I have lived in Shepparton most of my life. Managed my own business in the service and training industry for over 28 years expanding my business nationally and taking on the role as the national education and marketing manager for the Salons Group. I have worked with both small and large businesses, who I continue to support and mentor. I also have my own make up brand that is sold nationally.

I am married to Brendan, who also managed his own retail business for over 43 years. We have raised our two daughters here in Shepparton and invested our lives in a region that we believe in, love, and are proud to call home.

I was elected Councillor in November 2020 after having previously been elected in 2016.

During these terms elected as Deputy Mayor 2017 and Mayor, 2018/2019 and 2021 which has been an honour.

In 2021, I was very fortunate to achieve the role as the Chair of Regional Cities Victoria and to be appointed to the Local Government Mayoral Advisory Panel for a second term. It is critical the voice of our region is heard.

I am very passionate about the Greater Shepparton region. More than ever we need strong committed leadership to support our communities, businesses and industries.

We have successful investment in the region with support from the Federal and State Government and we must continue to work together to progress the aspirations of our region.

I have been a volunteer for 20 years for the Look Good Feel Better program for women with cancer, the SHINE program supporting our youth, FoodShare and a volunteer for People supporting People who support the homeless.

Many achievements are required during this term of Council, though a high priority must be investment in affordable housing and homelessness.

The Shepparton Bypass is well overdue, the Shepparton Sports Stadium and Events centre will be an exciting new development. The opportunity for inner city living will inject further life into the CBD. We also desperately need investment in a Drug and Rehabilitation facility.

It is a new era of Council with six newly elected Councillors. I am really enjoying working with my fellow Councillors and doing all we can to achieve the best possible outcomes for our community.

I am here for the community.

Cr Anthony Brophy, Deputy Mayor
Elected
Deputy Mayor from
26 October 2021



I grew up, was schooled, worked, volunteered, raised a family and have been connected to the community of Greater Shepparton virtually all my life.

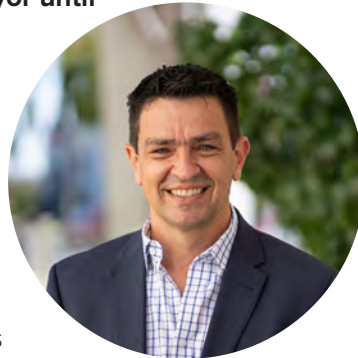
My experience includes retail, politics, leadership, wellbeing, the public sector as well as additional studies. Combine my association with sporting clubs, service organisations and the media, and I bring to Council a unique set of skills, passion, enthusiasm and teamwork philosophy.

As a councillor, I focus on what our community needs. Where are the gaps that need filling and what future strategic direction we need to steer towards to ensure we are the best regional centre in Victoria.

We have an incredibly diverse community that underpins the strength of our region. Our industries, our agriculture, our lifestyle, our families, our small towns and our sporting and event facilities work in with our strong retail and wonderful hospitality sectors. So much to love about Greater Shepparton.

Cr Rob Priestly
Served as Deputy Mayor until
26 October 2021

Bachelor of Business
(International Trade)



I was born at GV Health and raised on dairy farms at Undera and Katandra. I moved to Melbourne to complete a Business Degree, majoring in International Trade.

I worked across Australia and in South East Asia in the grains industry before returning to the Goulburn Valley to start a family. I am married to Sonia and we have three sons.

For the past 25 years I have owned and worked in business and have learned what it takes to get things done and build success. I have developed strong business and community relationships across the region and the state.

Our region is positioned to capitalise on some big trends. Scarce water resources, climate change, rising food demand, and the on-shoring of manufacturing are all trends that can be tailwinds for this community if we get the leadership right.

Fulfilling our potential is not assured however, and it will require community and government leaders to work together and respond to the rapidly changing business and natural environment. To get anywhere, you need to be able to get along.

Our region has shown me the value of a cohesive diverse community, but we still have a way to go for some of our residents. Access to jobs, education, healthcare and social participation are not yet available to all in our community. My goal is for our region to lead in removing barriers for these residents by helping breakdown discrimination and making opportunities accessible for all. We are all better off when each member of community gets to participate to their fullest.

There is a great feeling of excitement amongst councillors and in the community around the new council. I want to see council supporting economic activity in the region, reviewing its costs, rates and budgets.

During the Council election campaign I was fortunate to meet with many of the leadership groups in our small towns. I met many terrific people through this and look forward to progressing their aspirations for their communities.

I am eager to start the ball rolling on the long process of securing a waste-to-energy project in our region.

Cr Seema Abdullah

Master of Information Systems (MSc. Analysis, Design and Management of Information Systems)

Master of Business Administration (MBA)

Bachelor of Science

Certified Project Management Professional, Project Management Institute (PMI, USA)

Graduate of Australian Institute of Company Director



I grew up in Pakistan and migrated to Australia in 2004. I lived and worked in Melbourne for five years before moving to Shepparton in 2009 with my husband and two children. By profession I am a certified Project Manager and have work experience of more than 20 years from Pakistan, Malaysia and Australia.

There are many things that are great about Shepparton region. We have a strong sense of community, multicultural mix, diversity, beautiful lakes, rivers, river walks, trees, open spaces, sporting facilities and a relaxed pace of life within two hours of Melbourne.

Regional cities play an important role in the overall growth and sustainability of Victoria and Australia. Having lived in Shepparton for the last 13 years I see myself as a proud ambassador of regional lifestyle. I strongly believe in advocating for everything needed to enhance the liveability of regional cities.

It is my aim to foster diversity and inclusion in every aspect of Council's service delivery and community engagement. To me it is imperative that Council's programs and policies are reflective of the diverse social and economic needs of our community.

I am looking forward to be part of a Council that takes lead in acknowledging and removing barriers and disadvantages experienced by people from various sections of our community such as the indigenous community, ethnic minorities, refugees and new migrants, the elderly, people with disabilities and the LGBTIQ+ community.

Being on Council will allow me to play a strong role in areas that I am passionate about e.g. gender equality, early childhood education and support, environment and climate change action plan, affordable housing and an efficient and effective public transport system, to name a few.

As we know, the Maude Street Mall re-development is significant project that commenced in my previous council term which will come to fruition soon. I'm excited to see the outcomes of Council's past decisions and advocacy and look forward to contributing too many more to ensure enhanced livability outcomes for Shepparton, Mooroopna, Tatura and our small towns.

Cr Geoff Dobson

I have lived in Shepparton for most of my life and my family is a third generation of Shepparton residents.

I was involved in the real estate industry for 35 years and in that time have owned two real estate offices, working mainly in commercial and residential real estate sales and property management and auctioneering. I served as Director of the Real Estate Institute of Victoria (REIV) for nine years and held the role of Victorian State President of the REIV.

This is my second term as a Councillor, previously serving as Mayor from 2008-2011. I offer my vast experience in public authorities when assessing policies that come before Council for determination.

We need positive, conservative and consistent leadership as we recover from COVID-19, and I will assist fellow councillors to achieve those aims.

I will continue to examine the burden of rates on commercial, industrial, rural and residential ratepayers, assist in producing positive climate change outcomes, assist outlying communities, address our water and environmental challenges and advocate for ratepayers.

I will also assist in the development of proper planning processes.

We must assist our major tourist attractions such as SAM and the Botanic Gardens to grow and prosper as national destinations. The Eastbank Lake Project will get my ongoing focus as well.



Cr Greg James

A very proud Yorta Yorta Man, born in Mooroopna and lived in the Goulburn Valley most of his life. Father of two wonderful children.

Attended school in Shepparton and also Melbourne University with two degrees in Education.

Holds a position as a representative of various Boards. An active member within the community, community sport and an Aboriginal artist in a number of mediums.

Elected to the Greater Shepparton City Council in 2020, as the first indigenous person elected as Councillor.

I am looking forward to the opportunity to become an effective and informed Councillor who can act as a positive role model for all of the Aboriginal community and create a positive pathway for our future young Indigenous leaders.

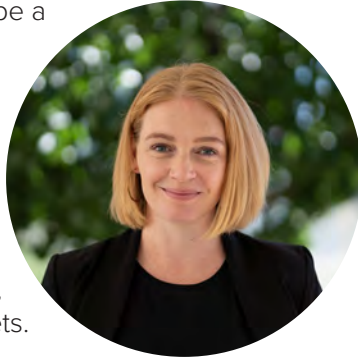
I look forward to the various challenges that will be presented to Council by our broader community and the opportunity to delve into the needs of those in our Greater Shepparton region, being able to lead our community positively and proactively in future projects and developments.



Cr Sam Spinks

I am very honoured to be a part of this term's team of Councillors, who represent a wide variety of our diverse communities and who each bring to the table different and important perspectives, experiences and skillsets.

I greatly enjoy working with this driven and innovative team that continue to push Greater Shepparton forward.



We are in the midst of an important and exciting moment in time, with the opportunity to action the climate emergency and to forge a region that thrives economically, protects and celebrates its environment, and nurtures and empowers its people.

With my passion for social justice and community development, I aim to focus on doing the little things well with care and transparency, on making sure each of our community members feels heard and seen, and on creating a Greater Shepparton that is the most accessible and inclusive it can possibly be.

Cr Fern Summer

Bachelor of Nursing

Certified Division 1 Nurse

Graduated the Company Director Course

I am a local nurse and mother of three, who has served as a Councillor since 2012. I was a previous Director on the Waste and Resource Recovery Group and am currently a Director of Kyabram District Health Service.



Greater Shepparton is a magnificent place to be. Our strong points of difference include river frontages, unique small towns, strong retail sector and innovative agricultural industries. As Greater Shepparton grows into important regional centre, it is imperative we keep up with investment, infrastructure, services, employment and culture.

I look forward to working with other Councillors to deliver beneficial community outcomes. Our diverse backgrounds offer a variety of robust opinions and debate that best serves our municipality as a whole. Councillors have flagged interest in greater involvement in small towns, international promotion for investment, environmental sustainability, and ensuring all constituents are empowered through broad communication.

My values are transparency, collaboration and respect. As a nurse, I will take a public health approach toward Council matters and strive to bridge the gap between organisational goals and community expectations. My philosophy is that no one should be left behind.

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
Corporate
Services**

Chris
Teitzel

**Director
Community**

Louise
Mitchell

**Chief
Executive
Officer**

Peter
Harriott

**Director
Sustainable
Development**

Geraldine
Christou

**Director
Infrastructure**

Gary
Randhawa



Chief Executive Officer

Peter Harriott

Bachelor of Civil Engineering

Masters of Business Administration

Building Surveyor Certificate

Engineer for Water Supply Certificate

Municipal Engineers Certificate

Harvard Kennedy School Graduate

Graduate Diploma from the Australian Institute of Company Directors



Peter has an interest in our changing climate and the impact our human footprint has on it. He believes action is required to ensure a sustainable future for our way of life and economic growth. He also places importance on culture and the arts as well as ensuring we all have a knowledge of the truth of our past settlement of the land.

As the Chief Executive Officer Peter is responsible for:

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

Director Community

Louise Mitchell

Bachelor of Arts (Hons)

*Diploma of
Leadership and
Management*

*Master of Public
Policy and
Management*



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:

- Active Living
 - › Aquamoves
 - › KidsTown
 - › Outdoor Pools
 - › Health & Wellbeing
 - › Stadiums
- Early Years Services
 - › Early Childhood Education & Care
 - › Maternal & Child Health Services
- Community Wellbeing, Safety, and Strengthening
 - › Aboriginal Community Engagement
 - › Community Planning & Neighbourhoods
 - › Community Safety
 - › Community Engagement, including Multicultural Engagement
 - › Gender Equality
 - › Youth Development
 - › Access & Inclusion
 - › Positive Ageing
 - › In home Support, Meals on Wheels, & Social Connections
- Creative City & Performing Arts
- Libraries, through Goulburn Valley Libraries
- Emergency Management

Director Corporate Services

Chris Teitzel

Certified Practicing Accountant

Graduate Certificate in Management

Bachelor of Business



Chris has been with Greater Shepparton City Council as Director

Corporate Services since 2014 and has almost 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 a position of Commercial Manager in the private sector. Chris is also a current Director and the Company Secretary for Shepparton Art Museum Limited and is the Chairperson of the Goulburn Valley Football Netball League's Audit and Risk Committee.

Chris is a strategic, community-focused individual with exceptional corporate governance, finance and operation planning skills. Chris has a strong interest in the important role local government plays in improving the economic and environmental sustainability of communities in regional Australia. He 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
 - › Rates & Revenue
- Information and Communication Technology
 - › Application & Development
 - › ICT Project & Infrastructure
 - › Operating Systems Administration & Support
 - › Unified Communications
- Corporate Governance
 - › Contracts & Procurement
 - › Corporate Planning
 - › Governance
 - › Information Management
 - › Risk & Assurance
- Communications and Engagement
 - › Customer Service
 - › Community Connections
 - › Digital Media & Design
 - › Greater Shepparton Partnerships & Marketing
 - › Marketing & 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 commenced his role as Director Infrastructure with Greater Shepparton City Council in January 2022.

Gary has worked in Local Government across both New South Wales and Victorian councils over the past 12 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 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
 - › Capital Works Planning
 - › Design Services
 - › Development Engineering
 - › Project Management Office
- Parks, Sport and Recreation
 - › Park Construction
 - › Parks & Parks Furniture Maintenance
 - › Public Open Space
 - › Sports Facility Development & Maintenance
 - › Recreational Planning
 - › Showgrounds
 - › Management of Shepparton's Urban Forest and rural trees
- Strategic Assets
 - › Asset Condition Surveys
 - › Asset Inspections
 - › Asset Management Planning
 - › Building Maintenance
 - › Fleet & Stores
 - › Property Services
 - › Saleyards
 - › Victoria Park Caravan Park
- Works and Waste
 - › Aerodrome Management
 - › Drainage
 - › Footpaths
 - › Kerb & Channel
 - › Road Construction
 - › Roads & Road Furniture Maintenance
 - › Street Sweeping
 - › Traffic Engineering
 - › Transport Strategic Planning
- Strategic Waste
 - › Landfill
 - › Litter Bins
 - › Street Collections
 - › Transfer Stations

Director Sustainable Development Geraldine Christou

Bachelor of Business

*Graduate Australian
Institute of
Company Directors*



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 17 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 implement sustainability measures and 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, the Rail Freight Alliance 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, CBD revitalisation, water security and works actively with the Greater Shepparton Lighthouse Project on engaging youth in education, and is a member of the Shepparton Central Rotary Club.

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 & Tourism
 - › Grants Facilitation & Advocacy
- Environment
 - › Animal Management
 - › Environmental Health
 - › Immunisation
 - › 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 898 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. Roughly two-thirds of staff are female and the table below demonstrates a significant portion of the female workforce is made up of part-time and casual staff at different levels within the organisation. Council has also commenced reporting on person's who identify with a self-described gender.

There has been a decrease in the full time equivalent workforce of approximately 3.58 per cent. However actual headcount has only decreased by 2 people. This can be explained through a variety of changes in the workforce over the past 12 months. There have been increases in services being provided by Council including a new Early Childhood Centre, a new Riverlinks catering department and a Pool Inspector team plus admin joining the Compliance department. However, there has also been a decrease in full time equivalent hours due to staff reducing hours under new flexible work arrangements and a high level of vacancies within the organisation.

	Male	Female	Self-Described Gender	Total
Employment breakdown by gender				
All Staff	318	579	1	898
Employment by gender - full time, part time and casual staff (FTE)				
Full time	208	166	1	375
Part time	8.11	128.72		136.83
Casual	10.34	26.46		36.80
Total	226.45	321.18	1	548.63
Employment by organisation structure and gender (FTE)				
Office of the CEO	1.00	1.00		2.00
Corporate Services Directorate	21.25	58.36		79.61
Community Directorate	26.49	183.13		209.62
Infrastructure Directorate	150.49	25.47		175.96
Sustainable Development Directorate	27.22	53.22	1	81.44
Total	226.45	321.18	1	548.63
Employment by bands and gender				
Band 1	2.06	4.29		6.35
Band 2	4.77	6.02		10.79
Band 3	87.94	44.19		132.13
Band 4	26.16	88.27		114.43
Band 5	40.30	54.01		94.31
Band 6	27.00	29.07		56.07
Band 7	18	36.37		54.37
Band 8	8	3.00		11
Other	12.22	55.96	1	69.18
Total	226.45	321.18	1	548.63

Organisational chart as of 30 June 2022



People and Development

As a local government organisation and a business, it is important we understand our current workforce and 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. The Agreement is underpinned by the National Employment Standards, the Victorian Local Authorities Award 2001 and the Nurses and Midwives (VPHSSIE) Enterprise Agreement 2016 – 2020 (or its replacement). The agreement encourages workplace flexibility and multiskilling and delivers to employees' sound terms and conditions of employment. Improved conditions negotiated included, amongst other things, improved work flexibility and family friendly clauses plus broader access to certain types of leave.

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 that 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. Service Planning also assists the organisation to ensure that the best possible value is being provided to the Community through appropriate resourcing of service delivery functions.

Recruitment

Recruitment has increased since 20/21 due to a large number of employees vacating positions for various reasons – moving interstate, higher paid opportunities in other areas, or career changes. This is indicative of the 'Great Resignation' predicted for 2022 following the COVID-19 pandemic. Although the total number of applicants has increased, Council is struggling to fill vacancies with suitably experienced and qualified people and like many local organisations and businesses is experiencing severe staff shortages.

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

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. The initial seven Child Safe Standards have since been updated to eleven Child Safe Standards which are to be implemented as of 1 July 2022. These new Standards more 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 organisations efforts to provide safe environments for the children and young people in our care. Council has therefore been reviewing its processes and practices and implementing actions to ensure compliance with the new standards and will soon be ready to implement a new Child Safety and Wellbeing Policy.

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. Whilst some learning events continue to be provided face to face (dependent on restrictions) Council has also implemented more online learning opportunities through its Online Learning Platform which enables staff to continue their professional development remotely. These opportunities include Inductions, Microsoft Training, COVID-19 Awareness, Asbestos Awareness or Time Management Training, with new courses being added every week.

HAVE YOUR
SAY!
LET'S WORK TOGETHER
TO CREATE A
CLIMATE SAFE
FUTURE





Implementing the Workforce Plan

The Local Government Act 2020 states the Chief Executive Officer is responsible for developing and maintaining a workforce plan. The aim of reviewing and building the workforce plan is to ensure that Council is strategically planning to meet the needs of its current workforce, but also that Council is planning for what its workforce in the future will look like. There are an increasing number of departments within Council that are difficult to recruit for, whether the market is too competitive or the quantity of qualified candidates are not available. Therefore Council is including a 'Grow Our Own' strategy within workforce planning, taking advantage of progressive roles within departments and increasing the number of apprentices and graduate appointments.

The plan also aims to implement strategies to address the following key areas within the workforce:

- Gender Equality
- Diversity and Inclusiveness
- Aboriginal Employment

Impact of COVID-19

COVID-19 continued to impact Greater Shepparton City Council throughout 2021/2022 with continued workplace restrictions and lockdowns throughout the municipality. During August 2021, almost 500 Council staff had to be issued with Authorised Worker permits which enabled them to work outside of their normal place of residence in order to continue providing essential services to the community whilst the population was in lockdown. Mandatory vaccinations were also introduced to all Public Sector workers which included Local Government staff, requiring all Council employees to be at least double vaccinated.

As restrictions lifted the majority of staff who had been unable to work from home returned to their substantive roles, mainly in areas such as Riverlinks, Aquamoves and other Active Living departments. Many of the staff within these areas who had not been able to work in their substantive roles during the restrictions were instead re-deployed to assist GV Health at the Vaccination Hub as Customer Service Officers.

With all restrictions now eased, the lasting effect of the pandemic on the workforce has been a significant move towards flexible work arrangements, in particular an increase in working from home where the role will allow.

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 2021-2022 after more than 20 years:

- Braydon Aitken – 20 Years
- Leanne Archer – 26 Years
- Emanuela Bilney – 25 Years
- Judith Geddes – 25 Years
- Kathy Harford – 23 Years
- Nolene Kennedy – 21 Years
- Carol O'Reilly – 21 Years
- Cheryl Squire – 20 Years
- Cate Thomas – 30 Years
- Pamela Wilson – 21 Years
- Joanne Zampaglione – 21 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 gift vouchers. The recipients for the 2021-2022 financial year are detailed below:

5 Years

Adele Dhillon	Erin Scott	Linda Anderson	Sarah Sunderland
Alana Cuthbert	Frank McCluskey	Lisa Kubeil	Sascha Spiegler
Alex Gee	Fred ZitoHarjit Kaur	Lorelle Ley	Selina Sauiluma
Allison Trethowan	Hazel Sandstrom	Louis Worm	Sukhpreet Kaur
Andie McLeod	Heather Hiskins	Louise Morris	Tina Preston
Andrew Hepworth	Hilary Grigg	Maicy Hocking	Tori Powell
Ashley Thompson	Indigo Bogdon	Marc Carroll	Trevor Blake
Blayne Briggs	Jarrold Fairless	Marcus Cook	Troy McGregor
Brad Whitford	Jennifer Brown	Mark Tomkins	Tyler Bell
Bridget Drum	Jennifer Wileman	Mason Farley	Zara Canobie
Callum Minutoli	Jenny Still	Matt Dunstone	
Cameron Canobie	Jill Stevenson	Michelle Edwards	
Camilla Taylor	Jino Kolapran	Michelle Keady	
Carolyn Wright	Joanne Hall	Mim Cuthbert	
Charlie Maude	Joby Vargheese Arakkal	Olivia Curtis	
Chelsea Georgiou	Julia Lamanna	Paola Diaz-Gutierrez	
Daryl Meddings	Karen Mellington	Peter White	
David Staitman	Karen Norton	Rachael Frampton	
Ebony Halliwell	Kellianne Vagg	Rebecca Playford	
Ellen Beadle	Kerri Piner	Robert Golden	
Ellie Dowling	Kym Jackson	Sanne Vandengoor	
Eman Alderawi	Lachlan Karl	Sarah Loverso	

10 Years

Aimee Cecchin
 Allison Don
 Anna Kerambrum
 Belinda Conna
 Bianca Vigliaturo
 Bron Williams
 Cheri Woods
 Delene Drayton
 Emily Vaivars
 Grace Docker
 Hannah Shelton
 Jacalyn Turner
 Jess Hilton
 Joel Ritchie
 Lisa Crozier
 Lloyd Healey
 Luke Hamilton
 Lynette Bolitho
 Margaret Waters
 Michael Dwyer
 Michael MacDonagh
 Moray Lindsay
 Neil Wright
 Nicole Delahey
 Peter Farrar
 Peter Schnorrenberg
 Peter Sheehan
 Trevor Clarke
 Trevor Greene

15 Years

Bruce Russell
 Caitlin Bourke
 Genna Harry
 Indi Singh
 James Harrison
 Jeanette Doyle
 Jo Prentice
 Kathy Teagle
 Leanne Stewart
 Paul Parsons
 Shane Webber
 Susan McLean
 Tim Dooling
 Tina Pellegrino

20 Years

Angie Spiewak
 Anita Bourke
 Cheryl Squire
 Janine Saxon
 Jennifer Harris
 Joe Maloney
 Lee Lythgo
 Marianne Conti
 Matt Schroeders
 Nerida Sloan
 Nic Damon
 Nicole Byrne
 Paula Gullick
 Roger Ellul
 Rohan Montgomery
 Sarina Robison
 Shea Dodds
 Simone Wood
 Steve Hastings
 Steve Wilson

25 Years

Jennifer Whitford
 Jess Van Der Donk
 Judith Geddes
 Lynn Ahmet
 Megan Treacy
 Tony Bice

30 Years

Cate Thomas
 Jason Wearne

35 Years

Darren Darlow
 Susan Campbell





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 Screen to assess the applicant's suitability to perform the role he or she has 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.

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 utilisation rate of EAP's services amongst Council staff and their families between July 2021 and June 2022 was 4.3 per cent in comparison to the Public Administration/ Government benchmark of 8.1 per cent.

The information provided by Converge International for the July 2021 to June 2022 period indicates the following:

- The gender ratio shows that 78 per cent of EAP clients during this period are female, 22 per cent are male
- This is a slight increase from last year where only 15 per cent of the clients were male
- 49 per cent of clients were in the 40 – 49 age group

During this period, 86 appointments were utilised with each client receiving a maximum of four appointments per issue. (Note some clients may have contacted EAP more than once for a range of issues). Face-to-face appointments account for 6 per cent, with 72 per cent of clients receiving assistance via telephone and 22 per cent receiving assistance through video conferencing thereby showing the adaptability of the service during repeated lockdowns and restrictions.

The top four personal issues were:

1. Adjustment Grief and Loss
2. Health and Wellbeing
3. Personal Relationship
4. Lifestyle

The top three work related issues were:

1. Work Relationships or Conflict
2. Work Performance
3. Work Related Incident



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.

POLICY YEAR	CLAIMS SUBMITTED	STANDARD CLAIM STATUS OPEN
2021	21	2
2020	6	3
2019	12	2
2018	19	2
2017	9	1
2016	14	1
2014	5	0



Volunteers

Greater Shepparton has a vibrant volunteer culture that actively supports a wide 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 volunteers provide to our community both in general and over the course of the COVID-19 pandemic.

Council has approximately 500 volunteers across more than 10 departments/programs. Council relies heavily on these volunteers to run many essential and non-essential Council programs. Some of the Council programs and departments that utilise volunteers include:

- Events and Tourism Department – Visitor Information Centre
- Community Wellbeing Department – Community Planning Committees, Community Asset Committees, Youth Committee, Children’s Services
- Riverlinks – Ushers and Technicians for performances at Eastbank and Westside

Council also facilitates the Greater Shepparton Volunteer Managers Network. External to Council, the Volunteer Managers 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 approximately 35 organisations.





Greater Shepparton Volunteer Strategy and Action Plan 2019-22

Council's work in the volunteer space is guided by the Greater Shepparton Volunteer Strategy and Action Plan 2019-2022. The 2021-22 financial year has seen a focus on continuing the delivery of the actions contained in the Strategy and Action Plan. The aim of the Strategy and Action Plan is to support the existing volunteer frameworks within our community, while identifying potential opportunities to expand volunteer options within the Greater Shepparton area in a supportive and sustainable manner.

The Strategy and Action Plan consists of identified activities Council and Volunteer Managers/ Coordinators will undertake during 2019-2022 in four Strategic Directions:

Key Strategic Direction 1: Promotion

- Promote and inform on the benefits of volunteering

Key Strategic Direction 2: Recruitment

- Implement leading practices and high-quality standards

Key Strategic Direction 3: Supporting Volunteers

- Ongoing commitment to volunteer participation, support and development

Key Strategic Direction 4: Celebrate and Recognise

- Volunteers are appreciated, acknowledged and celebrated

Some highlights of the work driven by the Strategy and Action Plan for the 2021-22 financial year include:

- The establishment of 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.
- The continuation and strengthening of the Greater Shepparton Volunteer Manager's Network. The Network enables the sharing of information, resources, and opportunities for volunteer managers.
- Organised the delivery of professional development sessions to Volunteer Involving Organisations across Greater Shepparton. The topics of these sessions were:
 - › Making your Volunteer Program Covid safe
 - › State of Volunteering Workshop
 - › State of Volunteering and Advocacy
 - › The 3Rs: Recruitment, Retention, and Recognition
- Successful delivery of the 13th Annual Greater Shepparton Volunteer Recognition Awards

The Strategy and Action Plan is due for review in the 2022-2023 financial year.

Greater Shepparton Volunteer Recognition Awards

In 2022, the Greater Shepparton Volunteer Recognition Awards were held in May during National Volunteer Week. The awards were held in person at Riverlinks Eastbank and livestreamed. The awards ceremony was attended in person by 240 people and the livestream was viewed by over 950 people.

The ethos of the 2022 Awards was to encourage and celebrate young people and grassroots volunteering. To that end, young people were involved as videographers and as emcees. The entertainment and guest speaker were local.

Two additional Award categories were added for 2022, which were Pandemic Response Team and Pandemic Response Individual. These categories were added to recognise the amazing contribution all volunteers made to the Greater Shepparton community during the height of the pandemic.

The number of nominations was the greatest in the history of the Awards, with thirty nine nominations received across the six categories of:

- Young Volunteer: 12 to 25 years of age.
- Adult Volunteer: 26 years of age and over.
- Volunteer Team: A group of two or more people.
- Long Serving Volunteer: 15 years or more service.
- Pandemic Response – Team
- Pandemic Response - Individual

Due to the extremely high calibre of entries received, the Awards Assessment Panel decided on Special Commendations as well as Award winners for some of the categories

- **Young Volunteer:** Denni Bathman
- **Adult Volunteer:** Furaha Baguma
- **Adult Volunteer Special Commendation:** Troy McKindley
- **Team Volunteer:** Shepparton Search and Rescue Squad
- **Long Serving Volunteer:** William (Bill) Brown
- **Long Serving Volunteer Special Commendation:** Sam Atukorala
- **Pandemic Response Individual:** Amy De Paola
- **Pandemic Response Team:** GV Cares
- **Pandemic Response Team Special Commendation:** Greater Shepparton Unites in Voice

The Changing Landscape of Volunteerism

The continued presence of the COVID-19 pandemic has meant Volunteer Involving Organisations across Greater Shepparton and Victoria have struggled to retain existing volunteers and recruit new volunteers

Current research indicates there has been a steady decline in volunteer numbers across Victoria (up to 50 per cent), whilst in general Volunteer Involving Organisations have seen an increase in demand for services – thereby creating pressure. The Volunteering sector and peak bodies are working to support Volunteer Involving Organisations to reengage volunteers.

The Victorian State Government has released the Victorian Volunteer Strategy 2022 – 2027 which sees a change in the way volunteering is funded across the state, and a targeted focus on ensuring volunteering is inclusive and accessible – particularly for First Nations, multicultural, and disabled people.

Council shares the goals of inclusivity and accessibility in the volunteering space.

Council will continue to facilitate both internal and external Volunteer Managers Network and will also continue to ensure its Volunteer Policy aligns with the national standards of volunteering.





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PART TWO: PERFORMANCE REPORT

This part of the Annual Report provides a summary of how we're 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 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.



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.

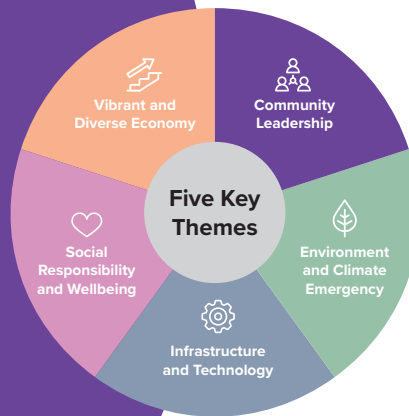


THEME 1: COMMUNITY LEADERSHIP

“

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:

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

Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	INDICATOR
All community engagement undertaken in accordance with procedures	19%	25%	✓
Asset renewal and upgrade as a percentage of total depreciation	100%	120%	✓
Council decisions made at meetings closed to the public / Number of confidential items on agenda	5%	0.5%	✓
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	1	15	✓
Customer Service over the last 12 months	65%	66%	✓
Implement actions in Youth Strategy	25%	25%	✓
Implement Reconciliation Action Plan ¹	0%	0%	✓
Implementation of the Municipal Emergency Management Plan	25%	25%	✓
Increased participation of First Nations and non-First Nations community members	2.5%	10%	✓
Liquidity ratio	100%	161%	✓
Number of community events providing training and upskilling opportunities	5	5	✓
Provide high profile advocacy to governments	2.5	3	✓
Underlying operating result	-1.10%	2.63%	✓

¹ Implementation of the Reconciliation Action Plan will commence in 2023, pending Council and Reconciliation Australia endorsement.



First LGBTQIA+ Advisory Committee appointed

Sport 2050 Strategic Plan was adopted

Universal Access and Inclusion Plan adopted

2030 Zero Emissions Plan adopted



Mayor,
Cr Kim O'Keeffe
re-elected to Chair
of Regional Cities
Victoria

Creative City
2022-2027 strategy
endorsed

Cr Shane Sali elected
as Mayor

Goulburn Valley
Designated Area
Migration Agreement (GV
DAMA) Introduced



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:

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

Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	OUTCOME
Advocate for supporting programs and infrastructure for families and children at all stages of their learning and development	2	2	✓
Council continues to work with our established partners in the multicultural community to foster and develop ongoing leadership and partnerships - Percentage of meetings attended	19%	100%	✓
Deliver programs that support people experiencing vulnerability	1.5	2	✓
Implement the Best Start Early Years Plan	19%	25%	✓
Implement the Creative City Strategy	19%	19%	✓
Implement the Gender Equity Plan ¹	0%	0%	✓
Implement the Greater Shepparton Health and Wellbeing Action Plan	19%	25%	✓
Implement the LGBTIQ+ Action Plan ²	0%	0%	✓
Implement the Universal Access & Inclusion Plan	10%	10%	✓
Implementation of Affordable Housing Strategy actions	19%	20%	✓
Implementation of Multicultural Strategy actions ³	19%	25%	✓
Implementation of Positive Ageing Strategy actions ⁴	0%	0%	✓
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	1.25%	5.3%	✓
Small towns and neighbourhood action plans - completion of actions	19%	25%	✓
Support the implementation of the Goulburn Murray Regional Prosperity Plan (GMRPP) - percentage of meetings attended	75%	75%	✓

¹ The Gender Equality Action Plan was finalised by the Commission for Gender Equality in the Public Sector in June 2022. Implementation has commenced.

² LGBTIQ+ Action Plan endorsed and implementation underway.

³ Actions of the Multicultural Strategy are being implemented.

⁴ Community engagement is expected to commence late 2022 with a view to develop a 2023-2027 Positive Ageing Action Plan.



Shepparton
brought to life at
Illuminate

BMX State
Championships
returns

Heritage Lecture
returns to Greater
Shepparton

Diversity
celebrated at
Converge on the
Goulburn



Council awarded silver at Victorian Tourism Awards

Greater Shepparton's Creative City Strategy launched

Goulburn Vibes returned

Census shows positive result for Greater Shepparton kids



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:

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

Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	OUTCOME
Advocate for a Technical Innovation College in the region - Number of actions	0.5	2	✓
Continue advocating for water security	3	6	✓
Continue to investigate and encourage the potential for heritage tourism through support for programs	1	1	✓
Encourage and further support First Nations and eco tourism through projects supported	0.5	1	✓
Give effect to the Shepparton and Mooroopna 2050 Growth Plan in the Planning Scheme	25%	25%	✓
Implement infrastructure that provides additional tourism opportunities through projects supported	0.5	1	✓
Implement our Asset Management Strategy	19%	25%	✓
Implementation of Industrial Growth Corridors	0	0	✓
Implementation of International Engagement Strategy	5%	10%	✓
Implementation of the destination branding program	20%	20%	✓
Number of advocacy actions to support the growth and sustainability of regional tertiary education (eg. university, TAFE)	2	2	✓
Number of case studies to increase renewable energy planning and land use	0	0	✓
Number of existing businesses Council assists to expand their operations in Greater Shepparton	20	20	✓
Number of new businesses Council assists to invest in Greater Shepparton	20	25	✓
Number of new investments and businesses supported by Council	20	68	✓
Number of programs run to support business following COVID-19	2	2	✓
Number of renewable energy projects initiated	1	4	✓
People supported through the Community Connect program	100	216	✓
Small Town Business Engagement Events	2	4	✓
Support the continued development of Greater Shepparton's townships through preparing three growth plans for the ten townships	0.75	1	✓
Support the implementation of the Shepparton Education Plan through projects	1	1	✓
Update and implement the Economic Development, Major Events and Visitor Economy Strategy	0%	0%	✓



Complimentary
Parking from
November to
February

\$58,000 in
community grants
allocated

\$10,000 in
funding allocated
to Minor and
Major Events



COVID-19 Quick Response Grants

COVID Business Support Officers employed

Empowering Communities Grant received

\$60,000 allocated in community sporting grants

New funding announced to get women, girls and youth into local sport

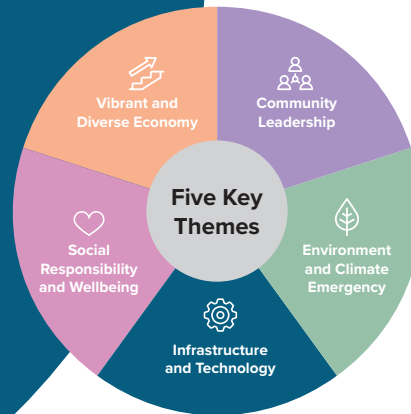


THEME 4: INFRASTRUCTURE AND TECHNOLOGY

“

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 of the community.

”



Objectives:

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

Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	OUTCOME
Advocate for consistent, reliable and high speed connectivity - Number of initiatives implemented	0	0	✓
Advocating for State and Federal road funding - Number of grant applications	2	7	✓
Complete the redevelopment of Vibert Reserve	40%	55%	✓
Completion of detailed design for the Shepparton Sports and Events Centre	25%	45%	✓
Conduct a high level investigation into innovative public transport trial alongside a traditional transport model	0	0	✓
Develop Joint User Agreements with State Government for Community and recreation facilities	0.25	0.90	✓
Implement the Annual Capital Budget - Completion of capital projects ¹	90%	75%	✗
Implement the Shepparton CBD Strategy	19%	30%	✓
Implementation of the Playspace Strategy	19%	20%	✓
Implementation of the Sport 2050 Strategy	19%	20%	✓
Increase in kilometres of cycling and walking routes in Greater Shepparton	166	173	✓
Number of new building applications with sustainable energy services	20%	100%	✓
Number of people cycling or walking to work within Greater Shepparton	370	370	✓
Number of smart technology initiatives implemented	1	1	✓
Secure construction funding for Stage 1 of the GV Highway Shepparton Bypass	15%	17%	✓

¹ 96 capital projects were completed out of the 128 capital projects in the adopted budget.



Sir Murray Bouchier
memorial statue
unveiled

Princess Park Off-
Leash Dog Park
officially open

Play
space
completed at
River Rise
Estate

SAM
building
wins Public
Architecture
Award

Major developments contracts awarded

New boardwalk at Australian Botanic Gardens Shepparton

Mooroopna Children and Families Centre opens

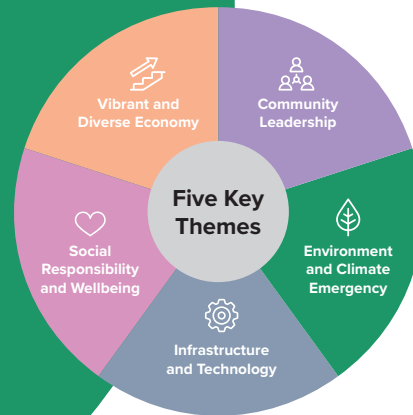


THEME 5: ENVIRONMENT AND CLIMATE EMERGENCY

“

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:

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

Measures of Success:

PERFORMANCE MEASURES	TARGET	ACTUAL	OUTCOME
Completion of renewable energy research report which assesses the possibility of agriculture and renewable energy co-existing	0.5	0.8	✓
Completion of report into viability of facility for glass recycling and sorting centre opportunities	25%	100%	✓
Continue with our One Tree Per Child program - Number of plants planted	25,000	28,000	✓
Deliver the actions from the RiverConnect Strategic Plan 2022 – 2026	5%	5%	✓
Implement Climate Change Adaptation Plan	13%	13%	✓
Implement Council's Zero Emissions Action Plan	13%	13%	✓
Implement Council's Climate Emergency Action Plan	10%	10%	✓
Number of advocacies completed for Renewable Energy Zone investment in Greater Shepparton	1	3	✓
Number of communities with a zero target emissions commitment	1	2	✓
Number of education and promotional activities of a circular economy	2	2	✓
Number of environmental and river health projects with First Nations involvement	1	1	✓
Number of Environmental Upgrade Agreements entered into	5	7	✓
Number of large scale renewable projects approved within the Greater Shepparton region	0	0	✓
Percentage of electric vehicles purchased in pool fleet	40%	100%	✓
Percentage of tree canopy cover	27%	27%	✓
Reduced waste to landfill	50%	49%	✓



Electric Vehicle
Fast Charging Bays
installed

RiverConnect
celebrates World
Rivers Day

Council
Powered by
100% Renewable
Energy

One Tree Per Child
plants 100,000 trees



SAM building
achieves first 6 Star
Green Star

Toy recycling
program available

Botanic Gardens
hosts student
education program

Solar systems
installed





WOOF

MEOW

**GREATER SHEPPARTON
CITY COUNCIL
DOMESTIC
ANIMAL
MANAGEMENT
PLAN
2022–2026**

GREATER SHEPPARTON 



Domestic Animal Management Plan (DAMP)

The *Domestic Animals Act 1994* (section 68A) requires every Victorian Council to prepare and action an operational plan to manage dogs and cats throughout their municipality. Issues addressed include registration and identification of dogs and cats, nuisance animals, dog attacks, dangerous or declared dogs, domestic animal businesses, puppy farms and animal welfare issues. Over the last year, the Animal Management team have commenced the process of developing a new DAMP to guide our services until 2025.

Our 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. Animal Rangers are available to provide advice and guidance on various animal issues.

Over the last twelve months, the team has achieved the following outcomes:

- Commenced a marketing campaign to increase the animal adoption rates
- Welcomed new members to the team
- Undertook an extensive Occupational Health and Safety review
- Completed unique and specific training to ensure Officers are appropriately trained
- Significant improvements at the Shepparton Animal Shelter including new welfare focused cat facilities and increasing the number of animals that can be cared for at the Shelter

- The delivery of four custom designed vehicles to improve the welfare of animals during transport
- Supported and cared for over 2,000 animals at the Shepparton Animal Shelter
- Increased the number of animals that were rehomed
- Reviewed the Dogs on leash Order
- Continued to decrease euthanasia rates
- Issued desexing vouchers to those in need
- Responded to over 2,000 requests and reports from the community
- Monitored and inspected all declared dangerous, menacing and guard dogs
- Monitored and audited all domestic animal businesses
- Implemented new puppy farm legislation
- 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 animal welfare, cruelty and puppy farm reports.

Over the next four years, Council will focus on a number of issues including the large semi-owned cat population and will investigate construction of a brand new animal shelter facility, to allow for community engagement and education activities on responsible pet ownership. We will develop targeted media campaigns and continue to provide the community with a responsive, trusted, knowledgeable resource for pet owners, providing relevant advice to our residents.

Animal Registrations 2011 - 2021

Animal Registration Period	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Registered Dogs	10,135	9,601	10,022	9,488	9,435	8,460	8,897	9,048	7,983	8,322	8,297
Registered Cats	2,864	2,683	2,871	2,750	2,764	2,536	2,660	2,899	2,411	2,551	2,501
Total	12,999	12,284	12,893	12,238	12,199	10,996	11,557	11,947	10,394	10,873	10,798

Environmental Health Report – 2021-2022

Registered Premises Management

- Annual registrations processed: food premises - 693, hair/beauty/tattooists - 185, accommodation – 49, caravan parks – 19
- Inspections of Class 1, 2 and 3 food premises – total 433 inspections completed
- Investigation of complaints relating to registered premises activities - 16
- Temporary Food Premises Management – state-wide Streatrader system – 1012 permits processed annually
- Food Act reporting to Department of Health and Human Service (DHHS) and Local Government Performance Reporting Framework (LGPRF) reporting on food premises related activity only

Food Sampling

- 117 food samples collected (29 - Class 1, 88 – Class 2 and 25 follow-up of marginal and unsatisfactory food samples), number of unsatisfactory samples - 7.

Immunisation

- Public sessions for infants and adults – eight monthly sessions at four locations. The number of clients attending council public clinics annually – 1110; the number of vaccines administered - 2332. A new clinic was added in January 2021
- School Immunisation Program – Year 7 students – two visits per annum - 2256 vaccines administered (Boostrix – Diphtheria, Tetanus and Pertussis and Gardasil – Human Papillomavirus). 556 Meningococcal vaccines were provided to Year 10 students
- Immunisation service provided to businesses on request particularly Flu vaccinations, 974 Flu vaccines were provided at businesses annually
- Immunisation record requests – 37 annually, catch-up Immunisation programs prepared annually – 31.

Infectious Disease Management

- Gastroenteritis investigations at institutions eg. Aged Care and Child Care – eight outbreaks were notified by Department of Health (DH) and investigated by Council. Single case investigations as directed by DH, five cases investigated this year.
- Complaint investigation relating to Nuisances under Public Health & Wellbeing Act, often complex investigations that are managed over weeks/months based on complexity of complaint eg. Odour, noise, spray drift etc
- Sharps/Syringe Management – free sharps disposal service for diabetic/medical needs (713 containers disposed of annually) and 20 reports of dumped syringes were collected from public places
- Monitoring public swimming pools and spas for compliance with chemical and micro-biological standards set by the regulations (The Council pools were inspected and samples collected during the summer season)

Mosquito Management Program

- Seasonal program coordinated from November – April each year, four adult traps set weekly, trapped mosquitoes sent to Melbourne laboratory for identification and arbo-virus testing. Due to the La Nina weather conditions experienced during this period, mosquito numbers were above average with approximately 17,000 mosquitoes trapped for the season. In February 2022, Japanese Encephalitis, which is spread by mosquitoes was detected in piggeries in Victoria, including Greater Shepparton. During this mosquito season, Greater Shepparton Council worked with Department of Health to assist neighbouring councils with mosquito control equipment, adult mosquito monitoring and other control activities. Adult and larval mosquito monitoring is continuing over winter and spring at a reduced rate
- Larval monitoring of 130 sites (such as drainage and depression areas) managed over the season, identification and treatment of sites when necessary



Septic Tank Management

- Permit applications – 76 were processed, 202 inspections completed this year and 291 planning and building referrals were actioned

Tobacco Compliance

- Tobacco retailers – unfortunately the test purchase program had to be cancelled due to COVID-19 restrictions. Council Officers completed additional activities such as extra inspections of all retailers, outdoor dining and playground areas and assessed new businesses related to the sale of e-cigarettes in line with the State Government agreement amendment





Major Capital Works Report

By the end of June 2022, Council had delivered \$52 million dollars' worth of projects for the 21/22 financial year. Below are some of the main projects completed during the last financial year.

Road Sealing and Asphalt Works	\$5,523,791
Footpath Renewals	\$852,079
Route 5 Bridge & Boardwalk	\$1,259,532
Karibok Retardation Basin	\$378,459
Cycling Strategy Works – Echuca Road Stage 2	\$73,044
Sir Murray Bouchier Memorial	\$43,560
Public Toilet Replacement Program	\$ 360,205
Watt Road Bridge	\$1,090,236
Katandra Main Road/Labuan Road Intersection	\$789,810
Orchard Circuit Retardation Basin	\$ 281,460
Packham Street Upgrade works	\$ 1, 092,450
Accessible Parking and Pedestrian Facilities Program	\$70,604
Flag Pole Installation	\$ 27,520
Shade Sail Construction	\$ 64,466
Outdoor Dining – Tree Bud Lighting	\$298,424
Hastie Street Zebra Crossing	\$67,891

Below are some of the main projects that were progressed significantly by June 2022 but will be completed in the 2022-2023 financial year.

Vibert Reserve Pavilion	\$1,790,037
Maude Street Mall	\$8,104,371

Council faced challenges in delivering the budgeted \$71.58 million capital works program, including the timing of the award of State Government funding for major roads projects, availability of contractors and materials due to the ongoing impact of COVID-19 and delays to programmed works to minimise impact on local businesses. As a result, the 2022/23 Budget includes \$19.37 million of works carried forward from the 2021/22 financial year capital works program.

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 achieved an underlying operating surplus of \$3.8 million or 2.63 per cent in 2021-2022.

The underlying operating surplus, calculated by removing non-recurrent capital grants, monetary and non-monetary contributions from the accounting surplus of \$24.36 million, aims to illustrate the true underlying operating position of the Council. This result is favourably impacted by the early receipt of 75 per cent of the 2022-2023 Federal Financial Assistance Grants and gain recorded on recognition of intangible assets.

Council aims to achieve and maintain a true underlying operating surplus. Council's Financial Plan illustrates challenges in achieving an underlying operating surplus in the next five years, due to pressures of identified financial risks including inflation and rate increases below the rate cap.

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 2021-2022, Council reported a liquidity ratio of 161 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 2021-2022, Council achieved a result of 120 per cent. This favourable result was influenced by large projects including the Maude Street Mall redevelopment.

Financial Plan – Strategic Actions

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

- 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.
- Council will allocate sufficient resources to reduce emissions where possible, in line with Council's 2030 Zero Emissions target.
- Council will continue to review its services to identify new efficiencies and embody a culture of continuous improvement.





Environmental Sustainability

The Environmental Sustainability Strategy continues to be implemented with the following notable achievements:

RiverConnect

RiverConnect connected more than 6400 people with the river and floodplains through a range of activities, classes and workshops in the past year.

Key achievements and highlights:

- Construction of Route 3 (The Flats) and Route 5 (bridge across Broken River to Australian Botanic Gardens Shepparton)
- Submission and acceptance of RiverConnect abstract to National Landcare Conference (23-25 August 2022)
- Engaged 6427 people across 53 engagement events
 - › 4500 World Rivers Day broadcast
- Inspired 853 students, spending 51.5 hours learning
- Continued positive media messaging of the program and its achievements
 - › 30 individual media mentions
 - › Following of 1662 people on social media (Facebook and Instagram)
 - › Average 369 website users/month
- Maintained high governance standards and expectations
 - › Strategic Plan 2017-2022 review and stakeholder discussions to develop Draft Strategic Plan 2023-2028

Climate Emergency

The Shepparton Statement was a platform provided for our youth to voice their ideas and concerns about the environment and climate change and what they want their leaders to do in addressing the issue. This interaction has contributed to the declaration of a climate emergency and 2030 Zero Carbon Emission Target by Greater Shepparton Councillors at the 2020 March Ordinary Council Meeting.

2030 Zero Emission Plan

The 2030 Zero Emission Plan was adopted on December 2021, providing a pathway to 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 were 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.

Climate Emergency Action Plan

Our Climate Safe Future – 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 Action Plan is underpinned by a strong partnership approach between the local community, businesses and Council, and 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.

To ensure local relevance and support, Council involved community members in various stages of the action plan's development. A steering group (community) and an internal working group (Council Officers) were appointed, who guided the development of the CEAP and its actions including identifying stakeholders, consultation strategies and detailed review of the CEAP. Council conducted extensive public consultation for a period of five weeks. 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 Goulburn Broken CMA Regional Catchment Strategy.

Solar Installations

Council has continued the installation of solar PV on Council facilities to reduce carbon emissions. Council installed a 30kW solar PV system at Tatura Park, a 25kW at Arthur Dickman Children's Centre, 14kW Nancy Vibert Children's Centre, 12kW Rodney Neighbourhood Kindergarten and a 6kW system at the GV U3A. These installations take the total amount of renewable energy generated on Council owned buildings to 586kW.

Goulburn Youth Climate Change Leadership Project

Council is coordinating the Goulburn Youth Climate Change Leadership Project, which has been funded by Department of Environment Land Water and Planning to support young people between 10-30 years from Greater Shepparton, Moira and Strathbogie LGA's. The project is designed to facilitate leadership opportunities in climate action for young people, and develop skills to advocate for climate and environmental action in their communities. The program commenced early June and the 17 participants will have the opportunity to engage with industry professionals, take part in facilitation training and public speaking training, and learn skills culminating in the delivery of a Climate Youth Forum.

One Tree Per Child

Council celebrated the planting of 100,000 trees, shrubs and grasses across 104 planting sites within the region as part of the One Tree Per Child global initiative founded by Olivia Newton-John and Jon Dee. Yorta Yorta and Djadjawurrung man Damien Saunders, schools and community Landcare groups were invited to Tassicker Reserve, with a Welcome to Country providing insight on how the land, trees and people are connected and how the trees wept with the stolen generation. Alongside gardening guru Costa Georgiadis, community members and school children planted an additional 500 new trees and shrubs, assisting in getting one tree closer to achieving the next 100,000 milestone in 2025, with a target to plant 24,400 plants each year and 1,000 on National Tree Day.

Electric Vehicles in Fleet

Council continues its leadership in this space. There are now eleven fully electric vehicles in the passenger pool fleet and one fully electric truck in the heavy fleet to reduce greenhouse gas emissions and pollutions. These vehicles are powered by 100 per cent renewable electricity from onsite solar PV systems, using AC and DC chargers. This further reduces reliance on high carbon-emitting fossil-fuelled vehicles. There are also more than 20 hybrid vehicles in council's pool vehicle fleet.

Public Electric Vehicle Chargers

Council has collaborated with the Central Victorian Greenhouse Alliance in the Charging the Regions – Stage Two Project, which assisted in installing a 50kW DC EV public charger in Fraser Street, Shepparton and another in McLennan Street, Mooroopna. The Shepparton EV charger has been listed as the second highest utilised charger in this project. They are powered by renewable electricity, allowing both local and visiting drivers to charge their vehicles emissions-free.

Sustainability Grants

Council awarded over \$17,303 in Community Sustainability Grants. These grants were awarded to community groups, schools and community houses for activities such as wicking vegetable garden beds, harvest table, and security light LED upgrade.

Sustainability Working Group

Council's internal Sustainability Working Group meets regularly to discuss and implement opportunities for Council to be more sustainable. This group has been impacted by COVID-19 and has been unable to hold the usual workshops and events it has in previous years. This year the group has:

- Continued sustainability efforts within Council
- Held a Council propagation workshop for internal plants
- Implemented a Single Use Plastic Ban for Council run events
- Held internal workshops on sustainability at home
- Contributed to the community garden at KidsTown
- Added plants to all meeting rooms

Waste

- Council operates a three bin waste collection system (general, green and recyclable) to reduce the amount of waste going to landfill and contributing to greenhouse gas emissions. The green waste collected is turned into high-quality compost and reused throughout the municipality
- Council has a recycled goods resale shop that operates out of the Shepparton Transfer station to divert waste from landfill
- Council manages concrete and brick crushing and green waste shredding for recycling at Resource Recovery Centres (RRC)
- Ongoing waste education in schools and with community groups. A Waste Education Centre is now open at the Cosgrove 3 Landfill
- Follow Your Rubbish tours – taking residents, schools and community groups to Cosgrove, Shepparton RRC and Western Composting (where green waste is turned into compost) for guided tours
- Clean-up days with community groups
- 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
- Last financial year Council diverted around 54 per cent of waste from landfill
- The waste team have begun work on the introduction of a fourth bin and transition plan to transform the economy into a circular economy in line with State Government policy
- The Waste team is currently working closely with the internal and external stakeholders to incorporate recent changes in EP Act (including new Waste Act) across all waste facilities and services. Recently, appropriate EPA permissions have been received for the Resource Recovery Centres operations



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 for members of our community to reach their full potential. This includes providing services and 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) (Reflect) July 2019 – June 2020 outlines Council's commitment to reconciliation and to ensuring Aboriginal and Torres Strait Islander Peoples and cultures are respected, acknowledged and celebrated. Reconciliation Australia has granted Council an extension for the delivery of the actions in the plan. This extension has been made in light of the impacts of COVID-19. Council is in the process of undertaking community consultation to inform the development of the next RAP – Innovate.

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

Community/Neighbourhood Plans

A Community/Neighbourhood Plan is a written document which identifies a community's vision and the priorities it has identified to achieve this vision. Council is committed to working in partnership with communities to develop Community Plans for small towns, localities and neighbourhoods, and support the community to lead the implementation of their own priorities.

Community Safety Strategy

The Community Safety Strategy 2018-2021 addresses high-priority relevant community safety issues facing Greater Shepparton that were identified using local agency knowledge, statistics and community feedback. The strategy includes an action plan that sets out objectives to be achieved throughout the four-year period.

Supporting the Community Safety Strategy, is the Greater Shepparton Empowering Communities Project funded through the Department of Justice and Community Safety. This two and a half year project aims to work with community to develop local solutions to issues around local community safety.

Multicultural Strategy

The Multicultural Strategy 2019-2022 supports Council in continuing its work towards creating a vibrant, cohesive society that celebrates and incorporates aspects of cultural diversity within daily life. The Strategy is based on valuing our community's diversity, creating opportunities, recognising contributions to our society and celebrating the many cultures and diversity in our community.

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.

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, and 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.

Public Health Strategic Plan and Municipal Health and Wellbeing Action Plan

The Greater Shepparton Public Health Strategic Plan 2018 – 2028 and associated Action Plan takes a liveability approach to public health planning. The strategic plan and action plan aim to address the following liveability indicators to make Greater Shepparton even more liveable – arts and culture, access to food, community participation, crime and safety, education, employment, health and social services, housing, recreation facilities and open space, sustainable practice and transport in partnerships with key stakeholders and local community members.

This year, the Municipal Public Health and Wellbeing Advisory Committee have recommended Council join the Alliance for Gambling Reform and the installation of condom vending machines in public toilets. Both these initiatives are set to take effect in 2022/2023.

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 with aims to be achieved over a four-year period.

Volunteer Strategy and Action Plan

The Volunteer Strategy and Action Plan 2019–2022 sets out Council's vision and approach to support volunteering in our region. This Strategy provides a framework for the promotion, recruitment and retention, recognition and celebration of Council's volunteers at a local level, encouraging a responsive and supportive environment for all volunteers. Council recognises, where there is a vibrant culture of volunteering, communities are stronger due to the inclusiveness volunteering promotes in the community.

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 focussing on Gender Equity, Diversity and Active Citizenship guides the key strategic objectives of this Committee who make recommendations to encourage delivery of initiatives to ensure there are opportunities for the women of Greater Shepparton to access information, share knowledge and be aware of local leadership opportunities. The Advisory Committee has developed its 3 x 3 Action Plan 2022-2025 and Annual Implementation Plan providing the framework for the work of the Committee.

Youth Strategy

The Youth Strategy and Action Plan 2019-2023 informs how we work in partnership with the youth sector, young people and their families to ensure that young people are provided with every opportunity to actively participate in their community including those with diverse social, economic or cultural backgrounds.

Gender Equity/Equality Strategy and Action Plan

The 2018-2021 Gender Equity Strategy and Action Plan is an internal, operational document and is a tool to articulate a clear vision of gender equality, which can only be achieved through a whole of organisation approach to implementing gender equitable actions and strategies.

The future iteration of this strategy, the 2021-2025 Gender Equality Strategy and Action Plan, will build upon the previous strategies progress and achievements and align Council with the obligations outlined within the Gender Equality Act 2020 to promote and take action towards achieving gender equality within Greater Shepparton City Council.

Creative City Strategy 2022–2027

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”, this plan 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.





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Council Meetings

Scheduled Council meetings are held on the third 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 15 Council meetings held in 2021-2022, with 11 scheduled and four 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 Studio Room 1 at Eastbank, however Councillors may participate virtually should they be unable to attend physically. This followed specific legislation passed by the Victorian State Government to allow for Council meetings to be held in a virtual environment.

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

A video summary of meeting outcomes is presented by the Mayor or available Councillor on the Wednesday following each meeting. This is made available on Council's website, YouTube channel and Facebook page.

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 his 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 their 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 and 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 2021-2022 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

Cr Geoff Dobson

- Elected to Council on 24 October 2020

Cr Greg James

- Elected to Council on 24 October 2020

Cr Kim O'Keeffe

- Elected to Council on 24 October 2020
- Served as Mayor from 23 November 2020 until 6 June 2022

Cr Rob Priestly

- Elected to Council on 24 October 2020
- Served as Deputy Mayor from 23 November 2020 until 26 October 2021
- Resigned from Council on 3 June 2022

Cr Shane Sali

- Elected to Council on 24 October 2020
- Served as Mayor from 9 June 2022

Cr Sam Spinks

- Elected to Council on 24 October 2020

Cr Fern Summer

- Elected to Council on 24 October 2020

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 2021-2022 financial year are as follows:

1 July 2021 – 17 December 2021

Mayor - \$81,204 per annum (plus 10 per cent Superannuation Guarantee equivalent)

Councillors - \$26,244 per annum (plus 10 per cent Superannuation Guarantee equivalent)

18 December 2021 – 30 June 2022

Mayor - \$96,470 per annum

Deputy Mayor - \$48,235 per annum

Councillors - \$30,024 per annum

The amount equivalent to the Superannuation Guarantee is included in the base allowance from 18 December 2021.

In addition to Councillor allowances, the following details the expenses, including reimbursements, which were paid by Council during the 2021-2022 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	\$33,792	\$282	\$5,530	\$1,525
Cr Anthony Brophy	\$45,703			\$1,403
Cr Geoff Dobson	\$33,792	\$227	\$531	\$1,403
Cr Greg James	\$33,792			\$1,321
Cr Kim O'Keeffe	\$89,161	\$13,939	\$500	\$1,503
Cr Rob Priestly	\$16,927			\$1,418
Cr Shane Sali	\$41,502	\$2,380	\$1,099	\$1,494
Cr Sam Spinks	\$33,792		\$4,495	\$1,412
Cr Fern Summer	\$33,792			\$1,412
Total payments	\$362,255	\$16,829	\$12,155	\$12,891

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 2021-2022 was:

Independent members

- Goran Mitrevski (Chair)
- David Kortum
- Vivek Chopra
- Stephen Coates

Councillor representatives

- Cr Kim O’Keeffe – 1 July 2021 to 6 June 2022
- Cr Rob Priestly – 1 July 2021 to 21 December 2021
- 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 \$1096 per meeting.

ARMC INDEPENDENT MEMBER	INDEPENDENT MEMBER ALLOWANCE	TRAVEL EXPENSES	PROFESSIONAL DEVELOPMENT EXPENSES	EXPENSES TO SUPPORT THE PERFORMANCE OF THE ROLE
Goran Mitrevski	\$3,697			
David Kortum	\$3,468			
Vivek Chopra	\$867			
Stephen Coates	\$867			
Anne O’Connor	\$2,601			
John Calleja	\$3,288			

There were no expenses incurred by the Audit and Risk Management Committee during the 2021-2022 financial year.

Delegated Committee

Development Hearing 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 where paid by Council in the 2021–2022 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.

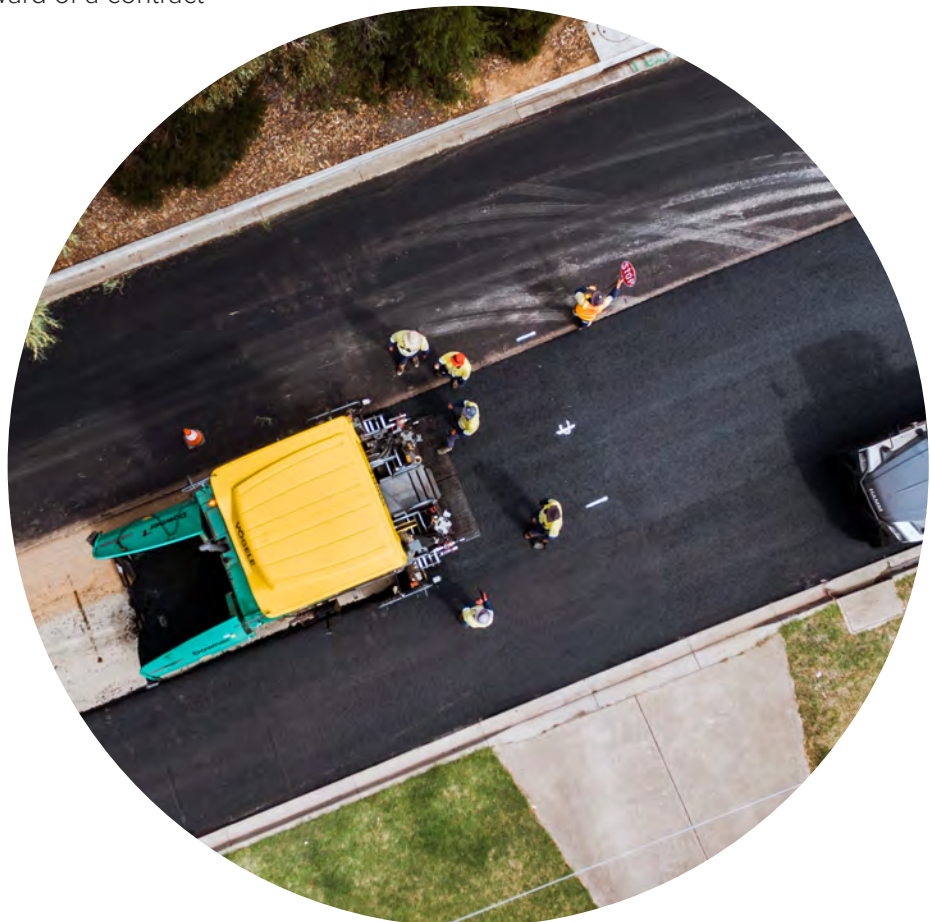
The Community Asset Committees oversee the management of the following facilities:

- 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 2021-2022 financial year, Council managed a total of 65 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 Pursuant to s186(1) of the Local Government Act 1989 for the period 1 July 2021 to 21 December 2022*:

CONTRACT NUMBER	CONTRACT DESCRIPTION
1997	Supply of materials for Horticulture and Arboriculture activities - Panel of Suppliers - 15 Suppliers
1998	Provision of Horticulture Services - Panel of Suppliers -18 Suppliers
1999	Irrigation Services - Panel of Suppliers - 5 Suppliers
2062	Cosgrove 2 Cell 4 Capping Construction
2110	Industrial Investigation Areas Structure Plan
2114	Riverlinks Box Office Refurbishment
2121	Watt Road Bridge Upgrade (2020)
2131	Carroll Road Drainage Construction
2133	Panel of Suppliers - Provision of Traffic Management & Control Services - 2020 - 9 Suppliers
2134	Supply & Delivery of Quarry Products (Hill Gravel, Crushed Rock & Sealing Aggregate) - 2020 - 6 Suppliers
2136	Vibert Reserve Pavilion Redevelopment – Stage 3 Construction
2149	Construction Tree Bud Lighting - Stage 1
2154	Cosgrove 3 Cell 2 Construction
2162	Design of Old Dookie Road/Lockwood Road & New Dookie Road/Wheeler Street Intersection Upgrades
2164	Cosgrove 3 Landfill Cell 2 GITA Support
2167	Cosgrove 2 Landfill Cell 4 Capping Installation GITA
2170	Construction - Maude Street Mall Redevelopment
2179	Karibok Park Demolition Youth Club Hall & ACE
2184	Panel of Suppliers - Asphalt Surfacing & Associated Works - 7 Suppliers
2185	Karibok Park- Retardation Basin & Recreational Area
2191	Design Supply & Installation - Solar PV Systems - Tatura Showgrounds, A.D Children's Centre, Vibert Children's Centre, R.N Kindergarten & U3A
2199	Botanic Avenue & Riverview Road Shared Paths
2201	Hawdon Street Reconfiguration Construction
2208	Merrigum Swimming Pool Filtration Stage 2
2216	Shepparton North Activity Centre Structure Plan
2217	Goulburn Valley Highway Shared Path Stage 1
2220	Missing Link Paths Construction 2021
2127	Project Management Services - Maude Street Mall Precinct Redevelopment
2099	Architectural / Lead Design Consultancy Services for the Riverlinks Eastbank Southern Section Refurbishment (Former Shepparton Art Museum)

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

Contracts entered into by Council pursuant to s186(1) of the Local Government Act 1989 for the period 1 July 2021 to 21 December 2022 which Council did not engage in a competitive process*:

- Nil

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

Contracts entered into by Council in accordance with S108 of the Local Government Act 2020 and Council's Procurement Policy for the period 22 December 2021 to 30 June 2022*:

CONTRACT NUMBER	CONTRACT DESCRIPTION
2225	Welsford Street Upgrade - Stage 4 - Water Main Relocation
2234	Southdown Precinct Yakka Basing Landscaping
2210	Design & Construction of Murchison Men's Shed
2232	Victoria Park Lake Pedestrian Lighting
2002	Sports Precinct – Recirculation Pump
2091	Orchard Circuit Retardation Basin
2159	Electric Line Clearance Line Pruning - 2 Suppliers
2187	North Growth Corridor - Landscape Works
2211	Katandra Main Road-Labuan Road Intersection
2218	Perimeter Fence - Aquamoves and Cycling Precinct
2223	Packham Street Road Pavement - Kerb & Channel and Footpaths Upgrade
2228	Sports Stadium & Munarra Precinct Drainage Construction

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

Contracts entered into by Council which did not meet the conditions to purchase for inviting a public tender or seeking an expression of interest pursuant to Council's Procurement Policy for the period 22 December 2021 to 30 June 2022*:

- Nil

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



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:

- Summary of Personal Interests
- 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.



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FINANCIAL SUMMARY

In 2021-2022 Council has delivered an underlying operating surplus, maintained a low risk working capital ratio and delivered a significant infrastructure program.

Council achieved a net accounting surplus of \$24.4 million in 2021-2022. The surplus is underpinned by non-recurrent capital grants (\$8.6 million) contributed assets from new estates and subdivisions (\$9.5 million), and other capital contributions (\$2.5 million) including Developer Contribution Plans. Excluding these capital items, the true underlying operating surplus was \$3.8 million. This result is also positively influenced by early receipt of 75 per cent of the 2022/23 Federal Financial Assistance Grants during April 2022, thus reducing income in the following year.

Council adopted a zero per cent rate rise in 2021-2022, below the 1.5 per cent rate cap, as part of an economic and social package to support COVID-19 recovery in the community. Against a backdrop of increasing cost pressures and rising expectations of service delivery, Council will need to continue working hard to deliver on our adopted Financial Plan given the impact this has on revenue.

Council delivered \$52.0 million in capital works for 2021-2022 with asset renewal and upgrade expenditure of \$41.3 million or 120 per cent of the total depreciation expense.

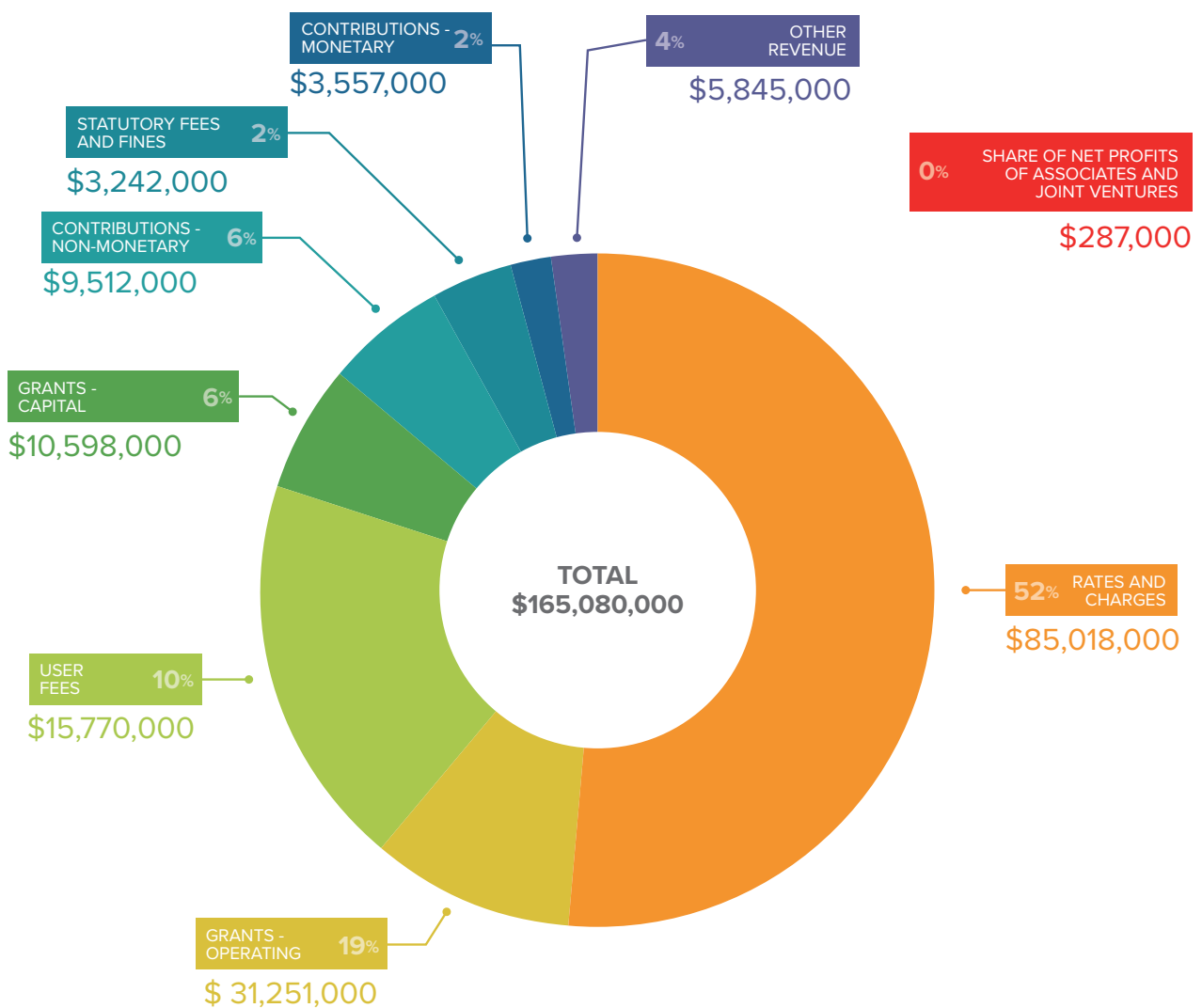
Council's working capital ratio for the year was 1.61:1, however, Council does have a Restricted Funds and Intended Allocations balance of \$35.9 million which means not all working capital is considered available for discretionary use.

Highlights

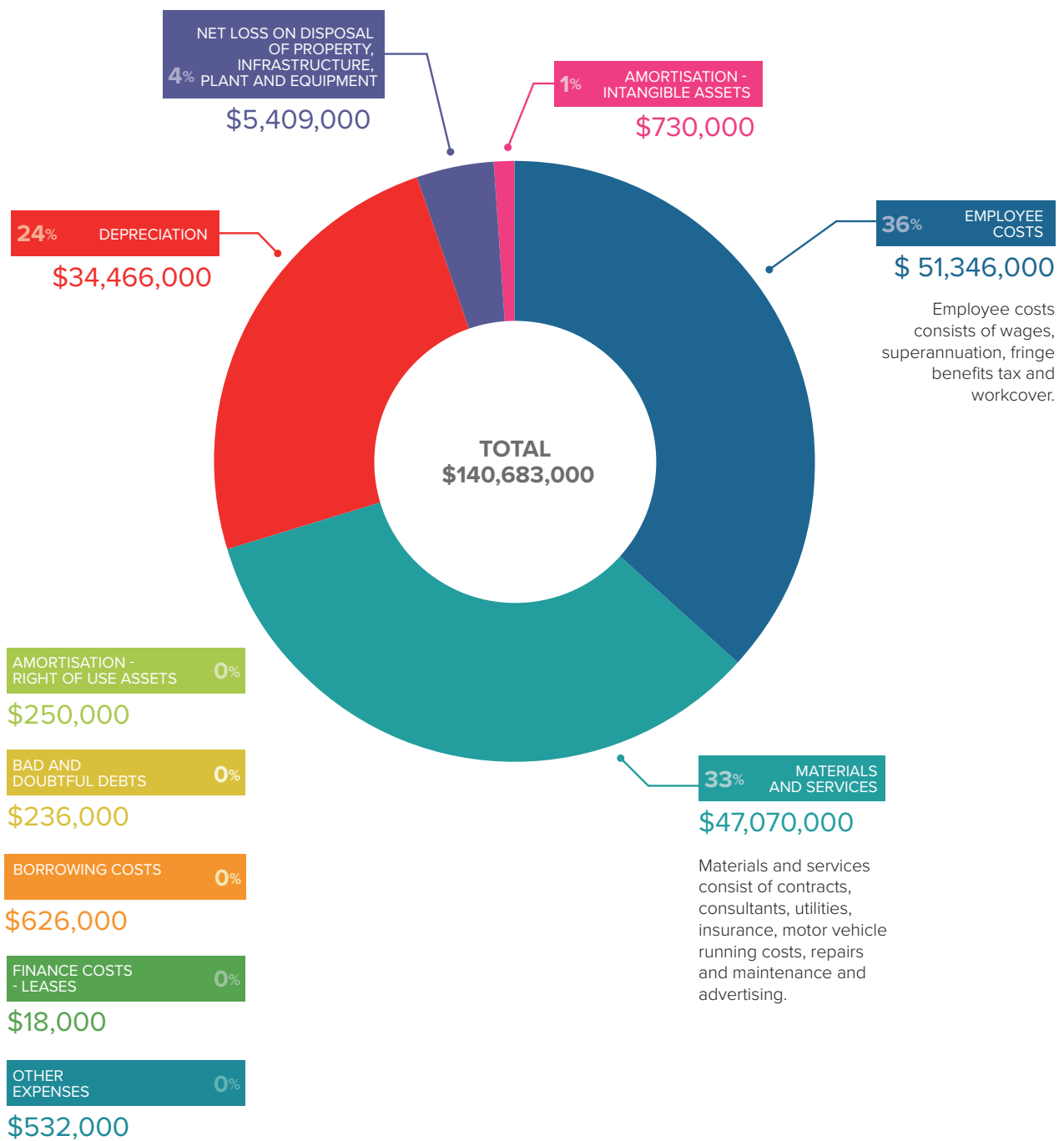
- Total Operating Revenues (excluding capital): \$142.4 million
- Total Operating Expenses: \$140.7 million
- Total Capital Revenues: \$22.6 million
- Capital Works completed: \$52.0 million

PART 4: FINANCIAL REPORT

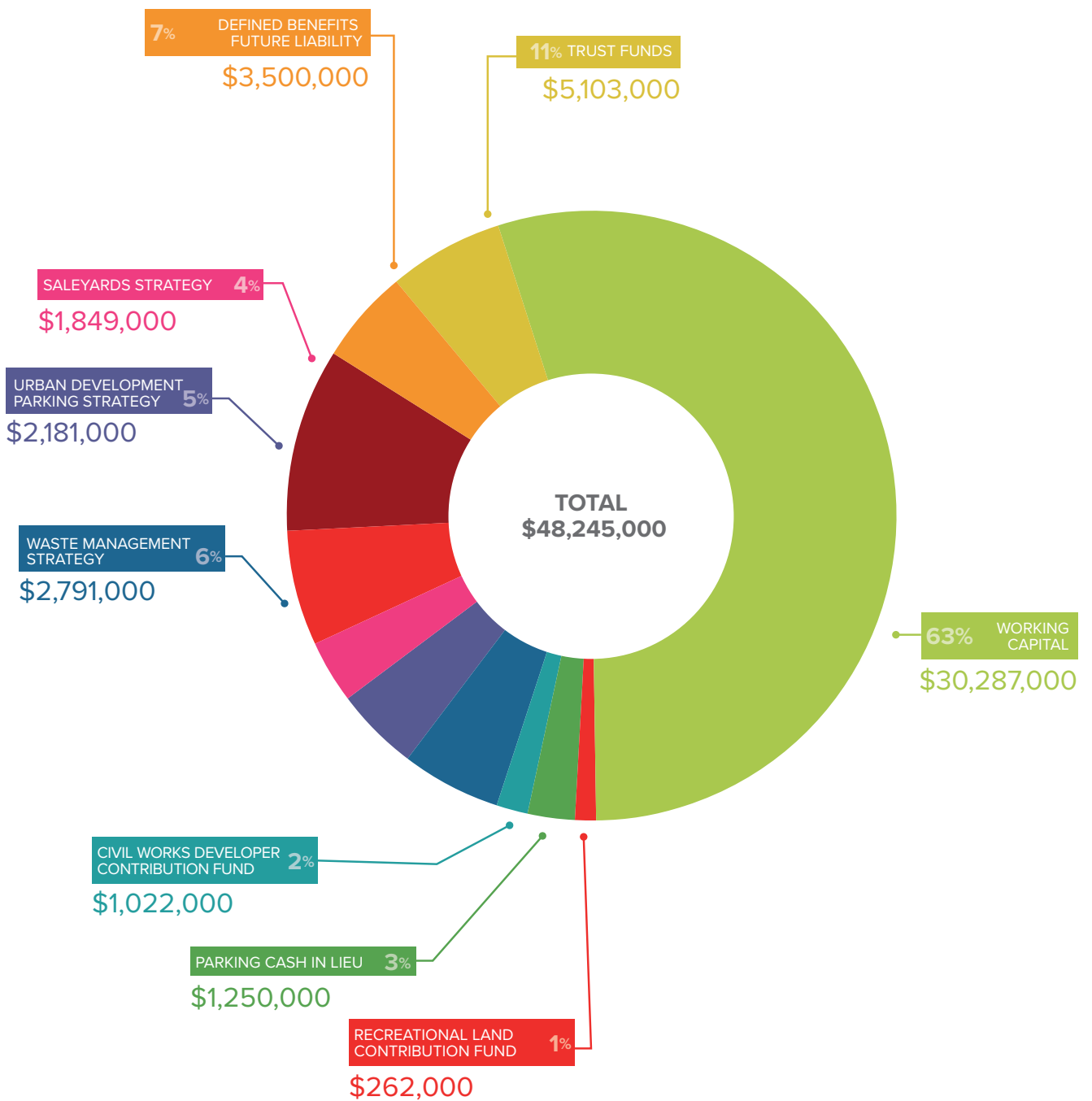
Operating Income 2021-22



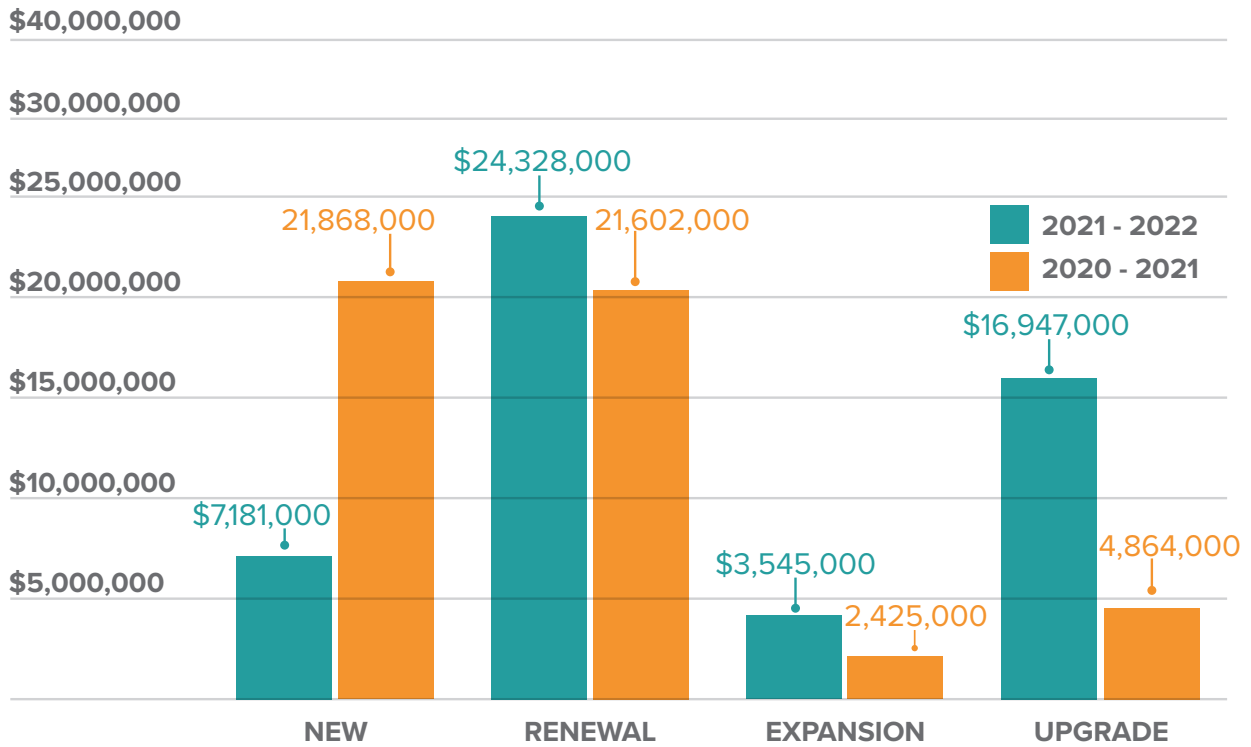
Operating Expense 2021-22



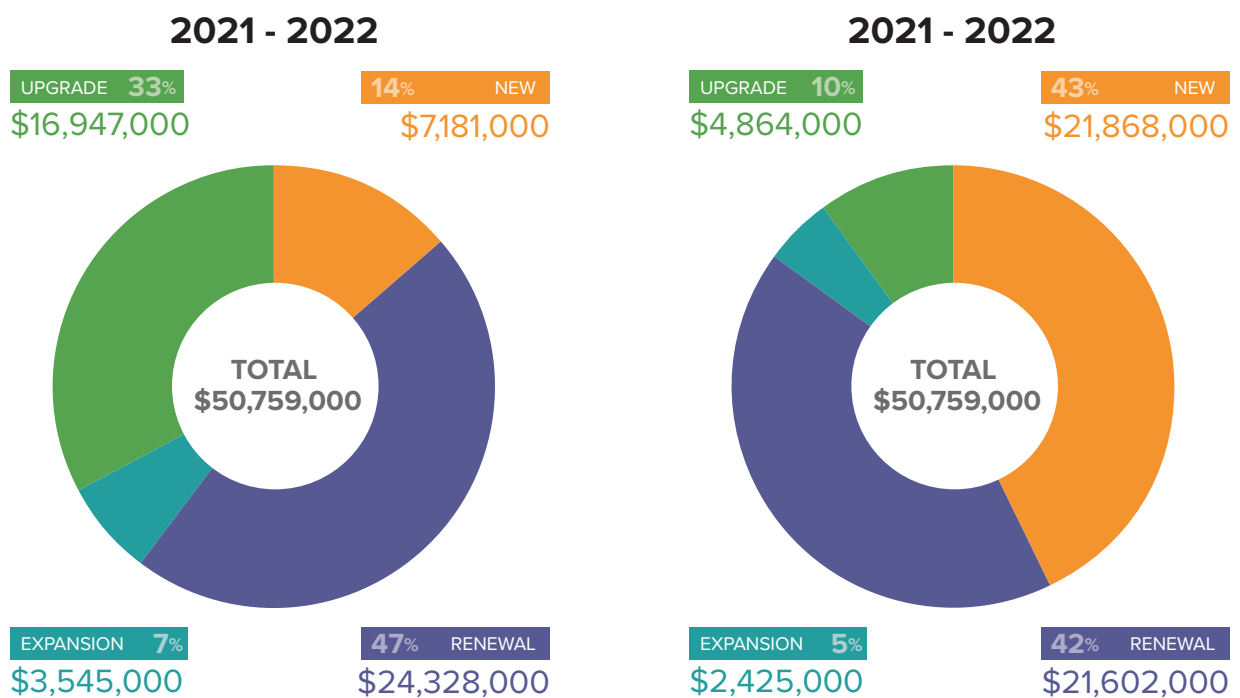
Council Investments 2021-22



2021 - 2022 Capital Expenditure Comparison



2021 - 2022 Capital Expenditure by Type



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

Principal Accounting Officer

Date : 27 September 2022

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 2022 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 : 27 September 2022

Shepparton



Cr Anthony Brophy - Deputy Mayor

Councillor

Date : 27 September 2022

Shepparton



Peter Harriott

Chief Executive Officer

Date : 27 September 2022

Shepparton

Independent Auditor's Report

To the Councillors of Greater Shepparton City Council

Opinion I have audited the financial report of Greater Shepparton City Council (the council) which comprises the:

- balance sheet as at 30 June 2022
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

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



Travis Derricott

as delegate for the Auditor-General of Victoria

MELBOURNE
4 October 2022



FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 JUNE 2022

Comprehensive Income Statement for the Year Ended 30 June 2022

	NOTE	2022 \$'000	2021 \$'000
INCOME			
Rates and charges	3.1	85,018	83,323
Statutory fees and fines	3.2	3,242	3,223
User fees	3.3	15,770	16,665
Grants - operating	3.4	31,251	30,465
Grants - capital	3.4	10,598	12,519
Contributions - monetary	3.5	3,557	3,700
Contributions - non monetary	3.5	9,512	5,650
Share of net profits of associates and joint ventures	6.3	287	151
Other income	3.7	5,845	1,228
Total income		165,080	156,924
EXPENSES			
Employee costs	4.1	(51,346)	(51,570)
Materials and services	4.2	(47,070)	(50,151)
Depreciation	4.3	(34,466)	(33,235)
Amortisation - intangible assets	4.4	(730)	(1,341)
Amortisation - right of use assets	4.5	(250)	(293)
Bad and doubtful debts	4.6	(236)	(60)
Net loss on disposal of property, infrastructure, plant and equipment	3.6	(5,409)	(660)
Borrowing costs	4.7	(626)	12,145
Finance costs - leases	4.8	(18)	(27)
Other expenses	4.9	(532)	(554)
Total expenses		(140,683)	(125,746)
Surplus for the year		24,397	31,178
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment	9.1	8,880	85,758
Total other comprehensive income		8,880	85,758
Total comprehensive result		33,277	116,936

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

Balance Sheet as at 30 June 2022

	NOTE	2022 \$'000	2021 \$'000
ASSETS			
<i>CURRENT ASSETS</i>			
Cash and cash equivalents	5.1	32,245	42,985
Trade and other receivables	5.1	17,538	18,318
Other financial assets	5.1	16,000	8,000
Inventories	5.2	159	156
Non-current assets classified as held for sale	6.1	711	63
Other assets	5.2	1,804	1,579
Total current assets		68,457	71,101
<i>NON-CURRENT ASSETS</i>			
Investments in associates, joint arrangements and subsidiaries	6.3	1,885	1,598
Property, infrastructure, plant and equipment	6.2	1,294,864	1,269,499
Right-of-use assets	5.8	400	643
Intangible assets	5.2	32,749	29,179
Total non-current assets		1,329,898	1,300,919
Total assets		1,398,355	1,372,020
LIABILITIES			
<i>CURRENT LIABILITIES</i>			
Trade and other payables	5.3	13,986	15,478
Trust funds and deposits	5.3	5,103	3,656
Unearned income/revenue	5.3	8,642	8,440
Provisions	5.5	11,765	15,232
Interest-bearing liabilities	5.4	2,780	2,662
Lease liabilities	5.8	158	244
Total current liabilities		42,434	45,712
<i>NON-CURRENT LIABILITIES</i>			
Provisions	5.5	24,000	24,685
Interest-bearing liabilities	5.4	18,423	21,245
Lease liabilities	5.8	262	419
Total non-current liabilities		42,685	46,349
Total liabilities		85,119	92,061
Net assets		1,313,236	1,279,959
EQUITY			
Accumulated surplus		499,868	475,471
Reserves	9.1	813,368	804,488
Total Equity		1,313,236	1,279,959

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

Statement of Changes in Equity for the Year Ended 30 June 2022

2022	NOTE	TOTAL \$'000	ACCUMULATED SURPLUS \$'000	REVALUATION RESERVE \$'000
Balance at beginning of the financial year		1,279,959	475,471	804,488
Surplus for the year		24,397	24,397	-
Net asset revaluation increment	9.1	8,880	-	8,880
Balance at end of the financial year		1,313,236	499,868	813,368

2021	NOTE	TOTAL \$'000	ACCUMULATED SURPLUS \$'000	REVALUATION RESERVE \$'000
Balance at beginning of the financial year		1,163,023	444,293	718,730
Surplus for the year		31,178	31,178	-
Net asset revaluation increment	9.1	85,758	-	85,758
Balance at end of the financial year		1,279,959	475,471	804,488

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 2022

	NOTE	2022 INFLOWS/ (OUTFLOWS) \$'000	2021 INFLOWS/ (OUTFLOWS) \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Rates and charges		83,402	81,735
Statutory fees and fines		2,793	2,904
User fees		15,770	16,665
Grants - operating		31,251	30,465
Grants - capital		10,598	12,519
Contributions - monetary		3,557	3,700
Interest received		94	157
Trust funds and deposits taken		1,447	917
Other receipts		5,141	5,459
Net GST refund/(payment)		(560)	1,251
Employee costs		(51,615)	(51,453)
Materials and services		(50,122)	(55,392)
Net cash provided by operating activities	9.2	51,756	48,927
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, infrastructure, plant and equipment		(52,001)	(50,759)
Proceeds from sale of property, infrastructure, plant and equipment		1,294	1,048
Proceeds from sale of investments		-	2,000
Payments for investments		(8,000)	-
Net cash used in investing activities		(58,707)	(47,711)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance costs		(816)	(758)
Proceeds from borrowings		-	10,000
Repayment of borrowings		(2,703)	(1,851)
Interest paid - lease liability		(18)	(27)
Repayment of lease liabilities		(252)	(287)
Net cash provided by/(used in) financing activities		(3,789)	7,077
Net increase/(decrease) in cash and cash equivalents		(10,740)	8,293
Cash and cash equivalents at the beginning of the financial year		42,985	34,692
Cash and cash equivalents at the end of the financial year	5.1	32,245	42,985
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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 2022

	NOTE	2022 \$'000	2021 \$'000
PROPERTY			
Land		12	-
Land improvements		229	73
Total land		241	73
Buildings		1,868	18,541
Total buildings		1,868	18,541
Total property		2,109	18,614
PLANT AND EQUIPMENT			
Plant, machinery and equipment		3,874	2,895
Fixtures, fittings and furniture		336	265
Computers and telecommunications		82	546
Total plant and equipment		4,292	3,706
INFRASTRUCTURE			
Roads		26,099	15,691
Bridges		1,254	433
Footpaths and cycleways		3,359	2,241
Drainage		3,410	2,575
Recreational, leisure and community facilities		4,151	4,550
Waste management		4,629	184
Parks, open space and streetscapes		1,978	1,070
Aerodromes		362	963
Off street car parks		-	250
Other infrastructure		358	482
Total infrastructure		45,600	28,439
Total capital works expenditure		52,001	50,759
REPRESENTED BY:			
New asset expenditure		7,181	21,868
Asset renewal expenditure		24,328	21,602
Asset expansion expenditure		3,545	2,425
Asset upgrade expenditure		16,947	4,864
Total capital works expenditure		52,001	50,759

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





NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDING 30 JUNE 2022

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.

Significant accounting policies

(a) Basis of accounting

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)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- 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.

(b) Impact of COVID-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020, and withdrawn on 28 October 2020. On the 15 December 2021 the state of emergency in Victoria was withdrawn.

During the 2021-22 year, a number of COVID-19 Restricted Activity Directives were in place that impacted Council operations which also had financial implications.

The biggest impact has been the significant revenue reductions in the area of user fees and charges. The closure or restricted operations placed on Council run facilities such as Aquamoves (\$746,000) and Riverlinks (\$671,000), has seen a large drop in user fee revenue compared to adopted budget.

In contrast, Government grants, such as the State Government Business Concierge and Outdoor Dining Funding (\$420,000 in 2021-22) and the Federal Government's Local Roads and Community Infrastructure Program (Phase 2 and 3 \$7.17 million), have increased in response to COVID-19, however, are generally allocated to fund new expenditure in an effort to stimulate the local economy rather than cover existing budgeted commitments.

Outstanding rates debtor balances have increased during COVID-19 due to the flexibility afforded to ratepayers in repaying outstanding balances and no referral for formal debt collection. Council has a high level of assurance of future collectability of these secured debts.

The impacts on Council's expenditure has been immaterial when compared to adopted budget. Some employee cost savings have occurred due reduced operations and higher than usual vacancy rates, however these are partially offset by increases required in other areas, such as Children's Services, required to maintain service levels. Refer to Note 2.1 for income and expense variances to adopted budget.

A COVID-19 related disclosure has been made in the following note:

Note 5.1 (c) Financial Assets – Trade and Other Receivables

Note 2.1 – Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of 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 AND EXPENDITURE	BUDGET 2022 \$'000	ACTUAL 2022 \$'000	VARIANCE \$'000	VARIANCE %	REF
INCOME					
Rates and charges	85,004	85,018	14	0.0%	
Statutory fees and fines	3,690	3,242	(448)	(12.1%)	1
User fees	19,304	15,770	(3,534)	(18.3%)	2
Grants - operating	17,385	31,251	13,866	79.8%	3
Grants - capital	26,066	10,598	(15,468)	(59.3%)	4
Contributions - monetary	3,109	3,557	448	14.4%	5
Contributions - non monetary	5,827	9,512	3,685	63.2%	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	534	(5,409)	(5,943)	(1112.9%)	7
Share of net profits of associates and joint ventures	-	287	287	0.0%	8
Other income	1,057	5,845	4,788	453.0%	9
Total income	161,976	159,671	(2,305)	(1.4%)	
EXPENSES					
Employee costs	53,191	51,346	1,845	3.5%	
Materials and services	51,412	47,070	4,342	8.4%	
Depreciation	36,399	34,466	1,933	5.3%	
Amortisation - Intangible assets	521	730	(209)	(100.0%)	10
Amortisation - Right of use assets	243	250	(7)	(2.9%)	
Bad and doubtful debts	302	236	66	21.9%	
Borrowing costs	990	626	364	36.8%	11
Finance costs - Leases	18	18	-	0.0%	
Other expenses	726	532	194	26.7%	12
Total expenses	143,802	135,274	8,528	5.9%	
Surplus/(deficit) for the year	18,174	24,397	(6,223)	(34.2%)	

(i) Explanation of material variations

VARIANCE REF	ITEM	EXPLANATION
1	Statutory fees and fines	Less than Budget by \$448k largely due to the deferral of swimming pool compliance inspection deadlines and fewer planning scheme amendments.
2	User fees	Less than Budget by \$3.53m largely due to lower volumes on commercial waste at Cosgrove Landfill and the impact of the COVID-19 pandemic of the operations of the Regional Aquatics Centre (Aquamoves) and Performing Arts Centre (Riverlinks)
3	Grants - operating	More than Budget by \$13.87m largely due to the early receipt of 75% of the 2022/2023 Federal Financial Assistance Grant Funding \$11.16m.
4	Grants - capital	Less than Budget by \$15.47m largely due to capital works budgeted for in 2021/2022, now to be completed in 2022/2023, and the accounting treatment of capital grants which were budgeted for but unable to be recognised as income due to AASB1058, instead treated as income in advance.
5	Contributions - monetary	More than Budget by \$448k largely due to additional developer contributions including Mooroopna West Growth Corridor and Kialla Greens Estate.
6	Contributions - non monetary	More than Budget by \$3.70m largely due to additional gifted assets from completed estates including Kialla Lakes, Park Views and Tatura Waters.
7	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Less than Budget by \$5.94m largely due to the write off of assets disposed/replaced as part of several large capital projects.
8	Share of net profits of associates and joint ventures	Share in net profits of Goulburn Valley Regional Library Corporation not budgeted.
9	Other Income	More than Budget by \$4.79m largely due to the initial recognition of Water Shares intangible assets.
10	Amortisation - Intangible assets	More than Budget by \$209k largely due to the higher volume of airspace used at the Cosgrove 3 Landfill and associated amortisation cost of the airspace asset.
11	Borrowing costs	Less than Budget by \$364k largely due to budgeted borrowings of \$12m not being drawn down as planned in June 2022 due to the early receipt of the 2022/2023 Federal Assistance Grants in April 2022. Also impacted by the fair value movements in employee and landfill provisions, not budgeted for.
12	Other expenses	Less than Budget by \$194k largely due to lower internal audit fees, reduced landfill audit services and lower photocopier lease expense.

2.1.2 CAPITAL WORKS	BUDGET 2022 \$'000	ACTUAL 2022 \$'000	VARIANCE \$'000	VARIANCE %	REF
PROPERTY					
Land	-	12	12	100.0%	
Land improvements	1,524	229	(1,295)	(85.0%)	1
Buildings	15,059	1,868	(13,191)	(87.6%)	2
Total property	16,583	2,109	(14,474)	(87.3%)	
PLANT AND EQUIPMENT					
Plant, machinery and equipment	4,940	3,874	(1,066)	(21.6%)	3
Fixtures, fittings and furniture	245	336	91	37.1%	
Computers and telecommunications	-	82	82	100.0%	
Total plant and equipment	5,185	4,292	(893)	(17.2%)	
INFRASTRUCTURE					
Roads	22,775	26,099	3,324	14.6%	4
Bridges	1,915	1,254	(661)	(34.5%)	5
Footpaths and cycleways	3,638	3,359	(279)	(7.7%)	6
Drainage	2,287	3,410	1,123	49.1%	7
Recreational, leisure and community facilities	7,271	4,151	(3,120)	(42.9%)	8
Waste management	8,461	4,629	(3,832)	(45.3%)	9
Parks, open space and streetscapes	1,627	1,978	351	21.6%	10
Aerodromes	-	362	362	100.0%	11
Other infrastructure	387	358	(29)	(7.5%)	
Total infrastructure	48,361	45,600	(2,761)	(5.7%)	
Project Management Office	1,450	-	(1,450)	(100.0%)	
Total capital works expenditure	71,579	52,001	(19,578)	(27.4%)	
REPRESENTED BY:					
New asset expenditure	6,882	7,181	299	4.3%	
Asset renewal expenditure	32,271	24,328	(7,943)	(24.6%)	
Asset expansion expenditure	25,881	3,545	(22,336)	(86.3%)	
Asset upgrade expenditure	6,545	16,947	10,402	158.9%	
Total capital works expenditure	71,579	52,001	(19,578)	(27.4%)	

(i) Explanation of material variations

VARIANCE REF	ITEM	EXPLANATION
1	Land improvements	Less than Budget by \$1.29m largely due to SAM Precinct works budgeted for in 2021/2022, now to be completed in 2022/2023.
2	Buildings	Less than Budget by \$13.19m largely due to Maude Street Mall redevelopment (\$12.25m) budgeted for under Buildings, but reclassified as a Roads project.
3	Plant, machinery and equipment	Less than Budget by \$1.07m largely due to plant items not being delivered by 30 June 2022.
4	Roads	More than Budget by \$3.32m largely due to Maude Street Mall redevelopment (\$12.25m) budgeted for under Buildings, but reclassified as a Roads project. A portion of this project (\$4m), as well as the Knight and Hawdon Street Upgrade (\$5m) budgeted for in 2021/2022, will now to be completed in 2022/2023.
5	Bridges	Less than Budget by \$661k largely due to savings in Watt Road Bridge upgrade and bridge renewals.
6	Footpaths and cycleways	Less than Budget by \$279k largely due to shared path extension route 2 (KidsTown to Gemmill Swamp) budget for in 2021/2022, now to be completed in 2022/2023.
7	Drainage	More than Budget by \$1.12m largely due to Stadium/Munarra wetland and drainage upgrade budgeted for in 2021/2022 and 2022/2023, but delivered in 2021/2022.
8	Recreational, leisure and community facilities	Less than Budget by \$3.12m largely due to Vibert Reserve Pavilion redevelopment budgeted for in 2021/2022, now to be completed in 2022/2023.
9	Waste management	Less than Budget by \$3.83m largely due to savings in Cosgrove 3 cell 2 construction.
10	Parks, open space and streetscapes	More than Budget by \$351k largely due to DCP item North Growth Corridor landscaping design not budgeted for.
11	Aerodromes	More than Budget by \$362k largely due to Aerodrome plane parking and helipad budgeted for in 2020/2021, completed in 2021/2022.



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 services for Community, Early Years, Active Living, 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 services includes Works and Waste, Projects, Parks, Sport and Recreation and managing Strategic Assets.

Sustainable Development

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

2.2.2 Summary of revenues, expenses, assets and capital expenses by program

	INCOME \$'000	EXPENSES \$'000	SURPLUS/ (DEFICIT) \$'000	GRANTS INCLUDED IN INCOME \$'000	TOTAL ASSETS \$'000
2022					
Community	16,601	(29,278)	(12,677)	10,534	1,886
Corporate Services	98,704	(45,567)	53,137	14,164	68,457
Infrastructure	42,959	(50,501)	(7,542)	15,437	1,328,002
Sustainable Development	6,816	(15,337)	(8,521)	1,714	10
	165,080	(140,683)	24,397	41,849	1,398,355
2021					
Community	15,029	(27,076)	(12,047)	11,001	1,603
Corporate Services	89,421	(45,768)	43,653	10,197	71,100
Infrastructure	46,201	(37,253)	8,948	20,420	1,299,295
Sustainable Development	6,273	(15,649)	(9,376)	1,366	22
	156,924	(125,746)	31,178	42,984	1,372,020

Note 3 – Funding for the delivery of our services

3.1 RATES AND CHARGES	2022 \$'000	2021 \$'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 2021/22 was \$12.954 billion (2020/21 \$11.812 billion).		
General rates	66,672	65,508
Municipal charge	6,156	6,040
Waste management charge	10,645	10,318
Supplementary rates and rate adjustments	1,312	1,457
Interest on rates and charges	233	-
Total rates and charges	85,018	83,323

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation was first applied in the rating year commencing 1 July 2021.

Annual rates and charges are recognised as revenues 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	2022 \$'000	2021 \$'000
Infringements and costs	1,366	1,017
Town planning fees	673	652
Land information certificates	89	87
Permits	1,112	1,461
Other	2	6
Total statutory fees and fines	3,242	3,223

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

3.3 USER FEES	2022 \$'000	2021 \$'000
Aged and health services	308	377
Animal control	86	66
Aquatic facilities	1,912	1,270
Arts and culture	665	82
Child services	1,691	1,424
Development facilities	748	706
Environmental health	15	15
Financial services	122	119
Parking	523	563
Recreation facilities	497	219
Saleyards	1,224	1,238
Tourism	663	565
Waste management services	6,884	9,684
Other fees and charges	432	337
Total user fees	15,770	16,665

USER FEES BY TIMING OF REVENUE RECOGNITION

User fees recognised at a point in time	15,770	16,665
Total user fees	15,770	16,665

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

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT	2022 \$'000	2021 \$'000
Grants were received in respect of the following:		
SUMMARY OF GRANTS		
Commonwealth funded grants	27,817	27,600
State funded grants	14,032	15,384
Total grants received	41,849	42,984

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT	2022 \$'000	2021 \$'000
(A) OPERATING GRANTS		
<i>RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Financial Assistance Grants	14,096	10,131
Early Years	3,334	3,656
Community Wellbeing	744	773
Projects	4,337	3,201
Environmental Health	4	6
<i>RECURRENT - STATE GOVERNMENT</i>		
Community Wellbeing	185	133
Early Years	5,043	4,812
Environmental Health	184	244
Arts and Culture	-	-
Emergency Management	100	313
Economic Development	120	123
Building, Planning and Compliance	-	79
Total recurrent operating grants	28,147	23,471
<i>NON-RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Early Years	24	28
Saleyards	-	-
Parks, Sport and Recreation	-	432
Works and Waste	-	10
Economic Development	50	174
Building, Planning and Compliance	75	75
<i>NON-RECURRENT - STATE GOVERNMENT</i>		
Early Years	428	825
Performing Arts and Conventions	125	125
Community Wellbeing	352	4
Director Community	40	120
Active Living	160	210
Environmental	24	-
Finance and Rates	68	66
Economic Development	1,231	667
Infrastructure	290	4,122
Projects	-	44
Building, Planning and Compliance	26	-
Parks, Sport and Recreation	66	92
Works and Waste	145	-
Total non-recurrent operating grants	3,104	6,994
Total operating grants	31,251	30,465

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT	2022 \$'000	2021 \$'000
(B) CAPITAL GRANTS		
<i>RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Infrastructure	2,033	2,033
<i>RECURRENT - STATE GOVERNMENT</i>		
Total recurrent capital grants	2,033	2,033
<i>NON-RECURRENT - COMMONWEALTH GOVERNMENT</i>		
Infrastructure	3,120	581
Arts and Culture	-	6,500
<i>NON-RECURRENT - STATE GOVERNMENT</i>		
Arts and Culture	2,489	2,000
Infrastructure	2,561	925
Property	-	-
Plant and equipment	395	480
Recreation and Parks	-	-
Total non-recurrent capital grants	8,565	10,486
Total capital grants	10,598	12,519
(C) UNSPENT GRANTS RECEIVED ON CONDITION THAT THEY BE SPENT IN A SPECIFIC MANNER		
<i>OPERATING</i>		
Balance at start of year	1,086	1,000
Received during the financial year and remained unspent at balance date	-	186
Received in prior years and spent during the financial year	(938)	(100)
Balance at year end	148	1,086
<i>CAPITAL</i>		
Balance at start of year	7,354	317
Received during the financial year and remained unspent at balance date	2,507	7,037
Received in prior years and spent during the financial year	(1,367)	-
Balance at year end	8,494	7,354

2021 amounts have been restated to be consistent with the principles of AASB 15 and AASB 1058.

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT	2022 \$'000	2021 \$'000
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(D) 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	14,096	10,131
Specific purpose grants to acquire non-financial assets	9,231	12,519
Other specific purpose grants	16,217	20,234

REVENUE RECOGNISED UNDER AASB 15 REVENUE FROM CONTRACTS WITH CUSTOMERS

Specific purpose grants	2,305	100
	41,849	42,984

3.5 CONTRIBUTIONS	2022 \$'000	2021 \$'000
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Monetary	3,557	3,700
Non-monetary	9,512	5,650

Total contributions	13,069	9,350
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Contributions of non monetary assets were received in relation to the following asset classes.

Land	89	55
Roads	5,652	3,008
Other infrastructure	3,771	2,587

Total non-monetary contributions	9,512	5,650
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Monetary and non monetary contributions are recognised as revenue at their fair value when Council obtains control over the contributed asset.

3.6 NET LOSS ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT	2022 \$'000	2021 \$'000
Proceeds of sale	1,294	1,048
Written down value of assets disposed	(6,539)	(1,708)
Minor assets expensed	(164)	-
Total net loss on disposal of property, infrastructure, plant and equipment	(5,409)	(660)

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.

3.7 OTHER INCOME	2022 \$'000	2021 \$'000
Interest	158	120
Rent	343	280
Other	1,447	828
Water Shares	3,897	-
Total other income	5,845	1,228

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.

Water Shares represents the gain on initial recognition of existing Water Shares as an intangible asset per *AASB 138 Intangible Assets*. These water shares are existing holdings largely resulting from the unbundling of water rights in 2007.

Note 4 – The cost of delivering services

4.1 (A) EMPLOYEE COSTS	2022 \$'000	2021 \$'000
Wages and salaries	46,324	46,592
WorkCover	232	384
Superannuation	4,802	4,600
Fringe benefits tax	(12)	(6)
Total employee costs	51,346	51,570

(B) SUPERANNUATION

Council made contributions to the following funds:

DEFINED BENEFIT FUND

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	131	130
Employer contributions - other funds	2	9
	133	139

Employer contributions payable at reporting date.

ACCUMULATION FUNDS

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,667	2,730
Employer contributions - other funds	2,002	1,731
	4,669	4,461

Employer contributions payable at reporting date.

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

4.2 MATERIALS AND SERVICES	2022 \$'000	2021 \$'000
Utilities	2,716	2,610
Training and development	492	401
Information technology	2,596	2,351
Building maintenance	2,572	2,307
Motor vehicle expenses	1,669	1,570
General maintenance	4,395	4,828
Insurance	1,351	1,265
Waste management	9,824	8,676
Advertising and marketing	1,226	1,032
Consultants	1,635	1,720
EPA Levy	1,921	2,194
Legal fees	833	911
Sponsorships and contributions	5,552	7,313
Non-Council asset works	494	3,956
Operational supplies and services	9,794	9,017
Total materials and services	47,070	50,151

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

4.3 DEPRECIATION	2022 \$'000	2021 \$'000
Property	3,202	2,582
Plant and equipment	2,519	2,173
Infrastructure	28,745	28,480
Total depreciation	34,466	33,235

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

4.4 AMORTISATION - INTANGIBLE ASSETS	2022 \$'000	2021 \$'000
Cosgrove Landfill Airspace	730	1,341
Total Amortisation - Intangible assets	730	1,341

4.5 AMORTISATION - RIGHT OF USE ASSETS	2022 \$'000	2021 \$'000
Property	11	13
Vehicles	234	257
Other	5	23
Total Amortisation - Right of use assets	250	293

4.6 BAD AND DOUBTFUL DEBTS	2022 \$'000	2021 \$'000
Parking fine debtors	223	59
Other debtors	13	1
Total bad and doubtful debts	236	60
MOVEMENT IN PROVISIONS FOR DOUBTFUL DEBTS		
Balance at the beginning of the year	(290)	(296)
New provisions recognised during the year	(236)	(60)
Amounts already provided for and written off as uncollectible	122	66
Balance at end of year	(404)	(290)

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 BORROWING COSTS	2022 \$'000	2021 \$'000
Interest - Borrowings	811	751
Fair value movements (Refer Note 5.5)	(185)	(12,896)
Total borrowing costs	626	(12,145)

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.

2021 fair value movement gains related to the calculation of Employee and Landfill Rehabilitation provisions. Reductions in discount and indexation figures, in addition to an adjustment to the landfill's useful life, resulted in favourable movements. Refer note 5.5.

4.8 FINANCE COSTS - LEASES	2022 \$'000	2021 \$'000
Interest - Lease liabilities	18	27
Total finance costs	18	27

4.9 OTHER EXPENSES	2022 \$'000	2021 \$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	62	72
Auditors' remuneration - Internal Audit	53	53
Councillors' allowances	324	302
Other Lease expense	93	127
Total other expenses	532	554

Note 5 – Our financial position

5.1 FINANCIAL ASSETS - CURRENT	2022 \$'000	2021 \$'000
(A) CASH AND CASH EQUIVALENTS		
Cash on hand	12	10
Cash at bank	16,233	42,975
Cash equivalent deposits	16,000	-
Total cash and cash equivalents	32,245	42,985
(B) OTHER FINANCIAL ASSETS - CURRENT		
Term deposits	16,000	8,000
Total other financial assets	16,000	8,000
Total financial assets	48,245	50,985
Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
FUNDS HELD ON A STATUTORY BASIS		
Cash in lieu of car parks - Developer contributions	1,250	1,250
Civil works developer contributions fund	1,022	900
Recreational land contributions fund	262	94
Total funds held on a statutory basis	2,534	2,244
Total trust funds and deposits (Note 5.3)	5,103	3,656
Total restricted funds	7,637	5,900
Total unrestricted cash and cash equivalents	24,608	37,085
INTENDED ALLOCATIONS		
Although not externally restricted the following amounts have been allocated for specific purposes by Council:		
- cash held to fund carried forward capital works	19,368	7,214
- conditional grants unspent (note 3.4(c))	8,642	8,440
Total funds subject to intended allocations	28,010	15,654

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 are classified as non-current.

5.1 FINANCIAL ASSETS	2022 \$'000	2021 \$'000
(C) TRADE AND OTHER RECEIVABLES		
CURRENT		
<i>STATUTORY RECEIVABLES</i>		
Rates debtors	8,308	6,692
Infringement debtors	2,371	2,045
Provision for doubtful debts - infringements	(390)	(278)
Net GST receivable	1,538	979
<i>NON STATUTORY RECEIVABLES</i>		
Other debtors	5,724	8,892
Provision for doubtful debts - other debtors	(13)	(12)
Total current trade and other receivables	17,538	18,318
Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.		
COVID-19 Disclosure - Rates debtors year-end balance has increased compared to prior year mainly due to the flexibility Council afforded its ratepayers (no referral of outstanding debts to formal debt collectors) and in line with the budgeted increase in total rates and charges. Council has a high level of assurance on future collectability of these balances as secured debts.		
(D) AGEING OF RECEIVABLES		
The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	4,713	4,826
Past due by up to 30 days	831	572
Past due between 31 and 180 days	25	1,507
Past due between 181 and 365 days	44	1,646
Past due by more than 1 year	111	341
Total trade and other receivables	5,724	8,892
AGEING OF INDIVIDUALLY IMPAIRED RECEIVABLES		
At balance date, other debtors including sundry debtors with a nominal value of \$12,753 (2021: \$11,789) 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 \$12,753, (2021: \$11,789). 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)	-	-
Past due by up to 30 days	2	1
Past due between 31 and 60 days	1	3
Past due between 61 and 90 days	2	4
Past due by more than 91 days	8	4
Total trade and other receivables	13	12

5.2 NON-FINANCIAL ASSETS	2022 \$'000	2021 \$'000
(A) INVENTORIES - CURRENT		
Inventories held for distribution	159	156
Total inventories	159	156
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
(B) OTHER ASSETS - CURRENT		
Prepayments	1,707	1,565
Accrued income	97	14
Total other assets	1,804	1,579
(C) INTANGIBLE ASSETS - NON CURRENT		
Landfill air space	27,635	29,051
Water shares	5,114	128
Total intangible assets	32,749	29,179

	WATER SHARES \$'000	LANDFILL AIR SPACE \$'000	TOTAL \$'000
GROSS CARRYING AMOUNT			
Balance at 1 July 2021	128	30,392	30,520
Additions/(Reductions) for period	3,914	(686)	3,228
Fair value movement	1,072	-	1,072
Balance at 30 June 2022	5,114	29,706	34,820
ACCUMULATED AMORTISATION AND IMPAIRMENT			
Balance at 1 July 2021	-	1,341	1,341
Amortisation expense	-	730	730
Balance at 30 June 2022	-	2,071	2,071
Net book value at 30 June 2021	128	29,051	29,179
Net book value at 30 June 2022	5,114	27,635	32,749

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. Additions for the 2022 period relate to existing Water Shares held as a result of unbundling of water rights in 2007, but not yet recognised for accounting purposes.

5.3 PAYABLES, TRUST FUNDS AND DEPOSITS AND UNEARNED INCOME/REVENUE	2022 \$'000	2021 \$'000
(A) TRADE AND OTHER PAYABLES - CURRENT		
<i>NON-STATUTORY PAYABLES</i>		
Trade payables	561	4,452
Prepaid income	29	24
Accrued expenses	11,431	9,259
Other payables	1,965	1,743
Total trade and other payables	13,986	15,478
2021 trade payables included \$1.316 million payable to the State Revenue Office for the fourth quarter remittance of collected Fire Services Property Levy.		
(B) TRUST FUNDS AND DEPOSITS - CURRENT		
Refundable deposits	2,877	2,506
Fire services levy	604	493
Retention amounts	1,622	657
Total trust funds and deposits	5,103	3,656
(C) UNEARNED INCOME		
Grants received in advance - operating	148	1,086
Grants received in advance - capital	8,494	7,354
Total unearned income	8,642	8,440

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of mainly government grants. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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.

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	2022 \$'000	2021 \$'000
CURRENT		
Bank Borrowings - secured	2,780	2,662
	2,780	2,662
NON-CURRENT		
Bank Borrowings - secured	18,423	21,245
	18,423	21,245
Total	21,203	23,907
<i>Borrowings are secured by general rates.</i>		
(A) THE MATURITY PROFILE FOR COUNCIL'S BORROWINGS IS:		
Not later than one year	2,780	2,662
Later than one year and not later than five years	11,559	11,578
Later than five years	6,864	9,667
	21,203	23,907

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition. At present, all Council's borrowings are classified at amortised cost.

5.5 PROVISIONS	EMPLOYEE \$'000	LANDFILL RESTORATION \$'000	TOTAL \$'000
2022			
Balance at beginning of the financial year	13,231	26,686	39,917
Additions/(Reductions) to provisions	2,818	(1,333)	1,485
Amounts used	(3,308)	(2,144)	(5,452)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(826)	641	(185)
Balance at the end of the financial year	11,915	23,850	35,765
2021			
Balance at beginning of the financial year	12,343	41,486	53,829
Additions to provisions	3,917	(2,056)	1,861
Amounts used	(2,815)	(62)	(2,877)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(214)	(12,682)	(12,896)
Balance at the end of the financial year	13,231	26,686	39,917
SUMMARY OF PROVISIONS			
		2022 \$'000	2021 \$'000
Total current provisions		11,765	15,232
Total non-current provisions		24,000	24,685
Total provisions		35,765	39,917

5.5 PROVISIONS	2022 \$'000	2021 \$'000
(A) EMPLOYEE PROVISIONS		
<i>CURRENT PROVISIONS EXPECTED TO BE WHOLLY SETTLED WITHIN 12 MONTHS</i>		
Annual leave	3,287	3,521
Long service leave	860	1,085
	4,147	4,606
<i>CURRENT PROVISIONS EXPECTED TO BE WHOLLY SETTLED AFTER 12 MONTHS</i>		
Annual leave	1,222	1,469
Long service leave	5,352	5,694
	6,574	7,163
Total current employee provisions	10,721	11,769
<i>NON-CURRENT</i>		
Long service leave	1,194	1,462
Total non-current employee provisions	1,194	1,462
<i>AGGREGATE CARRYING AMOUNT OF EMPLOYEE PROVISIONS:</i>		
Current	10,721	11,769
Non-current	1,194	1,462
Total aggregate carrying amount of employee provisions	11,915	13,231
The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.		
<i>Annual leave</i>		
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.		
<i>Long service leave</i>		
Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.		
Key assumptions:		
- discount rate	3.693%	1.491%
- index rate	1.800%	1.800%

5.5 PROVISIONS	2022 \$'000	2021 \$'000
(B) LANDFILL RESTORATION		
Current	1,044	3,463
Non-current	22,806	23,223
Total landfill restoration	23,850	26,686

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. In 2021, in response to actual rates of landfill and remaining capacity, the useful life of the Cosgrove 3 Landfill was adjusted from 60 plus 30 years to 45 plus 30 years. Refer note 4.7. 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.

Key assumptions:

- discount rate	2.38% -3.85%	-0.02% - 2.12%
- index rate	2.9%	1.10%
- estimated cost to rehabilitate	31,449	33,771

Discount rate was obtained from Reserve Bank of Australia (Indicative mid rates of Australian Government Securities) and indexation rate was obtained from the Australian Bureau of Statistics (Consumer Price Index forecast).

5.6 FINANCING ARRANGEMENTS	2022 \$'000	2021 \$'000
The Council has the following funding arrangements in place as at 30 June 2022.		
Bank guarantees	200	200
Credit card facilities	120	100
Interest bearing loans	23,203	25,907
Total facilities	23,523	26,207
<i>USED FACILITIES</i>		
Bank guarantees	30	30
Credit card facilities	28	17
Interest bearing loans	21,203	23,907
Total used facilities	21,261	23,954
Unused facilities	2,262	2,253

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
2022					
<i>OPERATING</i>					
Kerbside collection and disposal	6,058	6,388	-	-	12,446
Open space management	370	383	-	-	753
Operational supplies and services	5,928	5,698	5,209	31	16,866
Cleaning contracts for council buildings	510	-	-	-	510
Total	12,866	12,469	5,209	31	30,575
<i>CAPITAL</i>					
Buildings	3,613	-	-	-	3,613
Roads	75	-	-	-	75
Waste	798	-	-	-	798
Other	7,289	-	-	-	7,289
Total	11,775	-	-	-	11,775
2021					
<i>OPERATING</i>					
Kerbside collection and disposal	6,541	6,672	2,266	-	15,479
Open space management	341	370	-	-	711
Operational supplies and services	4,999	3,848	5,678	-	14,525
Cleaning contracts for council buildings	510	510	510	-	1,530
Total	12,391	11,400	8,454	-	32,245
<i>CAPITAL</i>					
Buildings	1,811	-	-	-	1,811
Waste	47	-	-	-	47
Other	1,865	-	-	-	1,865
Total	3,723	-	-	-	3,723

5.8 LEASES

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

RIGHT-OF-USE ASSETS	PROPERTY \$'000	VEHICLES \$'000	OTHER \$'000	TOTAL \$'000
Balance at 1 July 2021	21	617	5	643
Additions	-	7	-	7
Amortisation charge	(11)	(234)	(5)	(250)
Balance at 30 June 2022	10	390	-	400

LEASE LIABILITIES	2022 \$'000	2021 \$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	169	262
One to five years	271	440
Total undiscounted lease liabilities as at 30 June	440	702

Lease liabilities included in the Balance Sheet at 30 June:

Current	158	244
Non-current	262	419
Total lease liabilities	420	663

SHORT-TERM AND LOW VALUE LEASES

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

EXPENSES RELATING TO:	2022 \$'000	2021 \$'000
Short-term leases	6	34
Leases of low value assets	86	93
Total	92	127
Variable lease payments (not included in measurement of lease liabilities)	-	-

NON-CANCELLABLE LEASE COMMITMENTS - SHORT-TERM AND LOW-VALUE LEASES

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:

Within one year	95	94
Later than one year but not later than five years	138	231
Total lease commitments	233	325

Note 6 – Assets we manage

6.1 NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE	2022 \$'000	2021 \$'000
Cost of acquisition	700	52
Revaluation	11	11
Total non current assets classified as held for sale	711	63

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

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

SUMMARY OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

	CARRYING AMOUNT 30 JUNE 2021 \$'000	ADDITIONS \$'000	CONTRIBUTIONS \$'000	REVALUATION \$'000	DEPRECIATION \$'000	DISPOSAL \$'000	WRITE-OFF \$'000	TRANSFERS FROM WIP \$'000	TRANSFERS \$'000	AT FAIR VALUE 30 JUNE 2022 \$'000
Property	117,599	548	89	-	(470)	(564)	-	4,628	(480)	121,350
Buildings	140,837	1,665	-	-	(2,732)	(1,719)	-	1,575	(40)	139,586
Plant and equipment	32,282	3,480	-	1,226	(2,519)	(634)	-	1,164	(21)	34,978
Infrastructure	951,643	20,623	9,423	6,582	(28,745)	(3,359)	-	16,233	(106)	972,294
Work in progress	27,138	23,381	-	-	-	-	(263)	(23,600)	-	26,656
Total	1,269,499	49,697	9,512	7,808	(34,466)	(6,276)	(263)	-	(647)	1,294,864

SUMMARY OF WORK IN PROGRESS

	OPENING WIP \$'000	ADDITIONS \$'000	WRITE-OFF \$'000	TRANSFERS \$'000	CLOSING WIP \$'000
Property	8,514	2,063	6	(7,186)	3,397
Plant and equipment	1,779	421	-	(1,741)	459
Infrastructure	16,845	20,897	(269)	(14,673)	22,800
Total	27,138	23,381	(263)	(23,600)	26,656

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 2021	39,692	63,192	16,180	119,064	32,411	153,682	186,093	8,514	313,671
Accumulated depreciation at 1 July 2021	-	-	(1,465)	(1,465)	(11,154)	(34,102)	(45,256)	-	(46,721)
	39,692	63,192	14,715	117,599	21,257	119,580	140,837	8,514	266,950
<i>MOVEMENTS IN FAIR VALUE</i>									
Additions	-	-	548	548	1,004	661	1,665	2,063	4,276
Additions - WIP	-	-	4,628	4,628	463	1,112	1,575	(7186)	(983)
Contributions	89	-	-	89	-	-	-	-	89
Revaluation	-	-	-	-	-	-	-	-	-
Disposal	(20)	(437)	(174)	(631)	(237)	(4,112)	(4,349)	-	(4,980)
Write-off	-	-	-	-	-	-	-	6	6
Transfers	-	(477)	19	(458)	(36)	(23)	(59)	-	(517)
	69	(914)	5,021	4,176	1,194	(2,362)	(1,168)	(5,117)	(2,109)
<i>MOVEMENTS IN ACCUMULATED DEPRECIATION</i>									
Depreciation	-	-	(470)	(470)	(769)	(1,963)	(2,732)	-	(3,202)
Accumulated depreciation of disposals	-	-	67	67	138	2,492	2,630	-	2,697
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	(22)	(22)	-	19	19	-	(3)
	-	-	(425)	(425)	(631)	548	(83)	-	(508)
At fair value 30 June 2022	39,761	62,278	21,201	123,240	33,605	151,320	184,925	3,397	311,562
Accumulated depreciation at 30 June 2022	-	-	(1,890)	(1,890)	(11,785)	(33,554)	(45,339)	-	(47,229)
Carrying amount	39,761	62,278	19,311	121,350	21,820	117,766	139,586	3,397	264,333

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 2021	17,958	22,096	3,733	1,779	45,566
Accumulated depreciation at 1 July 2021	(8,237)	(2,195)	(1,073)	-	(11,505)
	9,721	19,901	2,660	1,779	34,061
<i>MOVEMENTS IN FAIR VALUE</i>					
Additions	3,437	43	-	421	3,901
Additions - WIP	363	717	84	(1,741)	(577)
Revaluation	-	1,226	-	-	1,226
Disposal	(2,617)	(131)	-	-	(2,748)
Transfers	-	(25)	-	-	(25)
	1,183	1,830	84	(1,320)	1,777
<i>MOVEMENTS IN ACCUMULATED DEPRECIATION</i>					
Depreciation	(1,869)	(246)	(404)	-	(2,519)
Accumulated depreciation of disposals	1,987	127	-	-	2,114
Transfers	-	4	-	-	4
	118	(115)	(404)	-	(401)
At fair value 30 June 2022	19,141	23,926	3,817	458	47,343
Accumulated depreciation at 30 June 2022	(8,119)	(2,310)	(1,477)	-	(11,906)
Carrying amount	11,022	21,616	2,340	458	35,436

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 2021	779,112	21,786	87,151	185,204	169,678	34,233	61,191	10,533	13,651	14,244	16,845	1,393,628
Accumulated depreciation at 1 July 2021	(251,590)	(8,132)	(25,643)	(64,557)	(53,967)	(4,797)	(7,705)	(1,042)	(1,226)	(6,481)	-	(425,140)
	527,522	13,654	61,508	120,647	115,711	29,436	53,486	9,491	12,425	7,763	16,845	968,488
<i>MOVEMENTS IN FAIR VALUE</i>												
Additions	11,294	-	1,684	2,346	365	2,461	1,307	362	7	797	20,897	41,520
Additions - WIP	4,009	-	678	3,333	3,621	191	2,271	989	54	1,087	(14,673)	1,560
Contributions	5,652	-	1,345	2,318	-	-	108	-	-	-	-	9,423
Revaluation	-	9,883	-	-	-	-	-	2,072	-	4,253	-	16,208
Disposal	(3,292)	-	(906)	(553)	(162)	-	(50)	(10)	(247)	(561)	-	(5,781)
Write-off	-	-	-	-	-	-	-	-	-	-	(269)	(269)
Transfers	-	-	-	440	27	-	(573)	-	-	-	-	(106)
	17,663	9,883	2,801	7,884	3,851	2,652	3,063	3,413	(186)	5,576	5,955	62,555
<i>MOVEMENTS IN ACCUMULATED DEPRECIATION</i>												
Depreciation	(20,046)	(236)	(832)	(2,027)	(3,578)	(803)	(634)	(80)	(78)	(431)	-	(28,745)
Accumulated depreciation of disposals	1,440	-	448	181	44	-	21	4	29	255	-	2,422
Revaluation	-	(7,209)	-	-	-	-	-	(913)	-	(1,504)	-	(9,626)
	(18,606)	(7,445)	(384)	(1,846)	(3,534)	(803)	(613)	(989)	(49)	(1,680)	-	(35,949)
At fair value 30 June 2022	796,775	31,669	89,952	193,088	173,529	36,885	64,254	13,946	13,465	19,820	22,800	1,456,183
Accumulated depreciation at 30 June 2022	(270,196)	(15,577)	(26,027)	(66,403)	(57,501)	(5,600)	(8,318)	(2,031)	(1,275)	(8,161)	-	(461,089)
Carrying amount	526,579	16,092	63,925	126,685	116,028	31,285	55,936	11,915	12,190	11,659	22,800	995,094

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.

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

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

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

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT (continued)

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 2020/21.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

	LEVEL 1 \$'000	LEVEL 2 \$'000	LEVEL 3 \$'000	DATE OF VALUATION
Land	-	62,278	-	April 2021
Specialised land	-	-	39,761	April 2021
Land improvements	-	-	19,311	April 2021
Heritage buildings	-	-	21,820	April 2021
Buildings	-	-	117,766	April 2021
Total	-	62,278	198,658	

VALUATION OF INFRASTRUCTURE

Valuation of infrastructure assets has been determined in accordance with an internal valuation undertaken by Team Leader Strategic Assets (Associate Diploma Civil Engineering, Bachelor Technology Civil Engineering).

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

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 2021 are as follows:

	LEVEL 1 \$'000	LEVEL 2 \$'000	LEVEL 3 \$'000	DATE OF VALUATION
Roads	-	-	526,579	March 2021
Bridges	-	-	16,092	June 2022
Footpaths and cycleways	-	-	63,925	March 2021
Drainage	-	-	126,685	March 2021
Recreational, leisure and community facilities	-	-	116,028	March 2021
Waste management	-	-	31,285	March 2021
Parks, open space and streetscapes	-	-	55,936	March 2021
Aerodromes	-	-	11,915	June 2022
Off street car parks	-	-	12,190	March 2021
Other infrastructure	-	-	11,659	June 2022
Total	-	-	972,294	

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 \$889.01 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 \$18,030 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.

	2022 \$'000	2021 \$'000
<i>RECONCILIATION OF SPECIALISED LAND</i>		
Land under roads	39,761	39,692
Total specialised land	39,761	39,692

6.3 INVESTMENTS IN ASSOCIATES, JOINT ARRANGEMENTS AND SUBSIDIARIES	2022 \$'000	2021 \$'000
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(A) INVESTMENTS IN ASSOCIATES

- Goulburn Valley Regional Library Corporation (GVRLC)	1,885	1,598
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Fair value of Council's investment in Goulburn Valley Regional Library Corporation (GVRLC)	1,885	1,598
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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	(182)	(333)
Reported surplus for year	287	151
Council's share of accumulated deficit at end of year	105	(182)

COUNCIL'S SHARE OF RESERVES

Council's share of reserves at start of year	1,780	1,780
Council's share of reserves at end of year	1,780	1,780

MOVEMENT IN CARRYING VALUE OF SPECIFIC INVESTMENT

Carrying value of investment at start of year	1,598	1,447
Share of surplus for year	287	151
Carrying value of investment at end of year	1,885	1,598

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

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:

		2022 NO.	2021 NO.
Councillors	Councillor Seema Abdullah		
	Councillor Kim O'Keeffe (Mayor - July - June)		
	Councillor Fern Summer		
	Councillor Sam Spinks		
	Councillor Shane Sali (Mayor - June)		
	Councillor Anthony Brophy		
	Councillor Geoffrey Dobson		
	Councillor Greg James		
	Councillor Robert Priestly (July - June)		
CEO	Chief Executive Officer		
Directors	Director - Community		
	Director - Corporate Services		
	Director - Infrastructure		
	Director - Sustainable Development		
Total Number of Councillors		9	15
Total of Chief Executive Officer and other Key Management Personnel		5	5
Total Number of Key Management Personnel		14	20

(C) REMUNERATION OF KEY MANAGEMENT PERSONNEL

	2022 \$'000	2021 \$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,372	1,473
Long-term benefits	18	(4)
Post employment benefits	142	138
Total	1,532	1,607

Long-term benefits decreased in 2021 due to amounts of Long Service Leave and Annual Leave taken by KMP during the year (more was taken than accrued)

7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION	2022 NO.	2021 NO.
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The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

\$0 - \$9,999	-	6
\$10,000 - \$19,999	1	6
\$20,000 - \$29,999	5	1
\$30,000 - \$39,999	2	-
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	-	1
\$80,000 - \$89,999	1	-
\$170,000 - \$179,999	-	1
\$200,000 - \$209,999	1	-
\$210,000 - \$219,999	1	-
\$220,000 - \$229,999	1	-
\$230,000 - \$239,999	-	1
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	-	1
\$260,000 - \$269,999	-	1
\$310,000 - \$319,999	1	-
\$380,000 - \$389,999	-	1
	14	20

(D) SENIOR OFFICER REMUNERATION

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$151,000

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

Income Range:

	\$'000	\$'000
\$151,000 - \$159,999	3	1
\$160,000 - \$169,999	3	4
\$170,000 - \$179,999	1	2
\$180,000 - \$189,999	-	1
\$200,000 - \$209,999	-	2
	7	10

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

	\$'000	\$'000
	1,138	1,800

7.2 RELATED PARTY DISCLOSURE	2022 \$'000	2021 \$'000
(A) TRANSACTIONS WITH RELATED PARTIES		
During the period Council entered into the following transactions with related parties.		
<i>Payments to Goulburn Valley Regional Library Corporation</i>	1,714	1,689
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 to Goulburn Valley Regional Library Corporation</i>	69	168
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		
^{1,2,3,4} Payments to entities controlled by key management personnel	2,253	3,028
^{5,6,7,8,9,10} Receipts from entities controlled by key management personnel	294	312
Receipts from entities influenced by key management personnel	-	43

Notes:

1. Payment of \$2,200,000 to Shepparton Art Museum (SAM) for funding under agreement (Director of Corporate Services and Chief Executive Officer have an interest).
2. Payment of \$13,022 to Gouge Linen Services (Cr Priestly had an interest)
3. Payment of \$38,361 to Goulburn Valley Waste and Resource Recovery Group (Cr Abdullah and Cr Dobson have an interest)
4. Payment of \$1,930 to Rumbalara Aboriginal Co-op (Cr James has an interest)
5. Receipt of \$11,113.37 from AFL Goulburn Murray (Director of Sustainable Development had an interest)
6. Receipt of \$9,003 from Wilmont Road Primary School (CEO has an interest)
7. Receipt of \$127,485.45 from Shepparton Art Museum (Director of Corporate Services has an interest).
8. Receipt of \$85,532 from Goulburn Valley Grammar School (Cr Priestly had an interest)
9. Receipt of \$51,196 from Goulburn Valley Waste and Resource Recovery Group for administration fees and business centre hire (Cr Abdullah and Cr Dobson have an interest)
10. Receipts of \$9,260 from Rumbalara Aboriginal Co-op for Aquamoves and Tipping Services (Cr James has an interest)

7.2 RELATED PARTY DISCLOSURE (continued)**(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

	2022 \$'000	2021 \$'000
Outstanding payments to entities controlled by key management personnel	-	3
^{1,2,3,4} Outstanding receipts from entities influenced by key management personnel	179	39
1. Receipt of \$85,532 from Goulburn Valley Grammar School (Cr Priestly had an interest) a further \$2,214 was outstanding as at 30 June 2022.		
2. Receipt of \$127,485.45 from Shepparton Art Museum (Director of Corporate Services and Chief Executive Officer have an interest) a further \$174,527 was outstanding as at 30 June 2022.		
3. An outstanding amount from Cr O'Keefe for over paid Councillor fees totalling \$2,033 as at 30 June 2022.		
4. An outstanding amount from the Shepparton Albanian Committee (Cr Sali has an interest) for services totalling \$615 as at 30 June 2022.		

(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.

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.

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 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

8.3 FINANCIAL INSTRUMENTS

(A) OBJECTIVES AND POLICIES

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

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.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions 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 + 1.00% and 3.00% in market interest rates (AUD) from year-end rates of 1.74%.

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.

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

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

9.1 RESERVES	BALANCE AT BEGINNING OF REPORTING PERIOD \$'000	INCREMENT (DECREMENT) \$'000	BALANCE AT END OF REPORTING PERIOD \$'000
(A) ASSET REVALUATION RESERVES			
2022			
PROPERTY			
Land - specialised	13,057	-	13,057
Land - non specialised	22,566	-	22,566
Land and land improvements	12,740	-	12,740
Buildings - Heritage	5,228	-	5,228
Buildings	19,296	-	19,296
	72,887	-	72,887
PLANT & EQUIPMENT			
Artwork and regalia	14,235	1,226	15,461
	14,235	1,226	15,461
INFRASTRUCTURE			
Roads	459,454	-	459,454
Bridges	19,042	2,674	21,716
Footpaths and cycleways	57,549	-	57,549
Drainage	62,316	-	62,316
Recreational, leisure and community facilities	74,946	-	74,946
Waste management	1,110	-	1,110
Parks, open space and streetscapes	28,709	-	28,709
Aerodromes	3,811	1,159	4,970
Off-street car parks	8,265	-	8,265
Other infrastructure	2,164	2,749	4,913
	717,366	6,582	723,948
Intangible Assets			
Water rights	-	1,072	1,072
	-	1,072	1,072
Total asset revaluation reserves	804,488	8,880	813,368

9.1 RESERVES	BALANCE AT BEGINNING OF REPORTING PERIOD \$'000	INCREMENT (DECREMENT) \$'000	BALANCE AT END OF REPORTING PERIOD \$'000
2021			
PROPERTY			
Land - specialised	-	13,057	13,057
Land - non-specialised	5,905	16,661	22,566
Land and land improvements	5,657	7,083	12,740
Buildings - Heritage	1,390	3,838	5,228
Buildings	7,205	12,091	19,296
	20,157	52,730	72,887
PLANT & EQUIPMENT			
Artwork and regalia	14,165	70	14,235
	14,165	70	14,235
INFRASTRUCTURE			
Roads	459,454	-	459,454
Bridges	19,042	-	19,042
Footpaths and cycleways	56,995	554	57,549
Drainage	61,722	594	62,316
Recreational, leisure and community facilities	52,531	22,415	74,946
Waste management	465	645	1,110
Parks, open space and streetscapes	22,356	6,353	28,709
Aerodromes	2,271	1,540	3,811
Off-street car parks	7,408	857	8,265
Other infrastructure	2,164	-	2,164
	684,408	32,958	717,366
Total asset revaluation reserves	718,730	85,758	804,488

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

9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS	2022 \$'000	2021 \$'000
Surplus for the year	24,397	31,178
Depreciation	34,466	33,235
Amortisation of ROU Assets	250	293
Amortisation of Intangible assets	730	1,341
Loss on disposal of property, infrastructure, plant and equipment	5,409	660
Finance Costs	18	27
Borrowing Costs	811	751
Bad debts	236	60
Share of net profits of associates and joint ventures	(287)	(151)
Contributions - Non-monetary assets	(9,512)	(5,650)
Fair value adjustments for employee provisions	(826)	(214)
Fair value increases in - Landfill rehabilitation provision	641	(12,682)
<i>CHANGE IN ASSETS AND LIABILITIES:</i>		
(Increase)/decrease in trade and other receivables	543	(3,550)
(Increase)/decrease in prepayments and other assets	(225)	(320)
(Increase)/decrease in inventories	(3)	(67)
(Increase)/decrease in intangibles	(3,897)	-
Increase/(decrease) in trade and other payables	(1,486)	2,060
Increase/(decrease) in unearned income /revenue	201	-
Increase(decrease) in other liabilities	1,447	916
Increase/(decrease) in employee provisions	(490)	1,102
Increase/(decrease) in landfill provisions	(667)	(62)
Net cash provided by operating activities	51,756	48,927

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

Council makes both employer and employee contributions to The Fund's accumulation category, Vision MySuper/Vision Super Saver, on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021 9.5%)).

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.

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns	4.75% pa
Salary information	2.75% pa
Price inflation (CPI)	2.25% pa.

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns	5.5% pa
Salary information	2.5% pa to 30 June 2023; and 3.5% thereafter
Price inflation (CPI)	3.0% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 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

EMPLOYER CONTRIBUTIONS

REGULAR CONTRIBUTIONS

On the basis of the results of the 2021 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 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). 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 2020 triennial valuation.

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

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 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 2021 TRIENNIAL 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 2020.

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

	2021 (INTERIM) \$M	2020 (TRIENNIAL) \$M
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

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 2021.

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 2021.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).



THE 2022 INTERIM ACTUARIAL INVESTIGATION

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

SUPERANNUATION CONTRIBUTIONS

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

SCHEME	TYPE OF SCHEME	RATE	2022 \$'000	2021 \$'000
Vision super	Defined benefit	10.0% (2021 9.5%)	131	130
Other than Vision super	Defined benefit	10.0% (2021 9.5%)	2	9
Vision super	Accumulation fund	10.0% (2021 9.5%)	2,667	2,730
Other than Vision super	Accumulation fund	10.0% (2021 9.5%)	2,002	1,731

There were \$36k contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$172k.

Note 10 – Change in accounting policy

There have been no changes to accounting policies in the 2021-22 year.

There are no pending accounting standards that are likely to have a material impact on Council.

PERFORMANCE STATEMENT

For the year ended 30 June 2022

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

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 68,000 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 3.2 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 \$3.54 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.

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.

REPORT OF OPERATIONS

Service Performance Indicators

For the year ended 30 June 2022

INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	COMMENTS
AQUATIC FACILITIES					
<i>SERVICE STANDARD</i>					
Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1	1.25	1	0	There were no inspections undertaken this year due to resourcing constraints and the Japanese Encephalitis outbreak.
<i>SERVICE COST</i>					
Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to indoor aquatic facilities]	New in 2020	\$2.58	\$14.75	\$10.05	The cost of aquatic facilities per visit has decreased in 2021-22 due to more visitors and higher income as there were fewer restrictions.
ANIMAL MANAGEMENT					
<i>TIMELINESS</i>					
Time taken to action animal management requests [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>					
Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	47.14%	46.25%	38.64%	33.04%	The number of animals being claimed by their owners continues to decline, even with a new fee structure making reclaiming an animal more affordable. The decline of reclaims may be contributed to the current cost of living pressures and Rangers attempting to reunite animals with their owners during Covid lockdown.
Animals rehomed (Number of animals rehomed / number of animals collected) x 100	New in 2020	41.93%	45.33%	59.25%	Council has implemented new animal adoption initiatives including reduced adoption fees, an increased media presence and a new webpage design, which has seen an increase in the number of animals adopted directly from Council's animal shelter.

INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	COMMENTS
SERVICE COST					
Cost of animal management service [Direct cost of the animal management service / Population]	New in 2020	\$16.22	\$16.51	\$16.05	
FOOD SAFETY					
TIMELINESS					
Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.58	2.02	1.70	2.22	In 2021-22 there have been fewer resources available which have led to an increase in time to action complaints. Response times are at pre COVID levels.
SERVICE STANDARD					
Food safety assessments [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	67.31%	82.20%	37.32%	51.17%	More businesses have been open in 2021-22 and more food safety assessments have been conducted.
SERVICE COST					
Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$641.69	\$577.27	\$579.72	\$597.05	
GOVERNANCE					
TRANSPARENCY					
Council decisions made at meetings 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, 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	1.40%	1.55%	1.60%	0.48%	There was one Council decision out of 209 made in a meeting closed to the public during 2021-22.

INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	COMMENTS
<i>CONSULTATION AND ENGAGEMENT</i>					
Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	55	54	52	53	
<i>ATTENDANCE</i>					
Councillor attendance at council meetings [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	85.42%	92.06%	94.07%	94.81%	
<i>SERVICE COST</i>					
Cost of governance [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$41,253.44	\$43,002.78	\$45,196.33	\$46,108.78	
LIBRARIES					
<i>UTILISATION</i>					
Library collection usage [Number of library collection item loans / Number of library collection items]	3.42	2.78	2.16	2.38	There has been an increase in physical use of the library collection as part of Covid recovery.
<i>RESOURCE STANDARD</i>					
Standard of library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	49.70%	51.70%	53.27%	50.52%	
<i>SERVICE COST</i>					
Cost of library service per population [Direct cost of the library service / Population]	New in 2020	\$18.42	\$19.03	\$18.32	

INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	COMMENTS
MATERNAL AND CHILD HEALTH (MCH)					
<i>SERVICE STANDARD</i>					
Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100%	99.88%	101.07%	101.30%	
<i>SERVICE COST</i>					
Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$62.48	\$63.17	\$82.28	\$78.16	
<i>SATISFACTION</i>					
Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	94.10%	97.02%	96.20%	
ROADS					
<i>SATISFACTION OF USE</i>					
Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	19.48	17.73	19.77	21.06	
<i>CONDITION</i>					
Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	97.07%	96.74%	98.85%	98.86%	
<i>SERVICE COST</i>					
Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$28.40	\$80.73	\$135.33	\$186.01	Major reconstructions in 2021/22 involved the costly replacement of a bus exchange in front of Shepparton High School, works involved large areas of concrete resulting in above average costs. Materials such as concrete have risen over 20% in the past 18 months.
<i>SERVICE COST</i>					
Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$5.21	\$4.79	\$4.63	\$7.20	There has been a significant increase in material costs.

INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	COMMENTS
STATUTORY PLANNING					
<i>TIMELINESS</i>					
Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	55	43	47	63	Resourcing constraints have led to an increase in time to decide planning applications.
<i>SERVICE STANDARD</i>					
Planning applications decided within required timeframes [Number of planning application decisions made within 60 days / Number of planning application decisions made] x100	58.29%	73.71%	75.81%	62.25%	Resourcing constraints have led to a reduction in planning applications decided within required timeframes.
<i>SERVICE COST</i>					
Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$3,147.81	\$2,032.00	\$1,020.04	\$853.29	The decrease in the cost of the statutory planning service is due to a reduction in the statutory planning direct costs as there have been less resources available in 2021-22
WASTE COLLECTION					
<i>SATISFACTION</i>					
Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	30.51	28.06	29.39	32.83	New residential estates have been developed which has led to an increase in demand for new kerbside service.
<i>SERVICE STANDARD</i>					
Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	3.03	2.69	5.36	3.35	There were fewer kerbside collection bins missed in 2021-22 due to less road closures and COVID restrictions.

INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	COMMENTS
<i>SERVICE COST</i>					
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$43.91	\$45.83	\$45.41	\$124.36	Council used to exclude landfill waste disposal cost as it owns the landfill. However from 2021-22, landfill disposal cost (gate fee) is included which shows a major increase in cost. Please note if landfill disposal cost was included in 2020-21 the cost increase would be 8.88%.
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$51.13	\$49.32	\$54.05	\$61.27	Recycling processing market remained volatile. As a regional Council there have been higher recycling processing cost (including transportation) as Materials Recycling Facility (MRF) was based in Melbourne.



Retired Service Performance Indicators

For the year ended 30 June 2022

SERVICE / INDICATOR / MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022
AQUATIC FACILITIES				
<i>SERVICE COST</i>				
Cost of indoor aquatic facilities [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$1.33	Retired in 2020	Retired in 2020	Retired in 2020
Cost of outdoor aquatic facilities [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$13.31	Retired in 2020	Retired in 2020	Retired in 2020
ANIMAL MANAGEMENT				
<i>SERVICE COST</i>				
Cost of animal management service [Direct cost of the animal management service / Number of registered animals]	\$65.92	Retired in 2020	Retired in 2020	Retired in 2020
<i>HEALTH AND SAFETY</i>				
Animal management prosecutions [Number of successful animal management prosecutions]	6	Retired in 2020	Retired in 2020	Retired in 2020
LIBRARIES				
<i>SERVICE COST</i>				
Cost of library service [Direct cost of the library service / Number of visits]	\$8.14	Retired in 2020	Retired in 2020	Retired in 2020
MATERNAL AND CHILD HEALTH (MCH)				
<i>SATISFACTION</i>				
Participation in first MCH home visit [Number of first MCH home visits / Number of birth notifications received] x100	101.86%	Retired in 2020	Retired in 2020	Retired in 2020

PERFORMANCE STATEMENT

Sustainable Capacity Indicators

For the year ended 30 June 2022

INDICATOR/MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	MATERIAL VARIATIONS
POPULATION					
Expenses per head of municipal population [Total expenses / Municipal population]	\$1,903	\$1,991	\$2,067	\$2,106	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$14,809	\$16,783	\$17,168	\$17,571	
Population density per length of road [Municipal population / Kilometres of local roads]	29	29	29	28	
OWN-SOURCE REVENUE					
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,548	\$1,549	\$1,752	\$1,649	
RECURRENT GRANTS					
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$366	\$390	\$380	\$452	The 2022 result is impacted by receipt of 75% of the 2023 Federal Financial Assistance Grants in advance. This is greater than the 50% in advance received in prior years.
DISADVANTAGE					
Relative socio-economic disadvantage [Index of Relative Socio-economic Disadvantage by decile]	2	2	2	2	
WORKFORCE TURNOVER					
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	9%	10%	10%	16%	In 2021-22 there has been an increase in the staff turnover rate, which is consistent across the sector and many industries.

Definitions

“infrastructure” means non-current property, plant and equipment excluding land

“local road” means a sealed or unsealed road for which the Council is the responsible road authority under the *Road Management Act 2004*

“own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants)

“population” means Estimated Resident Population (ERP) sourced from the Australian Bureau of Statistics, Regional Population Growth, Australia (3218.0)

“relative socio-economic disadvantage”, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

“SEIFA” means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

Service Performance Indicators

For the year ended 30 June 2022

INDICATOR/MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	MATERIAL VARIATIONS	
AQUATIC FACILITIES						
<i>UTILISATION</i>						
Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	9	7	2	3	There has been increased utilisation of aquatic facilities this year. The utilisation of aquatic facilities were impacted through restrictions from Covid-19 and are still recovering.	
ANIMAL MANAGEMENT						
<i>HEALTH AND SAFETY</i>						
Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions) x 100	New in 2020	100%	100%	100%		
FOOD SAFETY						
<i>HEALTH AND SAFETY</i>						
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%	0%	100%	In 2018 and 2020 there were no critical or major non-compliance notifications. In 2019 there was one notification whilst in 2021 there were six notifications which were followed up through third party audits.	
GOVERNANCE						
<i>SATISFACTION</i>						
Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	53	52	51	53		
LIBRARIES						
<i>PARTICIPATION</i>						
Active library members [Number of active library members / Municipal population] x100	10%	10%	9%	8%	Active library borrowers reduced due to Covid restrictions when libraries were closed for six months of the year.	

INDICATOR/MEASURE	RESULTS 2019	RESULTS 2020	RESULTS 2021	RESULTS 2022	MATERIAL VARIATIONS
MATERNAL AND CHILD HEALTH (MCH)					
<i>PARTICIPATION</i>					
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	77%	80%	81%	78%	
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	75%	88%	85%	81%	
ROADS					
<i>SATISFACTION</i>					
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	57	57	57	55	
STATUTORY PLANNING					
<i>DECISION MAKING</i>					
Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	50%	100%	100%	75%	One of the four cases was overturned at VCAT.
WASTE COLLECTION					
<i>WASTE DIVERSION</i>					
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%	51%	51%	

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.

Financial Performance Indicators

For the year ended 30 June 2022

DIMENSION/ INDICATOR/ MEASURE	RESULTS					FORECASTS			MATERIAL VARIATIONS
	2019	2020	2021	2022	2023	2024	2025	2026	
EFFICIENCY									
<i>EXPENDITURE LEVEL</i>									
Expenses per property assessment [Total expenses / Number of property assessments]	\$4,076	\$4,186	\$4,308	\$4,317	\$4,582	\$4,543	\$4,440	\$4,493	
REVENUE LEVEL									
Average rate per property assessment (General rates and Municipal charges / Number of property assessments)	New in 2020	\$2,542	\$2,269	\$2,275	\$2,319	\$2,364	\$2,418	\$2,466	2020 Actual incorrectly reported as \$2,542 with other rates and charges such as Waste Kerbside Collection service fees included in error. Correct 2020 figure \$2,219.
LIQUIDITY									
<i>WORKING CAPITAL</i>									
Current assets compared to current liabilities [Current assets / Current liabilities] x100	271%	150%	156%	161%	125%	99%	90%	87%	Reduction in previous years reflects capital expenditure on significant capital items including the Shepparton Art Museum (SAM). Future year projections are impacted by a further zero per cent rate rise in 2023, significant expenditure on capital works programs and gradual recovery of user fee income from the impacts of COVID.

DIMENSION/ INDICATOR/ MEASURE	RESULTS					FORECASTS			MATERIAL VARIATIONS
	2019	2020	2021	2022	2023	2024	2025	2026	
UNRESTRICTED CASH									
Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	48%	47%	47%	-9%	48%	29%	17%	13%	The 2022 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.
OBLIGATIONS									
LOANS AND BORROWINGS									
Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	22%	19%	29%	25%	21%	24%	20%	15%	Although budgeted, no new borrowings were drawn down in 2022 due to early receipt of significant government grant funding. \$6m of borrowings is forecast for 2024.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	3%	3%	3%	4%	4%	4%	5%	4%	\$10m of borrowings late in 2021 has resulted in an increase in repayments compared to rates. Future projections are influenced by \$6m of borrowings forecast in 2024.
INDEBTEDNESS									
Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	24%	52%	39%	39%	37%	38%	33%	30%	

DIMENSION/ INDICATOR/ MEASURE	RESULTS					FORECASTS			MATERIAL VARIATIONS
	2019	2020	2021	2022	2023	2024	2025	2026	
ASSET RENEWAL AND UPGRADE									
Asset renewal and upgrade compared to depreciation [Asset renewal and upgrade expenses / Asset depreciation] x100	New in 2020	108%	80%	120%	146%	97%	118%	114%	The 2022 result is influenced by significant expenditure on the Maude Street Mall upgrade, Cosgrove 2 Cell 4 Landfill capping and Cosgrove 3 Cell 2 Landfill renewal. Significant road renewal and upgrade is budgeted for 2023 which continues the upwards trend, before results normalise in later forecast years.
OPERATING POSITION									
ADJUSTED UNDERLYING RESULT									
Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	4%	-1%	8%	3%	-17%	-4%	-1%	-1%	Upwards trend from 2020 to 2021 was due a favourable fair value movement for the Cosgrove 3 Landfill provision. The 2022 result is impacted by recognition of water shares as an intangible asset and early receipt of 75% of the 2023 Federal Financial Assistance Grants. This early receipt, in addition to significant non-recurrent operating expenditure identified in 2023 and 2024 and two years of zero per cent rate rises impact future year projections.

DIMENSION/ INDICATOR/ MEASURE	RESULTS						FORECASTS		MATERIAL VARIATIONS
	2019	2020	2021	2022	2023	2024	2025	2026	
STABILITY									
<i>RATES CONCENTRATION</i>									
Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	59%	61%	55%	59%	68%	62%	64%	64%	The forecast increase in 2023 is impacted by early receipt of 75% of the 2023 Federal Financial Assistance Grants in 2022, thereby reducing forecast income in the 2023 year.
<i>RATES EFFORT</i>									
Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.8%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	

Retired Financial Performance Indicators

For the year ended 30 June 2022

DIMENSION/INDICATOR/MEASURE	RESULTS			
	2019	2020	2021	2022
EFFICIENCY				
<i>REVENUE LEVEL</i>				
Average residential rate per residential property assessment [Residential rate revenue / Number of residential property assessments]	\$1,920	Retired in 2020	Retired in 2020	Retired in 2020
OBLIGATIONS				
<i>ASSET RENEWAL</i>				
Asset renewal compared to depreciation [Asset renewal expenses / Asset depreciation] x100	101%	Retired in 2020	Retired in 2020	Retired in 2020

Definitions

“adjusted underlying revenue” means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

“adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure

“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

“current assets” has the same meaning as in the AAS

“current liabilities” has the same meaning as in the AAS

“non-current assets” means all assets other than current assets

“non-current liabilities” means all liabilities other than current liabilities

“non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan

“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

“recurrent grant” means a grant other than a non-recurrent grant

“residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

“restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are 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

“unrestricted cash” means all cash and cash equivalents other than restricted cash.

Other Information

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. 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).

The performance statement presents the actual results for the current year for the prescribed financial performance indicators and measures as well as the results forecast by the council's strategic resource 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 the materiality thresholds as per Appendix B – Materiality Guidelines of the Local Government Better Practice Guide 2021-22 Performance Statement. Explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material of its nature.

The forecast figures included in the performance statement are those adopted by council in its adopted budget and strategic resource plan on 21 June 2022. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term.

Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by visiting www.greatershepparton.com.au

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*



Claire Barnes
Principal Accounting Officer

Dated: 27.09.2022

In our opinion, the accompanying performance statement of the Greater Shepparton City Council for the year ended 30 June 2022 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 the 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: 27/09/2022



Cr Anthony Brophy
Deputy Mayor

Dated: 27th September 2022 -



Peter Harriott
Chief Executive Officer

Dated: 27/9/2022

Independent Auditor's Report

To the Councillors of Greater Shepparton City Council

Opinion I have audited the accompanying performance statement of Greater Shepparton City Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2022
- sustainable capacity indicators for the year ended 30 June 2022
- service performance indicators for the year ended 30 June 2022
- financial performance indicators for the year ended 30 June 2022
- other information and
- certification of the performance statement.

In my opinion, the performance statement of Greater Shepparton City Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020*.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Councillors' responsibilities for the performance statement The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
4 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria





CONTACT US

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