



# City of Port Lincoln

Annual Report  
2006 - 2007





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## Mayors Message

It is with sadness and regret that Council records the passing of ex Councillor Eve Musolino. For many years Eve did her best to represent our Community. It is a sad irony that she did not live to see the relocation of the RSPCA dog kennels that have caused much inconvenience to many people. Eve will be remembered and our thoughts go out to Dom and family.

The last year has seen the completion of Council's previous five year capital plan, the most visible development being Ravendale Sports Complex. It is a magnificent asset and a credit to all associated with it. We should not forget the pivotal role of previous CEO Ian Burfitt in delivering the sporting complex.

Our seafront continues to draw compliments from visitors to our City. The efforts of our outside staff to maintain the neat and tidy appearance of the City should not go unrecognised. Fickle rainfall, severe winds plus the activities of vandals impede our staff activities but they work on regardless and Council commends their efforts.

Council's active involvement with upgrading the roads and seafront from the Pier Hotel northwards past the new Lincoln Hotel will result in the completion of Council's vision for our seafront. Hopefully, further progress northwards towards the Axel Stenross Museum with removal of the Aleppo Pines and an upgraded walking trail will deliver a revitalised commercial Tasman Terrace together with a superb coastal recreational trail to the Museum. The total project is budgeted at around \$1.5 Million over several years.

Waste disposal continues to be of major concern to Council with massive expenditure required to maintain EPA requirements. Waste water treatment is a high priority. Hopefully we will make far greater use of this valuable resource as we learn more of the skills associated with

water treatment. Whilst we produce this water for less than \$1.00 per kilolitre it does have some perceived disadvantages which we must address.

The Council elected last November has settled on a new ten year financial plan which envisages approximately 30% of annual cash flow expenditure on capital construction with no long term borrowings required. Details of the Plan were delivered with the rates notices during July.

Whilst not specifically mentioned, it is envisioned to spend some \$400,000 per annum on footpath construction over the life of the plan. Two initiatives of Council deserve comment. Council resolved to support Councillor Starke's suggestion of subsidising rain water storage systems with some \$20,000 committed this year. The maximum subsidy available to an applicant is \$400.00 with minimum storage of some 3,000 gallons (10,000 litres) required.

Council has committed significantly more money this year to bush fire fuel removal and prevention. Council urges our Community to undertake the advice of our CFS to do likewise. The approaching drought, coupled with very dry soil conditions, almost guarantees devastating fires should they ignite. Please contact Council for advice and direction in gaining the necessary approvals to burn rubbish.

Council continues to do its best to represent the desires of our community with our available finances. Similarly, Council recognises the never ending, and largely disregarded efforts of all our staff. Without their efforts our community would see little progress being delivered across our City.



**Peter W Davis  
Mayor**

## Chief Executive Officers Message

The 2006/07 financial year has been a year in which the City of Port Lincoln has concentrated on meeting priorities set in the Strategic Plan "Towards 2005 and beyond" and implementing the final year of that Plan while also heralding a change to the membership of Council.

November 2006 saw the extended term of office conclude for some Elected Members and in the subsequent election, replaced by new faces on Council. To the retiring members, Eric Russell, Bob Richardson, Mark Gould and Susan Macrae for the many hours of service given without favour to our community we wish you all the best.

One of the first tasks faced by the newly elected Council was to establish a new Strategic Plan for the community. Following an extensive consultation period incorporating all sectors of the community a new ten-year plan was adopted fully costed with clear goals and financial parameters set to ensure what the Community has supported is implemented in a sustainable and financially prudent manner.

Financial strategies have been maintained to ensure infrastructure such as roads, footpaths and drainage systems can be upgraded while supporting the growth of the City and still maintain service levels for day-to-day operations.

Council has resolved to absorb new developments into the existing rate revenue base and not increase the total rate revenue by more than 4% over the life of the ten-year 'Strategic Plan'.



Our 'Debt Free' status gives the City Council financial flexibility and allows future activities not to be restrained by debt repayments. It creates opportunity to match or support grant funding applications for significant projects such as the water recycling extensions, CBD street upgrades and sporting facilities.

The City has experienced extensive change across the residential, commercial and industrial sectors and development applications and approvals, although slowing in number from a significant peak continue to keep our development staff busy.

Being mindful of the adverse conditions faced by many businesses in the wider Eyre Peninsula community it is still heartening to note the vibrancy and confidence that can be found in Port Lincoln.

The City of Port Lincoln recognises the vital contribution it receives from the rural sector and looks forward to a return to normal seasonal conditions and a turnaround in the rural economy of Eyre Peninsula.

On behalf of the staff of the City of Port Lincoln I am pleased to commend this annual report to you.

**Geoff Dodd**  
**Chief Executive Officer**

## Members of Council

Council held an election in November 2006. Membership of Council in 2006-2007 prior to the election

Mayor	Peter Woodley Davis
Councillors	Cr Jillian Parker (Deputy Mayor) Cr Michael Bascombe Cr Malcolm Catt Cr Mark Goold Cr Jim Papazoglov Cr Allan Reynolds Cr Robert Richardson Cr Eric Russell

Membership of Council following the election as of 20<sup>th</sup> November 2006

Mayor	Peter Woodley Davis
Councillors	Cr Jillian Parker (Deputy Mayor) Cr Michael Bascombe Cr Danny Bartlett Cr Malcolm Catt Cr Tanya Chludil Cr Gordon Hartley Cr Jim Papazoglov Cr Allan Reynolds Cr Neville Starke Cr Mary Ware



Back Row:

**Cr Danny Bartlett, Cr Tanya Chludil, Cr Gordon Hartley, Cr Malcolm Catt, Cr Michael Bascombe, Cr Neville Starke**

Front Row:

**Cr Jim Papazoglov, Deputy Mayor Jillian Parker, Mayor Peter Davis, Cr Mary Ware, Cr Allan Reynolds**

## Meeting Attendance

### Ordinary Council

Ordinary Council meetings were held on the first and third Monday of each month. Prior to the November election, 9 Ordinary Council Meetings were held. Total Meetings 9 (Inc Special Meetings) attendance

Peter Woodley Davis	8
Cr Michael Bascombe	9
Cr Malcolm Catt	9
Cr Jim Papazoglov	4
Cr Jillian Parker	8
Cr Allan Reynolds	9
Cr Robert Richardson	8
Cr Eric Russell	9

After the November election, 15 Ordinary Council meetings were held.  
Total Meetings 15 - Attendance:

Peter Woodley Davis	14
Cr Michael Bascombe	14
Cr Danny Bartlett	15
Cr Malcolm Catt	15
Cr Tanya Chludil	13
Cr Gordon Hartley	14
Cr Jim Papazoglov	15
Cr Jillian Parker	15
Cr Allan Reynolds	12
Cr Neville Starke	15
Cr Mary Ware	15

### Council Development Assessment Panel

The Council Development Assessment Panel met on the second Monday of each month.

Prior to the November election, all members of Council were on the Development Assessment Panel. Four Meetings were held from July 2006 until November 2006. Total Meetings CDAP (Inc Special Meetings) 4

Mayor Peter Davis	3
Cr Michael Bascombe	4
Cr Malcolm Catt	3
Cr Jim Papazoglov	1
Cr Jill Parker	3
Cr Allan Reynolds	4
Cr Robert Richardson	3
Cr Eric Russell	4

After the November election, 6 Council Development Assessment Panel Meetings were held. Total Meetings 6 Attendance:

Mr Bill Watkins (Chair)	6
Mr David Collins	3
Mr Bruce Green	5
Mr Peter Blacker	5
Cr Jill Parker	5
Cr Jim Papazoglov	6
Cr Danny Bartlet	6



## Corporate & Community Services

**Katrina Allen**  
Director Corporate  
& Community Services

The City of Port Lincoln is committed to providing consistent and quality services to its customers, and has engaged the principles of the City of Port Lincolns' Customer Service Standards:

***Treat everybody as a customer including my work colleagues, with Fairness and Equality***

***Identify, acknowledge and understand my customers' needs***

***Be attentive and responsive to others***

***Provide service in a professional, timely and courteous manner***

***Provide consistent customer service and information***

***Encourage feedback from others and be committed to continuous self Improvement***

***Succeed through teamwork by listening, learning & contributing***

Corporate and Community Services is responsible for the corporate and governance functions of Council. Services include:

- The efficient collection of Council's rate revenue
- Financial Management through the accurate recording and control of council's expenditure and revenue
- Preparation and review of Budgets and Financial Reports and Statements
- Maintenance of Councils Website and IT requirements
- Management of Council's records through compliance with legislative requirements and Freedom of Information processes
- Maintenance of Council's Asset register
- Administrative support for Council Committees
- Payroll and Human Resource functions
- Library Services
- Strategic Planning

Major achievements for the year included;

- Adoption of and implementation of Councils new "Corporate Logo" to be used in conjunction with the original City of Port Lincoln Crest
- A concentrated effort to improve Council's Environmental Impact by reducing paper wastage. This included scanning of council correspondence and implementation of hyperlinks for Council agenda documents and the development of an online staff manual;
- Revaluation of Council assets;
- IT room upgrade and completion of IT desktop upgrade across Council
- Electronic Cash Receipting implemented in the Library
- Improvements and additions to councils website



## Corporate & Community Services

Staff have embraced multi skilling with internal on-the-job training in most administration functions, including a library staff member working part time in administration in addition to library duties. This has assisted in covering staff leave and also enables staff to have a 'change of scenery'. Plans for forthcoming years, are to continue the update of Councils' IT hardware and maintain desktops to minimum standards across the organisation. The installation of the Library's new Management System, and implementation of cash receipting, now has the Library completely 'online' to Council.

A quality control system is also being developed for the management of Council standard documentation. Staff are undertaking a concerted effort to improve the City of Port Lincoln "Corporate Image" in the local community.



### Community Funding

Community Funding Assistance can be accessed by local community and sporting groups for all types of proposals including special projects, general operating support or upgrading of facilities that benefit the community of Port Lincoln. Individuals may also apply for funding for special projects or events, such as selection for representation at State or National level in their field.

There are two calls annually for applications, in July and January, which are advertised in the local media.

During the 2006-07 year, Council distributed over \$30,000 to the local community through this scheme.



### SOME OF THE MAJOR RECEIPIENTS FOR 2006-2007

Pt Lincoln Senior Citizens Club Inc	Electricity Meter Box upgrade	\$ 1,250.00
Riding for the Disabled	Ravendale Relocation	\$ 1,500.00
LEPSH Inc	Establishment of Compass Farm Vegetable Garden	\$ 1,000.00
Pt Lincoln Branch CWA	CWA Building repairs and painting of woodwork	\$ 1,250.00
Australian Red Cross	EP Community Passenger Network - fuel costs	\$ 500.00
Pt Lincoln Gymnastics Club	Flooring for Gymnasium	\$ 1,250.00
Kirton Bowling Club Inc	Kitchen Upgrade - Air conditioner	\$ 750.00
Pt Lincoln Yacht Club	Installation of Disabled Lift and Toilets	\$ 1,250.00
Pt Lincoln Anglers Club	Renovations of Club rooms	\$ 1,250.00
City Band	3rd and final year of Annual Funding Allocation	\$ 5,000.00
West Coast Youth Services	Youth Week 2007	\$ 500.00
EP Railway Preservation Society Inc	Centenary Celebrations 1907 to 2007 in Nov	\$ 1,200.00



## Corporate & Community Services

### Human Resources

Catherine Wehr

As at 30 June 2007 the breakdown of Council employees was 45 employees including part time and casual staff (fulltime equivalents 41.1)

#### Risk Management

A successful Risk Management Audit of the City of Port Lincoln was conducted by the Local Government Association Mutual Liability Scheme on 28 May 2007.

Council and employees have continued to maintain a strong focus on Risk Management and being OHS pro-active, continuing safe work practices and procedures.

#### Training

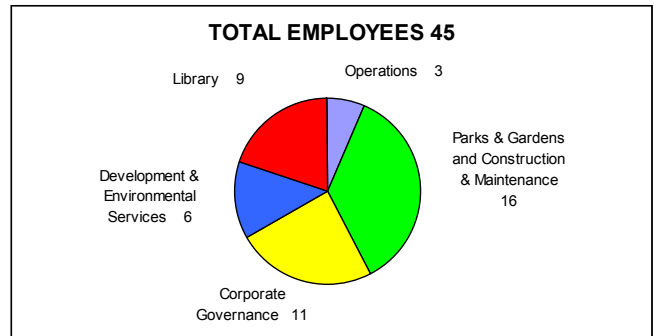
Training occurred throughout the year as per Council's Enterprise Bargaining Agreement No 8 and Council Policy 12.63.10 - Training and Development. Most employees attend training courses and seminars relating specifically to their job requirements and Local Government in general, ensuring that we continue to provide up to date services for the local community.

### Projects

Janet Grocke

The Manager Special Project's role within Council covers grant funding, public relations, special events, as sponsored by Council, and special projects.

Special events have included the unveiling of Makybe Diva, preparation for the Hockeyroos international tests, Reconciliation March, NAIDOC activities and Australia Day events. A submission for the City of Port Lincoln to host the 2007 Regional Tourism Conference has been successful.



Funding has been secured for the water reuse scheme (\$220,000), with \$500,400 secured in State funding towards the foreshore redevelopment.

A grant of \$68,750 will assist the Town Jetty refurbishment and just over \$4,500 for fishing platforms at the Axel Stenross Boat Ramp. Bush fire mitigation funding has been secured again this year (\$20,000).

Special projects included continued assistance to the fishing industry working group (to seek a solution to long term salinity issues), a successful submission for deregulated shopping hours and completion of the 10 year Strategic Plan



## Corporate & Community Services

### Be Active Project

Mark Fisher

The City of Port Lincoln on behalf of the EPLGA has hosted the final year of the three-year Eyre Peninsula Active Communities Project for the Office of Recreation and Sport and five District Councils.

The project aimed to achieve the outcomes of the Be active initiative which involved seven government departments increasing physical activity outcomes for South Australians.



Four departments, Sport & Recreation, Education, Health and Local Government have been the focus in Port Lincoln.

#### Sport & Recreation

Executive Officer for the Port Lincoln Community Sport & Recreation Advisory Committee (monthly meetings plus maintenance of database and mail outs to various sports).

Maintained a sport and recreation website. Attended a Future Directions meeting for the Port Lincoln Soccer Association.

Funded an Austswim Teacher of Aquatics for People with a Disability Course at the Leisure Centre.

Advise to the Port Lincoln Gymnastics Club on grants and governance.

#### Education

Assisted with the Establishment of the Eyre Peninsula Sports Academy based at the Port Lincoln High School, which piloted Australian Football.

A co-organizer of the Health and Physical Education conference staged in Port Lincoln.

Part funded Jason McCartney's "Your Destiny is a Matter of Choice" Forum at the Nautilus Theatre.

#### Health

A member of the organizing committee for the Port Lincoln stage of Relay For Life

#### Local Government

Assisting the Port Lincoln Tennis Association on establishing a new facility

Assisting the Lower Eyre Peninsula Baseball League establish a new facility at the Ravendale Sports Complex

Assisting the Port Lincoln Table Tennis Association with their building extensions project.



## Corporate & Community Services

### Library

Michael Barker

The 2006-2007 year has seen several new additions to the Libraries IT equipment. With the IT upgrades and purchase of new equipment has come a great amount of learning by the library staff, and they have excelled in maintaining a streamlined service to the community.

#### Library Management System

Amlib is the Library Management System that administers the library catalogue. This new system has also enabled the community to access the Libraries catalogue via councils website. The community can now search for, reserve books and make enquires on line.

#### Micro Flim Reader

The micro film reader is a valuable addition to accessing Local History records and newspapers. These records are being viewed and accessed by people on a local, state and national level. The Port Lincoln Library is viewed by other Eyre Peninsula libraries as visionary for the use of cutting edge technology to provide access to these records..

#### Wireless Network Connection

Through a State Library initiative, public libraries were given the opportunity to take up a wireless network access point in their library. Port Lincoln Library took up this offer and public can now bring their wireless

enabled laptop computers into the library and connect to the internet. This service is very popular with the visitors to Port Lincoln.

#### School Holiday Activities

The library held sessions of school holiday activities with approximately 350 children attending throughout the year. These sessions are aimed at breaking down the stereotype of libraries by involving children in creating a positive experience and demonstrating that libraries are for everyone. The library staff put a great deal of effort into organising and running these sessions.

#### Library Stock Take

In March the library undertook its first full Stocktake with 42,000 items scanned through the library management system. The stocktake has tidied up the library catalogue, enabled the presentation of correct information and locating missing books.



#### Collection Development

The collection development is an on going process that evolves with the changing needs of the community. Currently the emphasis is on the presentation of the collection with the recovering of well used books, providing consistency in the spine labelling and the grouping of subject areas. These all are focused on the ease of locating materials by the public.

<u>Statistics</u>	2006-07	2005-06
Issues	159,036	151,216
Circulation Desk Visits	46,277	36,998
Public IT Sessions	14,256	8,578
No of Patrons through doors (05-06 6 mths)	96,675	48,919

## Operations

### **Geoff R Dodd**

Director of Operations

The 2006/2007 financial year saw the continuation of Council's commitment to major capital works projects in Port Lincoln plus a focus on improved maintenance works around the city.

The street scaping and traffic management works of Washington and Lewis Streets was completed with design works for Tasman Terrace and Light Street commenced in readiness for further street scaping works in the 2007/2008 financial year.



Works at Ravendale are continuing and this year included the installation of lighting and construction of the back stop area for baseball.

Council continued with the development at the Resource Recovery Centre, Hassell Road with the installation of a gas flare on Cell 1 to extract and burn methane gas generated by the buried waste. Design works also commenced on Cell 4 with construction of the cell programmed for the 2007/2008 financial year.

Following from a major drainage study in the Shaen Street/Smith Street area the installation of a drainage system in Smith Street were completed, the road was also kerbed and resurfaced. Submissions were also made to funding bodies for additional drainage works in Shaen Street which if successful will be programmed for the next financial year.

A number of roads were resealed as part of Council's ongoing maintenance program and kerbing works were also completed on Kent Place.

Council's footpath construction program continued with new concrete paths constructed adjacent Follett Street, Highview Drive and Ocean Avenue.

Council's focus on Bushfire management was also stepped up this year with major works undertaken on strategic fire breaks around the fringe areas and the construction of quick fill outlets at Council's large re-use tanks.

Thanks to state government funding and local donations the statue of Makybe Diva came to fruition in readiness for the running of the Melbourne Cup adding to the attractiveness of Port Lincoln's foreshore.



## Development & Inspectorial

### **Bob Milic** Planning & Development

Since the annual report last financial year the construction industry appears to have steadied with the number of development applications and the dollar value of work slightly declining. The table below provides a comparison for the past three (3) years for residential and commercial developments.

YEAR	2004/05	2005/06	2006/07
Number of Applications	388	390	379
Residential Value	\$25.4m	\$23.02m	\$18.04m
Comercial/Industrial Value	\$13.0m	\$19.48m	\$13.1m
TOTAL	\$38.4m	\$42.5m	\$31.5m

Twelve months on, the City still has not finalised the Port Lincoln (General) Plan Amendment Report. However, we are very close, with document being in the Ministers department awaiting his approval.

Council has begun the preparation of the Marine Commercial Plan Amendment Report and has finalised a document which is to be submitted to the Minister for Urban Development and Planning, seeking permission to commence public consultation.

Council has also begun to undertake further planning of the City by engaging Connor Homes Pty Ltd to carry out a Building Heights and Design Study for the City Centre Zone, while Jensen Planning and Design will carry out a Living Areas Master Plan for the Fringe and Rural Living Area Zone. Both these studies will assist the Council to get a better understanding of the issues to enable a amendment to zones within the Development Plan.

Finally, I would welcome Frank and honest comments from anybody who believe the Department can do things better, with any of the Departments Staff Members.

### **Animal Management & General Inspectorial**

Council continues to provide the residents of Port Lincoln with a professional and essential service in relation to control of dogs as per the Dog and Cat Management Act, the control of Parking Regulations and Australian Road Rules and the observance of Council Policies, By Laws and other statutory controls.

During the 2006-2007 year there were 2,462 dogs registered generating an income of \$56100.00. We have continued our vigilance with regard to unregistered dogs, dogs wandering at large, barking dog complaints and the investigation of reports of dog attacks.



## Development & Inspectorial

We have endeavoured to investigate all complaints from the public regarding not only dogs and cats but also parking violations with disabled car parks. Land issues are also of utmost importance with both unsightly allotments and those allotments overgrown with vegetation in the lead up to the Fire Danger Season. Littering, including the removal of abandoned vehicles, has also been an area inspectorial staff have been monitoring throughout the city. We have also liaised with local businesses in relation to the business use of footpaths, assessed applications and followed up compliance.

The immediate future sees the general inspectorial duties concentrating on unregistered dogs, the implementation of the CBD parking review and the inspection of allotments in respect to the upcoming Fire Danger Season.

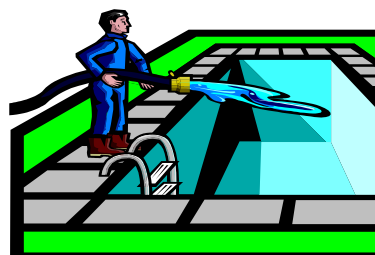
### Environmental Health

The Council 2006 Immunisation Program was completed in November, with students receiving their second Hepatitis B dose and a booster for the Diphtheria/Tetanus/Pertussis vaccine. In 2007, all Year 8 students were offered Hepatitis B and Varicella zoster vaccines. Female students from Year 8 -13 were offered Gardasil vaccine.

Scheduled and random inspections of food premises are conducted to monitor compliance with the Food Act and Regulations. In the last fiscal year 45 different premises were visited. A total of 60 inspections were carried out. The number of food premises inspections are down from the last financial year, principally due to the absence of an Environmental Health Officer for a couple of months.

The range of information available on the Council's website has been expanded, covering the mandatory Food Safety Plans that are to be audited and implemented within the Vulnerable Sector by October 2008. There are also food safety guidelines for community groups intending to hold public events. A register of egg suppliers and their clientele was developed to assist in the tracking of substandard product.

Other inspections conducted by the EHO include substandard housing, public swimming pools, hairdressing salons and body piercers. A number of Public and Environmental Health investigations have been undertaken on behalf of the EPA and the Department of Health. A register of cooling towers is being established to help in the monitoring of Legionella.



Enhanced state-wide surveillance of Cryptosporidiosis infection by the Department of Health took place over the January – April 2007 period. This surveillance followed an increase in the number of outbreaks at public swimming pools.

The Council's EHO conducted inspections of the Leisure Centre, provided advice to staff and issued the centre with public awareness posters. The Port Lincoln Leisure Centre now has a Superchlorination Register & Procedures and a formal Faecal Contamination Register in place.

## Development & Inspectorial

### Environmental Health

Continued.../

A number of odour, waste, vermin, air quality related complaints were investigated by the EHO. Management of these issues has been through mediation, the issuing of cautions and expiations.

Eight applications for Onsite Waste Control Systems were received. One property owner received an expiation for use of a non-connection waste control system.

In early 2007 Council staff undertook a survey of properties to determine which households had rainwater tanks. The survey showed that 86% of homes in Port Lincoln have rainwater tanks, but only 24% of homes have rainwater tanks that are over 5000 litres. The survey did not investigate if the rainwater tanks were connected to the house.

The City of Port Lincoln then developed a policy 5.63.8, to offer additional incentives to residents in excess of the SA Water Rainwater Tank and Plumbing Rebate Scheme. The sole difference in regard to eligibility for the City of Port Lincoln rebate is that the rainwater tanks must be 10,000 litres or greater

#### POLICY 5.63.8

<b>REBATE A</b>	<b>\$400 rebate - purchase and plumbing installation of a new rainwater tank of 10,000 litres or more into their existing home (Applies to tanks purchased after 1st July 2006 as per SA Water)</b>
<b>REBATE B</b>	<b>\$300 rebate - plumb an existing rainwater tank of 10,000 litres or more into an existing home and connected to at least one of the following; toilet cistern, all laundry cold water outlets or hot water service</b>
<b>REBATE C</b>	<b>\$200 rebate – purchase of an additional or replacement rainwater tank of 10,000 litres or more eg for garden usage etc (Applies to tanks purchased after 1st July 2007)</b>

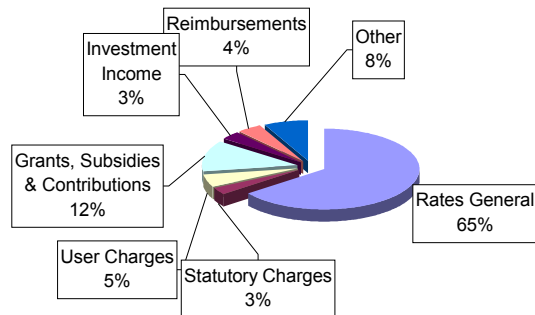


## Audited General Purpose Financial Reports

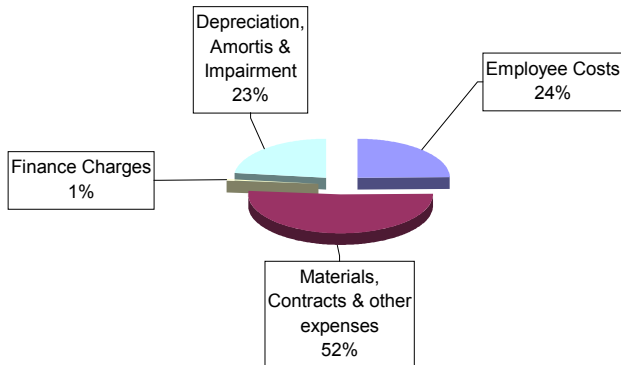
### Financial Information at a Glance

An audited copy of the General Purpose Financial Reports, pursuant to the Local Government Act 1999, Section 131 is included as Appendix A

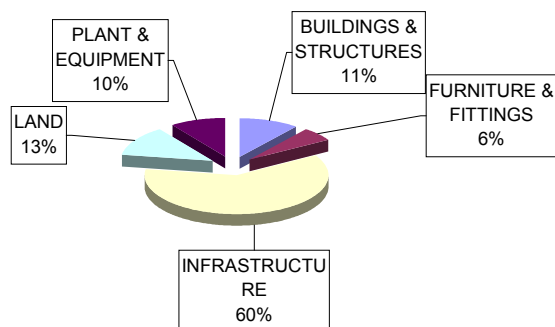
#### OPERATING REVENUE 2006-07 \$10,398,985



#### OPERATING EXPENSES 2006-07 \$9,887,423



#### CAPITAL EXPENDITURE 2006-07 \$2,664,768





## Members Allowances & Executive Officers

### Members Allowances & Training

The Elected Members and the Mayor of the City of Port Lincoln are paid an allowance determined by Council resolution under Section 76 of the **Local Government Act 1999**.

The allowances paid to Elected Members and the Mayor to perform their functions and duties are reviewed annually and are paid quarterly in advance.

The Chairperson and Independent Members of the Council Development Assessment Panel (CDAP) are remunerated per sitting, as is the Independent Member of the Audit Committee.

Elected Members attended a number of seminars and workshops throughout the year.

	Prior to Council Election	After November Election
<b>Ordinary Council</b>		
Mayor	\$19,000	\$22,000
Deputy Mayor	\$8,000	\$8,800
Elected Members	\$6,000	\$6,600
<b>CDAP</b>		
Chairperson	-	\$200 per sitting
Independent Members	-	\$120 per sitting
<b>Audit Committee</b>		
Independent Members	-	\$200 per sitting

### Council Senior Executive Officers

Chief Executive Officer

Geoffrey Philip Dodd Assoc Dip Acct, JP

Director of Operations

Geoffrey Robert Dodd Beng

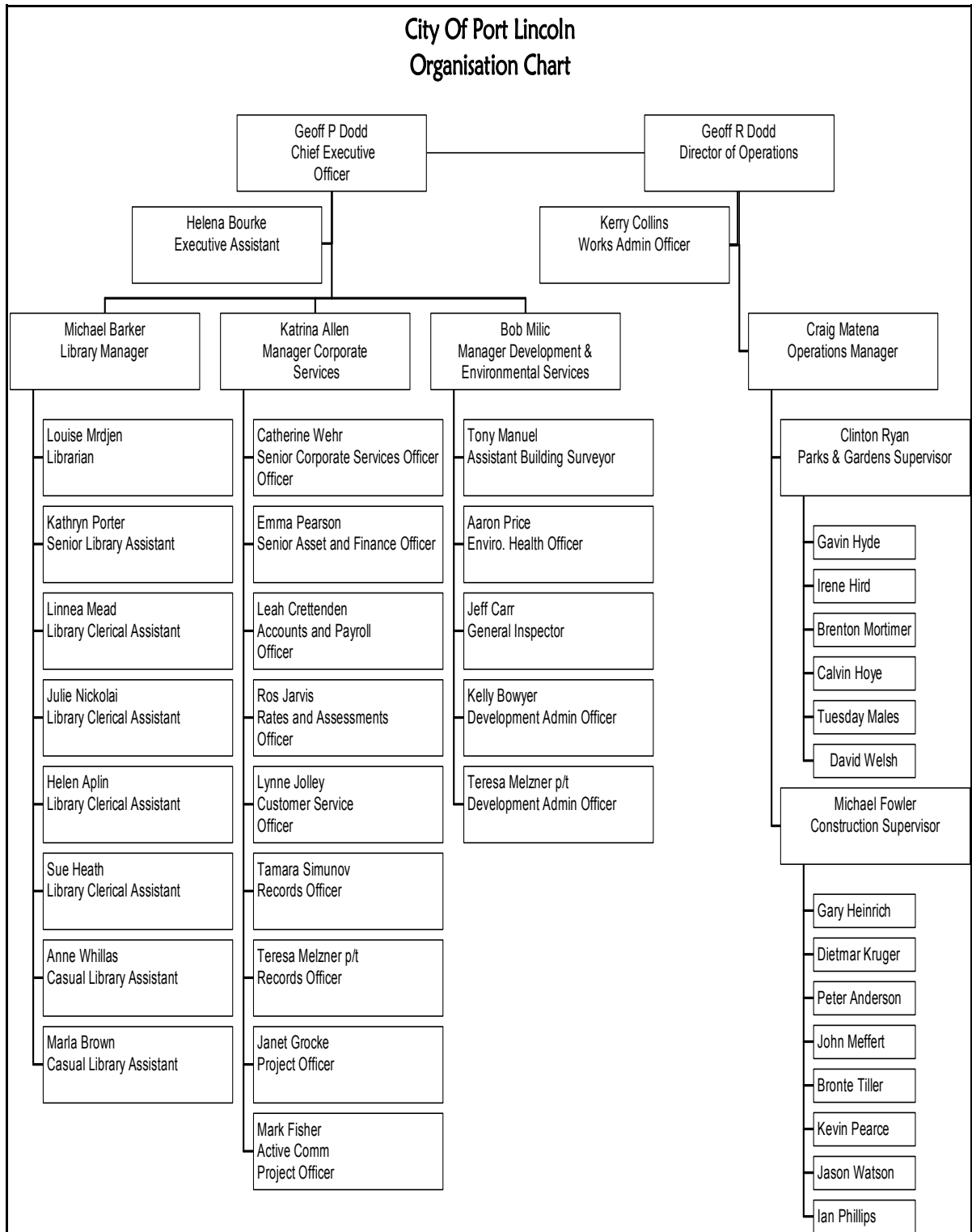
The Senior Executive Officers of Council consist of the Chief Executive Officer, and the Director of Operations.

The Chief Executive Officer, appointed in June 2005 on a five year performance based employment contract, the Director of Operations is into the first year of a renewed five year contract. The employment packages of these officers include salary, legislated superannuation benefits and both the Chief Executive Officer and Director of Operations are also provided with use of a designated Council vehicle.

Details are recorded within Council's Register of Salaries.



**Organisational Chart  
30th June 2007**



## Local Government Act 1999 Legislative Requirements

### Registers

Registers required to be kept under the **Local Government Act 1999** and available to the public are listed below:-

- Chapter 5, Part 4, Section 68  
Register of Interest – Members  
Register of Interest – Officers
- Chapter 5, Part 4, Section 79  
Register of Members Allowances  
and Benefits
- Chapter 7, Part 2, Section 105  
Officers Register of Remuneration
- Chapter 7, Part 4, Section 116  
Officers Register of Interests
- Chapter 11, Part 1, Section 207  
Community Land Plan 1 and Plan 2
- Chapter 11, Part 1, Section 231  
Public Roads
- Chapter 12, Part 1, Section 252  
By Laws

### Codes

As required under the Local Government Act 1999 Code of Conduct or Practice documents are available to the public, either at the Council Office or website [www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)

- Chapter 5, Part 4, Section 63  
*Policy 9.63.3 Code of Conduct – Council Members*
- Chapter 6, Part 5, Section 92  
*Policy 18.63.1 Code of Practice*
- Chapter 7, Part 4, Section 110  
*Policy 18.63.2 Code of Conduct – Staff*

### Policies of Council

As per the Local Government Act 1999 the following policies are required to be listed in this Annual Report.

- Chapter 4, Part 5, Section 50  
*Policy 2.63.1 Public Consultation*
- Chapter 4, Part 4, Section 49  
*Policy 7.63.1 Contracts and Tenders*
- Chapter 10, Part 1, Section 171  
*Policy 7.63.2 Rating*
- Chapter 8, Part 3, Section 125  
*Policy 7.63.5 Internal Control*
- Chapter 12, Part 2, Section 259  
*Policy 5.63.1 Order Making*

A list of all current policies adopted by the City of Port Lincoln is attached as Appendix B. All policies are available on Councils website [www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)

### Freedom of Information Statement

Under **Local Government Act 1999** Part 2, Section 9 and the Freedom of information Act 1991, publication of information concerning agencies, Council is required to publish annually its Information Statement pertaining to arrangements and functions Council has in place for the public to access information and documents to enable them to participate in Council's decision making processes and policy formation.

*Policy 13.63.1 Privacy* is available on councils website

## Local Government Act 1999 Legislative Requirements

### Freedom of Information Application Requests

Requests for information will be considered in accordance with the Freedom of Information Act provisions.

Under this legislation, an application fee and a search fee must be forwarded with the completed request form unless the applicant is granted an exemption.

Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, the charge set out as above will apply.

Freedom of Information Request Forms should be addressed to:

City of Port Lincoln  
PO Box 1787  
PORT LINCOLN SA 5606

Forms are available at the Council Offices. Applications will be responded to as soon as possible within the statutory number of days of Council receiving the properly completed Freedom of Information Request Form, together with the application and search fees.

No applications for information under the Freedom of Information Act were received by the City of Port Lincoln during the 2006-2007 financial year.

**State Records**  
of South Australia

### Use of Sections 90(2) and 91(7)

Council will hold all meetings in public except in special circumstances where the public may be excluded from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence any information or matter listed in Section 90 of the **Local Government Act 1999**.

The number and type of meetings held by the elected members and the meetings where the public was excluded from part or all of that meeting was 2 meetings from a total of 24 Ordinary Meetings.

No Minutes of Council were ordered to be held as confidential under Section 91(7) of the **Local Government Act 1999**.

### Amendment to Council Records

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Local Government Act. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to these Council records, a member of the public must enquire in the first instance to the Chief Executive Officer. It may be necessary to complete a Freedom of Information Request Form as indicated above outlining the records that he/she wishes to inspect.

## Local Government Act 1999 Legislative Requirements

### Representational Quota

It was gazetted on the 13th June 2002 that the City of Port Lincoln, in accordance with the requirements of Section 12(4) of the Local Government Act 1999 has reviewed its composition and elector representation arrangements. The next review will be in 2010 as per the Act.

Pursuant to Section 12(13)(a) of the said Act, the Electoral Commissioner has certified that the review undertaken by Council satisfies the requirements of Section 12 and may therefore now be put into effect as from the day of the first general election held after the expiration of five months from the publication of this notice. The representation arrangements are as follows:-

- One Mayor
- 10 Councillors  
(at large representation)

No wards apply to the Council area.

Average representational quota for Councils of a similar size to Port Lincoln

### Decision Making Structure of Council

Under the system of Local Government established by the **Local Government Act 1999**, Council is established to provide for the government and management of its area at the local level and in particular:-

***Act as a representative, informed and responsible decision-maker in the interests of its community***

To enact the various roles and functions required of it, Council has adopted various objectives. Some of which are detailed as follows:-

- Provide open, responsive and accountable government;
- To be responsive to the needs, interests and aspirations of individuals and groups within its community;
- Seek to facilitate sustainable development and the protection of the environment and to ensure a proper balance within its community between economic, social, environmental and cultural considerations;

	No. of Electors	Total Members	Representation Quota
Port Lincoln	10548	11	958
Light Regional	10049	11	913
Port Pirie	12956	11	1177
Copper Coast	12082	11	1098
Murray Bridge	14203	10	1420
Wattle Range	10341	12	861

## Local Government Act 1999 Legislative Requirements

- To manage its operations and affairs in a manner that emphasises the importance of service to the community;
- To seek to provide services, facilities and programs that are adequate and appropriate and seek to ensure equitable access to its services, facilities and programs are available to all members of the community.

To reach these objectives, Council endeavours to hold all formal meetings in an open forum, with meeting agendas available to the public in hardcopy and also on Council's website [www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au) and advertised at least three clear days prior to the meetings being held.

All decisions taken by sub committees and working groups are required to be ratified by full Council following the circulation of minutes of all open meetings to the Public.

### Structure & Functions of Council

The Council consisting of ten Councillors and the Mayor, is the decision making body on all policy matters. Ordinary meetings of the Council were held on the first and third Monday of every month at 7.30 p.m. (except public holidays when meetings were held on the following Tuesday). All meetings were open to the public. A community question time was held at the beginning of each meeting when members of the public had the opportunity to ask a question to Members or Officers of the Council.

### Standing Committees

Council Development Assessment Panel (second Monday) at 7.30pm  
The Development Assessment Panel has authority of decision-making. All meetings are open to the public.

Agendas of Council and the Council Development Assessment Panel are placed on public display no less than three days prior to those meetings. Minutes are placed on display within five days of the meeting being held. Minutes and Agendas are also posted on Council's website [www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)

### Boards & Advisory Committees & Project Management Teams

Council established a number of Boards and Advisory bodies, which comprise Elected Members, Staff, Government Officers and members of the public, to act in a range of statutory, delegated and advisory roles. The current organisations are:

- Corporate Logo Committee
- Council Development Assessment Panel
- Disability Access Advisory Committee
- International Relations & Friendship Committee
- Marina Maintenance Advisory Committee
- Ordinary Council
- Port Lincoln Bushfire Prevention Plan Committee
- Port Lincoln Tourism Committee
- Southern Eyre Waste Committee

The minutes of these meetings are included in the Agenda for the meetings of Council.

All reports, which form the basis of recommendations to Council, are also available to the public.



## Local Government Act 1999 Legislative Requirements

### Delegations

The Chief Executive Officer and other officers have the delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Policy Manual and are reviewed annually by Council.

In keeping with the legislative requirement:

- To determine policies to be applied by the Council in exercising its discretionary powers;
- To determine the type, range and scope of projects to be undertaken by the Council; and
- To develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Council, the Council makes decisions, which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the resources, which are to be made available to undertake such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

### Business Premises

### National Competition Policy

Under the requirements LGA Schedule 4 1 (j) and the National Competition Policy and the requirement to report on its application to Council Business, it is reported that for the 2006-2007 financial year there were no significant business activities created, undertaken or ceased. There were no complaints received by Council in its application of competitive neutrality in its business dealings.

### By-Laws

The City of Port Lincoln Council has passed five by-laws which were gazetted on the 1<sup>st</sup> May 2003. The certified copies are held in a register (15.13.1.1) as per the **Local Government Act 1999** Chapter 12, Part 1, Section 252.

By-Law No. 1	Permits and Penalties
By-Law No. 2	Moveable Signs
By-Law No. 3	Roads
By-Law No. 4	Local Government Land
By-Law No. 5	Dogs

Copies of Councils By-laws are also available on the website

[www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)

Office	Level 1, Civic Centre 60 Tasman Tce Port Lincoln Ph 8682 3033
with TAFE)	2 London Street Port Lincoln Ph 8688 3622
Council Depot	1 Bel-air Drive Port Lincoln Ph 8682 2068



## Human Resource Management

### Equal Employment Opportunity

The City of Port Lincoln is wholly committed to the principles of Equal Employment Opportunity and puts these into practice in all instances of new staff appointments, promotions and training opportunities.

In all policies and practices of the Council, there shall be no discrimination relating to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, religious or political affiliation. Selection of individuals for employment, promotion or advancement training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved.

Council will utilise and develop the full potential of the Council's human resources and promote employee morale and motivation by establishing staff confidence in personnel practices and employment opportunities.

This Equal Employment Opportunity practice reflects the Council's desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of their ability.

### Training & Development Principles

Council endorses the following aims and principles when applying its training policy. Council's Training and development policy aims at developing highly skilled, knowledgeable and committed employees and elected members which will result in

benefits to the Council, its community and the individuals themselves.

It is Council's intent in the attainment of this goal to;

- establish a working environment in which employees are encouraged to undertake training
- training is actively promoted
- opportunities for recognition, development and advancement are provided
- skills and knowledge are provided to entry level employees.

Training is an investment in the skill development of employees and elected members, which should be directed at achieving the corporate objectives of the Council.

Training should be relevant to the services provided by the Council, meaningful to the participants and directed at improving performance on the job.

All employees and elected members should have access to appropriate training and development opportunities required to perform present and future jobs more competently and to ensure career development opportunities.

Council should be flexible in determining training programs and policies and will consult with employees and elected members on their individual training requirements.

Evaluation of training programs and activities will ensure the best use of resources and consistency standards.



## Human Resource Management

### **Training & Development Principles** cont....

Training must recognise and comply with legislative requirements, in particular, the Training Guarantee, Occupational Health, Safety, Welfare and Equal Employment Opportunity legislation.

Employee and elected members current and future training and development needs will be identified through an organisational and skills/training needs analysis and the development of individual training and development programs derived through a process of employee/manager consultation as part of Council's appraisal scheme.

Training and development should form a key part of a strategic human resources plan which responds to present and future organisational needs.

Whereas, the responsibility for training and development rests with managers and individual employees, the Senior Corporate Services Officer will fill a strategic role and will be the link for implementing, monitoring and evaluating training and development.

Council will allocate a proportion of its salaries and wages budget to training and development. Activities that are structured, evaluated, meet organisational, departmental or individual requirements and contribute to productivity will be funded from this allocation.



## Community Plans and Services

### Management Plans for Community Land

As per the Local Government Act 1999, Chapter 11 and Schedule 4 2(e), Council recognises the requirement and need for management plans of its Community and Operational land. Management plans for Community land have been implemented.

#### Community Land Management Plan 1

##### **Recreation, Sports Grounds and Community Facilities**

*Includes sporting grounds, clubrooms, halls, caravan park reserve, museum*

#### Community Land Management Plan 2

##### **Parks, Gardens & Reserves**

*Including playgrounds*

### Council Services

The Council makes decisions on policy issues relating to services that are provided for members of the public. These services currently include:



Accommodation for the Aged  
Accommodation for the Disabled  
Advertising Signs Licensing  
Beach Cleaning  
Boat Ramps  
Bus Stops, Shelters and Seats  
By-law Administration  
Caravan Park  
Cemeteries  
Citizenship Ceremonies  
Civic Hall/Arts Centre  
Civic Receptions  
Community Asset Management  
Community Development Program  
Community Governance  
Community House Support  
Cycle Tracks  
Development Applications  
Development Assessment  
Development Control  
Dog and Cat Management  
Drainage Works and Flood Control  
Economic Development  
Election of Council Members  
Environmental Health

Fire Protection  
Foreshore Protection  
Foreshore Swimming enclosure  
Garbage Collection  
Health and Food Inspection  
Immunisation Program  
Kerbside Collection of Recyclables  
Litter Bins  
Local History Collection  
Lower Eyre Peninsula Walking Trail  
Monuments and Plaques  
Off Street Parking  
On Street Parking  
Ovals and Sports Fields  
Parking Control  
Parks and Gardens  
Parnkalla Walking Trail  
Playgrounds and Equipment  
Policy Planning  
Public Conveniences  
Public Library (jointly with TAFE)  
Public Relations and Communications  
Public Seating  
Recreational Facilities Construction  
Roads and Footpaths

Septic Tank Inspection  
Settlers Cottage Museum  
Sister City Relationship  
Statutory Planning  
Strategic Planning  
Street Lighting  
Street Signage  
Street Sweeping  
Street Tree Planting  
The Aged/Disabled  
Tourism Development  
Tourist Information  
Traffic Control Devices  
Traffic Management  
Transport Subsidy Scheme for Services SA  
Tree Management  
Vertebrate Pest Control  
War Memorials  
Waste Disposal  
Waste Minimisation Program  
Waste Recycling Program  
Weed Control  
Youth Advisory Committee  
Youth Program Support

## Community Engagement

### Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

- (1) Deputations - With the permission of the Committee Chairman or the Mayor, a member of the public can address a Committee or the Council personally or on behalf of a group of residents.
- (2) Presentations to Council - With prior notification and arrangement with the Mayor, a member of the public can address the Council on any issue relevant to Council.
- (3) Petitions - Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
- (4) Written Requests - A member of the public can write to the Council on any Council policy, activity or service.
- (5) Elected Members - Members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.
- (6) Community Question Time  
Members of the public can ask a question directly to the Council at the beginning of each monthly Council Meeting.

### Community Consultation

The City of Port Lincoln consults with local residents on particular issues that affect their neighbourhood, as per Policy 2.63.1. Below are some examples:

- (1) Meetings of Electors - All residents and electors are eligible to attend meetings to decide leasing arrangements for Council reserves by local community groups, or meetings called by the Council on any matter of community concern.
- (2) Residents are notified of some Development Applications requiring the approval of Council. The Development Act exempts a number of applications from public notification. When an application is publicly notified, residents have the opportunity both to write to Council expressing their view of the application and to subsequently personally address the Council before a decision is made.
- (3) Reserve Development - Local residents may be consulted on the types of facilities and equipment during the design of some reserves.
- (4) Residents are notified of proposed policy amendments to the Development Plan and development proposals of Council wide significance and are invited



## Council Publications

### Access to Publications

The following documents are available for public viewing at the Council Office, Level One, Civic Centre, free of charge. Members of the public may purchase copies of these documents at a minimal cost.

- Council Agenda
- Council Minutes
- Standing Committee Agendas
- Standing Committee Minutes
- Council Management Manual

### Council Management Manual

The Council Management Manual includes:

- Fees and Charges Schedule
- Public Streets
- Roads Register (RSM)
- Register of Salaries & Wages
- Register of Elected Members Allowances
- Delegations Register
- Council & Committee Information Booklet
- Annual Report
- Strategic Plan 2007-2017
- Development Assessment Panel Terms of Reference
- Council Policy Index





## Strategic Planning

### **Towards 2005 and Beyond**

Council's Strategic Management Plan was adopted in July 2002. In planning for the future of the City of Port Lincoln, Council has identified strategies and action plans that will direct Council's operations. The plan includes annual financial budgets for the five year period and creates a renewed emphasis on the provision and maintenance of infrastructure.

This was the first fully costed strategic plan that has been created by the City Council. The final year of the five year strategic plan was incorporated into the Financial Management Plan for 2006-2007

Some major achievements from the final year of the five year Strategic Plan were:

#### Resource Recovery Centre

• Cell 4 Construction	\$63,902
• Gas Extraction	\$167,152
• Library –IT upgrade	\$105,343
• London Street Bridge improvements	\$59,699
• Stormwater Drainage – Smith & Shaen Street	\$160,577
• Water Reuse Scheme	\$43,199
• Ravensdale Sporting Complex including baseball & lighting	\$169,203
• Makybe Diva Monument	\$140,857
• Footpath program	\$302,180

### **Strategic Plan 2007-2017**

The Port Lincoln Strategic Plan outlines the general direction in which the City Council will focus its activities for the next 10 year period (2007 - 2017) and gives the City Council a framework for managing competing community needs in an equitable and responsible way.

The City of Port Lincoln sought wide community input and involvement in the development of the Plan that included quantitative information gathered through a distributed public survey and from several focus group sessions:

- Elected Member and Senior Staff
- External Stakeholder groups  
ie business, government (eg Health Services) Regional Development Board, Chamber of Commerce, Tourism and Education etc
- Council Staff - two or three mixed groups from across all Council departments
- Two Community Sessions.

These sessions led to the development of a final priority setting for strategies and objectives across all local government and supporting areas. Janet Binder, a consultant, facilitated the interpretation of the information contained within the Community Surveys and gathered through the focus groups. This information was used to develop the Strategic Plan with Council staff costing the strategies outlined in the plan.

## Strategic Planning

To achieve its Vision, the City of Port Lincoln has identified seven key areas and developed goals for each of these areas. To achieve these goals, key objectives and strategies have been developed.

A copy of the Strategic Plan 2007-2017 can be viewed on the website  
[www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)  
 or is available for purchase from Councils Civic Centre and Library

Recreation &  
Open Space

The  
Environment

City Image

### OUR VISION:

A progressive,  
vibrant and safe  
Regional City that is  
an attractive place  
in which to  
live and work

Transport

Infrastructure

Community  
Projects

Economic  
Development

## Financial Management

### **Objectives of Budget 2006-2007**

- To adopt a balanced Budget
- To implement a significant Capital Works program
- To maintain restraint on recurrent expenditure.
- To fund all expenditure from operational revenue without loan borrowings.
- To implement the final year of Council's five year Strategic Plan.
- To meet Council's Policy of fully funding Staff leave liabilities.
- To maintain a cap on Rate increases of 5% on previous year.

### **Long Service Leave Reserve**

The Long Service Leave fund balance as at 30<sup>th</sup> June 2007 is deemed sufficient to meet future leave liabilities inclusive of accrued annual leave for all current staff.

The objectives of the 2006-2007 budget were achieved by the Council.

### **Budget 2007-2008 Recurrent Expenditure**

The 2007-2008 Budget endeavours to maintain or reduce the level of recurrent expenditure associated with the entire operations of Council. There is a necessity to hold or reduce recurrent expenditure levels to allow sufficient Capital expenditure without incurring capital borrowings.

Council recognises that maintaining services at sustainable levels is preferable to incurring debt through unsustainable growth in service provision.

Council is creating a position of fiscal strength to meet the increasing financial demands of expanding services and infrastructure requirements of a vibrant local economy. By maintaining tight control over recurrent costs a balance can be maintained between nominal rate increases and the demands for capital expenditure.

### **Annual Business Plan 2007-2008**

The Annual Business Plan sets out the City of Port Lincoln's proposed services, programs and projects for 2007-2008. It aims to maintain efficient services for the community and continue progress towards the longer term objectives for the City of Port Lincoln as set out in the Strategic Plan 2007-2017.

Specific objectives for the year are proposed consistent with Council's draft long term financial plan, to ensure the long term sustainability of the Council's financial performance and position.

For further information refer to Council Publication "Annual Business Plan for the Year ended 30<sup>th</sup> June 2008" which can be viewed on councils website

[www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)

or purchased from the front counter. A Summary Annual Business Plan is also available and was included with the first Rates Notice for 2007-2008.

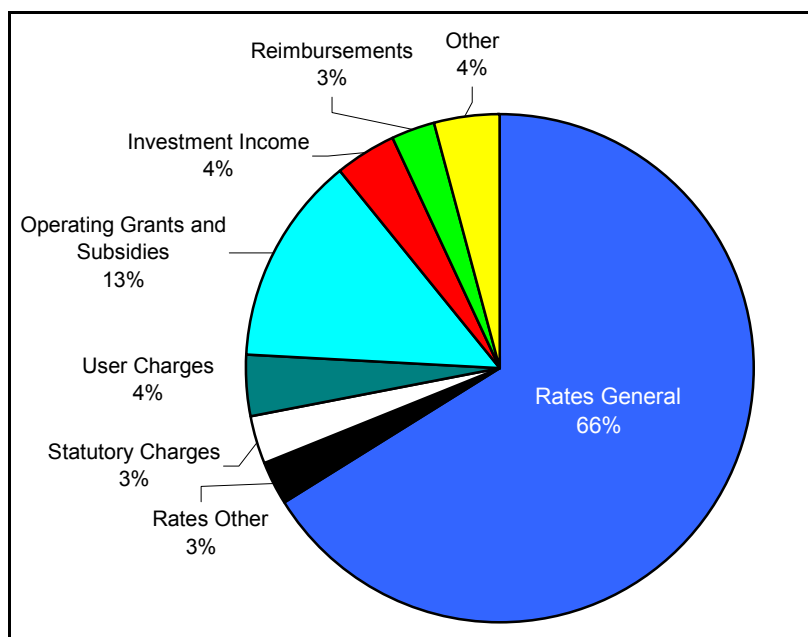
**Financial Management**

**Funding the Business Plan**

As per Section 123(7)(a)(b) and (8) the City of Port Lincoln Annual Budget was adopted 18th June 2007

	\$,000
Cash at beginning of Reporting Period	\$4,344
<u>Estimated Revenue</u>	
General Rate Income	\$6,760
Grants new or upgraded Assets	\$1,324
Other Income	<u>\$4,751</u>
Total Estimated Income 2007-08	\$12,835
<u>Estimated Expenditure</u>	
Operational Expenditure	\$9,975
Capital Expenditure	\$6,288
<u>Less Depreciation write back</u>	<u>(\$2,324)</u>
Total Estimated Expenditure 2007-08	<u>\$13,939</u>
Cash at end of Reporting Period	\$3,240
Estimated DECREASE in cash as at 30 <sup>th</sup> June 2008	(\$1,104)

**Estimated Revenue as Percentage**





## Financial Management

### Financial Controls

Council Staff are required to employ methods of analysing costs and revenues associated with all operations of Council. The Financial system utilised by Council Staff documents adopted budgets and actual operational costs as they occur and are presented to Council in a monthly and quarterly reporting format. All project costs are available to relevant staff as required.

As required under the Local Government Act 1999 and Accounting Regulations, comparison reports between actual and budget performance of all Council operations are presented to Council for the quarters ending September, December and March of each financial year. Adjustments to the budget projections are presented to Council and made quarterly to give an accurate estimation of the financial status of Council as at the forthcoming June 30<sup>th</sup>.

Council contracts the services of a qualified Auditing Company, Dean Newbery & Partners, to oversee the procedures employed by Council Staff and the financial presentation of data to Council and the Public. Public perception and opinion are sought on major projects undertaken by Council.

Elected Member representation and Public Consultation Policy are utilised and considered in the decision making process of utilising Council finances.

### Summary

The budget and annual business plan process utilised by Council, endeavours to present accurate financial reports and forecasts of the financial status of Council throughout the year. All associated documents are available to interested parties.

Council welcomes enquiries from all interested parties on any items pertaining to the Budget process and Budget contents. Enquiries can be directed to Elected Members or to Council's Senior Staff.

### Loan Borrowings

As at 30<sup>th</sup> June 2007 the City of Port Lincoln has a liability of \$691,108 with the LGFA. This is a fully funded Community Loan to the Ravendale Community Sports Centre Inc., repayable over a 15 year period.



## Competitive Tendering & Cost Effective Services

### Purchasing Policies

Council continues to strive to give value for money in service delivery to the ratepayers of the City of Port Lincoln through the adoption and utilization of Purchasing and Procurement Policies.

In compliance with Section 49 of the **Local Government Act 1999**, Council has adopted policies encompassing the following.

- The contracting out of services
- Competitive tendering and the use of other measures to ensure that services are delivered cost-effectively
- The use of local goods and services
- The disposal of land or other assets surplus to maintaining efficient operations.

Examples of competitive tendering undertaken have been the tendering and contracting out of the following services.

- Recycling kerbside collection
- Audit services
- Road construction, surfacing and resurfacing
- Footpath and foreshore maintenance
- Public Toilet maintenance
- Electrical
- Plumbing
- Building Maintenance
- Tree trimming and removal
- Environmental monitoring of waste disposal system
- Paving
- Street Sweeping
- Material Carting

Further to the purchase of goods and services at the most cost effective price, Council also utilises local suppliers when price competitive as outlined in the City of Port Lincoln policy number 7.63.1 Contracts, Tendering and Purchasing.



### Buy Local Policy & Preference to Ratepayers

All purchases are to be made from the supplier offering the lowest price for an acceptable quality, having regard to all purchasing policies adopted by Council.

Where price and quality offered by two or more suppliers are equal, preference is to be given to any supplier within the region.





City of Port Lincoln

**Annual Report  
2006-2007**

# APPENDIX A

**General Purpose Financial Reports  
for the year ended 30th June 2007**



# CITY OF PORT LINCOLN

**General Purpose Financial Reports**

**For the year ended 30th June 2007**

**Port Lincoln**  
*Seafood Capital of Australia*

Level 1, Civic Centre  
60 Tasman Terrace  
PO Box 1787  
Port Lincoln SA 5606

Phone: 08 8682 3033  
Fax: 08 8682 6252  
Email: [plcc@plcc.sa.gov.au](mailto:plcc@plcc.sa.gov.au)  
Web: [www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)



DCCS0137



## GENERAL PURPOSE FINANCIAL REPORTS

### For the year ended 30 June 2007

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**INCOME STATEMENT**  
for the year ended 30 June 2007

	Notes	2007 \$	2006 \$
<b>INCOME</b>			
Rates	3	6,728,557	6,452,725
Statutory charges	3	293,608	261,733
User charges	3	530,776	594,288
Grants, subsidies and contributions	3	1,280,668	1,635,821
Investment income	3	345,339	172,311
Reimbursements	3	432,706	357,447
Other revenues	3	787,331	899,481
<b>Total Revenues</b>		<b>10,398,985</b>	<b>10,373,806</b>
<b>EXPENSES</b>			
Employee costs	4	2,443,537	2,019,913
Materials, contracts & other expenses	4	5,120,167	5,605,483
Finance costs	4	45,960	22,505
Depreciation, amortisation & impairment	4	2,277,759	2,243,347
<b>Total Expenses</b>		<b>9,887,423</b>	<b>9,891,248</b>
<b>OPERATING SURPLUS / (DEFICIT) BEFORE CAPITAL AMOUNTS</b>		<b>511,562</b>	<b>482,558</b>
Net gain (loss) on disposal or revaluation of assets	5	(7,175,990)	974,193
Amounts specifically for new or upgraded assets	3	361,364	254,399
Physical resources received free of charge	3	4,233,165	474,460
<b>NET SURPLUS (DEFICIT)</b>		<b>(2,069,899)</b>	<b>2,185,610</b>

*This Statement is to be read in conjunction with the accompanying Notes*



**BALANCE SHEET**  
as at 30 June 2007

<b>ASSETS</b>	Notes	<b>2007</b>	<b>2006</b>
		<b>\$</b>	<b>\$</b>
<b>Current Assets</b>			
Cash and cash equivalents	6	4,947,072	4,253,326
Trade & other receivables	6	373,925	653,750
Other financial assets	6	-	-
Inventories	6	20,000	20,000
		<u>5,340,997</u>	<u>4,927,076</u>
Non-current Assets held for Sale			
<b>Total Current Assets</b>		<u>5,340,997</u>	<u>4,927,076</u>
<b>Non-current Assets</b>			
Financial Assets	7	691,108	722,505
Equity accounted investments in Council businesses	7	-	-
Investment Property	8	-	-
Infrastructure, Property, Plant & Equipment	8	129,657,690	70,236,901
Other Non-current Assets	7	-	-
<b>Total Non-current Assets</b>		<u>130,348,798</u>	<u>70,959,406</u>
<b>Total Assets</b>		<u>135,689,795</u>	<u>75,886,482</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	9	490,964	987,835
Borrowings	9	31,397	31,397
Short-term Provisions	9	403,604	171,665
Other Current Liabilities	9	-	-
		<u>925,965</u>	<u>1,190,897</u>
Liabilities relating to Non-current Assets held for Sale			
<b>Total Current Liabilities</b>		<u>925,965</u>	<u>1,190,897</u>
<b>Non-current Liabilities</b>			
Trade & Other Payables	9	720,000	656,250
Long-term Borrowings	9	659,711	691,108
Long-term Provisions	9	80,553	107,744
Other Non-current Liabilities	9	-	-
<b>Total Non-current Liabilities</b>		<u>1,460,264</u>	<u>1,455,102</u>
<b>Total Liabilities</b>		<u>2,386,229</u>	<u>2,645,999</u>
<b>NET ASSETS</b>		<u>133,303,566</u>	<u>73,240,483</u>
<b>EQUITY</b>			
Accumulated Surplus		19,660,013	22,285,679
Asset Revaluation Reserve	10	110,015,681	47,882,698
Other Reserves	10	3,627,874	3,072,106
<b>TOTAL EQUITY</b>		<u>133,303,568</u>	<u>73,240,483</u>

*This Statement is to be read in conjunction with the accompanying Notes*

**STATEMENT OF CHANGES IN EQUITY**  
for the year ended 30 June 2007

	2007	2006
	\$	\$
	Notes	
<b>ACCUMULATED SURPLUS</b>		
Balance at end of previous reporting period	22,285,680	22,294,705
Net Result for Year	(2,069,899)	2,185,610
Transfers to Other Reserves	(1,405,001)	(3,182,639)
Transfers from Other Reserves	849,233	988,003
<b>Balance at end of period</b>	<b>19,660,013</b>	<b>22,285,679</b>
<b>ASSET REVALUATION RESERVE</b>	10	
Balance at end of previous reporting period	47,882,698	47,882,698
Gain on revaluation of infrastructure, property, plant & equipment	62,132,983	-
Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	-	-
<b>Balance at end of period</b>	<b>110,015,681</b>	<b>47,882,698</b>
<b>OTHER RESERVES</b>	10	
Balance at end of previous reporting period	3,072,106	877,470
Transfers from Accumulated Surplus	1,405,001	3,182,639
Transfers to Accumulated Surplus	(849,233)	(988,003)
<b>Balance at end of period</b>	<b>3,627,874</b>	<b>3,072,106</b>
<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b>133,303,568</b>	<b>73,240,483</b>
<i>Total of all revenues recognised directly in Equity</i>	<i>62,132,983</i>	<i>-</i>
<i>Total of all expenses recognised directly in Equity</i>	<i>-</i>	<i>-</i>
<b>NET CHANGE IN EQUITY</b>	<b>62,132,983</b>	<b>-</b>

*This Statement is to be read in conjunction with the accompanying Notes*

**CASH FLOW STATEMENT**  
for the year ended 30 June 2007

	Notes	2007 \$	2006 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Operating receipts		11,159,056	10,519,274
Investment receipts		345,339	172,311
<u>Payments</u>			
Operating payments to suppliers & employees		(8,698,790)	(8,125,305)
Finance payments		<u>(45,960)</u>	
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>2,759,645</b>	2,566,280
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Grants specifically for new or upgraded assets		361,364	254,399
Sale of replaced assets		146,378	
Sale of surplus assets		10,000	255,193
Sale of investment property		-	
Net disposal of investment securities		-	
Physical Resources Free of Charge		-	474,460
Repayments of loans by community groups		31,397	
Loans Received		-	722,505
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(955,583)	(3,448,191)
Expenditure on new/upgraded assets		(1,709,185)	
Purchase of investment property		-	
Net purchase of investment securities		-	
Development of real estate for sale		-	
Loans made to community groups		-	(722,505)
Capital contributed to associated entities		-	
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(2,115,629)</b>	(167,399)
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from Borrowings		-	
Proceeds from Aged Care Facility deposits		120,000	
<u>Payments</u>			
Repayments of Borrowings		(31,397)	
Repayment of Finance Lease Liabilities		-	
Repayment of Aged Care Facility deposits		<u>(38,875)</u>	<u>(5,875)</u>
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>49,728</b>	(5,875)
<b>Net Increase (Decrease) in cash held</b>		<b>693,744</b>	2,393,006
 Cash & cash equivalents at beginning of period		<u>4,253,326</u>	1,860,320
<b>Cash &amp; cash equivalents at end of period</b>		<b><u>4,947,072</u></b>	<u>4,253,326</u>

*This Statement is to be read in conjunction with the accompanying Notes*

## **NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated

### **1. BASIS OF PREPARATION**

#### ***1.1. Compliance with Australian Equivalents to International Financial Reporting Standards***

These general purpose Financial Statements are prepared according to Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and the requirements of the Local Government Act 1999.

The financial report was authorised for issue by the Council by certificate under clause 11 of the Local Government (Financial Management) Regulation 1999 dated 2<sup>nd</sup> October 2007.

#### ***1.2. Compliance with Australian Equivalent International Financial Reporting Standards (AIFRS)***

AIFRS include certain specific provisions relating to not-for profit entities that are not included in the International Financial Reporting Standards. In addition, Australian Accounting Standard AAS 27 *Financial Reporting by Local Governments* also applies. Except to the extent that these special provisions require, these financial statements comply with Australian Equivalent International Financial Reporting Standards.

The principle areas of non-compliance relate to the recognition of non-reciprocal revenues, the definition of value in use for the purposes of AASB 116 Impairments and the offsetting of revaluation increments and decrements within classes of assets, and are detailed more particularly below.

#### ***1.3. Historical Cost Convention***

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

#### **1.4. Critical Accounting Estimates**

The preparation of financial statements in conformity with AIFRS requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

#### **1.5. Rounding**

All amounts in the financial statements have been rounded up to the nearest dollar.

### **2. THE LOCAL GOVERNMENT REPORTING ENTITY**

City of Port Lincoln is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, Civic Centre, 60 Tasman Tce, Port Lincoln. These financial statements include the consolidated fund and all entities through which Council controls resources to carry on its functions.

### **3. REVENUE RECOGNITION**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognised when the Council obtains control over the assets comprising the revenue, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in the notes. Also disclosed is the amount of grants, contributions and receivables recognised as revenues in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

### **4. CASH AND CASH EQUIVALENTS AND OTHER FINANCIAL INSTRUMENTS**

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the **Local Government Act 1999** (as amended). Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

### ***Financial Instruments***

#### ***4.1. Recognition***

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

#### ***4.2. Financial assets at fair value through profit and loss***

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

#### ***4.3. Loans and receivables***

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

#### ***4.4. Held-to-maturity investments***

These investments have fixed maturities, and it is the Council's intention to hold these investments to maturity. Any held-to-maturity investments held by the Council are stated at amortised cost using the effective interest rate method.

#### ***4.5. Available-for-sale financial assets***

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

#### ***4.6. Liabilities***

Liabilities are apportioned between *current* and *non-current* on the basis set out in AASB 101.52 – that is on the basis of whether they are expected to be paid within 12 months. AASB 101.60(d) is to be interpreted as relating to *payables* and *borrowings*, but not *provisions* which are subject to AASB 137 and AASB 119.

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

#### **4.7. *Impairment***

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

### **5. EMPLOYEE BENEFITS**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within 12 months have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs (super and work-cover).

Employee benefits payable later than 12 months have been measured at the present value of the estimated future cash outflows to be made for those benefits.

### **6. INVENTORIES**

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

#### **6.1. *Real Estate Asset Developments***

The City of Port Lincoln does not have any Real Estate Asset Developments to report for 2006-2007 as per AASB 102.

#### **6.2. *Other Real Estate held for resale***

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

### **7. PROPERTY, PLANT AND EQUIPMENT**

#### **7.1. *Transitional Provisions***

Council has decided not to recognise land under roads in accordance with the deferral arrangements available under AASB 1045.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

## **7.2. *Initial Recognition***

All assets are initially recognised as cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects fees and engineering design fees and all other costs incurred. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

## **7.3. *Materiality***

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds thresholds established by Council for each type of asset as per Council Policy 7.63.5 Internal Control. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

## **7.4. *Subsequent Recognition***

Certain assets are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset, less where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 8. A revaluation of Land, Building, Plant & Equipment, Furniture & Fittings, Stormware and Community Assets was undertaken as at 30<sup>th</sup> June 2007.

## **7.5. *Depreciation of Non-Current Assets***

Other than land, all property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis and as per Council Policy 7.63.5 Internal Control.

## **7.6. *Change of Accounting Policy***

As at 30<sup>th</sup> June 2007, Plant and Equipment has had a change of Accounting Policy. In prior years Plant and Equipment was measured at replacement cost. In future years Plant and Equipment will be measured using market value.



## **8. PAYABLES**

### **8.1. *Goods and Services***

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

### **8.2. *Payments Received in Advance & Deposits***

Council have not reported a liability for payments received from external parties in advance of service delivery for 2006-2007. Bank Guarantees, which are not recognised, are held as follows;

Carramatta Holdings Pty Ltd	Allot 100 Robertson Rd	\$20,000
Carramatta Holdings Pty Ltd	Thomas Court	\$90,000
Anastasios & Fotini Tsesmelis	Infrastructure	\$6,000

### **8.3. *Borrowings***

Loans are carried at their principal amounts, which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

## **9. CONSTRUCTION CONTRACTS**

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received would be treated as 'payments received in advance'.

## **10. LEASES**

Lease arrangements should be accounted for in accordance with Australian Accounting Standard AASB 117. Council does not currently have any such lease arrangements.

In respect to operating leases, where the lessor substantially retains the entire risks and benefits incident to ownership of the leased items (Fleet Vehicles), the lease payments are expensed over the term of the lease.

## **11. GST IMPLICATIONS**

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

## **12. COMPARITIVE INFORMATION & TRANSITION TO AIFRS**

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with AIFRS

### **12.1. *Critical Accounting Estimates and Judgments***

The Council evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Council.

## **13. NEW ACCOUNTING STANDARDS**

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2007 reporting period.

- AASB 7 Financial Instruments: Disclosures and AASB 2005-10 Amendments to AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB1, AASB4 AASB 1023 & AASB 1038
- AASB 2006-1 Amendments to AASB 121
- AASB 2006-3 Amendments to AASB 1045
- AASB 2006-4 Amendments to AASB 134
- AASB 2007-1 Amendments to AASB 2 arising from AASB Interpretation 11
- AASB 2007-2 Amendments to AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139 arising from AASB Interpretation 12
- AASB 8 Operating Segments and AASB 2007-3 Amendments to AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038 arising from AASB 8
- AASB 2007-4 Amendments to AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038 arising from ED 151 and Other Amendments
- Interpretation 10 Interim Financial Reporting and Impairment

- Interpretation 11      AASB 2 – Group and Treasury Share Transactions
- Interpretation 12      Service Concession Arrangements
- Interpretation 129     Disclosure – Service Concession Arrangements

Council is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

## NOTE 2 – FUNCTIONS

	REVENUES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES									
	REVENUES		EXPENSES		OPERATING RESULT		GRANTS INCLUDED IN REVENUES		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2007	2006	2007	2006
	2007	2006	2007	2006	2007	2006	2007	2006	2007	2006
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Administration</i>	7,897,082	7,423,083	282,752		7,614,330	7,423,083	717,598	702,111	5,983,446	5,359,181
<i>Public Order &amp; Safety</i>	86,656	97,245	214,157	187,169	(127,501)	(89,924)	18,182	42,727		
<i>Health</i>	27,306	10,050	313,743	320,284	(286,437)	(310,234)				
<i>Social Security &amp; Welfare</i>	35,767	42,553	231,522	69,545	(195,755)	(26,992)	4,800	3,000		
<i>Housing &amp; Community Amenities</i>	990,770	710,257	1,779,570	1,917,249	(788,800)	(1,206,992)	175,000	63,482	8,500,396	5,007,533
<i>Protection of the Environment</i>	139,559	38,427	99,792	75,909	39,767	(37,482)	123,636	6,000	1,378,492	3,423,662
<i>Sport &amp; Recreation</i>	390,702	281,788	1,623,870	2,127,478	(1,233,168)	(1,845,690)	204,221	240,063	4,806,990	395,679
<i>Mining, Manufact &amp; Construct</i>	31,752	28,927	250,147	211,463	(218,395)	(182,536)				
<i>Transport &amp; Communication</i>	431,872	799,449	628,989	840,760	(197,117)	(41,311)	398,595	757,711	39,589,911	37,421,960
<i>Economic Affairs</i>	3,000	95,091	245,651	299,861	(242,651)	(204,770)				
<i>Other Purposes NEC</i>	5,174,530	2,984,134	634,450	954,199	4,540,080	2,029,935		75,126	1,938,543	844,292
<i>Governance</i>			481,162	397,144	(481,162)	(397,144)			73,492,017	23,434,175
<i>Depreciation</i>			2,277,760	2,243,347	(2,277,760)	(2,243,347)				
<i>unalloc/incl asset adjust expense</i>		(434,146)	8,215,330	246,840	(8,215,330)	(680,986)				
<b>TOTALS</b>	<b>15,208,996</b>	<b>12,076,858</b>	<b>17,278,895</b>	<b>9,891,248</b>	<b>(2,069,899)</b>	<b>2,185,610</b>	<b>1,642,032</b>	<b>1,890,220</b>	<b>135,689,795</b>	<b>75,886,482</b>

## ***Components of Functions***

### ***Administration***

Governance, administration, elected members, organisational, accounting/finance, payroll, human resources, information technology, communications, rate administration, records, lease and contract management, customer service, other support services, revenues.

### ***Public Order & Safety; Health; Social Security & Welfare; Housing & Community Amenities***

Public Order and Safety, dog control, fire prevention, preventative health, immunizations, services for the aged and disabled, youth services, cemetery, public conveniences, sanitation and garbage disposal, street lighting and cleaning, town planning, storm water.

### ***Protection of the Environment***

Foreshore protection and maintenance, water re-use facilities and scheme, natural resource management

### ***Sport and Recreation***

Marine facilities, parks and gardens, sports facilities and grounds, library services, civic halls

### ***Construction; Transport and Communication***

Building approval services, inspectorial, roads, footpaths, kerbing, traffic management, parking, bus services

### ***Economic Affairs***

Tourism and visitor information

### ***Other Purpose NEC***

Operational and Business Undertakings - Depot, engineering, vandalism, plant and equipment, property maintenance, private works

## **NOTE 3 – REVENUES**

### ***Rates - General***

The Council may adopt one of three valuation methodologies to value the properties in its area. They are:

**Capital Value** – the value of the land and all of the improvements on the land.

**Site Value** – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.

**Annual Value** – a valuation of the rental potential of the property.

The Council decided to continue to use **site value** as the basis for valuing land within the council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

The fairness principle of taxation which suggests that individuals should make similar contributions to the cost of providing local government services as they in turn receive similar benefits, in terms of those services provided;

The efficiency principle, which generally assumes large swings in the value of property, is less likely under the site valuation method.

Pursuant to Section 151 of the Local Government Act, 1999, a General rate on all rateable land within its area, was raised based on two components

- Value of the land subject to the rate; and
- A fixed charge

Pursuant to Section 154, Council declared a separate rate, at a rate in the dollar of 0.0333 cents, on rateable land in the Port Lincoln City Centre, for the purpose of making available additional and maintenance of off street parking spaces.

### ***Differential General Rates***

The Council applied differential rates based on the locality in which the rateable property is situated and described within the City of Port Lincoln Development Plan:

A differential general rate of 0.5870 cents in the dollar on the valuation of land within the Lincoln Fringe – Area 18; and

A differential general rate of 0.6523 cents in the dollar on the valuation of all other areas in the City excluding the Lincoln Fringe

### ***Fixed Charge***

The Council imposed a fixed charge system, rather than a minimum rate, which tends to distort the equity principles of taxation. The fixed charge was declared at \$270.00 and was levied uniformly on all non-contiguous assessments. The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if the same owner occupies and owns them.

***Natural Resources Management Levy***

The City area falls within the Eyre Peninsula Natural Resources Management Board area and as such the City Council is required pursuant to the Natural Resources Management Act, 2004 to raise funds by way of fixed charge levy to assist in funding the operations of the Board. The fixed charge was imposed as a separate rate upon all properties within the area of the Board.

The City Council was required to collect this revenue and pay the amount collected to the Board. It does not retain this revenue or determine how the revenue is spent, nor does it determine the amount of the levy to be collected. The amount of the fixed charge per property for the 2006-2007 financial year was \$32.70.

	Notes	2007 \$	2006 \$
<b>RATES REVENUES</b>			
<u>General Rates</u>		<b>6,502,519</b>	6,190,732
Less: Discretionary rebates, remissions & write offs			
		<b>6,502,519</b>	6,190,732
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		<b>252,051</b>	261,993
Waste collection		<b>12,517</b>	12,239
		<b>264,568</b>	274,232
<u>Other Charges</u>			
Penalties for late payment		<b>25,139</b>	24,563
Legal & other costs recovered		<b>18,078</b>	47,129
		<b>43,217</b>	71,692
Less: Discretionary rebates, remissions & write offs		<b>81,747</b>	83,931
		<b>6,728,557</b>	6,452,725

***Statutory Charges***

Statutory charges are fees associated with regulatory services – development, fines etc

<b>STATUTORY CHARGES</b>			
Development Act fees		<b>92,366</b>	140,362
Town planning fees		<b>118,519</b>	
Animal registration fees & fines		<b>60,351</b>	74,969
Parking fines / expiation fees		<b>884</b>	2,532
Other registration fees			
Other fines, penalties & expiations		<b>20,156</b>	
Sundry		<b>1,332</b>	43,870
		<b>293,608</b>	261,733

### *User charges*

User Charges are revenues from sales of goods or services including cemetery fees, rubbish collection and RRC fees

	Notes	2007 \$	2006 \$
<b>USER CHARGES</b>			
Cemetery/crematoria fees		75,889	68,498
Kirton Court Unit Rents		9,092	8,514
Resource Recovery Centre		420,369	379,148
Hall & equipment hire		6,761	4,001
Sales - general		4,563	
Subsidies received on behalf of users		750	31,692
Sundry		13,352	102,435
		<b>530,776</b>	<b>594,288</b>

### *Investment Income*

#### **INVESTMENT INCOME**

Interest on investments			
Local Government Finance Authority		299,348	172,311
Banks & other		31	
Loans to community groups		45,960	
Investment property rental income			
Premiums & discounts recognised			
Unwinding of premiums & discounts			
		<b>345,339</b>	<b>172,311</b>

Investment income is revenue received from financial investments and loans to community groups.

### *Reimbursements & Other Revenue*

Reimbursements are amounts received as payment for work done by the council - ie private works, CITB levy collection.

#### **REIMBURSEMENTS**

- for private works	46,621	
- by joint undertakings	229,538	
- other	156,547	357,447
	<b>432,706</b>	<b>357,447</b>

#### **OTHER REVENUES**

Sundry	787,331	899,481
	<b>787,331</b>	<b>899,481</b>



### *Operating Grants & Capital Grants*

Operating Grants includes all general and specific purpose Commonwealth and State Government grants where Council has discretion on the use of the grant.

	Notes	2007 \$	2006 \$
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts specifically for new or upgraded assets		361,364	254,399
Other grants, subsidies and contributions		<u>1,280,668</u>	<u>1,635,821</u>
		<u><b>1,642,032</b></u>	<u><b>1,890,220</b></u>

*The functions to which these grants relate are shown in Note 2.*

#### **Sources of grants**

Commonwealth government		281,818	1,635,821
State government		1,279,235	
Other		<u>80,979</u>	<u>254,399</u>
		<u><b>1,642,032</b></u>	<u><b>1,890,220</b></u>

### *Physical Resources Received Free of Charge*

Physical Resources Received Free of Charge or at nominal cost are initially recognised at fair value. A number of private developments, previously unrecognised, and others during the reporting period, have resulted in infrastructure assets being 'donated' to Council.

#### **PHYSICAL RESOURCES RECEIVED FREE OF CHARGE**

Roads, Bridges & Footpaths		3,545,126	
Stormwater Drainage		688,039	
Not specified			474,460
<b>TOTAL PHYSICAL RESOURCES RECEIVED</b>		<u><b>4,233,165</b></u>	<u><b>474,460</b></u>

## **NOTE 4 - EXPENSES**

### *Employee Costs*

Employee costs include payment of salaries and wages, superannuation and leave entitlement adjustments as at 30th June.

	Notes	2007 \$	2006 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		2,119,663	2,057,308
Employee leave expense		97,069	
Superannuation - defined contribution plan contributions	20	111,399	168,915
Superannuation - defined benefit plan contributions	20	69,701	
Workers' Compensation Insurance		45,705	
Less: Capitalised and distributed costs			(206,310)
<b>Total Operating Employee Costs</b>		<u><u>2,443,537</u></u>	<u><u>2,019,913</u></u>
 <b>Total Number of Employees</b>		 <b>41</b>	 <b>40</b>
<i>(Full time equivalent at end of reporting period)</i>			

### *Materials, Contractual Services & Other Expenses*

Materials are payments for physical goods, including consumables, fuel and utilities.

Contractual services involves payments for provision of services, including labour and materials to sub-contractors, consultants, external plant hire.

Other expenditure includes, insurance, levies, contributions and donations, legal fees, advertising, subscriptions, travel and accommodation, telecommunications, elected member's expenses and vehicle registrations and repairs.

#### **MATERIALS, CONTRACTS & OTHER EXPENSES**

##### Prescribed Expenses

Auditor's Remuneration			
- Auditing the financial reports		12,000	11,300
Bad and Doubtful Debts		-	865
Elected members' expenses		100,883	87,699
Election expenses		34,394	2,979
Subtotal - Prescribed Expenses		<u><u>147,277</u></u>	<u><u>102,843</u></u>

##### Other Materials, Contracts & Expenses

Contractors		1,821,447	2,069,548
Energy		450,559	367,947
Legal Expenses		10,121	34,204
Levies paid to government - NRM levy		249,522	269,681
- Other Levies		104,678	
Parts, accessories & consumables		6,150	506,712
Professional services		60,808	
Sundry		2,269,605	2,254,548
Subtotal - Other Materials, Contracts & Expenses		<u><u>4,972,890</u></u>	<u><u>5,502,640</u></u>
		<u><u>5,120,167</u></u>	<u><u>5,605,483</u></u>

***Finance Charges***

Finance Charges are the costs of financing Council's activities through borrowings, shown net of income, including interest payments.

	2007	2006
<b>FINANCE COSTS</b>		
Interest on Loans - Ravendale Community Sports Centre Inc.	<u>45,960</u>	<u>22,505</u>
	<u>45,960</u>	<u>22,505</u>

***Depreciation, Amortisation and Impairment***

**DEPRECIATION, AMORTISATION & IMPAIRMENT**

**Depreciation**

Land	-	
Buildings	459,500	
Foreshore	125,395	
Filtration	71,363	
Road Base & Seal	664,112	
Kerbing	334,934	
Footways	81,161	
Stormwater	23,669	
Bridges	5,122	
Other Comm Assets	247,199	
Plant & Equipment	130,971	
Furniture & Fittings	102,532	
Library Books	31,801	
		2,243,347
Less: Capitalised and distributed costs	<u>2,277,759</u>	<u>2,243,347</u>

## **NOTE 5 – DISPOSAL OF ASSETS**

After depreciation adjustments, the disposal of assets for the reporting period resulted in a net gain. Other items, which were previously disposed of but not recorded as such on the asset register, were disposed of with a zero sale amount.

	2007	2006
Notes	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
Proceeds from disposal	156,377	2,551,933
Less: Carrying amount of assets sold/adjusted	<u>7,332,367</u>	<u>1,577,740</u>
<b>Gain (Loss) on disposal</b>	<u><u>(7,175,990)</u></u>	<u><u>974,193</u></u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<u>\$ (7,175,990)</u>	<u>\$ 974,193</u>

## **NOTE 6 – CURRENT ASSETS**

### *Cash and Cash Equivalents*

Cash assets are defined as highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. AASB 107.7 suggests that “an investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition”. Investments that do not meet this criteria are disclosed in Other Current Assets as appropriate.

	2007	2006
Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	187,487	113,800
Deposits at Call	<u>4,759,585</u>	<u>4,139,526</u>
	<u><b>4,947,072</b></u>	<u><b>4,253,326</b></u>

### *Receivables*

Receivables are expected to be realised within the next reporting period. The impairment of receivables is recognised through the use of an allowance account, as permitted by AASB 139.63.

#### **TRADE & OTHER RECEIVABLES**

Rates - General & Other	123,147	104,948
Debtors - general	240,037	538,686
GST Recoupment	26,209	27,061
Sundry	<u>1,477</u>	
<b>Total</b>	<u><b>390,870</b></u>	<u>670,695</u>
Less: Allowance for Doubtful Debts	<u>16,945</u>	<u>16,945</u>
	<u><b>373,925</b></u>	<u><b>653,750</b></u>

***Inventories***

Stores and materials which are to be consumed in the normal course of operations.

**INVENTORIES**

Stores & Materials	<b>20,000</b>	20,000
Other		
	<b>20,000</b>	20,000

**NOTE 7 – NON-CURRENT ASSETS**

***Financial Assets***

Council has a non-current receivable asset being a Community Loan to the Ravendale Community Sports Centre Inc. The loan is financed by the Local Government Finance Authority, and is over a 15 year period, with interest and principle payments due twice a year..

	Notes	<b>2007</b>	2006
		\$	\$
<b>FINANCIAL ASSETS</b>			
<b>Receivables</b>			
Rates & General			
Prepayments			
Loans to community organisations		<b>691,108</b>	722,505
Aged Care Facility Deposits			
Other			
		<b>691,108</b>	722,505
Less: Allowance for Doubtful Debts		<b>691,108</b>	722,505

## **NOTE 8 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

### *Valuation of Assets*

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.19 to retain previously established deemed costs under GAAP as its deemed costs for the purposes of AIFRS.

Pursuant to Council's election, assets are recognised on the cost basis.

### *Revaluation of Assets*

A revaluation as at 30<sup>th</sup> June 2007 was undertaken by Maloney Field Services (Australia) Pty Ltd on the following classes of assets:

- Land
- Buildings
- Structures & Improvements (Other Community Assets)
- Bridge
- Plant and Equipment
- Furniture and Fittings
- Library Stock

In order to achieve comparability in the calculation of the Asset Consumption Ratio (refer Note 15), the gross amount and related accumulated depreciation of the assets classes has been restated separately.

### *Impairment of Assets*

A review for impairment of infrastructure, property, plant and equipment was undertaken as required during 2006-2007. There was found to be nil impairment incurred in the reporting period. (RM reference 07/16920)

City Of Port Lincoln  
Notes to, and forming part of, the Financial Statements 2006-2007

	2006				2007			
	\$				\$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
<b>Note 8 - INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>								
Land	-	12,789,316	-	12,789,316	-	64,469,195	-	64,469,195
Buildings	-	17,540,749	(7,618,390)	9,922,359	-	18,099,710	(9,076,888)	9,022,822
Foreshore	-	2,351,841	(100,755)	2,251,086	-	622,725	(86,918)	535,807
Filtration	-	1,285,052	(112,473)	1,172,579	-	1,660,293	(281,801)	1,378,492
Road Base & Seal	-	32,690,035	(6,705,865)	25,984,170	-	36,088,825	(7,366,248)	28,722,577
Kerbing	-	16,667,663	(7,696,995)	8,970,668	-	17,066,398	(8,034,233)	9,032,165
Footways	-	1,960,181	(751,141)	1,209,040	-	2,429,588	(832,302)	1,597,286
Stormwater	-	1,369,719	(213,769)	1,155,950	-	10,604,623	(2,640,034)	7,964,589
Bridges	-	200,000	(97,875)	102,125	-	903,500	(665,617)	237,883
Other Comm Assets	-	5,605,661	(598,128)	5,007,533	-	4,668,502	(658,685)	4,009,817
Plant & Equipment	-	1,540,027	(695,735)	844,292	-	1,247,435	-	1,247,435
Furniture & Fittings	-	1,148,496	(531,453)	617,043	-	1,405,927	(492,361)	913,566
Library Books	-	838,513	(627,773)	210,740	-	1,140,534	(614,478)	526,056
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	-	95,987,253	(25,750,352)	70,236,901	-	160,407,255	(30,749,565)	129,657,690
<b>2006 Totals</b>		<b>95,987,253</b>	<b>(25,750,352)</b>	<b>70,236,901</b>	-	<b>95,987,253</b>	<b>(25,750,352)</b>	<b>70,236,901</b>

City Of Port Lincoln  
Notes to, and forming part of, the Financial Statements 2006-2007

	2006	CARRYING AMOUNT MOVEMENTS DURING YEAR					2007	
	\$	\$					\$	
	CARRYING AMOUNT	Additions (incl Assets FOC)	Disposals	Depreciation	Impairment	Adjustment to classifications	Net Revaluation	CARRYING AMOUNT
<b>Note 8 - INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>								
Land	12,789,316	346,063	(50,000)	-	-	-	51,383,816	64,469,195
Buildings	9,922,359	266,026	(2,576,497)	(459,500)	-	25,912	1,844,522	9,022,822
Foreshore	2,251,086	-	(1,437,120)	(125,395)	-	(5,008)	(147,756)	535,807
Filtration	1,172,579	43,199	-	(71,363)	-	-	234,077	1,378,492
Road Base & Seal	25,984,170	3,486,615	(11,227)	(664,112)	-	(72,869)	-	28,722,577
Kerbing	8,970,668	383,889	(45)	(334,934)	-	12,587	-	9,032,165
Footways	1,209,040	510,313	(40,906)	(81,161)	-	-	-	1,597,286
Stormwater	1,155,950	905,164	-	(23,669)	-	-	5,927,144	7,964,589
Bridges	102,125	59,700	-	(5,122)	-	-	81,180	237,883
Other Comm Assets	5,007,533	469,852	(2,974,612)	(247,199)	-	39,376	1,714,867	4,009,817
Plant & Equipment	844,292	256,144	(106,644)	(130,971)	-	-	384,614	1,247,435
Furniture & Fittings	617,043	155,521	(135,317)	(102,532)	-	-	378,851	913,566
Library Books	210,740	15,447	-	(31,801)	-	-	331,670	526,056
<b>TOTAL</b>	<b>70,236,901</b>	<b>6,897,933</b>	<b>(7,332,368)</b>	<b>(2,277,759)</b>	<b>-</b>	<b>(2)</b>	<b>62,132,985</b>	<b>129,657,690</b>
<b>2006 Totals</b>	<b>70,236,901</b>							<b>70,236,901</b>



## **NOTE 9 – CURRENT LIABILITIES**

### *Trade and Other Payables*

This includes invoices from suppliers for work or goods relating to the 2006-2007 financial year, which are paid after 30<sup>th</sup> June 2007.

Council owns and operates an aged care facility, Kirton Court, where residents pay to occupy the unit. Twenty five percent of the amount is held by Council as a donation. This amount is repayable to the resident, should they vacate within the first seven years of occupation on a % scale. After this time there is no liability to Council. The other seventy five percent is held as a “debenture”. This amount as a minimum is repayable to the resident, when they vacate the unit, or an amount equivalent to 75% of the market value on vacation.

	Notes	2007		2006	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		451,674		795,775	
Payments received in advance				720	
Accrued expenses - employee entitlements				(40,702)	
Accrued expenses - other					
Aged Care Facility Deposits		38,875	720,000	20,750	656,250
Deposits, Retentions & Bonds		319			
Other		96		211,292	
		<b>490,964</b>	<b>720,000</b>	<b>987,835</b>	<b>656,250</b>

### *Borrowings and Provisions*

Borrowing liability is calculated as the value of the principle repayment obligation on loans for the following financial year, at the reporting date.

Leave Provision Liability is calculated as the present value of the expected cash outflows required to settle long service leave provision obligations at the reporting date.

#### **BORROWINGS**

Loans		31,397	659,711	31,397	691,108
		<b>31,397</b>	<b>659,711</b>	<b>31,397</b>	<b>691,108</b>

#### **PROVISIONS**

Employee entitlements (including oncosts)		403,604	80,553	171,665	107,744
Insurance Losses					
Future reinstatement / restoration, etc					
Other					
		<b>403,604</b>	<b>80,553</b>	<b>171,665</b>	<b>107,744</b>

## **NOTE 10 – RESERVES**

### *Asset Revaluation Reserve*

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets.

<b>ASSET REVALUATION RESERVE</b>	1/07/2006	Net Increments (Decrements)	Transfers on Sale	30/06/2007
Notes	\$	\$	\$	\$
Balance at end of previous report period	47,882,698			<b>47,882,698</b>
Gain on revaluation of infrastructure, property, plant & equipment		62,132,983		<b>62,132,983</b>
Transfer to Acc Surplus on sale of Infrastructure, property, plant & equipment				
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>	47,882,698	62,132,983		<b>110,015,681</b>
Available for Sale Investments				
<b>TOTAL</b>	47,882,698	62,132,983		<b>110,015,681</b>
<b>2006 Totals</b>	<b>47,882,698</b>			<b>47,882,698</b>

### *Other Reserves*

<b>OTHER RESERVES</b>	1/07/2006	Transfers to Reserve	Transfers from Reserve	30/06/2007
<b>LGFA - TOTAL at call Deposits</b>	3,072,106	1,405,001	(849,233 )	<b>3,627,874</b>
Plant Replacement	248,108	122,363	(190,916 )	<b>179,555</b>
Open Space Contributions	174,226	30,045	(19,090 )	<b>185,181</b>
Coast & Clean Seas Stage 2	222,864	103,786		<b>326,650</b>
Building Maintenance Reserve	5,271	256	(5,500 )	<b>27</b>
Axel Stenross Boat Ramp	1,253	68	(1,310 )	<b>11</b>
Drainage Shaen / Smith St Project	348,748	20,208	(24,256 )	<b>344,700</b>
Makybe Diva Monument	49,238	354	(49,592 )	<b>0</b>
Roads 2 Recovery Supplementary	148,967	8,967		<b>157,934</b>
Community Infrastructure Reserve	1,804,131	605,606	(485,995 )	<b>1,923,742</b>
Water Reuse Scheme		147,418	(47,740 )	<b>99,678</b>
PLEC Scheme		206,638		<b>206,638</b>
Resource Recovery Centre		80,868		<b>80,868</b>
Kirton Court Capital Reserve		29,119		<b>29,119</b>
Other Reserves	69,300	49,305	(24,835 )	<b>93,770</b>
<b>TOTAL LGFA OTHER RESERVES</b>	3,072,106	1,405,001	(849,233 )	<b>3,627,874</b>
<b>2006 Totals</b>	<b>877,470</b>	<b>3,182,639</b>	<b>(988,003 )</b>	<b>3,072,106</b>

## **NOTE 11 – RESTRICTIONS ON ASSETS**

The City of Port Lincoln had no restrictions on assets at the reporting date.

## **NOTE 12 – CASH FLOW RECONCILIATION**

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2007 \$	2006 \$
Total cash & equivalent assets	6	4,947,072	4,253,326
Less: Short-term borrowings	BS	-	-
Balances per Cash Flow Statement		<u>4,947,072</u>	<u>4,253,326</u>
<b>(b) Reconciliation of Change in Net Assets to Cash from Operating Activities</b>			
Net Surplus (Deficit)		(2,069,899)	2,185,610
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		2,277,759	2,243,347
Fair value adjustments		-	
Equity movements in equity accounted investments (increase) decrease		-	
Net increase (decrease) in unpaid employee benefits		245,450	
Premiums & discounts recognised & unwound		-	
Change in allowances for under-recovery		-	
Non-cash asset acquisitions		(4,233,165)	(474,460)
Grants for capital acquisitions treated as Investing Activity		(361,364)	(254,399)
Net (Gain) Loss on Disposals		7,175,990	(974,193)
		<u>3,034,771</u>	<u>2,725,905</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		159,825	(117,795)
Net (increase) decrease in inventories		-	(9,600)
Net (increase) decrease in other current assets		-	(45,275)
Net increase (decrease) in trade & other payables		(434,948)	(85,135)
Net increase (decrease) in other provisions		-	98,180
Net increase (decrease) in other liabilities		-	
<b>Net Cash provided by (or used in) operations</b>		<u>2,759,648</u>	<u>2,566,280</u>
<b>(c) Non-Cash Financing and Investing Activities</b>			
Acquisition of assets by means of:			
- Physical resources received free of charge	3	4,233,165	474,460
- Non-cash grants & contributions			
<i>Amounts recognised in Income Statement</i>		<u>4,233,165</u>	<u>474,460</u>
- Finance Leases		-	
- Land taken over for non-payment of Rates			
		<u>4,233,165</u>	<u>474,460</u>

## **NOTE 13 – FINANCIAL INSTRUMENTS**

The Council's financial instruments consist mainly of deposits with BankSA, short and long-term money market instruments with the LGFA, and accounts receivable and payable.

The Council does not have any derivative instruments at 30 June 2007.

The Council's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

### ***Recognised Financial Instruments***

#### **Bank, Deposits at Call, Short Term Deposits**

**Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

**Terms & conditions:** Deposits are returning fixed interest rates between a% and b% (2006: c% and d%). Short term deposits have an average maturity of e days and an average interest rates of f% (2006: g days, h%).

**Carrying amount:** approximates fair value due to the short term to maturity.

#### **Receivables - Rates & Associated Charges (including legals & penalties for late payment)**

**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

**Terms & conditions:** Secured over the subject land, arrears attract interest of j% (2006: k%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying amount:** approximates fair value (after deduction of any allowance).

#### **Receivables - Fees & other charges**

**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

**Terms & conditions:** Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

**Carrying amount:** approximates fair value (after deduction of any allowance).

#### **Receivables - other levels of government**

**Accounting Policy:** Carried at nominal value.

**Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of the Governments of the Commonwealth & State.

**Carrying amount:** approximates fair value.

#### **Receivables - Retirement Home Contributions**

**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

**Terms & conditions:** Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

**Carrying amount:** approximates fair value (after deduction of any allowance).

**Liabilities - Creditors and Accruals**

**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

**Terms & conditions:** Liabilities are normally settled on 30 day terms.

**Carrying amount:** approximates fair value.

**Liabilities - Retirement Home Contributions**

**Accounting Policy:** To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

**Terms & conditions:** Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

**Carrying amount:** approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

**Liabilities - Interest Bearing Loans**

**Accounting Policy:** Carried at the principal amounts. Interest is charged as an expense as it accrues.

**Terms & conditions:** secured over future revenues, loans are repayable by equal 6 monthly instalments of principal & interest; interest is charged at fixed rates between 1% and m% (2006: n% and p%)

**Carrying amount:** approximates fair value.

**Liabilities - Finance Leases**

**Accounting Policy:** accounted for in accordance with AASB 117.

<b>Reconciliation of Financial Assets &amp; Liabilities</b>		
	<b>2007</b>	<b>2006</b>
	\$	\$
Net financial assets from above		
Financial Assets	6,012,105	5,629,581
Financial Liabilities	1,902,072	2,407,292
	<u>4,110,033</u>	<u>3,222,289</u>
Non-financial assets and liabilities		
Accrued Revenues	0	0
Prepayments	0	0
Inventories	20,000	20,000
Investments in Associates	0	0
Investment Property	0	0
Property, Plant & Equipment	129,657,690	70,236,901
Other Assets	0	0
Accrued Expenses	0	40,702
Provisions	(484,157)	(279,409)
Other liabilities	0	0
	<u>129,193,533</u>	<u>70,018,194</u>
Net Assets per Balance Sheet	<u>133,303,566</u>	<u>73,240,483</u>

<b>Liquidity Analysis</b>							
2007	Floating Interest Rate	Fixed interest maturing in			Non- interest bearing	Total	
		≤ 1 year	> 1 year ≥ 5 years	> 5 years			
	\$	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>							
<b>Fair Value through P&amp;L</b>							
Cash Assets					4,947,072		4,947,072
Other Financial Assets					-		-
<b>Loans &amp; Receivables</b>							
Receivables					1,065,033		1,065,033
Other Financial Assets							-
<b>Held to Maturity Investments</b>							
Other Financial Assets							-
<b>Available for Sale</b>							
Cash Assets							-
Other Financial Assets							-
<b>Total</b>	-	-	-	-	<b>6,012,105</b>		<b>6,012,105</b>
<i>Weighted Average Interest Rate</i>	<b>6.00%</b>						
<b>Financial Liabilities</b>							
Payables					1,210,964		1,210,964
Short-term Borrowings		-					-
Borrowings					691,108		691,108
<b>Total</b>	-	-	-	-	<b>1,902,072</b>		<b>1,902,072</b>
<i>Weighted Average Interest Rate</i>	<b>6.43%</b>						
<b>NET FINANCIAL ASSETS (LIABILITIES)</b>	-	-	-	-	<b>4,110,033</b>		<b>4,110,033</b>
<b>2006</b>							
	Floating Interest Rate	Fixed interest maturing in			Non- interest bearing	Total	
	\$	≤ 1 year	> 1 year ≥ 5 years	> 5 years	\$	\$	\$
<b>Financial Assets</b>							
<b>Fair Value through P&amp;L</b>							
Cash Assets					4,253,326		4,253,326
Other Financial Assets					-		-
<b>Loans &amp; Receivables</b>							
Receivables					1,376,255		1,376,255
Other Financial Assets							-
<b>Held to Maturity Investments</b>							
Other Financial Assets							-
<b>Available for Sale</b>							
Cash Assets							-
Other Financial Assets							-
<b>Total</b>	-	-	-	-	<b>5,629,581</b>		<b>5,629,581</b>
<i>Weighted Average Interest Rate</i>	<b>5.50%</b>						
<b>Financial Liabilities</b>							
Payables					1,684,787		1,684,787
Short-term Borrowings		-					-
Borrowings					722,505		722,505
<b>Total</b>	-	-	-	-	<b>2,407,292</b>		<b>2,407,292</b>
<i>Weighted Average Interest Rate</i>	<b>6.43%</b>						
<b>NET FINANCIAL ASSETS (LIABILITIES)</b>	-	-	-	-	<b>3,222,289</b>		<b>3,222,289</b>

## **NOTE 14 – EXPENDITURE COMMITMENTS**

### *Capital Commitments*

As required by AASB 101.Aus 126.7, each class of capital commitments is to be disclosed.

Capital expenditure committed for at the reporting date but not recognised in the financial statements as a liability:

#### *Infrastructure*

The Water Reuse Scheme project will continue during 2007-2008 with a budgeted expenditure for the financial year of \$800,000. Government grants received have been held in Reserve funds (\$326,650) which will be expended in the next reporting period.

The Ravensdale Sporting Complex redevelopment will continue during 2006-2007 with construction of lighting and clubroom improvements for baseball - budgeted expenditure of \$315,600.

Stormwater drainage and road works will be completed at Shaen and Smith Street, subject to government grants being forthcoming, and reserve funds of \$344,700 will also be expended.

## **NOTE 15 – FINANCIAL PERFORMANCE INDICATORS**

	2007	2006	2005
These Financial Indicators have been calculated in accordance with <i>Information Paper 9 - Local Government Financial Indicators</i> prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.			
<b>Operating Surplus</b>	511,562	482,558	778,695
<i>Being the operating surplus (deficit) before capital amounts .</i>			
<b>Operating Surplus Ratio</b>			
<u>Operating Surplus</u>	8%	8%	14%
Rates - general & other less NRM levy			
<i>This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.</i>			
<b>Net Financial Liabilities</b>			
	(3,625,876)	(2,983,582)	(881,732)
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses).</i>			
<b>Net Financial Liabilities Ratio</b>			
<u>Net Financial Liabilities</u>	-36%	-30%	10%
Total Operating Revenue less NRM levy			
<b>Interest Cover Ratio</b>			
<u>Net Interest Expense</u>	(2.6%)	(1.6%)	n/a
Total Operating Revenue less NRM levy less Investment Income			
<b>Asset Sustainability Ratio</b>			
<u>Net Asset Renewals</u>	36%	154%	232%
Depreciation Expense			
<i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i>			
<b>Asset Consumption Ratio</b>			
<u>Carrying value of depreciable assets</u>	68%	69%	74%
Gross value of depreciable assets			
<i>Total carrying value of depreciable assets divided by total reported value of depreciable assets before accumulated depreciation.</i>			



## **NOTE 16 – UNIFORM PRESENTATION OF FINANCES**

The LGA General Meeting in March 2006 resolved that a high level summary of both operating and capital investment activities of each Council be prepared on a uniform and consistent basis, thereby enabling more meaningful comparisons between councils.

It is intended that annual budgets and long term financial plans be summarised on the same basis.

A feature of the arrangement is that it facilitates the reporting of a standard set of key financial indicators of the Council's financial sustainability.

	2007 \$	2006 \$
Operating Revenues	10,398,985	10,373,806
<i>less</i> Operating Expenses	<u>(9,887,423)</u>	<u>(9,891,248)</u>
Operating Surplus / (Deficit) before Capital Amounts	511,562	482,558
<b><i>less</i> Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	955,583	3,448,191
<i>less</i> Depreciation, Amortisation and Impairment	(2,277,759)	(2,243,347)
<i>less</i> Proceeds from Sale of Replaced Assets	<u>(146,378)</u>	-
	(1,468,554)	<u>1,204,844</u>
<b><i>less</i> Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	1,709,185	-
<i>less</i> Amounts received specifically for New and Upgraded Assets	(361,364)	(254,399)
<i>less</i> Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	(10,000)	(3,026,393)
	<u>1,337,821</u>	<u>(3,280,792)</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>642,295</b>	<b>2,558,506</b>

## **NOTE 17 – OPERATING LEASES**

At the reporting date, Council had no relevant operating leases.

## **NOTE 18 – SUPERANNUATION**

Council makes employer contributions in respect of its employees to the Local Government Superannuation Scheme (The Scheme). The Scheme has two categories of membership, each of which is funded differently.

The Scheme's **accumulation** category, Local Super, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (9% required under Superannuation Guarantee Legislation). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Scheme.

The Scheme's **Defined Benefit Plan** is a multi-employer sponsored plan. As the Scheme's assets and liabilities are pooled and are not allocated by employer, the actuary is unable allocate benefit liabilities, assets and costs between employers. As provided under AASB 119.32(b), Council does not used defined benefit accounting for these contributions.

Council marks employer contributions to the defined category of the Scheme at rates determined by the Trustee on the advice of the Scheme's Actuary. On the basis of the results of the most recent full actuarial investigation conducted by the Scheme's actuary, LC Brett, BSc. FIA, FIAA, of Brett and Watson Pty Ltd as at 30 June 2002, the Trustee has determined that the current funding arrangements are adequate for the expected Defined Benefit Plan liabilities.

	2007	2006
Council Contribution @ 9%	\$181,099	\$168,915

## **NOTE 19 – JOINT VENTURES & ASSOCIATED ENTITIES**

The City of Port Lincoln was not involved in any reportable Joint Ventures as at balance date in 2006-2007.

## **NOTE 20 – ASSETS AND LIABILITIES NOT RECOGNISED**

The following assets and liabilities do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to the user of the financial report in making and evaluating decisions about the allocation of scarce resources.

### **1. Potential Insurance Losses**

Council provides a large range of buildings, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance. Potential claims not reported to Council may have existed at reporting date.

### **2. Bank Guarantees**

Council has guaranteed a loan to the Ravensdale Community Sports Centre Inc. amounting to \$691,108 at the reporting date.

Council does not expect to incur any loss arising from that guarantee.

**3. *Legal Expenses***

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of Council may appeal. At the date of these reports Council had no notice of appeals against planning decisions made prior to the reporting date.

**4. *Resource Recovery Centre Capping and Post Closure Requirements***

As at 30 June 2007, Council was not in a position to reliably determine the liability that exists under Environmental Protection Agency licensing requirements for capping and post closure requirements.

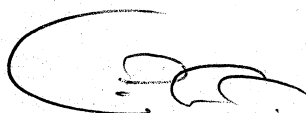
The liability will be reliably determined for the financial year ending 30 June 2008 and will also be reflected in the 2007-08 budget review process.

**NOTE 21 – EVENTS AFTER THE BALANCE SHEET DATE**

Council is not aware of any events which would affect the financial statements after the balance date.

## CEO STATEMENT

I, Geoffrey Philip Dodd, the person for the time being occupying the position of Chief Executive Officer of the Corporation of the City of Port Lincoln, do hereby state that the Financial Statements and the Notes to, and forming part of, the Financial Statements, of the council for the 2006-2007 financial year are to the best of my knowledge presented fairly, and in accordance with accounting procedures which have been maintained in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 1999* made under that Act.



Geoff Dodd  
**CHIEF EXECUTIVE OFFICER**

Dated this 6th day of October 2007

## ADOPTION STATEMENT

Laid before the City of Port Lincoln and adopted on the 15th day of October 2007.

\* / I POINTED OUT THAT THE NEW ACCOUNTING STANDARDS:

- 1) RESULT IN EXCESS ADMINISTRATIVE WORKLOAD & COSTS TO THE RATEPAYER.
- 2) THE DEPRECIATION ABSURDITY.
- 3) THE FACT THAT THE ACCOUNTS MAY REFLECT FINANCIAL REQUIREMENTS BUT BEAR NO RELATIONSHIP TO COUNCIL'S PHYSICAL REALITY.
- 4) IN SHORT THE NEW STANDARDS RESULT IN EXCESS COST LACK OF CLARITY & WASTED WORK.

Peter Davis  
**MAYOR**



## **AUDITORS INDEPENDENCE DECLARATION**

### **Auditor's Independence Declaration Under Section 16A of the Local Government (Financial Management) Regulations 1999 to the City Port Lincoln**

In conducting our audit, we have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. In accordance with Regulation 16A of the Local Government (Financial Management) Regulations 1999, we state as follows:

*We confirm that for the audit of the financial statements of the City of Port Lincoln for the year ended 30 June 2007, we have maintained our independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, and in accordance with requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under that Act.*



**DON VENN**

**Partner**

**DEAN NEWBERY & PARTNERS**

**CHARTERED ACCOUNTANTS**

**214 MELBOURNE STREET**

**NORTH ADELAIDE SA 5006**

**NORTH ADELAIDE, this 3<sup>rd</sup> day of September 2007**

## CHIEF EXECUTIVE OFFICER AUDIT REPORT

### City of Port Lincoln



ABN 80 776 127 243  
Level One, Civic Centre  
60 Tasman Terrace  
PO Box 1787  
Port Lincoln, South Australia 5606  
Telephone: 08 8682 3933  
Facsimile: 08 8682 6252  
Email: [plcc@plcc.sa.gov.au](mailto:plcc@plcc.sa.gov.au)  
Website: [www.portlincoln.sa.gov.au](http://www.portlincoln.sa.gov.au)



Port Lincoln  
*Seafood Capital of Australia*

DCCS0126

### CITY OF PORT LINCOLN

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2007

### STATEMENT BY CHIEF EXECUTIVE OFFICER

I, Geoff P Dodd, confirm that, for the audit of the financial statements of the City of Port Lincoln for the year ended 30 June 2007, Council's Auditor, Dean Newbery and Partners, Chartered Accountants, have maintained their independence in accordance with the requirements of the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 16A (2) *Local Government (Financial Management) Regulations 1999*.

**GP DODD**  
**CHIEF EXECUTIVE OFFICER**

Dated this <sup>4<sup>th</sup></sup>..... day of October 2007

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## **PRESIDING MEMBER OF AUDIT COMMITTEE AUDIT REPORT**

### **City of Port Lincoln**



ABN 80 776 127 243  
Level One, Civic Centre  
60 Tasman Terrace  
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**Port Lincoln**  
*Seafood Capital of Australia*

DCCS0127

### **CITY OF PORT LINCOLN**

### **ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2007**

#### **STATEMENT BY THE PRESIDING MEMBER OF AUDIT COMMITTEE**

I, Michael Bascombe, confirm that, for the audit of the financial statements of the City of Port Lincoln for the year ended 30 June 2007, Council's Auditor, Dean Newbery and Partners, Chartered Accountants, have maintained their independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 1999* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 16A (2) *Local Government (Financial Management) Regulations 1999*.

**M BASCOMBE**  
**PRESIDING MEMBER OF AUDIT COMMITTEE**

Dated this <sup>4<sup>th</sup></sup>..... day of October 2007

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06-07\Certificate Audit Committee.doc

## **INDEPENDENT AUDIT REPORT**

### **DEAN NEWBERY & PARTNERS**

CHARTERED ACCOUNTANTS

214 MELBOURNE STREET

P O BOX 755

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8239 0895

NORTH ADELAIDE SA 5006

NORTH ADELAIDE SA 5006

FACSIMILE :

Email: admin@deannewbery.com.au

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CITY OF PORT LINCOLN**

##### **Report on the Financial Report**

We have audited the accompanying financial report of the City of Port Lincoln which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity, cash flow statement, a summary of the significant accounting policies, other explanatory notes and the Chief Executive Officer's Statement for the year ended on that date.

##### *Chief Executive Officer's Responsibility for the Financial Report*

The Chief Executive Officer of the City of Port Lincoln is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

##### *Auditor's responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud and error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive Officer, as well as evaluating the overall presentation of the financial report.



**Auditor's Opinion**

In our opinion:

The financial report of the City of Port Lincoln is in accordance with the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999 including:

- (a) giving a true and fair view of the City of Port Lincoln financial position as at 30 June 2007 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- (c) complying with Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999; and
- (d) where applicable, in accordance with the provisions relating to subsidiaries (and regional subsidiaries) of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999.

**DEAN NEWBERY & PARTNERS**

**CHARTERED ACCOUNTANTS**



**DON VENN**

**PARTNER**

Signed on the 4th day of October 2007,

at 214 Melbourne Street, North Adelaide, South Australia 5006.



City of Port Lincoln

**Annual Report  
2006-2007**

## APPENDIX B

### **List of Council Policies**

**for the year ended 30th June 2007**



# City of Port Lincoln Policy Index 2006-2007



Category	Policy Description	No	Review
Animal Management	Galah Culling	1.63.1	Elections
Community Relations	Public Consultation	2.63.1	Elections
	Awards Register	2.63.2	Elections
	Banners	2.63.3	Elections
	Flags	2.63.4	Elections
Development Control	Inspections	3.63.1	Elections
	Charitable Organisations Fees	3.63.2	Elections
	Development Application Fees	3.63.3	Elections
	Sheds & Caravans	3.63.4	Elections
	Make Lincoln Green Project	3.63.5	Elections
	Liquor Licences	3.63.6	Elections
Environmental Management	Order Making	5.63.1	Elections
	Burning	5.63.2	Elections
	Burning for Bushfire Prevention	5.63.3	Elections
	Garbage Bin Collection	5.63.4	Elections
	Garbage Disposal Concession	5.63.5	Elections
	Onsite Sewage Management	5.63.6	Elections
	Waste Minimisation	5.63.7	Elections
	Rainwater Tank Rebate	5.63.8	Elections
Financial Management	Contracts, Tenders & Purchasing	7.63.1	Annually
	Rates	7.63.2	Annually
	Telephone Accounts	7.63.3	Elections
	Internal Control	7.63.5	Annually
	Community Funding Assistance	7.36.6	Elections
	National Competition Policy	7.63.7	Elections
	Rates Concession Scheme	7.63.8	Annually
	Fleet Management	Private Vehicle Use	8.63.1
Governance	Single Casual Vacancy	9.63.1	Elections
	Council Decisions Review	9.63.2	Elections
	Code of Conduct - Elected Members	9.63.3	Elections
	Petitions	9.63.4	Elections
	Elected Members Seminar Attendance	9.63.5	Elections
	Elected Members Travel Expenses	9.63.6	Elections
	Media Embargo	9.63.7	Elections
	Confidential Documents	9.63.8	Elections
	Officer Reports	9.63.9	Elections
	Deputations	9.63.10	Elections
	Policy Amendments	9.63.11	Elections
	Training & Development - Elected Members	9.63.12	Elections
	Award for Graduating Student	9.63.13	Elections
Health Management	Food Van Licence	11.63.1	Elections
Human Resource Management			
Occupational Health & Safety	Policy Statement	12.16.1	Annually
	Eye Protection	12.16.2	Annually
	Design & Purchasing Guidelines	12.16.3	Annually
	Contracting	12.16.4	Annually
	Asbestos	12.16.5	Annually
	Roadworks Signage Audit Procedure	12.16.6	Annually
	Accident Investigation & Reporting	12.16.7	Annually
	Aids	12.16.8	Annually
	Electrical Safety	12.16.9	Annually
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