



Gunnedah Shire Council

Annual Report 2014/15



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*Front Cover Photograph:
Council Road Crew: (top left to right) Steve Pike and Trent Wise,
(bottom left to right) Neville Turner and Graham Smith.*

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Message from the Mayor and General Manager

We are pleased to present the 2014/15 Annual Report for Gunnedah Shire Council which outlines Council's achievements during another very busy year, again accompanied by an extremely fast pace of change, within Council, our community and Local Government across NSW. Gunnedah continues to grow and prosper and our Council is well placed to support continued growth over the coming years.

It was very pleasing to see IPART recognise Council as being "Fit for the Future" in providing an independent assessment of Council's scale and capacity, and financial sustainability. Council is currently working to ensure that our community is appropriately represented with regard to whatever changes may occur within the industry, and particularly in relation to potential mergers.

Council's audited financial statements for the 2014/15 financial year have confirmed that the projected results for 2014/15 included in its submission to IPART have been met and exceeded. Council posted an Operating Result from Continuing Operations of \$6.522 million for the year; and a Net Operating Result before Grants and Contributions for Capital Purposes of \$4.325 million.

Council has continued the strong investment in renewal of infrastructure and other assets with associated expenditure of \$12.498 million. This expenditure and the Building and Infrastructure Renewal Ratio of 110.87% indicate Council's ongoing expenditure above the annual average required in order to reduce the infrastructure backlog.

Once again Council has been striving to achieve its objectives in accordance with your Community Strategic Plan as set out under the following themes:

- Engaging and Supporting the Community;
- Building our Shire's Economy;
- Retaining our Quality of Life; and
- Protecting and Enjoying our Beautiful Surrounds.

The 2014/15 Operational Plan detailed the activities that Council agreed on in order to deliver on the outcomes our community had identified under each of the above themes. This Annual Report provides in detail the actions Council's elected members and staff have taken throughout the last 12 months against those planned activities. Notable achievements are identified throughout this report against each of the operational areas.

We take this opportunity to thank all Councillors and Staff of Gunnedah Shire Council on their considerable efforts to continue to improve on Council's delivery of services to our community, and congratulate them on the significant achievements during 2014/15. We look forward to an even more productive and prosperous 2015/16 for our community.



Owen Hasler - MAYOR



Eric Groth – GENERAL MANAGER

What is the Annual Report

Council's Annual Report is one of the key mechanisms designed to provide information to the Community. All Councils across NSW are required to participate in the Integrated Planning and Reporting framework which dictates that strategic plans must be developed in consultation with the community in order to guide the direction of Councils in the future. Gunnedah Shire Council is of course fully compliant and has developed a comprehensive suite of plans which reflect community ideals balanced with a realistic assessment of our financial position. These plans are titled the Community Strategic Plan, Strategic Asset Management Plan, the Long Term Financial Plan, the Workforce Plan, the Delivery Program and the Operational Plan.

During 2014/15, Council implemented the third year of the delivery program of its the community strategic plan "Your Say, Our Future" Gunnedah Community Strategic Plan in accordance with the Integrated Planning and Reporting framework. This framework is driven by an extensive community engagement process that was undertaken in 2011 and 2012. The new plans were implemented as at 1 July 2012 and this is the third Annual Report against the objectives of the new planning system.

The primary purpose of the Annual Report 2014/15 is to demonstrate achievements during the year based on the actions identified in the Delivery Program 2014/15 and to comply with the requirements of the *Local Government Act 1993* and the Local Government (General) Regulation 2005 for NSW Local Government Annual Reporting. This includes presentation of an audited financial report, which is included with the report, and statutory requirements.

About Gunnedah

Gunnedah Shire is a local government area in the North West Slopes region of New South Wales, Australia. The township of Gunnedah is 440 kilometres from Sydney and is located adjacent to the Liverpool Plains in the Namoi River valley and is traversed by the Oxley Highway and the Kamilaroi Highway. The Namoi Valley is considered to be one of Australia's richest pockets of agricultural land and Gunnedah Shire is also located on one of Australia's wealthiest mineral seams.

Gunnedah is a major rural centre and boasts not only a wonderful country lifestyle but a full range of city conveniences. As of 2011 the Shire population was 12,066. The Shire includes the towns of Gunnedah, Curlewis, Breeza, Carroll, Mullaley, Emerald Hill, Tambar Springs and Kelvin.

How to read the Annual Report

The Annual Report is set out in line with the Gunnedah Community Strategy Plan, which identified four themes:

- Engaging and Supporting the Community
- Building Our Shire's Economy
- Retaining Our Quality of Life
- Protecting and Enjoying Our Beautiful Surrounds

The primary activities, major projects and quick facts link back to the Community Strategic Plan themes, strategies under each theme, for example:

Outcome

1.1 Community leadership encouraged and strengthened.

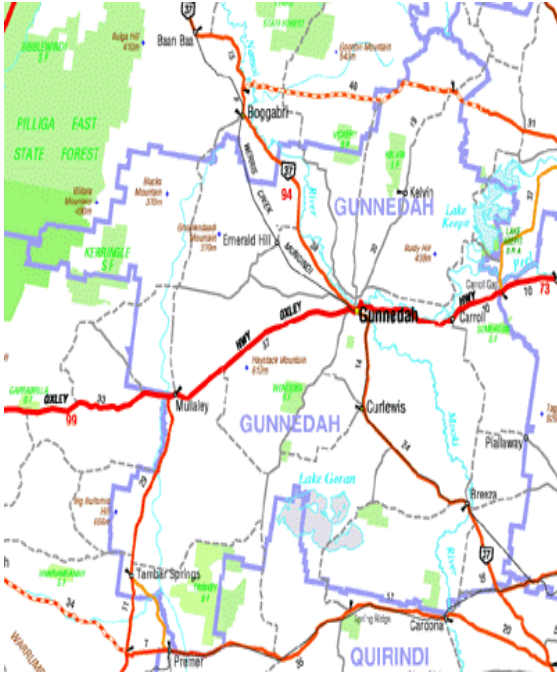
Strategies

- Increase opportunity for and number of community volunteers, particularly young people.
- Celebrate role models and volunteers through positive community and media campaigns.

The Report is not designed to detail each and every achievement over the year but we hope the reader will enjoy the overview of some of our highlights.

Have your say

Council is absolutely committed to listening to you and we welcome your feedback and your views of Council. Please write to us at 63 Elgin Street, Gunnedah NSW 2380 or by email to council@infogunnedah.com.au or phone (02) 6740 2100.



Hans worked tirelessly for the betterment of his community in a voluntary capacity, as well as his professional capacity in the mining industry, both locally and throughout other parts of Australia. His contribution as a Councillor was extensive and his passion for Gunnedah and in particular, our beautiful environment, will be missed.

Mr Tim Duddy resigned his position of Councillor as at 23 September 2015.

Council sought an order in respect of each vacancy from the Minister of Local Government, the Hon. Paul Toole MP, that the casual vacancies not be filled. Council has received confirmation, in respect of each request, from the Office of Local Government that under delegation and pursuant to Section 294(2)(a) of the Local Government Act, that both vacancies will not be filled. This means that Council can dispense with the need to conduct a by-election to fill these two casual vacancies, and continue until the next election with seven (7) Councillors.

Our Elected Members

The Mayor of Gunnedah Shire Council (GSC) is Councillor Owen Hasler, and the Deputy Mayor is Councillor Gae Swain. GSC is composed of nine Councillors elected proportionally as a single ward. All Councillors are elected for a fixed four year term of office. The Mayor is elected by the Councillors at the first meeting of the Council. The most recent election was held on 16 September 2015, and the makeup of the Council is as follows: Hans Allgayer, Tim Duddy, Colleen Fuller, Gwen Griffen, Owen Hasler (Mayor), David Quince, Rebecca Ryan, Steve Smith and Gae Swain (Deputy Mayor).

Events subsequent to 30 June 2015

Councillor Hans Allgayer sadly passed away following a lengthy battle with illness on 29 August 2015. Councillor Allgayer served for a period spanning over two decades from 1995 to 2004 and then from 2008 until his passing, totalling 16 years. During that time, Councillor Allgayer served as Deputy Mayor from 1996 to 1998.



Councillor Owen Hasler—Mayor



Councillor Gae Swain (Deputy Mayor)



The Late Councillor Hans Allgayer



Councillor Tim Duddy



Councillor Colleen Fuller



Councillor Gwen Griffen



Councillor David Quince



Councillor Rebecca Ryan



Councillor Steve Smith

KEY ACHIEVEMENTS 2014/15

The following key achievements of Council's Delivery program in 2014/15 are listed under the four strategic themes of the community Strategic Plan 2012-2022.

Theme – Engaging and Supporting the Community

Community leadership encouraged and strengthened

- Staff provide guidance and advice to community members wishing to host events and assist in actively promoting these events through a spectrum of promotional mediums including website listings, display of flyers and posters, promotion through electronic billboard and other traditional means.
- Monthly Liquor Accord meetings attended with provision of administrative support.
- Clothesline Project held in the Cultural Precinct to raise awareness of Domestic and Family Violence.



14 HACC Multi Service Outlet volunteers received a nomination for the Gunnedah 2015 Australia Day Awards.

Major Projects

- Councillor Gwen Griffen was honoured with the 'Pat Dixon Lifetime Achievement Award' at the Local Government NSW Aboriginal Network Conference held in Narrandera in 2014.
- Councillor Gae Swain was announced the winner of the Elected Representative from a Rural/Regional Council category for the 2015 Ministers Awards for Women in Local Government in February 2015.



Deputy Mayor Gae Swain and Council staff member Vicki Grover at the 2015 Minister's Award for Women function

- Council's long standing staff member, Vicki Grover, was nominated in the 2015 Ministers Awards for Women in Local Government (Non-senior staff member for a Rural/Regional Council).
- A Councillor Development and Training Program was implemented with Councillors and senior staff attending three workshops during 2014/15, including: Conflict of Interest and Model Code of Conduct; Long Term and Financial Planning; and Effective and Fair Meeting Practice.
- A party of 17, including the Mayor, Deputy Mayor and General Manager, participated in a trip to China to visit the Linhe District in Inner Mongolia with the objective of creating a sister-city relationship. It is hoped that the relationship will create future economic ties, youth exchange and eco-tourism possibilities.



Quick Facts

- 2298 HACC and disability funded social support hours and 3266 social support hours were provided by the Tambar Springs Neighbour Aid service's 25 clients.
- 9234 transport trips were delivered by the Community Transport Service resulting in 144,707 kms travelled.
- A total of 11056 volunteer hours were utilised by the Community Transport Service.
- 186 staff are employed by Council, which includes both full and part time employees.

Council as an organisation

- Achieved an unqualified audit report on the 2014/15 financial statements.
- Sound overall financial result exceeding all core T-Corp financial benchmarks for local government.
- Finance has completed all legislative compliance deadlines in line with Government requirements. This includes delivery of the financial statements, data returns, quarterly returns, operational plans and overhead reviews.
- A Leadership and Development Program was completed and commenced in October 2014 with the delivery of training on Strategic Planning and Decision Making.
- All maintenance carried at the Gunnedah Saleyards with no downtime to the selling process and all European Union and Environmental Planning Authority requirements met.
- The next Council election will be held in 2016, and Council resolved to undertake the conduct of the election in-house, with the Australian Electoral Commission advised of Council's decision.
- Business Paper production processes reviewed resulting in improved delivery times to Councillors and the public and a revised format for presentation of reports to Council resulting in more user friendly reporting.
- A review of Council's Committee structure undertaken to increase public participation and to adopt a new, modern structure which will reduce administration and overhead. The review resulted in the creation of several Working Groups which operate on have a more informal approach and the reduction of Committees.
- 2 Ordinary Meetings of Council were held in Villages, with Kelvin Hall Committee hosting the meeting in November 2014 and Mullaley Campdraft and Gymkhana Association hosting a meeting at the Mullaley Hall in June 2015.
- Two Leadership Forums were held for managers, supervisors and overseers invited to participate in the information sessions. A community and public relations expert provided an overview of current customer service trends at the first forum, and an ICAC representative in attendance at the second forum to present information on corruption, case studies and reporting.

- Tendered for External Audit contract for the next six years.

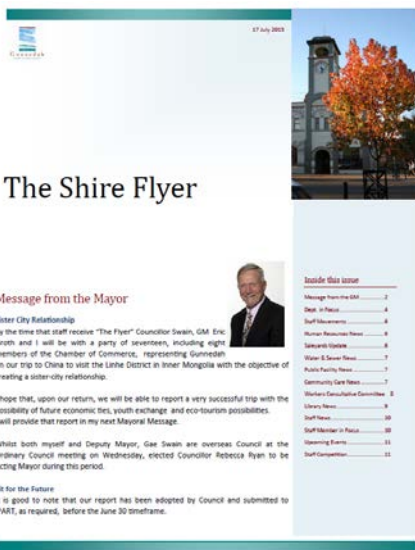


Gunnedah Shire Council Deliver Program 2013-2017 and Operational Plan 2015/16.

Major Projects

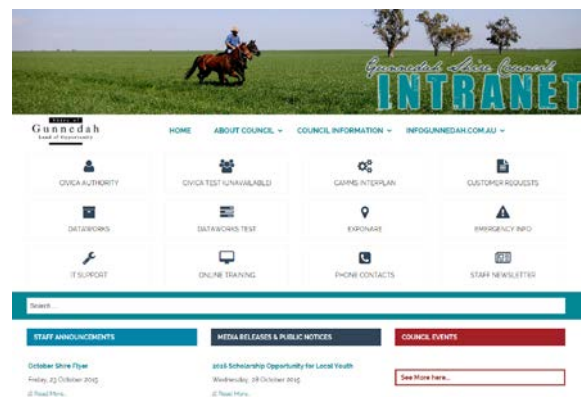
- A Integrated Planning and Reporting Working Group was convened to review the process by which the Delivery Program, Operational Plan, Long Term Financial Plan and Resourcing Strategies are maintained and updated. The aim of this group was to drive continuing improvement in the quality of our plans and to improve the reporting that is performed against them. As a result of the review, staff have been provided assistance with Delivery Program updates and a training workshop on the development of meaningful performance measures was undertaken in February 2015.
- An Asset Management Working Group has also been convened and has undertaken a comprehensive review of the processes by which Council's assets are managed and coordinate regular updates.
- Council has played a significant role in the Namoi Councils Joint Organisation meetings which includes coverage of resource sharing initiatives. In addition, the General Manager attends monthly meetings of the Board as well as the General Managers' Advisory Committee Meetings. These meetings monitor and review Namoi Council working groups aimed at sharing knowledge and resources to obtain better outcomes for our regional communities.

- A comprehensive review of Council's Customer Service Directive and Customer Service Charter was undertaken. This review provided an opportunity to set new customer service objectives and standards relevant to all members of Council. Greater emphasis has been placed on building relationships with internal and external customers and providing opportunities for open exchange and problem solving.
- A customer service training module has been developed and rolled out across the entire organisation. This training is also provided in the new Corporate Induction Program.
- A unique Customer Request Management system has been developed in-house which has improved efficiencies, internal processes and will enhance the way Council interacts with current and future customers. Workflows are now active within the system setting automated time parameters for the processing of requests and escalating tasks through the organisation structure to ensure tasks are actioned in accordance with approved standards.
- The first meeting of the Audit Committee was held in 2014 with one of the first tasks of the Committee to appoint an Internal Auditor. Three internal audits were conducted in 2014/15 with each audit consisting of two areas for review. The associated action plans rate each agreed action in terms of risk. Purchasing and Payments - 11 actions (4 high risk); Tendering and Procurement - 14 actions (5 high risk); Budget Creation, Actual Variance Investigation and Reporting - 7 actions (2 high risk); Store Processing and Physical Control - 10 actions (6 high risk); Compilation of Council Agenda Papers - 7 actions (1 high risk); Monitoring of Delivery Program and Operational Plan - 13 actions (2 high risk). Agreed deadlines for action have been determined in accordance with the risk posed to Council.



June 2015 Shire Flyer – staff newsletter

- The Shire Flyer is a newsletter for staff issued monthly which provides an opportunity for internal communication throughout all levels of the organisation. The Shire Flyer has been integral to bridging relationships gaps between internal and external employees.
- Commenced review of Procurement and Tendering policies and procedures.



Council's Intranet Home Page.

- A redevelopment of Council's intranet to a more user friendly format was completed in 2014/15. The intranet is an internal website which provides staff with access to readily available reference documentation, policies, management directives, forms, templates and procedures and to aid in the delivery of services across the organisation.
- Implementation of a software based risk management tool has been undertaken and guided workshop sessions with Managers have been conducted. A full list of strategic risks has been entered and more than 100 operational risks have been recorded. The operational risks have been presented to the Audit Committee for review and the Strategic Risk Register will be presented to the Committee on a regular basis.

- A Savings Target Project was initiated which was overseen by a working group of staff representatives across the organisation to review submissions drawn from frontline staff with ideas on how Council could cut costs and improve efficiency.



Quick Facts

- Council received 2161 customer requests and 41 customer complaints in 2014/15.
- A customer complaint is “an expression of dissatisfaction with Council’s decisions, policies, procedures, charges, employees, agents or the quality of the services it provides”.
- Council received the highest number of customer requests in March 2015, with 264 received.
- Rates outstanding ratio down to 5.46% as a result of improved processes and procedures to recover debts.

Local coordination of funding from national, state and local sources

Major Projects

- The Second Rail Overpass Project commenced in June 2015 with the early works associated with the Conadilly and Warrabungle Streets roundabout being constructed jointly by the urban works crew and a specialty concrete pavement contractor. These works are estimated to cost \$2million and are fully funded by the NSW Roads and Maritime Services Agency.



Council staff and contractors commencing work on the Second Rail Overpass Project.

- The Underground Petroleum Storage System (UPSS) project for removal and rehabilitation of systems on public roads commenced, with six sites identified and the project completed in 2015.

Funding of local facilities and services through mining royalties

- As a condition of development consent, Council receives an annual contribution from Whitehaven coal for works within the Riverine area over a five year period.

Population increases through targeted promotion of the Shire’s identity and opportunities

- Community events advertised using various communication techniques including printed publications (Namoi Valley Independent), Gunnedah Shire Council Media Releases, Gunnedah Shire Council's official Facebook page, promotional flyers, Civic Newsletter, Civic email distributions lists, word of mouth, strategic marketing at the Gunnedah Shire Library, The Civic, Visitor Information Centre, Customer Service Centre and circulated as appropriate to community groups, local schools, service clubs and interagency networks. Community event attendances are maximised through the provision of free advertising using the same avenues.

Major Projects

- An electronic tourist sign was constructed in the Kitchener Park grounds in Conadilly Street. The sign has been used to promote various activities and events in the Shire and community groups seeking to promote an event are encouraged to utilise the free sign. An evaluation process is in place to list events on the sign whereby events of a commercial nature (excluding Ag-Quip) don’t qualify, unless there is a broad community benefit.



Quick Facts

- Approximately 70 events have been advertised on the sign since its construction.
- Most one-off events are displayed for a maximum of 1 month prior, with regular events for a maximum of 2 weeks prior.
- No more than 5 events are looped at any one time.
- Total Fire Ban warnings are displayed on the sign, along with changed road/traffic conditions.
- Welcome to Gunnedah is displayed if there are not events for promotion.



The 500 Poppies in the Park project with the installation of 500 mdf poppies in Wolseley Park to commemorate the ANZAC centenary.

Retention of our young population through increased employment and social opportunities

- Council is involved in the 'Keeping Kids in School' initiative. Educational opportunities are provided at the weekly Homework Centre, during school terms. Opportunities to increase youth participation in education are discussed at the bi-monthly Youth Interagency meetings.
- Youth Activities Program delivered during school holiday periods and attracted over 600 young people from throughout the Shire.
- Youth services staff organise educational events for students to attend and create new networks for learning, for example, the Youth Expo and Anzac Day Commemoration Exhibition. The Youth Expo provided young people with access to information regarding career opportunities and community and social support.

Major Projects

- A new electronic Personnel Evaluation System has been implemented which will assist in improving the annual employee performance assessment process.

- Delivered two free Youth Early Intervention Programs at Lake Keepit which involves marginalised young people undertaking a range of team building and self esteem focussed activities.



Quick Facts

- 102 Activities under the School Holiday Program with over 400 local children participating.
- Approximately 180 young people under 18 connected to support services via information and referral.

A well engaged community that is involved in decision making processes

- A range of promotional activities were used during reporting period to promote community understanding and awareness of aims and objectives of the Elders' Group. These included: a newsletter, updating age group information for members of the indigenous community (those who recently turned 50 years of age) using Local Aboriginal Lands Council (LALC) register and contacting these folk about Elders' Group, networking with agencies about Elders' Group including LALC and GISDI.
- A range of culturally appropriate activities were held during reporting period for Aboriginal Elders including cards, arts and craft, bingo and attending Aboriginal Elders Olympics.

- Staff worked collaboratively with key Aboriginal organisations during reporting period with gaps identified largely met through social support activities and events. This included regularly attending Gunnedah Indigenous Service Delivery Interagency meetings and meeting with the Red Chief Local Aboriginal lands Council and Elders' Group.
- Event resources have been allocated within the existing event budget. Council's Community and Cultural Development Team continues to develop an event and venue hire framework to ensure consistency and venue sustainability, both financially and as a community facility.

Major Projects

- New playground equipment was installed at Kilcoy Park which replaced the existing non-compliant equipment. The selection of the equipment was as a result of a letter box drop surveying residents in the local area. The survey provided two options with the equipment installed based on the feedback from residents.



Quick Facts

- 36 Elders were provided 458 meals and 697 trips during the reporting period, with numbers attending activities resulting in delivery of 7442 social support hours.

Access to education and training opportunities

- Through the Youth Development Officer, connected young people to support services through information and referral.

Major Projects

- Events in support of the Gunnedah Community Scholarship Fund commenced in November with a very successful Charity Golf Day held on 29 January 2014.
- Council received a very generous anonymous donation towards the fund totalling \$26,374, with \$3,000 presented as part of the 2014/15 scholarship program.

- The 'Lights Camera Action' ANZAC film making project provided free access by young people to ABC open workshops to help them learn skills in producing films. The aim of the project was to encourage young people in considering this industry as a career opportunity.



Quick Facts

- The Community Scholarship Fund raised and distributed \$26,000 in 2014/15.
- 26 students benefited from the Scholarship Fund.
- As at June 2015, Council has provided over 332 scholarships under the Community Scholarship Fund.
- Successful applicants were pursuing study in areas including: nursing; para-medicine; medicine, civil biomedicine; sports medicine; business/economics; agriculture; fine arts; and various field of education.
- On average, 55 primary school children access the free Homework Program which is conducted twice weekly and provides after hours access to tutors with the aim of increasing retention in mainstream education.

Theme – Building our Shire's Economy

Our economic employment base diversified

- Council representatives have regularly attended Gunnedah Chamber of Commerce meetings.
- Council supported the Chamber gift card initiative by way of selling the card at the Council Administration Office and the Visitor Information Centre.
- Participation in the Small Business Friendly Council's Program.

Major Projects

- Three applications for financial assistance were received for consideration under the Business Partner Program, with each application receiving funding under the Program.

Our infrastructure strategically managed

- Airport capital works for 2014/15 year have been completed with the purchase of new cones and gables.
- The Carpark Maintenance Program and Capital Works Program are ongoing, with weekly inspections and new crack sealing equipment purchased to assist with carpark maintenance.
- Kerb and gutter maintenance has been completed in Beulah Street, Baldwin Place and other isolated areas throughout the urban area.
- Carroll Street stormwater was a challenging project due to the depths required to avoid existing telecommunication and water service locations, however the staff involved tackled the task to complete the project on time.
- Street cleaning has been reviewed with a few minor adjustments to improve the service which has had a positive, complimentary result.
- Plant hire rates have been reviewed and the replacement strategy is ongoing with major items including a dozer, loader, water cart and truck and dog trailer tenders finalised during 2014/15.
- Regular asset inspections have been undertaken on bridges and culverts throughout the Shire and maintenance strategies implemented accordingly.
- Ongoing program for identification and elimination of hazards on footpaths and bike tracks throughout the Shire, with works undertaken on Wandobah Road Cycleway, Conadilly Street and Bloomfield Street.



The Heavy Patching Road Crew.

- Rural reseal program complete, including: Wandobah Road, Blackjack Road, Clifton Road, Preston Road, Pullaming Road and Bush's Lane.

- Regular inspections of the Saleyards facility undertaken to identify any risks and to ensure user safety of the facility on a weekly basis. A risk management action plan has been constructed identifying a couple of operational and strategic continuous improvement risks for prevention or mitigation. These risks have been appropriately detailed in Council's risk register.
- Inspections of livestock at the Gunnedah Saleyards and environmental impact controls are carried out in a systematic manner and documented where required. The new safe to travel guidelines are being integrated with Council's own animal welfare requirements at the facility.
- Riverine project and extensions to Rosemary Street and Maitland Street have been designed and construction is underway.
- Ghoolhi Road Design completed and ready for construction.
- Nea siding project for RMCC contract designed and pegged with construction underway.
- Survey of Woolshed Reserve completed for bollard installation.
- New industrial sewer main designed and construction of Stage 1A has commenced. As-Built survey underway.
- Upgrade of Gunnedah Sewerage Treatment Plant programmed with the concept design and tender specification developed.
- Water Quality Improvement Plan completed and adopted by Council and provided to the NSW Health Department. Additional equipment ordered to increase monitoring requirements.
- Traffic surveys have continued throughout the Shire on both urban and rural roads. Two new permanent sites were implemented for Bulunbulun Road to monitor new mining developments.
- Council's Facility Use Agreements have been updated and a booking calendar is maintained to ensure appropriate maintenance of all open spaces, parks and gardens and sporting grounds is undertaken and within seasonal parameters.
- Three free sensory screenings were held at The Civic for children and adults with Autism Spectrum Disorder.

- Challenge Community Services Transition to Work Programs and Connexions Programs participated in an exhibition for artists with a disability.
- Community Development staff have attended disability awareness events in preparation for the development of the Disability Action Plan.

Major Projects

- Warrabungle and Conadilly Streets roundabout construction was commenced with Council's urban roads crew in conjunction with specialty contractors to deliver a 515mm deep concrete pavement without freight movements on the Kamilaroi Highway.
- Works on Bloomfield Street pavement between Elgin and Marquis Streets completed on time and on budget, with complimentary results from the public.
- Roadworks were undertaken on behalf of the RMS to reconstruct and strengthen 4.18km of the Kamilaroi Highway south of Gunnedah between Nea and Watermark. The estimated value of these works is \$1.8 million and work was completed in May 2015.
- The Western Gunnedah industrial area sewer extension (Stage 1A) was completed including a sewer pump station and 700m of rising main and 900m of reticulation main in the cost of \$722,041.75.
- No 8 water bore production was completed December 2014. Bore testing complete. Bore equipment installed. Security and pavement reinstatement remaining.
- The Memorial Pool Complex upgrade project commenced in 2014/15 with the architectural design services awarded to GHD. The architects and the Memorial Pool Working Group have met regularly to consider and develop replacement options.



Pool staff members Stephen Steele and Patrick Thurston.

- Roads and roads infrastructure has been revalued for the 2014/15 Financial Statements.
- The Strategic Asset Management Plans have been updated for the Fit for the Future assessment and results have also been updated into Council's Long Term Financial Plan.
- New playground equipment was installed in John Dodd Park.
- Construction of a 60m long concrete causeway at Watercress Gully on the Rangari Road in a project cost of \$348,757.



Council staff laying stormwater pipes in Carroll Street.



Quick Facts

- 13 public toilets are cleaned and maintained by Council staff in Gunnedah.
- 4 public toilets are cleaned and maintained under contract by Village Progress Associations and/or Improvement Groups.

Access to our goods, services and markets

- An Airport Master Plan was prepared in 2015 to assist Council in the future planning and management of the aerodrome.
- Completion of the trunk stormwater pipeline in Carroll Street below the railway line through to Mullibah Lagoon.

Our identity and reputation promoted to tourists

- Council continues to engage with visitors through traditional marketing methods such as presence at Caravan and Camping Shows in NSW, QLD and VIC, print, television and radio promotion, signage (both traditional road side and electronic events sign), branded merchandise and a focus on the provision of high quality visitor service delivery.
- A strong focus on updating information and listings on the State Tourism Data Warehouse (Get Connected) has been undertaken. Get Connected is a centralised information port that feeds a number of core tourism websites in Australia including Visit NSW and Tourism Australia websites.
- Memberships have been maintained with Kamilaroi Highway Group, Inland Tourism and New England North West Tourism (now an advisory board for the region).
- Council engaged with visitors through traditional marketing methods such as presence at Caravan and Camping Shows in NSW, QLD and VIC, print, television and radio promotion, signage (both traditional road side and electronic events sign), branded merchandise and a focus on the provision of high quality visitor service delivery.
- In accordance with Gunnedah Shire Council's Communications Strategy, efforts to enhance Gunnedah's profile for the purposes of relocation, tourism and economic development have been ongoing. Council has maintained good working relationships with The Chamber of Commerce, local industry and developers, Regional Tourism Organisations, Inland Tourism and other key regional councils.
- Council was successful in its bid to host the 2016 ALGWA NSW Conference.

Major Projects

- The relocation of the Gunnedah Visitor Information Centre (VIC) to the Cultural Precinct continues to provide considerable service efficiencies with a reduction in overall operational expenses. The co-location of the VIC within The Civic has helped to create a vibrant and mixed use Cultural Precinct, packaging similar product together in relation to community and visitor interests (i.e. VIC, art gallery, cinema, town hall, surrounding parklands, retail, memorials) and has proven to be of great benefit for to ensure the sustainability of tourism services to the shire. We have improved the services' visibility, and enhanced opportunities for visitors to view local artwork. The new location provides suitable parking for Recreational Vehicles and Caravans close to CBD to facilitate spend and access to businesses. The Centre continues to operate as an accredited level 2 in accordance with Australian Visitor Information Centre (AVIC) network standards.



Council's Tourism staff Chris Frend and Leanne Jeffree.

- Gunnedah Shire as part of the Kamilaroi Highway Group along with Liverpool Plains Shire, Narrabri Shire, Walgett Shire, Brewarrina Shire and Bourke Shire secured a prime marketing opportunity at the Sydney Film Festival. A 30 second commercial promoting the Kamilaroi Highway Touring Route, leveraged off the difficulty of pronouncing 'Kamilaroi' and was shown 42 times over a 12 day period on a 20sqm LED screen in Martin Place.

Up to 100,000 people per day pass by/through Martin Place providing an amazing opportunity to reach a key metropolitan market.

- Council's external facing websites have been redeveloped including a review of content and improvements to the currency of data. This is an ongoing task that has seen improvements in recent times due to the development of a closer working relationship between the IT and customer service section.
- Research and development has taken place to develop a Destination Management Plan (DMP) for the Gunnedah Shire. The objective of a DMP is to provide strategic direction and a working framework for the development and marketing of tourism and the allocation of resources for tourism within the Shire for a 5-10 year period. The Plan seeks to assess the current status of the tourism sector, and explore opportunities for developing the attraction base of the Shire, branding, improving visitor infrastructure, facilities and services; and growing visitation. This plan is due in draft form in August 2015.



Quick Facts

- visitgunnedah.com.au had 15,191 visits with the average length of visit being 2.42 minutes.
- Statistics indicate 5,852 visits have been made via mobile or tablet devices to visitgunnedah.com.au.
- gunnedah.nsw.gov.au had 30,752 visits with the average length of visit being 2.34 minutes.
- Statistics indicate 4,567 visits have been made via mobile or tablet devices to gunnedah.nsw.gov.au.
- thecivic.com.au had 9,730 visits with the average length of visit being 1.40 minutes.
- Statistics indicate 1,842 visits have been made via mobile or tablet devices to thecivic.com.au.
- 452 events were held within the Cultural Precinct in reporting period.
- The VIC is open for business 7 days a week, 363 days a year.
- Since the relocation of the VIC, visitation rates have risen by 21% with 9083 total visitors welcomed to Gunnedah (up to Oct 2015).

- 2323 referrals were made by the VIC team to the Creative Arts Gallery since the relocation (up to Oct 2015).
- 287 referrals direct to our CBD to purchase goods and services were made by the VIC team.
- Home Hosting provided 27 companies with accommodation during 2014 Ag-quip which contributed over \$18,000 to Gunnedah hosts.

Entrepreneurs and developers contribute to local economic growth

- The Gunnedah Local Environmental Plan 2012 commenced in 2014/15 and was completed and subsequently gazetted in April 2015.
- Council participated in the Foundation for Regional Development Marketing strategy.

Major Projects

- Council signed a Voluntary Planning Agreement with MacKellar Excavations.

Theme – Retaining our Quality of Life

Our older residents provided with the comfort and respect they deserve

- All HACC Multi Service Outlet (MSO) clients are provided an individual support plan which reflects their individual needs and promotes a person centred approach. Quarterly newsletters were distributed to clients with advocacy provided for a number of clients in legal and financial matters.
- Brain training has commenced at the Gunnedah Library on a fortnightly basis and is aimed at improving the brain health of people over 65 years of age. The HACC MSO coordinates the project and participants do brain exercises, tips on nutrition, computer games, computer literacy and understanding social networks. The exercises are timed to simulate the pressure of having a deadline. The goal is to help people in preventing brain degeneration and provide a place where people can have a social outing whilst partaking in the brain training.

- A bus trip was organised by the HACC MSO in collaboration with the Rural Museum Men's Shed. 37 people participated in the visit to Siding Springs Observatory. The group toured the inside of the observatory and watched the telescope in action.



Participants in the bus trip to the Siding Springs Observatory organised by HACC MSO.

Major Projects

- Planning for expansion and enhancement of HACC Multi-Service Outlet (MSO) took place during reporting period, including improvements to Social Support Service, dementia awareness month event, Christmas events and meals with friends project and Brain Training project. A collaborative Computer project (Tech Savvy Seniors) with Gunnedah Community College occurred in August 2015.
- Northwest Regional Community Care Project Advisory Committee met in October 2014, February 2015 and May 2015 and reviewed and endorsed its new terms of reference and the Northwest Regional Community Care Strategic Plan.
- Grandparents Day celebrated via a free community event which seeks to celebrate the contribution that grandparents make to the fabric of our community. A free community picnic day in Wolseley Park inviting grandparents to participate along with their families.



Quick Facts

- 112 clients are provided support under the HACC MSO.

Enhanced access to essential services

- A Third Party Verification (TPV) of NRCC disability services by Best Practice commenced during reporting period. A gap analysis was completed a stage one. This TPV is a funding agreement contract requirement and was successfully completed with result that NRCC is now accredited as an approved provider of disability services.
- Council has implemented a new food premises inspection program in order to ensure compliance with food legislation and standards. The results of the inspections undertaken throughout the 2014/15 year have been submitted to the Food Authority.
- Networks were maintained across Community Care Sector in North West by staff attending the following meetings during reporting period: Community Transport forums, HACC forums, SCAN and Aged care meetings and NDIS forums.
- The Cultural Precinct is advertised regularly and initiatives include: weekly flyer produced for The Civic and Gallery activities, weekly email newsletter, weekly cinema advertisement in the Namoi Valley Independent, weekly flyer for website, calendar updates on The Civic website, irregular Facebook posts to promote special events or movies as well as flyers, posters distributed via appropriate interagency email lists. Additional advertising undertaken include: TV and radio advertising for special bookings and live performances, newspaper and other advertising booked for Local Government Week.
- Cultural expenditure tracking tool developed. Schedule of Cultural Program developed to maximise budget outcomes. The Business Plan will be affected by Fees and Charges which are reviewed annually.
- Cinema attendance exceeded target due in part due to booking first release holiday films and opening daily.
- The Community Care building in Marquis Street underwent minor refurbishment including painting and carpet replacement.



The 2014 Christmas Fair in the Town Hall.

Major Projects

- Gunnedah Shire Council undertook a significant amount of work during 2014/15 in reshaping its Community Care Department and associated services in response to reforms taking place in aged care and disability services. This work has resulted in these services being more consumer directed and focussed whilst at the same time becoming more competitive and cost effective. These changes were not without pain. A larger proportion of grant funds will be spent as a result on direct care for consumers which was achieved through savings in staffing and administrative overheads with these savings going directly to consumers.
- Council was successful in retaining all Community Care and Disability Services funding contracts not subject to removal due to reforms and in fact, achieved a funding increase for 2015/16.
- Gunnedah Shire Council entered into a Memorandum of Understanding with Uralla Shire Council and Glen Innes Severn Shire Council to undertake a joint tender process for their Community Care services suppliers. The tender process was managed by Local Government Procurement and resulted in a panel of 14 suppliers being established for three years. This proved to be an efficient and cost effective procurement which met all requirements of the NSW Local Government Legislation regarding procurement.



Quick Facts

- 48 'high risk' food businesses were inspected during 2014/15. High risk is determined as those businesses which handle and serve ready-to-eat foods.

- 19 'low risk' food businesses were inspected during 2014/15. Low risk is determined as those businesses which serve pre-packaged food and supplied foods not ready-to-eat.
- 27 temporary food premises operated in the Gunnedah Local Government Area during 2014/15.

Improved housing affordability

- The implementation of the draft Gunnedah Urban Land Use Strategy was commenced. The Strategy represents a comprehensive suite of strategies dealing with residential, commercial and industrial land use and will provide a future development framework.

Major Projects

- Ongoing review of the Gunnedah Housing and Land Monitors to ensure that adequate residential land stocks are available within the Shire to accommodate development.
- Funding for the Community Hub Worker has been extended to June 2016 and supports and assists marginalised and disadvantaged people through the provision of information and referrals to appropriate agencies and service as well as facilitating equitable access to support services within the Gunnedah Township and outlying villages.



Quick Facts

- The HACC MSO has 14 committed volunteers to assist people with shopping, bill paying, home visits, day centre support and assist as a carer on the meals with friends monthly luncheon bus run.
- HACC funded delivery 6438 of trips and Community Transport delivered 6631, with the extra trips achieved through efficiencies in service delivery.
- Community Transport Program funded 4464 trips and 7387 trips were actually delivered which were also achieved through efficiencies in service delivery.
- Department of Veteran Affairs and (full cost recovery) Community Aged Care Program (full cost recovery) delivered 1446 trips.

Villages are sustainable

- Council continues to support the progress associations and improvement groups of Breeza, Curlewis, Mullaley and Tambar Springs in providing services in the villages including slashing, mowing, and cleaning and booking of the village halls.
- The reactive soil under Breeza Hall requires the piers to be readjusted every two years, with this project being completed in 2014/15 and forms part of the ongoing maintenance program for the Hall. The Hall was also given a new coat of paint internally.
- The Tambar Springs Hall underwent repairs and maintenance including sanding and sealing of the floor and internal painting.
- The Emerald Hill Hall roof was secured and the guttering repaired.
- A disabled ramp was installed at Willala Hall and the external stairs were replaced due to significant deterioration.



New external stairs at Willala Hall.

- Contracts are ongoing with the Breeza Progress Association, Curlewis Progress Association and Mullaley Improvement Group. The contracts include maintenance in the Village parks, grounds surrounding the Halls, and cemeteries. This includes slashing, mowing and managing local community event bookings and cleaning of the Halls

Major Projects

- The Memorial Park at Tambar Springs underwent significant grounds maintenance including removal of undesirable tree species and replacement with suitable species and turf laid as part of the beautification project for the ANZAC Centenary.

- In accordance with the Local Government Act, Council's building and land portfolio must be revalued every three years, with a revaluation being completed in 2014/15. The Carroll Community Hall was included and modifications and improvements to several facilities were incorporated into the revaluations.



Quick Facts

- The Tambar Springs War Memorial is noted as one of the oldest war memorials in Australia.

Police continue to work in partnership with the community

- Security upgrade at the Cultural Precinct, specifically the Town Hall and The Civic due to anti-social behaviour and illegal access after hours.

Reduced crime and anti-social behaviour within the Shire

- Facilitation of four Crime Prevention Working Groups for the year, with target achieved for the six month reporting period and on track for annual target. Meetings held bi-monthly in Council Chambers.
- Work is currently focussed on conducting free business safety seminars and the 'Gunny Get You Home Secure' program.
- The CCTV system in the main street has continued to operate well with a number of requests received from police in recent months. The system has met agreed service levels.
- Fire provisions for all Council owned buildings were inspected and upgraded, including fire alarms systems and emergency and exit signage.

Major Projects

- Crime Prevention Plan 2014-17 endorsed by Council and Crime Prevention Committee in November 2014. The Plan was developed by Council in conjunction with key stakeholders including the Gunnedah Crime Prevention Working Group.

Council recognises that local government has an important role to play in the identification and implementation of community based crime prevention and community safety in Gunnedah Shire. The Plan articulates the key action areas, timeframes and implementation. A business safety survey with local business was conducted to assist with the development of the Plan and preliminary planning commenced on Free Business Safety Seminars.



Quick Facts

- The Crime Prevention Plan identified 6 priority areas, 14 strategies and 38 actions.

Our younger people attracted, retained and developed

- The School Holiday Program activities were undertaken during all term breaks and more activities to offer teenagers being investigated.
- National Youth Week activities were held in April 2015. Youth activities were incorporated into the NAIDOC Week 2015 program.
- Youth Interagency meetings are held bi-monthly to coordinate and network with local providers. Youth activities are aligned with providing opportunities for personal growth and development, and have received positive feedback from the local community.
- The Homework Centre provides opportunities for primary school students to gain access to tutors and Council staff to strengthen academic skills during school terms. Youth Services has created strong partnerships with local service providers to deliver events that target youth issues and local needs. For example, Lake Keepit Adventure Activity Day, Teddy Bear's Picnic, Reconnect Adventure Day.
- Youth services are effectively supported by the Youth Development Officer and the Community Hub Worker. The programming of youth events is continuously evaluated via attendance rates and community feedback. Youth events are widely advertised through print media, email, flyer distribution, website, social media, word of mouth and radio.

Major Projects

- The Homework Centre was successful with the rewards day being held on 29/11/12, with 37 children attending.
- The School holiday program for Sept/Nov was well received, with the highlight being a full day trip to Timbertown.
- The Inaugural Youth Expo was a stand-out example of youth service providers linking directly with their target audience to facilitate accurate programming and assess current needs and trends.

Entertainment facilities, cultural development opportunities, equipment and stimulation for community members of all ages

- The Library Shop Bound and House Bound Programs continued in 2014/15 with new members joining each program.



Community Development staff: Robyn Draper, Christiane Birkett, Yvonne Reading, Liz Ironmonger and Debra Hilton dressing up for a Toddler Time themed activity.

- Library after hours returns chute proving successful with accessibility increased.
- Library computers upgraded in December 2014 to align with Council upgrade schedule.
- Purchased additional children's resources in 5 different languages to facilitate multicultural access and increase promotion of Library as an access Hub.
- Library staff undertake regular training and updates to maintain current industry knowledge. New resources are consistently being added to the Library collection, for example: children's multicultural and autism spectrum disorder resources and 424 new books were purchased as at 30 June 2015.
- Access to Wi-Fi has proven popular with young people and interlibrary loans also makes Young Adult collection available to other libraries in the region.

- Once weekly library visits/storytelling for all children at Curlewis school public library school and the Ooranga Preschool at Curlewis.
- Civic casual pool increased in December to cater for school holiday period.
- Investigation completed regarding upgrade to electronic hall and venue booking system similar to the Crossing Theatre venue management systems. Computerised kiosk registers expected 2015/16 with rollout of a consistent automated system across council.
- Civic events are widely advertised through: weekly newsletters; print media; email; flyer distribution; websites; social media; word of mouth and radio. Budget expenditure tool has been developed to assist the monitoring exhibitions and events. Regular reviews are undertaken to ensure that the budget is on track.
- Council's Communications Strategy and Community Engagement Framework were reviewed and a variety of communication methods and engagement techniques have been utilised during the reporting period to promote the Gunnedah Shire, its activities, events, opportunities and achievements to a broad spectrum of our community, including social media, website, radio, print media, television, invitations to openings and special events, networking functions, community events.
- Council is now extremely active on Facebook. This approach has proven extremely positive, particularly with regard to clarifying misinformation posted on Facebook, and in sharing news, events, and activities, temporary changes to services and as a conduit for receiving customer requests. It has also provided an opportunity to reach sections of our community that had been historically inadvertently missed using traditional media tools.
- Renovations have been undertaken at The Civic including new furnishings, soft seating, revised colour schemes, kiosk equipment, display resources, marketing material and both internal and external decorative design elements with feedback highly positive.
- The Mooki Room has been repainted and the front of the Gallery repaired and revamped in consultation with the Two Rivers Arts Council. An extensive upgrade to the Foyer lighting was also completed.
- An upgrade of security cameras was completed in the Bicentennial Creative Arts Centre.
- The 2014 Local Government Week activities included: Kids LG Week Colouring in Competition; Toddler Time at the Library; Council Cook Up; and a Meet and Greet Event in partnership with the Gunnedah Sunday Sessions Markets.
- Council was successful in acquiring a Community Building Partnership grant of \$6,600 to install a loading draw bridge at the rear of the Bicentennial Creative Arts Centre to facilitate the safe transfer of art and deliveries.



The community chess set at the Meet and Greet Event.



Quick Facts

- Library membership exceeded expectations with 6559 members as at June 2015.
- 2934 Wi-Fi requests received in 2014/15 with 5617 PC bookings across 4984 hours recorded.
- 521 new Library members signed up in 2014/15.
- 36,280 library book loans were transacted in 2014/15.
- 20 house bound and 23 shop bound library members were books during 2014/15.

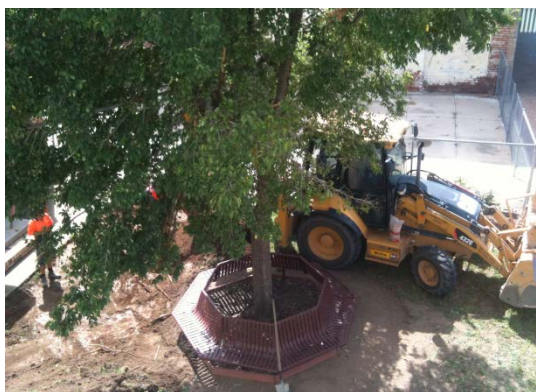
Major Projects

- The Library was successful in receiving a \$5,000 grant to support members with Autism Spectrum Disorder. The funds have increased the capacity of the Library to purchase new items.

- During 2014/15, the Civic generated \$220,677 from cinema admissions, kiosk sales, live performances and more money.
- 8025 attended The Civic during the year.

Enhanced delivery of key services within our villages

- A Fire Safety Audit was completed of all rural halls in the Shire in 2014/15.
- Access improvement works at Willala Hall has been completed.
- Painting and refurbishment at Tambar Springs Hall has been completed
- Acoustic improvements at the Gunnedah Town Hall is under investigated for suitability with the Town Hall staff.
- A grant application under the Community Building Partnership Program to re-peer and level Emerald Hill Hall was submitted. Specifications have been designed to upgrade the Hall.
- An air conditioning system was installed in Breeza Hall as a result of external grant funding.
- Paving of the Smithurst Theatre courtyard area has been completed.



The Smithurst Theatre forecourt being prepared for pavers.

Recognise and support our cultural activities

- Developed and maintained networks with regional bodies, Department of Community Services, Premiers Department, New England Family and Community Services, Ageing Disability and Home Care, Department of Housing, etc.
- Funding agreement obligations met and acquittals and State Library returns submitted as required.

- Council has provided ongoing support for the Dorothea Mackellar Poetry Competition.
- A preliminary assessment review of the Gunnedah Shire Council Social Plan has commenced.
- Regular attendance at scheduled Two Rivers Arts Council meetings to facilitate collaborative projects.
- Council representatives attended Porchetta Day 2014 committee meetings.
- Attendance at the Arts and Cultural Summit in Sydney 2014 to gauge best practice ideas on arts and cultural initiatives in NSW. Attendance at Regional Arts North West meetings to foster regional networks and maintain industry relationships.
- Free movies were also provided to support NAIDOC Week, Seniors Week, Volunteers Week and Disability Awareness Week.
- Community Care Service Access Information session at the Rural Museum Men's Shed.
- Pensioners Luncheon at the Smithurst Theatre.
- Two Brain Training sessions held at the Gunnedah Shire Library.
- Young at Heart Movie Morning- "Singing in the Rain".
- Afternoon Concert and Entertainment at Smithurst Theatre.

Major Projects

- Ongoing support of NAIDOC Week celebrations through community initiatives and participation on the NAIDOC Committee. The delivery of a NAIDOC Week specific exhibition is inbuilt into the cultural program and a free movie screening celebrating the contribution of indigenous performers in the arts industry.
- Seniors Week was held 14 March to 22 March 2015 and included several activities and events, including: opening ceremony at Gunnedah Aged Care Limited; pensioner's morning tea and music entertainment; bingo; two computers for seniors sessions at the Servicemen's Club; art workshop with Helen Stanley and the Work of Art Gallery; two Tai Chi lessons with Jenny Bowles; combined Church Service; invitation only lunch at the Bowling Club with Gunnedah High School Students assisting with service and company.



Quick Facts

- 8 exhibitions were held in the Gallery in 2014/15, and 3 arts based workshops, 3 live productions and 18 fundraisers within the Cultural Precinct.
- 4 travelling ANZAC art exhibitions were taken to the villages during 2014/15.
- In total 507 people attended activities during Seniors Week 2015.

Our community values retained over time

- Council has also actively promoted events and activities through a spectrum of promotional mediums including website listings, display of flyers and posters, promotion through electronic billboard and other traditional means of promotion. In the reporting period, the tourism team have provided assistance to major events including Week of Speed Festival, Commonwealth Bank Ag Quip (Home Hosting), ANZAC Centenary and Australia Day celebrations.
- Support given to the NAIDOC Week Committee. Partnership opportunities to enhance the presence of Aboriginal heritage and culture in the community are extended through the Community and Cultural Development Department. A notable example of this is the support given to the NAIDOC Week Committee for the celebration program.

Major Projects

- The delivery of the Australia Day Program of events including the Australia Day Raft Race, the Australia Day Awards Dinner which acknowledges the contributions of ordinary citizens doing extraordinary things in our community.
- Recognition of our culturally diverse community through the Australia Day Citizenship Ceremonies with 10 new Australian citizens participating in 2014/15.

- The ANZAC Commemoration Committee facilitated the development of the 2015 ANZAC Program which included events and activities throughout the Shire. Projects included the Between the Crosses Exhibition curated by Cate and Geordie Clark which was acknowledged as one of the most moving exhibitions to date.
- The ANZAC 500 Poppies in the Park proved successful with the installation of 500 mdf poppies in Wolseley Park to commemorate the centenary of ANZAC. The poppies were displayed in the shape of a cross with the names of 165 servicemen from our region. The installation complimented the 500 knitted poppies project which resulted in the supply of 994 community crafted poppies which were ultimately used in the ANZAC gallery exhibition and incorporated in the ANZAC Day March ceremony.



Community crafted poppies featured in the ANZAC Commemoration gallery exhibition.

Create opportunities for people to participate in active and healthy recreational activities

- Community access to reserves maintained through pathway cycleway network. Gunnedah Urban Landcare support this access through maintenance in the Porcupine Reserve.
- Access to Namoi River has been improved through construction with Namoi Parklands associated environmental work. Provision of embellishment such as exercise equipment encourages use of cycleways.

Major Projects

- Applications for Council's Community Small Grants Program closed in May 2015 with a total of 22 submissions received and assessed by the selection panel. Council allocated a vote of \$34,557 towards the grants with 55% of this vote to be allocated to Community Small Grants and 45% to Sports Small Grants. The amount allocated to Community Small Grants was \$19,007 with grants awarded to: Gunnedah Woodturners Inc, Carroll Progress Association, Gunnedah Rural Museum, Gunnedah Pottery Club Inc, Mullaley P&C Association and Plains Pipes and Drums. The amount allocated to the Sports Small Grants was \$15,550 with grants awarded to: Namoi Horse Association, Gunnedah Little Athletics, Gunnedah Junior Cricket Association and Gunnedah Bender and Stocker Club.



Council adopted the Tree Management Strategy in 2014/15.

Theme - Protecting and Enjoying our Beautiful Surrounds

Balance between development and environmental protection

- Flood Sub Plan updated and adopted.

- The Land Management Plan - Parks provides for management of park land within Gunnedah Shire and its objectives are to encourage, promote and facilitate recreational, cultural, social and educational pastimes and activities. The Plan also aims to promote and facilitate optimal usage by maintaining park lands to specific standards and includes: rubbish removal, mowing/gardening, playground maintenance, infrastructure maintenance, amenities cleaning and tree maintenance. This maintenance program is ongoing throughout the year with regard to seasonal parameters.



Bollards installed on Hillcrest Road/Andrew Place

Major Projects

- Blackjack Creek Floodplain Mitigation project on track with discussions ongoing the Commonwealth Department of Environment in finalisation of environmental management plans associated with the Blackjack Creek Flood Mitigation Project. Topographic surveys have been undertaken.



Quick Facts

- 128 development applications were lodged in 2014/15.
- The average time taken to determine a development application was 27 days.
- The total value of development applications was \$29,296,027.

Enhance the coverage of native vegetation within the Shire

- Council continually liaises with State Government Agencies to identify threatened species and implement development control provisions to facilitate their protection.

- Gunnedah Shire Council was announced as a finalist in the 2014 Local Government Excellence in the Environment Awards in the Weed Management Category for its lead role in the 'Alligator Weed Management' in the Namoi River catchment.

Major Projects

- The third and final stage of the Riverine Project commenced in 2014/15 and included top dressing the fields, construction of a new synthetic cricket pitch at Donnelly Fields, implemented a turf nutritional program to improve the condition of the surface.
- The Gunnedah Street Tree Strategy was adopted and will provide a simple, systematic and readily usable procedure to facilitate the proper selection, planting and placement of new trees and the ongoing maintenance of existing trees under the care and control of Council. The strategy also provides for the planting and replacement of trees to enhance the town's environment, along with staged schedules and associated costs to support the project. The associated procedures have been developed using Statewide Mutual Insurance Best Practice Manual.



Council's Senior Weeds Officer Lee Amidy accepting an award in the LGNSW Excellence in the Environment Awards 2014.



Quick Facts

- Council received \$74,000 for Honey Locust control in the Namoi River from Carroll to the Narrabri boundary at Pilliga.

Secure our native fauna and encourage biodiversity in the Gunnedah Shire

Major Projects

- The Gunnedah Koala Strategy was developed and exhibited for public comment during 2014/15. The Strategy aims to achieve a more effective outcome for the sustainability of the koala and its habitat within the whole Gunnedah Local Government Area. The Strategy is due to be adopted in late 2015.

A secure and high quality water supply

- The Namoi Catchment Management Authority has developed a Catchment Management Plan for the Namoi Region. Council staff work with other State Government Agencies on projects to ensure that the catchment management strategies are achieved.
- Education programs undertaken as required. Water saving information supplied via Council's web site using the "Savewater Alliance" information.
- Council, as part of the Northern Inland Regional Waste Group, and its kerbside collection contract, has continued to develop education strategies. These strategies have included the delivery of waste and sustainability workshops to a number of schools throughout the Shire.



No 8 bore on Orange Grove Road.

Major Projects

- The upgrade of the water supply main at the Warrumbungle Street and Conadilly Street intersection was completed. Required in preparation for the construction of the new roundabout, it was integral that this infrastructure be completed on time.

- The NSW Office of Water ascertained that the viability and value for money for our water supply was very good with the typical residential bill for the 2014/15 being \$1078 against the state median of \$1251 a very good result indeed. This placed Gunnedah ninth in the state in the 3000-10,000 property rating category.
- A replacement of the water main in Little Barber Street between Chandos Street and Marquis Street was completed in late 2014.



Quick Facts

- Approximately 40% of all water consumed in the home is used in the bathroom.
- On average, 120 litres of water is used for an 8 minute shower.
- 6 litres of water are used for a full flush of the toilet, whilst only 3 litres are used for a half flush.
- Council provides an after hours emergency service for water and sewer issues 365 days a year.
- Bore draw down levels are recorded every six months and regular samples collected and tested by NSW Department of Public Health.



Council's Water Gang member Len Condran with the new vacuum trailer.

Protect our heritage

Major Projects

- Council has completed the Community Based Heritage Study. The identified items of heritage significance are included in the Study, with information regarding the location and historical significance.



Quick Facts

- There are 25 items of Environmental Heritage listed in the Gunnedah Local Environmental Plan 2012.



Water main replacement program in Little Barber Street.

Investment in new technologies and renewable energies

- Namoi Councils' Joint Organisation has established a set of regional priorities, seeking support/funding from state and federal government departments/agencies.
- Council staff have attended Civica user group meetings and industry forums and upskilling of staff has continued internally with knowledge transfer and internal training the current focus. The first reporting cycle in the year was a busy one for the IT area with minimal training undertaken, however in the second reporting cycle IT staff attended training sessions which has enabled the Manager to focus on leading and guiding, with the more 'hands on' work being undertaken by the IT team.

Major Projects

- A complete refresh of Council's computer systems was undertaken to provide a modern IT system that promotes flexible mobile working arrangements. Staff worked after hours and over the Christmas break to ensure minimal impact on the day to day operations of Council.

- Council implemented an online Da tracking and electronic housing code system which allows for connection to the online Electronic Housing Code system enabling the lodgement of complying development applications under the NSW Housing Code for lots 200m2 and above. The system also allows the user to determine if they are able to proceed with their development without further approvals, as an exempt development. The system has been made available through grant funding from the Department of Planning and Infrastructure.
- Upgrading of internet connectivity and the connection to remote sites was completed. The upgrade to connectively will support a more flexible workplace, access the Council systems form mobile devices and provide the infrastructure to deliver better services over the internet to the community.
- Council implemented a new Voice Over IP (VOIP) telephone system in 2014. The new phone system runs over Council's existing computer network, which means no more expensive line rental fees to telecommunications companies and a much more functional and flexible phone system.
- An upgrade of our electronic records management system (Dataworks) was completed with the main aim of the work to ensure that Dataworks is compatible with the latest version of Microsoft Windows and Office. As part of the upgrade, a review on how we use Dataworks was undertaken with improvements implemented to the system.

Dealing with our waste

- In conjunction with Northern Inland Regional Waste Group, Council has been identifying opportunities to increase both volumes and types of waste which are able to be recycled.



An entry in the 2014 Waste > Art Competition.

Major Projects

- A comprehensive review and highly detailed update of the Gunnedah Landfill Environmental Management Plan (LEMP) was undertaken during 2014. The LEMP provides an extremely important tool for Council, directing how the Gunnedah Waste Management Facility is operated and details how the site will be developed into the future. Development of an LEMP is a regulatory obligation which seeks to ensure that environmental risks associated with facility operations are properly managed by reducing potential impacts.
- The 2014 Waste > Art and Design Competition was held in November 2014 with an Exhibition of the entries held in the Gallery of the Creative Arts Centre. The competition showcases creative works made from reused and recyclable waste materials and categories included: Primary Schools; Secondary Schools; Open Community; and the People's Choice Award.



Quick Facts

- 1663kg of chemical waste was handled through the household chemical collections program during 2014/15. This program is conducted in conjunction with Northern Inland Regional Waste and includes collection of: acid; fluorescent; smoke detectors; flammable liquids; strychnine and arsenic.

Manage our exposure and contribution to the changing climate

- During critical stage inspections of new dwellings, and alterations to existing dwellings, compliance with Basix requirement are being checked.
- Confirmation of compliance with Basix requirements is also being entered into Planning NSW's online register.
- New electricity supply contracts for Council's large sites were signed resulting in reduced electricity tariffs. The new contracts required upgrading of the electrical switchboard to comply with the requirements of the supplier and legislation.

- The Civic Theatre electrical switchboard and safety switches were upgraded to meet new electrical provider requires and legislation and to provide greater capacity to include the Visitor Information Centre requirements following its relocation.
- Fire management provisions within the Wallaby Trap and Porcupine Reserve are ongoing with the implementation of fire breaks and an access trail. Fire breaks are also maintained behind the Village Homes, the bottom of Porcupine Lookout to Eveleigh Road and under the power lines at Little Porcupine.

Major Projects

- A detailed energy audit was undertaken in mid 2014 indicating a financial benefit to install solar systems in Council's Administration Buildings, including the Library, Town Hall, Community Care Centre and Shire Depot. The installation project was completed in late 2014 with significant savings in energy consumption anticipated.
- A detailed energy audit was also undertaken in relation to Council's commercial properties including the Civic Theatre and Town Hall. The installation project was completed in late 2014 with significant savings in energy consumption anticipated.

Enhance our streetscapes in Gunnedah and Villages

- Through the implementation of Council's Local Environmental Plan and Development Control Plan, staff ensure that future development contributes to the existing streetscape.
- Appropriate development of items of heritage significance are actively encouraged.
- The Urban Paving Crew completed the replacement upgrade of the footpath on the eastern side between Conadilly and Little Conadilly Streets in Marquis Street.
- Establishment and completion of Cohens Park which included land clearing, fencing, construction of a memorial wall and associated information plaque. The stonework was undertaken in-house with the stones taken from the old Cohen's Warehouse. This new area will enhance and link the Riverine area.

- The Showground Master Plan was completed and adopted by Council September 2014. The Plan identifies the assets, maintenance and upgrade required, inclusion of licensing agreements for user groups, plan of direction of funding to be allocated to the Reserve and has also enabled Council to seek Federal and State Government funding to improve the asset. The Showground western boundary fence was completed in 2014/15.
- Repairs were undertaken on the western wall support of the Smithurst Theatre.



Council's Urban Paving Crew: Kyle Atkinson, Roger Carter and Jacob Mallan working on the footpath paving in Marquis Street.

- The Smithurst Theatre forecourt paving project was completed in January 2015.
- Maintenance and repairs were undertaken at the Tambar Springs Cenotaph and the Village Hall.

Major Projects

- The Showground fencing along View Street was completed.
- The asbestos sheeting has been replaced in the Griffith Pavilion in the Showgrounds.

Rates and Charges Written Off [LG (Gen) Reg CI132]

The following rates and charges were written off during 2014/15.

	GENERAL	POSTPONED	PENSIONER	TOTAL
Ordinary Rates	2,148.54	89,792.24	160,945.26	252,886.04
Water Charges	3,587.94	-	72,303.40	75,891.34
Sewer Charges	2,456.29	-	67,335.16	69,791.45
Waste Management	821.11	-	68,165.04	68,986.15
Legal Costs	0.20	-	-	0.20
Interest	14.27	17,278.39	-	17,292.66
TOTALS	9,028.35	107,070.63	368,748.86	484,847.84

Overseas Visits [LG (Gen) Reg CI217(1)(a)]

No overseas visits were undertaken by Councillors, Council staff or other persons during 2014/15.

Councillor Expenses [LG (Gen) Reg CI 217(1)(a1)]

The Council has adopted a policy that governs the expenses allowable for conferences and seminars, the types and monetary limits of expenses Councillors can claim reimbursement for and the facilities to be made available to the Mayor and Councillors.

The policy can be read at Council's office or on the website www.gunnedah.nsw.gov.au.

The cost of Councillor expenses and provision of facilities to Councillors in accordance with Council's Policy for 2014/15 was as follows:

Expense/Facility	Cost
Mayoral allowance	\$23,439.99
Councillor fees	\$93,975.00
Provision of dedicated office equipment allocated to Councillors	\$3,867.47
Telephone expenses	\$4,542.93
Attendance at conferences and seminars	\$9,339.97
Training and skill development expenses	\$9,479.99
Interstate visits undertaken by Councillors	\$2,532.20
Overseas visits undertaken by Councillors	-
Expenses of spouse or partners	\$568.91
Expenses involved in the provision of child care	\$232.50
Travel expenses in NSW	\$15,686.82
Meals (excluding Council meeting catering)	\$1,762.34
Total	\$165,428.12

Contracts [LG (Gen) Reg Cl 217(1)(a2)]

Council awarded the following contracts in excess of \$150,000 during 2014/15.

CONTRACTOR	NATURE OF GOODS AND SERVICES PROVIDED	DURATION OF CONTRACT	AMOUNT SPENT THIS FINANCIAL YEAR
Boral ACM	Roadwork and emulsion services	30/06/15	\$2,218,469.69
Lidocole Pty Ltd	Fuel	30/06/15	\$931,362.10
Ray Priestley Earthmoving Pty Ltd	Gravel carting	30/06/15	\$605,359.75
JR & EG Richards	Waste services	30/06/15	\$581,620.24
JT Fossey Sales Pty Ltd	Vehicles and plant	30/06/15	\$491,502.19
Statewide Mutual	Insurance	30/06/15	\$481,926.74
Komatsu Australia Pty Ltd	Plant	30/06/15	\$410,979.98
ERM Power Retail Pty Ltd	Electricity	30/06/15	\$405,679.85
Mannion Water Drilling Service	Drilling bores	30/06/15	\$417,586.10
Powerdirect	Electricity	30/06/15	\$392,789.17
Somerville Earthmoving Pty Ltd	Gravel carting	30/06/15	\$377,185.91
GHD Pty Ltd	Engineering consultancy services	30/06/15	\$375,150.60
Home Care Services	Homecare	30/06/15	\$352,866.01
Statecover Mutual Limited	Insurance	30/06/15	\$268,254.76
Nandebri Home Nursing Pty Ltd	Aged care services	30/06/15	\$236,104.94
Premium Aged Care Services	Aged care services	30/06/15	\$197,050.51
Gunnedah Workshop Enterprises	Recycling services	30/06/15	\$172,534.52
Challenge Disability Services	Aged care services	30/06/15	\$155,528.71

Legal Proceedings [LG (Gen) Reg Cl217 (1)(a3)]

The following expenditure on legal proceedings was incurred by Council in 2014/15:

SUBJECT	PARTICULARS OF PROCEEDINGS	RESULT	COST TO COUNCIL
Planning	Planning matters	Ongoing	\$23,681.50
Debt Recovery **	Recovery of rates and charges	Ongoing	\$96,366.10
Building	Non compliance	Resolved	\$2,421.55
Human Resources	Advice on difficult customer	Resolved	\$3,114.50
Governance	Legal advice – tender	Resolved	\$1,833.00
Sporting Facility	Legal advice – sporting facility	Resolved	\$325.00

** Note: Expenses recouped through the rate recovery process.

Subsidised Work on Private Property [LG (Gen) Reg Cl217(1)(a4)]

During 2014/15 no resolution was made under Section 67(3) of the Local Government Act 2003 concerning work carried out on private land that was fully or partly subsidised by the Council.

Community Grants [LG (Gen) Reg cl 217(1)(a5)]

During 2014/15 Council made grants under Section 356, Local Government Act 1993, totaling \$34,789.00 to local community groups.

Functions Delegated to Other Organisations [LG (Gen) Reg CI217(1)(a6)]

Council delegated functions to the following external bodies during 2014/15:

- North West Weight of Loads

Companies Controlled by Council [LG (Gen) Reg CI 217(1)(a7)]

Council did not hold a controlling interest in any company during 2014/15.

Partnerships with Other Organisations [LG (Gen) Reg CI217(1)(a8)]

Council was not involved in any partnerships, co-operatives or joint ventures during 2014/15, however Council is a member of the following organisations:

Statewide Mutual Insurance

A self-insurance pool covering public liability, professional indemnity, property and fidelity guarantee risks, enabling member Councils to reduce insurance premiums.

Statecover Mutual Insurance

A self-insurance pool covering workers compensation enabling Council's to reduce premiums and tailor fit injury management.

Namoi Councils

Namoi Councils is made up of Councils from northern NSW, including Gunnedah, Liverpool Plains, Tamworth, Narrabri and Walcha and Uralla.

Equal Employment Opportunity Management Plan [LG (Gen) Reg CI217(1)(a9)]

Gunnedah Shire Council continues to ensure it provides heavy subscription in providing an environment that supports and facilitates inclusion, awareness, understanding and mutual respect within the Gunnedah Shire Council workforce.

In 2014, we reviewed our EEO Management Plan which has now been adopted in 2015 to ensure that all employees receive fair and equitable treatment in the workplace, by providing an equal chance when applying for employment, training and promotion and in their work conditions.

In particular, the Plan addresses the needs of people who have been disadvantaged in the past, ie people of non-English speaking backgrounds, Aboriginal or Torres Strait Islanders, women and people with disabilities.

Council understands that such plans also benefit everyone in an organisation by providing a wider range of jobs and training opportunities, better chance to use their skills and qualification and the opportunity to gain greater career development and achieve job satisfaction.

In 2015, funding was received for an Ageing Workforce exercise program. We are aware that an ageing workforce may present with lower back, shoulder, balance and/or mobility issues. These issues will be addressed through exercise sessions which will aim to improve movement functionality and educate employees about joint health.

The goal is to educate employees about the importance of:

- Diet
- Mental health
- Safe guarding self from injuries
- Exercise and fitness

The shifting demographics of Council's workforce also continue to represent our endeavours to meet the changing nature of expectations and our efforts to accommodate a diverse workforce. 10.4% of our workforce are part-time of which 63% are female, this gives testament to flexibility afforded to accommodating needs of this segment of the workforce. Females continue to increase in their representation in the workforce.

According to LGNSW, "the proportion of women Councillors should reflect the promotion of women in our communities – which is 50%. Currently only 27% of Councillors in NSW are women". Gunnedah Shire Council has 40% female Councillors serving.

Remuneration Package – General Manager [LG (Gen) Reg Cl217(1)(b)]

The General Manager's remuneration for 2014/15 consisted of:

Salary	\$205,576.44
Bonus Payments	-
Superannuation	\$19,244.76
Non Cash Benefits	-
Fringe Benefits Tax Payable	-
TOTAL REMUNERATION	\$221,821.20

Remuneration Package – Senior Staff [LG (Gen) Reg Cl217(1)(c)]

The General Manager is the only officer classified as senior staff. Accordingly, there is no requirement to provide remuneration details on any other staff.

Stormwater Management Services [LG (Gen) Reg Cl217(1)(e)]

Stormwater management services made available during 2014/15 together with the projected stormwater management services that were proposed to be made available are shown below:

	2014/15 Budget	2014/15 Actual
Stormwater Maintenance and Repair	\$39,234	\$34,443.09
Carroll Street	\$164,869	\$165,097.54

Environmental Upgrade Agreements [LGA S54P]

Council did not enter Environmental Upgrade Agreements during 2014/15.

Special Rate Variation [LGA S508]

Under Section 508 A (1) of the Local Government Act 1993 council made application to IPART and received a Special Rate Variation on the 11 June 2013. The percentage by which Gunnedah Shire Council may increase its general income for the period from 2013/2014 to 2016/17 is 39.72% consisting of the following annual increases:

	Year	Annual Increase in General Income (%)	Cumulative increase in General Income (%)
Y 1	2013/14	9.4	9.4
Y2	2014/15	8.5	18.7
Y3	2015/16	9.5	29.98
Y4	2016/17	7.5	39.72

The percentage increase set out above is subject to the following conditions:

The Council uses the Additional Income for the purposes of:

- Funding debt servicing associated with its capital works Program.
- Improving Financially Sustainability.

Capital Expenditure funded by the Special Rate Variation

Capital 2013/14

Refer Capital 1314 - Spreadsheet

Long Term Financial Plan – Budget v's Actual 2013/14 & 2014/15

Refer LTFP – Variance Spreadsheet

Special Rate Variation Achievements

- Improved the Long Term Sustainability of Council.
- Council assessed Fit for the Future with IPART's independent assessment of Councils Financial Sustainability.
- Reduction of Councils Infrastructure backlog with further reductions in the coming year.
- Cost effective maintenance procedures put in place.
- Improved Asset Data.
- Review of Councils Structure and Costs resulting in for example the change in location of the Visitor Information Centre and other cost saving efficiencies.

GENERAL FUND INCOME STATEMENT	LTFP - SRV 2013/14 \$'000	Actual 2013/14 \$'000	Variance	% Variance	Comments (Major Variances)
Income from Continuing Operations					
Revenue:					
Rates & Annual Charges	11,291	11,315	24	0.21%	
User Charges & Fees	5,482	6,540	1,058	19.30%	Additional RMS Revenue, reduced Private Works.
Interest & Interest Revenue	708	925	217	30.65%	Additional Investment portfolio earning interest.
Other Revenues	400	771	371	92.75%	Additional Revenues from Diesel Fuel Rebate, Maternity Payments & Legal Recoveries
Grants & Contributions provided for Operating Purposes	10,165	8,344	- 1,821	-17.91%	Relates to the Financial Assistance Grants not being received in advance as per May 2014 Federal budget. \$1.9m
Grants & Contributions provided for Capital Purposes	538	398	- 140	-26.02%	Reduced Contributions for Roadworks & Developer
Other Income:					
Net gains from the disposal of assets	-	369	369		Trades on Councils Fleet & Plant including 2 graders
Joint Ventures & Associated Entities	-	-	-		
Total Income from Continuing Operations	28,584	28,662	78		
Expenses from Continuing Operations					
Employee Benefits & On-Costs	11,895	11,451	- 444	-3.73%	Reduced Costs following a Cost reduction initiative
Borrowing Costs	367	161	- 206	-56.13%	Savings due to delaying loan takeup until year end
Materials & Contracts	6,180	6,286	106	1.72%	Additional Expenditures relating to RMS extra works and this has been offst by Cost reduction initiatives.
Depreciation & Amortisation	7,034	7,012	- 22	-0.31%	
Impairment	-	12	12		
Other Expenses	2,856	1,487	- 1,369	-47.93%	Savings as a result of Cost savings initiatives being put into effect. In Particular Electricity & Telephone.
Interest & Investment Losses	-	-	-		
Net Losses from the Disposal of Assets	102	- 7	- 109	-106.86%	Budgets for a loss on disposal. Resulted in a Gain.
Joint Ventures & Associated Entities	-	-	-		
Total Expenses from Continuing Operations	28,434	26,402	- 2,032		
Operating Result from Continuing Operations	150	2,260	2,110		
Discontinued Operations - Profit/(Loss)	-	-	-		
Net Profit/Loss from Discontinued Operations	-	-	-		
Net Operating Result for the Year	150	2,260	2,110		
Net Operating Result before Grants and Contributions provided for Capital Purposes	-	388	1,862		

GENERAL FUND	LTFP - SRV	Actual			
INCOME STATEMENT - CONSOLIDATED	2014/15	2014/15		%	
Income from Continuing Operations	\$'000	\$'000	Variance	Variance	Comments (Major Variances)
Revenue:					
Rates & Annual Charges	12,195	12,297	102	0.84%	
User Charges & Fees	5,755	7,718	1,963	34.11%	Additional RMS Revenue (Roundabout Project), Saleyards (additional Numbers)
Interest & Interest Revenue	785	953	168	21.40%	Additional Investment portfolio earning interest.
Other Revenues	400	810	410	102.50%	Additional Revenue from Rates Legal costs recharged, scrap metal sales. Maternity Leave & workers Comp Recoveries
Grants & Contributions provided for Operating Purposes	10,577	10,380	- 197	-1.86%	
Grants & Contributions provided for Capital Purposes	1,422	398	- 1,024	-72.01%	Grant funds not forthcoming as expected.
Other Income:					
Net gains from the disposal of assets	-	207	207		
Joint Ventures & Associated Entities	-	-	-		
Total Income from Continuing Operations	31,134	32,763	1,629		
Expenses from Continuing Operations					
Employee Benefits & On-Costs	12,208	11,942	- 266	-2.18%	
Borrowing Costs	652	541	- 111	-17.02%	Savings due to delaying loan takeup until year end. Interest Rates lower than budgeted
Materials & Contracts	6,665	8,151	1,486	22.30%	Additional Expenditures relating to RMS extra works and this has been offst by Cost reduction initiatives.
Depreciation & Amortisation	7,301	7,403	102	1.40%	
Impairment	-	-	-		
Other Expenses	3,045	1,313	- 1,732	-56.88%	Savings as a result of Cost savings initiatives being put into effect. In Particular Electricity & Telephone, Computer Software and other Project Savings.
Interest & Investment Losses	-	-	-		
Net Losses from the Disposal of Assets	112	-	- 112	-100.00%	Better than expected returns on disposal of assets
Joint Ventures & Associated Entities	-	-	-		
Total Expenses from Continuing Operations	29,983	29,350	- 633		
Operating Result from Continuing Operations	1,151	3,413	2,262		
Discontinued Operations - Profit/(Loss)	-	-	-		
Net Profit/Loss from Discontinued Operations	-	-	-		
Net Operating Result for the Year	1,151	3,413	2,262		
Net Operating Result before Grants and Contributions provided for Capital Purposes	-	271	3,015		

Capital Works Report [LG Capital Expenditure Guidelines 2010]

Gunnedah Shire Council is required to report on Capital Projects as outlined in the Capital Expenditure Guidelines. These Guidelines require reporting on the following basis:

“Councils are required to undertake a capital expenditure review for projects that are not exempt and cost in excess of 10% of Council’s annual ordinary rates revenue or \$1 million (GST exclusive), whichever is greater. There are additional requirements for non-exempt capital projects where the project costs are expected to exceed \$10 million (GST exclusive).”

During the 2014/15 financial year Gunnedah Shire Council had no projects that fell within these guidelines.

However, below are details of major Gunnedah Shire Council capital expenditure for 2014/15 in excess of \$150,000.

▪ Urban Streets – Bloomfield Street (Elgin to Marquis)	\$507,373.66
▪ Sealed Rural Roads – Ross Road Construction	\$204,438.33
▪ Sealed Rural Roads – Bluevale Construction	\$199,099.12
▪ Sealed Rural Roads – Kelvin Reseal	\$238,505.21
▪ Sealed Rural Roads – Wean Reconstruction	\$321,093.92
▪ Sealed Rural Roads – Wandobah Reseal	\$687,055.67
▪ Sealed Rural Roads – Preston Reseal	\$165,255.89
▪ Unsealed Rural Roads – Denver Resheeting	\$204,894.62
▪ Unsealed Rural Roads – Wandobah Resheeting	\$217,184.75
▪ Plant Purchase – UD Water Tanker	\$243,198.25
▪ Plant Purchase – Caterpillar 930K Wheel Loader	\$248,805.17
▪ Plant Purchase – Komatsu Dozer	\$551,041.02
▪ Office Equipment – PC Replacement Program	\$184,102.67

Companion Animal Management [LG (Gen) Reg Cl 217 (1)(f)]

Gunnedah Shire Council undertakes patrols and inspections to ensure that owners of companion animals microchip and lifetime register their animals.

Annual data is lodged with the Division of Local Government detailing animals seized, animals impounded, released, sold and euthanized. Any dog attacks are logged on the Companion Animals website giving full details of attack, description of dog, and details of owner.

With the support of local veterinary clinics Council has been actively involved in promotions to re-home impounded companion animals, in lieu of euthanizing these animals. These animals are desexed, microchipped and lifetime registered.

Council also participates in an advertising campaign to promote responsible companion animal ownership. Council has provided an off leash area for owners of companion animals.

Financial information relating to companion animal management and activities is shown below.

DESCRIPTION	ORIGINAL ESTIMATE 2014/15	ACTUALS TO JUNE 2015
Expenditure		
• Impound and control companion animals	\$108,134	\$109,900.95
• Dog and cat pound M&R	\$5,700	\$5,131.49
• Depreciation	\$1,613	\$1,612.80
• Overheads – corporate support	\$32,869	\$31,442.57
TOTAL EXPENDITURE	\$148,316	\$148,087.81
Revenues		
Companion animals – registration fees	\$10,000	\$14,348.84
Dogs – impounding fees	\$11,000	\$3,138.00
Dogs – fines and costs	\$7,000	\$18,095.79
Dogs – sales		
TOTAL REVENUES	\$28,000	\$35,582.63

SUMMARY OF POUND DATA	DOGS	CATS	TOTAL
Seized and transferred to Council's facility	313	107	420
Returned to Owner	0	0	0
Dumped	0	0	0
Surrendered by owners	14	0	14
Released to Owners	44	2	46
Euthanized	206	95	301
Sold	0	0	0
Released for rehoming	45	3	48
Died at Council facility	0	0	0
Stolen or escaped from Council facility	4	0	4
Holding pending Court Action	0	0	0

Planning Agreements [EPA S93G(5)]

On 30 May 2014, the Joint Regional Planning Panel granted consent to Development Application 2012/185 for the expansion of a blue metal gravel quarry at Lot 161 DP755508, 'Burleith', 334 Pownall Road, Mullaley and associated haulage road construction. The Development Consent included the developer entering into a Voluntary Planning Agreement (VPA) under section 93F of the *Environmental Planning and Assessment Act 1979*, for the contribution towards the upgrading and maintenance contribution, at the developer's cost, of public road infrastructure (being haulage roads servicing the quarry, comprising of Barker Road, Marys Mount Road, Goolhi Road, Quia Road and Kamilaroi Highway), resulting from the demand brought about by the proposed development.

The VPA ensures that public infrastructure (particularly public roads) are upgraded to a standard necessary to service the proposed development, and to ensure that contributions are paid toward the maintenance of public roads. It also provides for local development in a manner that ensures the costs associated with infrastructure delivery and maintenance (particularly public roads) are borne by those parties that benefit from or impact on additional loading/demand on same. The VPA also required the surrender of all previous development consents which relate to extractive industries on Lot 161 DP755503, 'Burleith', 344 Pownall Road.

The VPA involves the following works to be undertaken on a staged basis, by the proponent, over a three year period:

- Construct the upgrade works to Barker and Marys Mount Road;
- Construct the upgrade works to Goolhi Road at Emerald Hill;
- Upgrade the Goolhi/Marys Moutn Road, Goolhi/Quia Road and Kamilaroi Highway/Goolhi Road intersections; and
- Pay a monetary contribution to Council of \$0.40/tonne material hauled from site, payable on a quarterly basis and adjusted on an annual basis in line with the Transport Group CPI, for the upgrade and maintenance of the public road network as a result of the proposed development.

The VPA involves the contribution of \$4,768,727.47 over a 22 year period for the upgrade and maintenance of public roads; however an offset for the construction of Marys Mount and Barker Road (by the proponent) has been made against the calculated contribution, being \$4,768,727.47 minus \$2,150,000 which equals \$2,618,727.47.

Carers Recognition [Carers Recognition Act 2010 S8(2)]

Council human resource and equal employment opportunity policies fully reflect the principles embedded in the Carers Recognition Act 2010.

Council has a carer's leave available for employees who are unable to attend work because of their caring role. If an employee has exhausted all sick leave when performing their caring role other leave may be used which enables the employee to continue in their caring role.

Under some circumstances, flexible working hours have been granted to staff which enables these employees to perform their caring role. These flexible working hours have not impacted on the operation of the business.

Conditions of Assets [LG Planning and Reporting Manual 2013]

Gunnedah Shire Council is responsible for assets with a current total replacement value of \$564 million and a Carrying Value of \$381 million. These assets assist Council to deliver services to the community and provide personal and economic benefits for the area. Council is required to make decisions on where to allocate money and resources to provide and maintain assets delivering the services required. The demand for services has always been greater than the funds to provide services and a constant process of evaluation is required. This is not just in the creation of new assets, but how we manage assets already providing a service to ensure this continues.

Below is a summary of the conditions of major classes of assets held by Gunnedah Shire Council. Council has adopted the Strategic Asset Management Plans which outlines in detail the current position of these asset categories and Special Schedule 7 of the Financial Statements which are included within this Annual Report summarises the condition of Assets.

General Condition Assessment are as follows:

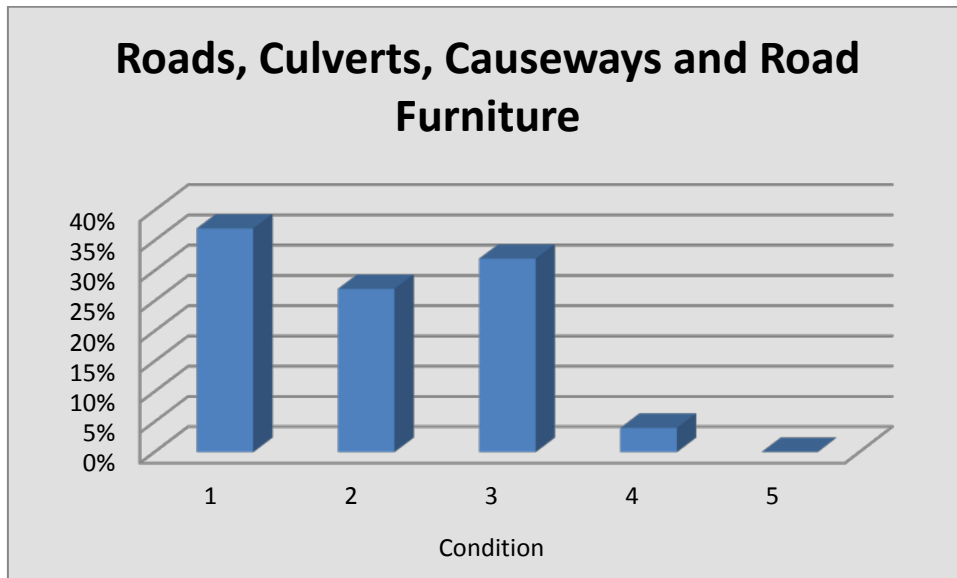
1. Excellent Condition
2. Good Condition
3. Average condition
4. Poor Condition
5. Very Poor Condition

Roads, Culverts, Causeways, Road Furniture, Guard Rails, Island and Pedestrian Refuges:

Council's Roads, Culverts, Causeways & Road Furniture have a Current Replacement Value of \$254 million with a written down value of \$187 million. The most recent valuation for this class of assets was in June 2015. The Roads are classed as average in condition. The annualised required Maintenance/Renewal cost is approximately \$9.67 million. During the 2014/15 year Council has spent \$6.9 million on Road Maintenance and Renewals.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$7,841,507	\$8,055,921	\$8,189,082	\$8,432,755
Asset Renewals	\$4,948,860	\$5,029,298	\$5,415,697	\$5,481,348

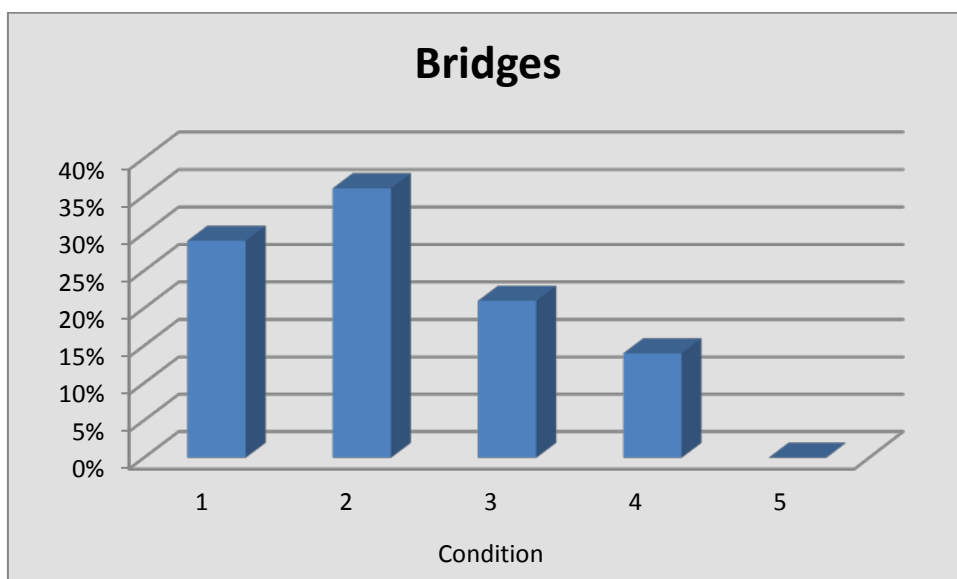


Bridges:

Council has 14 bridges within the Shire which consist of 11 concrete bridges and 3 wooden bridges. The Current Replacement Cost of the bridges is \$13.7 million with a written down value of \$7.6 million. The bridges were valued in June 2015. The Annualised maintenance/renewal cost is approximately \$119,000 with current maintenance funding of \$8,000. Simpson’s Bridge is planned for replacement in the 2015/16 year at a cost of \$1.37 million. During 2014/15 there was nil capital expenditure and maintenance cost was \$6,140.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$110,178	\$113,478	\$116,883	\$120,415
Asset Renewals	\$1,370,000	\$0	\$0	\$0

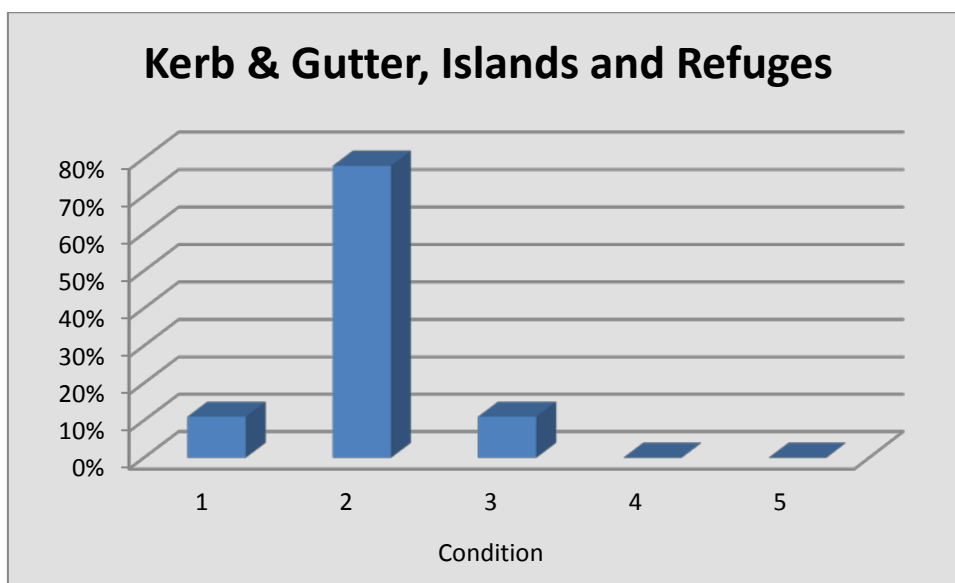


Kerb and Gutter:

Council is responsible for maintaining Kerb & Gutter to a length of 138.21km. The Current Replacement Value of Kerb and Gutter is \$26.06 million with a written down value of \$12.5 million. The valuation of the Kerb and Gutter was undertaken in June 2015. The cost to bring the assets up to standard is \$393,000 and required maintenance/renewal cost of \$330,000. There is a current funding gap. During 2014/15 council spent \$295,514 on renewal works and \$33,432 on asset maintenance.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$356,376	\$366,946	\$377,968	\$389,828
Asset Renewals	\$393,382	\$405,183	\$417,339	\$429,859

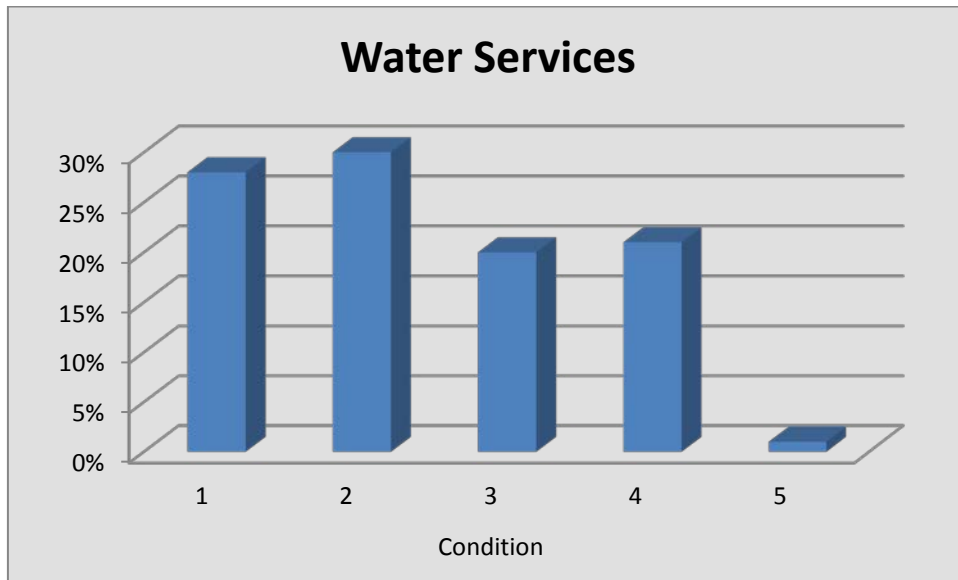


Water Services:

Council has four Water Supplies being Gunnedah, Curlewis, Mullaley & Tambar Springs. The Water Services network is 201.2km long. The Current Replacement Value of the Water Systems is \$65.9 million with a written down value of \$39.8 million. The valuation of the Water System was carried out in 2012 by Asset Val Pty Ltd. The Annualised maintenance and renewal cost is \$1.89 million. These are covered by the Water Annual Fees and User Charges. The graph shows the Water Systems in an average to good position. During 2014/15 Council has spent \$909,167 on asset renewals and \$966,774 on maintenance.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$2,929,603	\$3,005,692	\$3,077,926	\$3,198,248
Asset Renewals	\$797,405	\$824,727	\$465,279	\$479,237

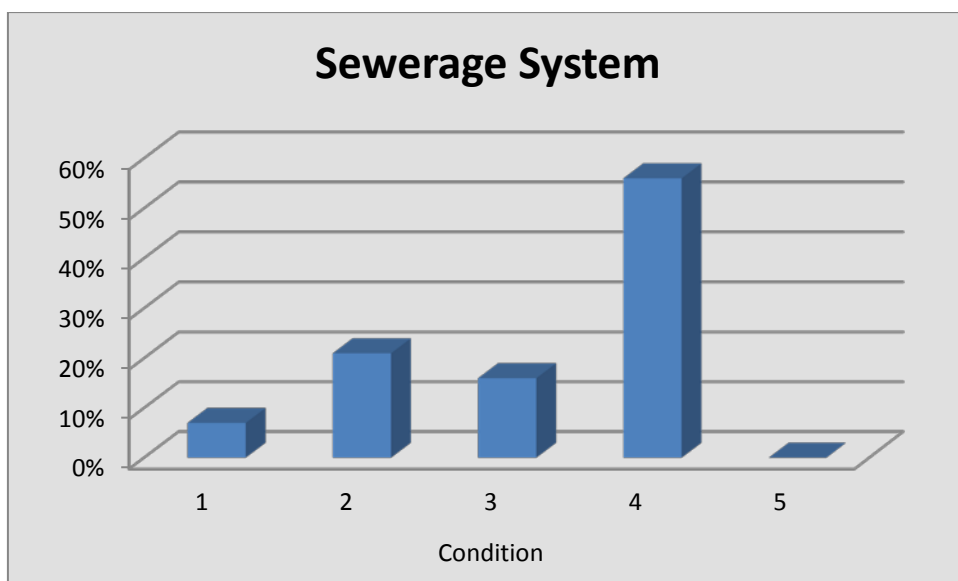


Sewerage System:

Council has two Sewerage Schemes being the Gunnedah and Curlewis. The Sewerage Schemes have 125.12 km of pipelines plus Treatment Works. The Current Replacement Value of the Sewerage Schemes is \$52.92 million with a written down value of \$30.79 million. The valuations are based on the 2012 Asset Valuation by Asset Val Pty Ltd. The Annualised maintenance and renewal cost is \$634,633. These are covered by Annual charges and User Fees of the Schemes. There is a major upgrade planned in the Operational Plan in 2015/16 for \$6 million for a Treatment Plant upgrade. The graph below indicates the system is in an average condition. During 2014/15 Council has spent \$1,109,733 on Asset Renewals and \$457,897 on maintenance.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$1,809,570	\$1,939,466	\$1,975,527	\$2,046,187
Asset Renewals	\$8,284,109	\$292,632	\$501,411	\$845,454

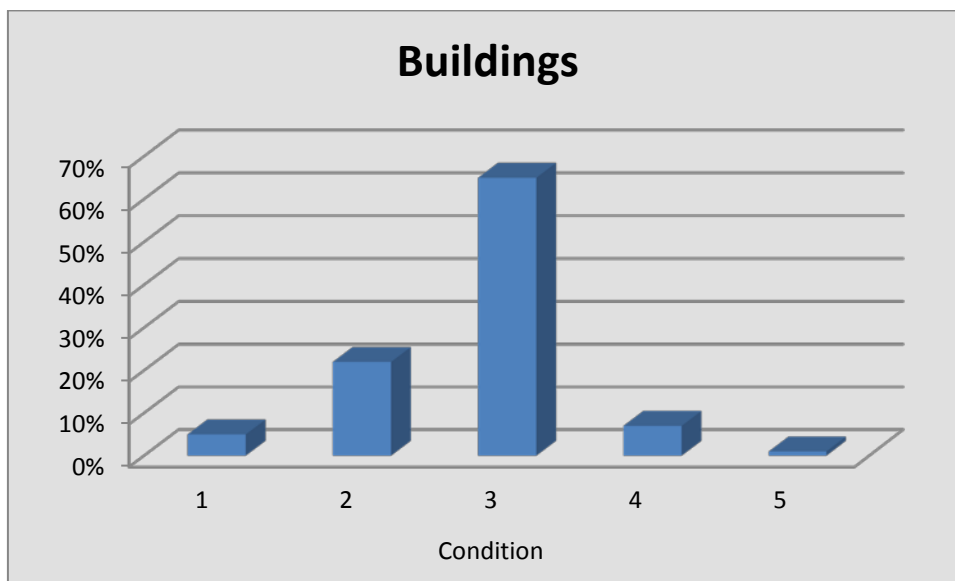


Buildings:

Council Buildings have a Fair Value of \$59 million with a written down value of \$37.9 million. The graph below is based on a Scott Fullerton review in September 2012. It shows the Council buildings are in an average condition. The cost to bring the assets up to standard is \$355,081 and an annual Maintenance and Operational Cost of \$763,458. During 2014/15 Council has spent \$90,681 on asset renewals.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$930,205	\$873,410	\$925,087	\$955,539
Asset Renewals	\$16,937	\$17,445	\$17,969	\$18,508

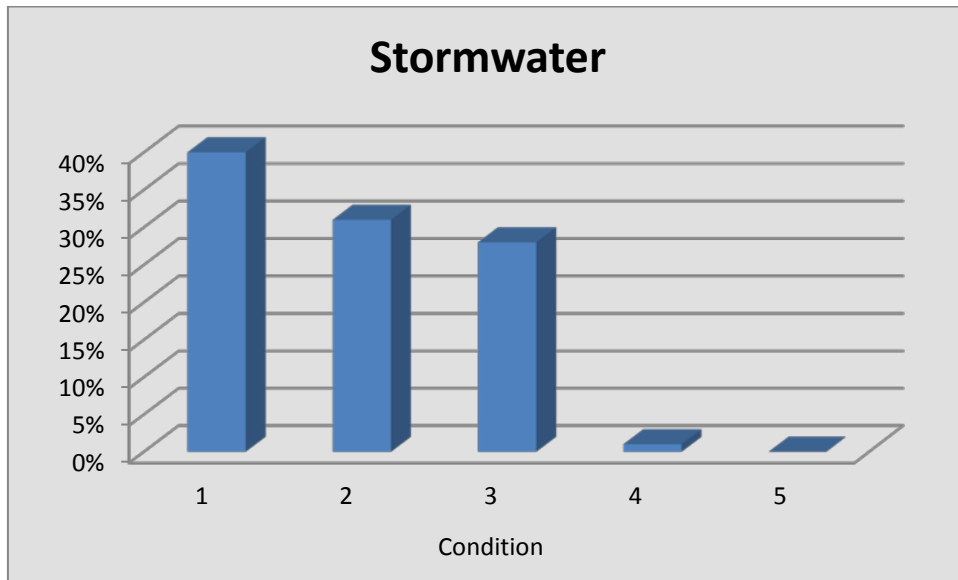


Stormwater:

Gunnedah Shire Council’s Stormwater system is 43.15km and has Current Replacement Cost of \$31.54 million and a written down value of \$23.19 million. The graph below is based on internal revaluation in June 2015. The Annualised maintenance/ renewal cost is approximately \$330,400. Current Maintenance and renewal funding is \$26,929. The Stormwater System is rated with a good Condition. During 2014/15 Council has spent \$165,097 on new works and \$34,443 on maintenance works. There is a major upgrade of George Street Drainage line planned in the 2015/16 year.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$311,137	\$320,259	\$329,890	\$340,698
Asset Renewals	\$0	\$120,000	\$0	\$0
New Assets	\$583,000	\$0	\$95,000	\$0

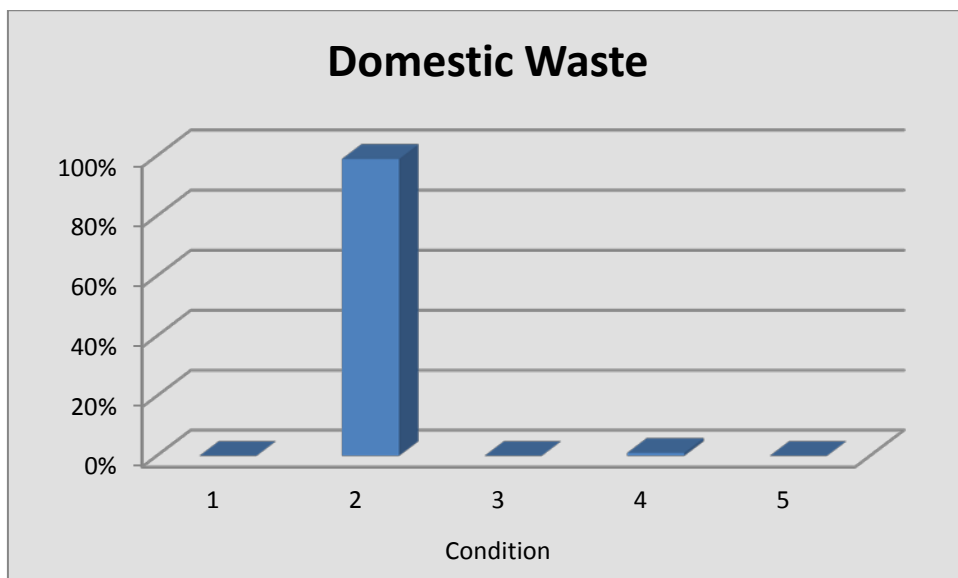


Domestic Waste Management:

The Waste Management Facility is Valued at \$5.332 million dollars. The Graph below is based on an internal valuation in 2014. The condition is rated excellent to good condition. In 2014/15 the Waste Management Facility received 6785 tonnes of waste, of which 4092 tonnes were disposed to landfill and 2011 tonnes were recycled. There are 4129 households with a weekly kerbside bin service (general waste & recycling) and 3338 of these have a fortnightly green waste service. The Annualised Maintenance cost is approximately \$1,000,000 funded through Property Rates and Waste Disposal Charges. During 2014/15 Council has spent \$103,683 at the Facility on Asset Renewal and New Assets and 2,039,182 on the maintenance and operations expenses.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$3,109,115	\$3,213,120	\$3,052,956	\$3,145,648
Asset Renewals	\$280,000	\$100,000	\$195,000	\$0
New Assets	\$0	\$0	\$0	\$700,000

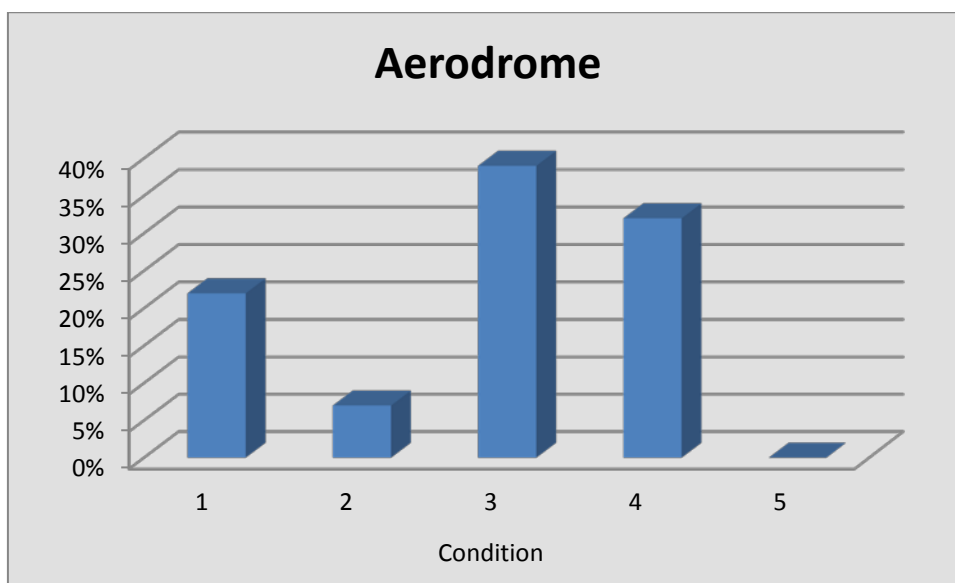


Aerodrome:

The Gunnedah Aerodrome is Valued at \$4.9 million excluding Land & Buildings with a written down value of \$1.01 million. The Valuation is based on an internal valuation as at 2015 and is rated in average condition. The Current maintenance cost is \$110,000 per year and costs to bring up to standard of \$100,000. The airport has a low income base of \$13,590 per year. During 2014/15 Council has spent \$5,158 on Asset Renewals and \$169,561 on Grounds & Airstrip Maintenance.

The attached table outlines Councils Program for the next 4 years:

	2015/16	2016/17	2017/18	2018/19
Maintenance and Operations	\$214,371	\$220,711	\$227,342	\$234,553
Asset Renewals	\$73,333	\$490,392	\$129,057	\$5,827



OTHER ASSET CATEGORIES CONDITION:

Asset Category	Condition 1 %	Condition 2 %	Condition 3 %	Condition 4 %	Condition 5 %
Footpath/Off Road Cycleways	58	29	13	0	0
Bus Shelters & Taxi Ranks	73	27	0	0	0
Swimming Pools	0	0	25	75	0
Parks	35	45	20	0	0
Sporting Grounds	70	25	5	0	0
Plant	10	30	45	15	0
Works Depot	10	70	20	0	0
Information Technology	15	60	20	5	0
Land	0	50	50	0	0
Cemeteries	10	80	10	0	0
Quarries	12	53	35	0	0
Saleyards	22	56	22	0	0

Financial Summary [LG Planning and Reporting Manual 2013]

Attached to this 2014/15 Annual Report is a copy of Gunnedah Shire Councils Financial Statements including the General Purpose Financial Statements, Special Purpose Financial Statements and the Special Schedules. This also includes comments from Council's Auditors UHY Haines Norton.

OPERATING RESULT:

Council's Net Operating Result for the 2014/15 year is \$6.522 million after Grants and Contributions which compares with \$5.062 million for the year ended 2013/14.

Council's Net Operating Result before Capital Grants & Contributions is \$3.73 million compared to \$4.021 million for the 2013/14 year.

This puts Council's overall financial position in a satisfactory position. This result is as a result of Council undertaking a comprehensive community consultation process and has been successful in obtaining a Special Rate Variation spread over the next four years from 2013/14 to 2016/17 to ensure Council's long term sustainability.

INCOME:

Below is a detailed summary of Income from Continuing Operations in 2014/15 and variations from 2013/14 and a brief explanation of the variances:

TYPE	2014/15 \$'000	2013/14 \$'000	PERCENTAGE CHANGE
Rates and Annual Charges	\$14,864	\$13,733	8.24%
User Charges and Fees	\$10,985	\$9,995	9.9%
Interest and Investment Revenue	\$1,597	\$1,485	7.54%
Other Revenues	\$814	\$778	4.63%
Grants and Contributions provided for Operating Purposes	\$9,883	\$8,486	16.46%
Grants and Contributions provided for Capital Purposes	\$2,792	\$1,048	166.41%
Net Gains from the Disposal of Assets	\$0	\$369	-100%
TOTAL INCOME FROM CONTINUING OPERATIONS	\$40,935	\$35,894	

- Special Rate Variation was approved for Rates and Annual Charges for 2013/2014 was 9.4%.
- User fees and charges – mainly due to increased work carried out on State Roads specifically relating to the Conadilly Street roundabout.
- Interest and investments – the interest rates are at historical lows, however due to the increase in funds held (\$48,748 million as at 30 June 2015 as compared to \$41.695 million as at 30 June 2014) has meant increased revenue from investments.
- Grants and contributions – mainly resulting from financial assistance grants. The 2014 Federal Budget froze the amounts received from financial assistance grants and removed the advance payment of this grant. The amount received in the 2013/14 year reflected 50% of the full grant.
- Grants and contributions – capital – mainly due to additional assets paid for by developers but now under control of Council in the water and sewer areas.

EXPENSES:

Below is a detailed Summary of Operating Expenses from Continuing Operations for 2014/15 and variations from 2013/14 and a brief explanation of the variances:

TYPE	2013/14 \$'000	2012/13 \$'000	PERCENTAGE CHANGE
Employee Benefits and On-Costs	\$12,950	\$12,406	4.38%
Borrowing Costs	\$541	\$161	226.02%
Materials and Contracts	\$9,036	\$7,058	28.02%
Depreciation and Amortisation	\$9,035	\$8,689	5.19%
Impairment	\$0	\$12	-100%
Other Expenses	\$2,621	\$2,599	0.85%
Net Losses from the Disposal of Assets	\$230	\$0	100%
TOTAL EXPENDITURE FROM CONTINUING OPERATIONS	\$34,413	\$30,925	

- Borrowing costs reflecting the low loan portfolio balance held by Council which will assist Council's capacity to borrow into the future. Council borrowed \$5 million in June 2014 and \$4 million in June 2015. This has been reflected in the increase of borrowing costs and will further increase in 2015/16.
- Materials and contract – reflects the increased renewal works carried out by Council as opposed to just maintaining of assets. The major variance is due to additional RMCC works as reflected by the increase in revenue.
- Depreciation and amortisation – increased as a result of re-evaluating the costs to remediate the Gunnedah Waste Management Facility. Council also revalued infrastructure assets as at 30 June 2015, this will vary depreciation significantly again in 2015/16.

ASSETS:

Council has net assets under its control as at 30 June 2015 of \$411.799 million being an Increase of \$78.293 million from 30 June 2014.

The majority of this figure relates to Infrastructure, Property, Plant and Equipment of \$380.597 million.

With such a large asset base, on average, these assets are consumed at a rate of \$8.6 million per annum. With depreciation representing 27.86% of Council's annual operating expenditure, it is critical that capital expenditure and maintenance of these assets are undertaken in an informed, responsible and accountable manner.

The below table represents the major classes of Assets, Fair Value replacement cost, Accumulated Depreciation (Deterioration), Written Down Value & a percentage of deterioration:

ASSET TYPE	FAIR VALUE \$'000	ACCUMULATED DEPRECIATION \$'000	WRITTEN DOWN VALUE \$'000	ACCUMULATED DEPRECIATION/FV %'000
Roads, Bridges, Footpaths	\$306,666	\$91,774	\$157,345	29.9%
Stormwater Drainage	\$31,545	\$8,355	\$23,190	26.4%
Water Supply Network	\$65,876	\$26,048	\$39,828	39.54%
Sewerage Network	\$52,923	\$22,134	\$30,789	41.82%
Buildings	\$59,005	\$21,102	\$37,923	64%
Plant and Equipment	\$18,788	\$10,651	\$8,137	59.69%
Land	\$14,229	\$0	\$14,229	n/a
Other Assets	\$14,700	\$3,078	\$11,624	20.09%
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	\$563,733	\$183,136	\$380,597	32.49%

CASH AND CASH EQUIVALENTS:

Council has a total of cash, cash equivalents and investments totalling \$48.748 million as at 30 June 2015 which is an increase of \$7.053 million from 30 June 2014 where they totalled \$41.695 million. Council's investments increased during the year mainly due to taking out of the new loan and additional revenues

Whilst Council's Investments appear healthy, the majority of funds are either restricted by external legislation (\$29.494 million) or by Internal Policy (\$10.064 million) which only leaves \$9.19 million of Investments as unrestricted.

External Restrictions include as follows:

- Developer Contributions – S94 - \$1.895 million
- Developer Contributions – S64 - \$3.448 million
- Water Supplies – Gunnedah, Curlewis, Mullaley and Tambar Springs - \$8.889 million
- Sewerage Schemes – Gunnedah & Curlewis - \$8,261 million
- Waste Management Facilities - \$4.089 million
- Unexpended Grants - \$2.907 million

Internal Restrictions include as follows:

- Plant Replacement Reserves - \$961,000
- Employee Entitlement Reserves - \$1.276 million
- Future Works - \$3.693 million
- Saleyards - \$1.046 million

Council is required to recognise investments held at 30 June each year at their market value. As with previous years volatility within the financial markets (Global Financial Crash). As at 30 June 2014, Council had \$1.532 million subject to market variations. During the 2014/15 year, these investments have now matured leaving nil investments subject to market variations.

KEY FINANCIAL RESULTS SUMMARY (2013/14):

- Operating Result from Continuing Operations is \$6.522 million Surplus.
- Operating Result before Capital Funding is \$3.73 million Surplus.
- Net Assets Increased by \$78.293 million to \$411.779 million (note \$71.771 million relates to the revaluation of infrastructure assets).
- Total Expenses from Continuing Operations increased by \$3.588 million to \$34.413 million.
- Total Revenue from Continuing Operations increased by \$5.041 million to \$40.935 million.
- Cash, Cash Equivalents and Investment increased by \$7.053 million to a total of \$48.748 million.
- Infrastructure, Property, Plant and Equipment increased by \$74.627 million to \$380.597 million (revaluations \$71.771 million new, upgrades and renewal of assets \$12.62 million).
- Borrowings increased by \$3.484 million to \$9.480 million.
- Provisions (Leave Entitlements) decreased by \$454K to \$4.436 million.

PERFORMANCE INDICATORS:

Below are the Local Government Industry Indicators which indicated Council performances are within acceptable ranges:

PERFORMANCE INDICATORS	2014/15	2013/14	2012/13
Operating Performance Ratio	10.36%	10.31%	7.28%
Own Source Operating Revenue Ratio	69.03%	73.08%	65.39%
Unrestricted Current Ratio	5.49 x	4.95 x	4.81 x
Debt Service Cover Ratio	12.80 x	22.49 x	18.76 x
Rates, Annual Charges, Interest and Extra Charges Outstanding Percentage	5.46%	7.96%	7.30%

Cash Expense Ratio	12.99 months	20.00 months	16.36 months
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1. **Operating Performance Ratio** – *This ratio measures Council’s achievement of containing operating expenditure within operating revenue.* Gunnedah Shire Council continues to maintain operating expenditures within Operating revenues.

Local Government Benchmark >= 0.00%.

2. **Own Source Operating Revenue Ratio** – *This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.* Gunnedah Shire Council continues to maintain a reliance on its own funding such as rates and not totally on grants and contributions.

Local Government Benchmark >= 60.00%.

3. **Unrestricted Current Ratio** – *is the total cash or cash convertible assets available to meet obligations in the short term.* Gunnedah Shire Council remains in a healthy position with this ratio and should meet obligations as they fall due.

Local Government Benchmark >= 1.5

4. **Debt Service Ratio** – *The amount used to repay borrowings as a percentage of total income from continuing excluding capital contributions and capital grants, and specific purpose contributions and grants.* Gunnedah Shire Council has taken out an additional loan during 2014/15 of \$4 million. However Gunnedah Council still remains in a strong position to take out additional loans when required.

Local Government Benchmark >= 2.00

5. **Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage** – *This percentage is based on the amount outstanding as a percentage of the amount to be collected for rates and annual Charges for the current year and outstanding from the previous years.* Gunnedah Shire Council has reduced its outstanding collection percentage again this year due to strengthening of Council’s revenue policy & procedures and a major push to collect long outstanding accounts.

Local Government Benchmark < 10.00 %

6. **Cash Expense Ratio** – *this liquidity ratio measures the number of months Council can continue paying for immediate expenses without additional cash flow.* Council has invested in safe and liquid term deposits and is well set to meet its obligations.

Local Government Benchmark < 3.00

Below are the Local Government Industry Indicators which report on Council’s Infrastructure Assets:

INFRASTRUCTURE ASSETS INDICATORS	2014/15	2013/14	2012/13
Building, Infrastructure and Other Structures Renewal Ratio	103.87%	121.79%	115.24%
Infrastructure Backlog Ratio	2.91%	4.27%	5.82%
Asset Maintenance Ratio	0.99	0.95	1.03
Capital Expenditure Ratio	1.32	1.85	1.20

1. **Building, Infrastructure & Other Structures Renewal Ratio** – *This ratio assesses the rate at which these assets are being renewed relative to the rate at which they are depreciating.* Gunnedah Shire Council objective is to match spending on infrastructure renewals with their systematic deterioration. Council has achieved 103.87% this year which is in line with our objective. More information can be obtained from Council’s Strategic Asset Management Plans.

Local Government Benchmark >= 100.00%

2. **Infrastructure Backlog Ratio** – *This ratio shows what proportion the backlog is against the total value of Councils Infrastructure.* Gunnedah Shire Council shows a reducing trend to show Council continues to tackle the Infrastructure Backlog.

Local Government Benchmark <2.00%

3. **Asset Maintenance Ratio** – *This ratio compares the actual expenditure v's the required expenditure on asset maintenance.* Gunnedah Shire Council shows it is committed to maintaining its current assets.

Local Government Benchmark >1.00

4. **Capital Expenditure Ratio** – *This ratio assesses the extent to which Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets .* Gunnedah Shire Council shows it is renewing assets at a greater rate than deterioration

5.

Local Government Benchmark >1.10.

Privacy and Personal Information Protection [Annual Reports (Statutory Bodies) Regulation CI10(3)]

Statement of the action taken in complying with the requirements of the Act

The Privacy and Personal Information Protection Act provides for the protection of personal information and for the protection of the privacy of individuals. It establishes 12 Information Protection Principles which cover the collection, storage, use, disclosure of and access to an individual's personal information.

Council reviewed and adopted the Model Privacy Management Plan for Local Government on 20 March 2013. The updated plan incorporated the requirements of the Health Records and Information Privacy Act and includes reference to the Government Information (Public Access) Act.

A copy of the Plan has been distributed to all Managers and posted on the staff intranet and on Council's website.

Statistical details of any review conducted by or on behalf of the Council

There were no applications for review of Council's actions under the Privacy and Personal Information Protection Act or the Health Records and Information Privacy Act during 2014/15.

Gunnedah Shire Council

Progress Report 2014/15



Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Directorate: Business and Finance					
Business Unit: Business					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.5 Identify continuous improvements to Council's business, processes and systems including Customer Service delivery.					
1.2.5.1 Maximise up-time of all system throughout the Cattle selling process by minimising system failure through system development and innovation and a structured maintenance program.	In Progress	50%	All maintenance carried out with no downtime to the selling process and all EU & EPA requirements met.	Manager Finance	30/06/2017
Strategy: 1.2.8 Council is a financially sustainable organisation, delivering value services to the Community.					
1.2.8.1 Maximise the return on investment delivered by Saleyards operations in-line with long term strategies and policy settings.	Ongoing		Fees have been altered in-line with the ten year financial strategy for the saleyards. The strategy is built around ensuring sufficient allocation is made for recurrent and reactionary maintenance and also for the replacement/renewal of all assets as required whilst also allowing resources to facilitate market growth and return a sufficient rate of return via dividend to the General fund on an annual basis. Service reviews are also undertaken on a rolling basis at the saleyards to determine any opportunity for cost, efficiency and/or productivity gains to maximise the operating result of the saleyards.	Manager Saleyards	30/06/2017
Strategy: 1.2.10 Support Council's operation by providing financial, human resources and information technology services.					
1.2.10.17 Maintain a store facility and systems to provide materials required for works in the most timely manner whilst simultaneously minimising the cost of holding idle stock.	Ongoing		Stock outages minimised by rolling just-in-time inventory analysis. Total carrying stock is maintained at historically low levels. \$405k as at 30th June 2015 and still maintaining minimal unavailable stock occurrences.	Manager Finance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.10.18 Provide systems and control procedures to enable purchasing to take place within set delegations and to maximise fraud prevention.	Ongoing		An internal audit was conducted into purchasing and procurement during the later part of 2014 with the Auditor's recommendations presented to the Audit Committee in February 2015. This report recommended operational changes to purchasing procedures which are currently being investigated. All documentation and procedures in relation to procurement and tendering are under review, with the review of policy and management directive, and creation of a new user guide which will be implemented across the organisation via internal training workshops with all staff. In addition, a full review of Delegations of Authority is underway and currently 30% completed.	Executive Manager, Business Systems and Governance	30/06/2017

Goal: 2 Building Our Shire's Economy.

Outcome: 2.2 Our infrastructure strategically managed.

Strategy: 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.

2.2.1.12 Review and Complete Annual Capital Plant Replacement Program.	In Progress	80%	Plant hire rates reviewed & updated. Replacement strategy ongoing, dozer, loader replaced, watercart and truck & dog trailer tenders accepted.	Director Infrastructure Services	30/06/2017
2.2.1.14 Review and Complete Maintenance program - Plant.	Ongoing		Plant maintenance is carried out as per plant start up sheet or as required, however a new plant start up sheet is being developed as with programs for safe operation and competent staff.	Works Manager	30/06/2017
2.2.1.37 Provide a safe and efficient Saleyards facility for the conducting of cattle sales and associated activities.	Completed	100%	Set inspections of the facility undertaken to identify any risks and to ensure user safety of the facility on a weekly basis. A risk management action plan has been constructed identifying a couple of operational and strategic continuous improvement risks for prevention or mitigation. These risks have been appropriately detailed in Councils risk register and have been allocated the resources and time to address such.	Manager Saleyards	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.10 Review and Update Plant Long Term Financial Plan.	In Progress	30%	Asset Management Plans and Strategic Asset Management Plans to be reviewed by end of March 2015, to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.13 Update Plant Asset Management Plans.	In Progress	30%	Asset Management Plans and Strategic Asset Management Plans to be reviewed by end of March 2015, to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.29 Implement management plans and practices to minimise the impact on livestock and the environment whilst undertaking the Saleyards operations.	Ongoing		Plans being reviewed and where identified appropriate they are updated and/or made more robust. Inspections of livestock and environmental impact controls are taken very seriously and are carried out in a systematic manner and documented where required. The new safe to travel guidelines are being integrated with council's own animal welfare requirements at the facility.	Manager Saleyards	30/06/2017

Business Unit: Community Care

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.7 A well engaged community that is involved in decision making processes.

Strategy: 1.7.2 Encourage and support Aboriginal community involvement in leadership roles.

1.7.2.1 To efficiently and effectively manage and allocate Aboriginal Elders resources to achieve desired outcomes.	Completed	100%	A range of promotional activities were used during reporting period to promote community understanding and awareness of aims and objectives of the Elders' Group.	Manager Community Care	30/06/2017
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Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>These included, a newsletter, updating age group information (recently turned 50 years of age) using Local Aboriginal Lands Council (LALC) register and contacting these folk about Elders' Group, networking with agencies about Elders' Group including LALC and GISDI. Numbers attending have increased during reporting period with 7442 social support hours, 458 meals and 697 trips provided to 36 Elders.</p> <p>A range of culturally appropriate activities were held during reporting period for Aboriginal Elders including cards, arts and craft, bingo and attending Aboriginal Elders Olympics.</p> <p>Budget monitored on monthly basis by Coordinator , Finance and Manager. Budget expenditure was on target at 30 June 2015.</p> <p>Staff worked collaboratively with key Aboriginal organisations during reporting period with gaps identified largely met through social support activities and events. This included regularly attending Gunnedah Indigenous Service Delivery Interagency meetings and meeting with the Red Chief Local Aboriginal lands Council and Elders' Group.</p>		

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Goal: 3 Retaining Our Quality of Life.					
Outcome: 3.1 Our older residents provided with the comfort and respect they deserve.					
Strategy: 3.1.1 Provide education and training facilities for older people including employment retraining and leisure opportunities.					
3.1.1.1 To achieve optimum outcomes for HACC MSO clients and carers in an accessible and equitable way.	Completed	100%	The HACC Multi-Service Outlet (MSO) met all funding agreement requirements during reporting period including meeting service outputs. Service support was provided to 112 clients all of whom had a support plan which reflects their individual needs and promotes a person centred approach. Quarterly newsletters were distributed to clients with advocacy provided for a number of clients in legal and financial matters. HACC MSO was on target with budget expenditure at 30 June 2015.	Manager Community Care	30/06/2017
Outcome: 3.2 Enhanced access to essential services.					
Strategy: 3.2.1 Improve community information and referrals to existing services and lobbying for increased government support.					
3.2.1.1 To achieve optimum outcomes for NRCC clients and carers in an accessible and equitable way.	Completed	100%	NRCC complied with all funding requirements in 2014/15. All case management hours outputs required by funding agreements were met during the reporting period. NRCC consumers were drawn from across its entire catchment. A tender process to secure direct support service suppliers for next three years supply period was completed during the reporting period. Council was successful in having a number of business proposals accepted by the Commonwealth and State governments for the upcoming 2015/16 Financial Year. These additional grant funds will be used to assist eligible customers.	Manager Community Care	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>A case management service was provided to all Northwest Regional Community Care (NRCC) clients during the reporting period. NRCC staff were often asked to advocate for their clients, NRCC staff also worked closely with the advocacy services available to clients. NRCC case manager were pro-active in providing information about client rights and responsibilities.</p> <p>All Northwest Regional Community Care (NRCC) case managers were pro-active during reporting period in working with their clients in a manner that provides a person centred approach and thus enabling them to make informed decisions about their care and life decisions.</p> <p>Client support plans were reviewed on a quarterly basis and/or as the clients needs change.</p> <p>Clients'care plans were adjusted accordingly. No complaints were received with a high level of client satisfaction reported anecdotally.</p> <p>Staff have attended a range of training during reporting period. All staff successfully completed their annual performance assessments. Case managers participated in professional case management workshops during November.</p> <p>Service Revision Plan developed and key changes required identified as part of this planning process. All of these key changes were commenced during reporting period.</p> <p>A structure, policy and systems review was completed during reporting period. All findings from this review were implemented.</p> <p>A Marketing Strategic Plan is in place and being implemented. A Marketing Project Control Group was set up and is overseeing the Marketing Project. Good progress is being made.</p>		

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			A Third Party Verification (TPV) of Northwest Regional Community Care (NRCC) disability services by Best Practice commenced during reporting period. A gap analysis was completed a stage one. This TPV is a funding agreement contract requirement and was successfully completed with result that NRCC is now accredited as an approved provider of disability services.		
Strategy: 3.2.3 Identify and address gaps in health services for the community, including gaps in mental health services and medical facilities.					
3.2.3.1 Manage service delivery of Community Care programs.	Completed	100%	<p>All Community Care consumer support plans are up to date and were assessed on a regular basis to ensure that service provision was maintained to meet the changing needs of consumers. The NRCC Policy and Procedure Manual was completed and endorsed by the Executive Management Team in early 2015.</p> <p>Networks were maintained across Community Care Sector in North West by staff attending the following meetings during reporting period:</p> <ul style="list-style-type: none"> - Community Transport forums - HACC forums - SCAN and Aged care meetings - NDIS forums. <p>All Community Care budgets were monitored monthly during reporting period. Four Quartely Budget Reviews were completed with budget expenditure meeting targets.</p>	Manager Community Care	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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Staff training is a standard agenda item at all monthly individual staff monthly supervision and support sessions. Staff attended a range of training during the reporting period as per their training plans including:

- Dataworks
- FilemakerPro
- Alchemy
- Diploma in Management
- TRIPS
- iplanit
- Civica Authority
- Team work

Outcome: **3.2 Enhanced access to essential services.**

Strategy: **3.2.3 Identify and address gaps in health services for the community, including gaps in mental health services and medical facilities.**

All Community Care projects were provided with administration support through maintenance of Community Care Admin positions during reporting period. Manager Community Care

Supervisors were directed to hold monthly supervision and support with each of their direct reports. Supervisors report that these are underway for all Community Care Division staff. A standard template is used for minutes from these sessions which are saved into respective staff personnel folders. Sessions were held for all staff monthly during reporting period. Performance Assessments for all staff were completed during reporting period.

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Outcome:	3.3 Improved housing affordability.				
Strategy:	3.3.2 Encourage the provision of aged care facilities and promote the availability of programs that support aged persons in their own home.				
3.3.2.1 To efficiently and effectively manage and allocate HACC MSO resources.	Completed	100%	<p>Minimum Data Set reports and acquittals submitted and up to date as per funding agreement requirements.</p> <p>Budget monitored monthly during reporting period. Quarterly Budget Reviews completed. Budget expenditure on target at 30 June 2015.</p> <p>Planning for expansion and enhancement of HACC Multi-Service Outlet (MSO) took place during reporting period, including improvements to Social Support Service, dementia awareness month event, Xmas events and meals with friends project and Brain Training project. A collaborative Computer project (Tech Savvy Seniors) with Gunnedah Community College occurred in August 2015. Seniors Week took place with HACC MSO Coordinator organising the event and was also Chairperson of the 2015 Seniors Week Committee. HACC MSO Policy and Procedure completed and in place.</p> <p>Recruited and trained volunteers during reporting period, Social Isolation training provided by HACC Development. Driver authority training completed by staff and volunteers. There are 14 volunteers.</p>	Manager Community Care	30/06/2017

Annual Quick Progress Report

<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.3.2.2 To efficiently and effectively manage and allocate NRCC resources.	Completed	100%	<p>Northwest Regional Community Care Project Advisory Committee met in October 2014, February 2015 and May 2015 and reviewed and endorsed its new terms of reference and the Northwest Regional Community Care Strategic Plan.</p> <p>All funding compliance records and reports were provided to, and accepted by, funding bodies during reporting period. Records were maintained. The Northwest Regional Community Care (NRCC) budget was monitored on a monthly basis in consultation with senior case managers and Finance. Adjustments were made at quarterly budget review time. The NRCC budget was on target at 30 June 2015.</p>	Manager Community Care	30/06/2017

Business Unit: Community Transport

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.1 Community leadership encouraged and strengthened.

Strategy: 1.1.1 Increase opportunity for and number of, community volunteers, particularly young people.

<i>Actions</i>	<i>Status</i>	<i>%</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.1.1.1 Efficiently and effectively administer the Tambar Springs Neighbour Aid Program.	Completed	100%	<p>Tambar Springs Neighbour Aid (TSNA) met output targets and complied with funding requirements for 2014/15. Outputs funded and delivered were as follows:</p> <p>HACC and Disability funded social support hours outputs were 2298 and we delivered 3266 social support hours to 25 clients;</p> <p>Gunnedah Community Transport funded TSNA to provide up to 515 transport trips and 426 trips were delivered. A lack of demand at Tambar Springs for transport was cited as reason for under use.</p>	Acting Community Transport Co-ordinator	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Goal: 3 Retaining Our Quality of Life.					
Outcome: 3.3 Improved housing affordability.					
Strategy: 3.3.2 Encourage the provision of aged care facilities and promote the availability of programs that support aged persons in their own home.					
3.3.2.3 To achieve optimum outcomes for Community Transport clients and their carers in an accessible equitable way.	Completed	100%	Community Transport complied with all funding requirements in 2014/15 and exceeded funding agreement outputs during reporting period. Outputs funded and actual outputs for reporting period were as follows: HACC funded us to provide 6438 trips and we delivered 6631 trips with extra trips were achieved through efficiencies in service delivery; Community Transport Program funded us to deliver 4464 trips and we delivered 7387 trips extra trips were achieved through efficiencies; Department of Veteran Affairs and (full cost recovery) Community Aged Care Program (full cost recovery) delivered 1446 trips	Acting Community Transport Coordinator	30/06/2017
3.3.2.4 To efficiently and effectively manage and allocate Community Transport resources.	Completed	100%	Community Transport resources were allocated within funding guidelines and contractual agreements. Budgets were monitored on a monthly basis which ensured efficient and effective resource utilisation. A minimal client contribution was collected, generating additional service provision and client transport trips.	Acting Community Transport Coordinator	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Business Unit: Finance					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.1 Identify initiatives to enhance transparency of Council decision-making and performance, including the implementation of Council resolutions, policies, plans and financial strategies.					
1.2.1.3 Implement financial strategies to effectively communicate Council's financial performance and position to all relevant stakeholders.	Completed	100%	The Financial Statements for 2013/14 have been audited and lodged to the Office of Local Government on the 28th October 2014. The External Auditor presented to Council in November 2014. Quarterly Budget Reviews have been presented to the November 2014, February 2015 and May 2015 Council Meetings. Financial Statements for the 2014/15 are being prepared at present and are expected to be audited in the first week of September 2015.	Manager Finance	30/06/2017
Strategy: 1.2.8 Council is a financially sustainable organisation, delivering value services to the Community.					
1.2.8.3 Manage Council's loan portfolio and utilise loan funds in-line with Council's long term strategy for its funding mix and to assist in providing better inter-generational equity.	Completed	100%	The 2014/15 Operational Plan proposed to take out \$4 million in loans. The loan funds were taken out and received in June 2015. During 2014/15 three loans came to the end of their terms and finalised. The loan database is up to date and all loan instalments have been made on time.	Manager Finance	30/06/2017
1.2.8.4 Maximise funds received through General Purpose Grants and Contributions.	Completed	100%	The Financial Assistance Grant return was completed and lodged by the 30th November 2014. A review was undertaken prior to lodgement and a request for additional input isolation was sought from managers. The Federal Government in the May 2014 Budget paused indexation on the Financial Assistance Grant for 3 years commencing 1 July 2014. The Council received \$4,098,399 in Financial Assistance Grants in 2014/15.	Manager Finance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.8.5 Maximise the return received on Council's investment portfolio in-line with pre-determined risk parameters and complying with the local government Investment Order.	Ongoing		Council Funds have been invested in-line with the Investment Policy and Ministers Order, in a manner that is prudent, diversified and with varied time frames to enable required cash flows of the business to be met and simultaneously maximise returns within councils accepted risk parameters. Investment Register was completed at 30th June 2015. The Investment Registers have been submitted to each monthly Ordinary Meeting of Council.	Manager Finance	30/06/2017
1.2.8.6 Model rates structures to maximise equity across the Council area and between rate categories.	Not Started	0%	Polices and Procedures are constantly reviewed by the Rates Department. The Rates Department are currently reviewing the Debt Recovery Policy, Rate Hardship provisions, Farmland Categorisations. A review has been completed on the Mining Categorisations confirms current status in place. Current Rate Structure is determined by the Special Rate Variation and changes to number and valuation of Rateable properties.	Manager Finance	30/06/2017
1.2.8.7 Rates are levied in compliance with all regulatory requirement and are collected in-line with the payment schedule.	Ongoing		Annual Rate levy completed by the 31st July 2014 instalment reminder notices have been sent in as per legislative requirements. Rates & Charges Statement of Compliance for 2013/14 has been completed and lodged with the Office of Local Government by due date and complied with all requirements. Pensioner Rebate claim sent to the Office of Local Government and the corresponding payment received. Water Accounts have levied for both monthly & quarterly accounts. All debtor accounts issued on time. Current outstanding Rates is 7.8% as at 30th June 2014 it is expected to be lower when the 30th June 2015 is finalised.	Manager Finance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.8.8 Review Council's Long Term Financial Plan to ensure that budgeted financial performance and position remain at desired levels to achieve outcomes and long term sustainability concurrently.	Completed	100%	<p>The 2015/16 Operational Plan, Delivery Program 2013/17 and Long Term Financial Plan were updated and approved at the June 2015 Extra Ordinary Meeting.</p> <p>Council also undertook a Fit for the Future return for the Office of Local Government which Council met the requirements for a status of being "Fit for the Future". Final determination will be advised later in the year.</p>	Manager Finance	30/06/2017
1.2.8.9 Undertake recovery action for outstanding accounts in-line with policy settings.	Ongoing		<p>Recovery strategy and resultant recovery action is being undertaken to recover Councils outstanding Debts. Council's outstanding collection as at 30th June 2014 was 7.8% and is expected to be lower as at 30th June 2015.</p> <p>Processes for the recovery of outstanding Rates, Water & Debtor Accounts are under review and ongoing.</p> <p>A review has been undertaken on the Sale of Land for unpaid rates and concluded to wait until the new rate levy has been levied in the second half of 2015.</p> <p>Follow up notices are issued within Council Procedures, improved processes have allowed quicker issuing of these notices.</p> <p>All Rates, Water and Debtor accounts have been issued. Council has a Hardship policy for those who struggle to pay rates. This is controlled by Policy and a Hardship Committee has been formed to review these applications.</p>	Manager Finance	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 1.2.10 Support Council's operation by providing financial, human resources and information technology services.					
1.2.10.1 Ensure Council meets all of its statutory requirement with regard to external financial reporting, returns and internal compliance processes.	Completed	100%	<p>All statutory requirements have been completed for the Financial Year 2014/15 including Quarterly reviews, Operational Plans updates, Financial Statements and associated Statistical and Grant returns.</p> <p>Financial Statements were signed off by the auditors on the 24th October 2014 and lodged to the Office of Local Government on the 28th October 2014 by the due date with no qualification. The Finance Department is constantly reviewing the End of year Financial Statements process for efficiencies.</p> <p>Council is in the process of completing the 2014/15 Financial Statements which will involve the revaluation of Roads and associated Infrastructure Assets.</p>	Manager Finance	30/06/2017
1.2.10.2 Provide accurate and timely financial reports to internal customers.	Completed	100%	<p>Monthly budget reports are available on-line via Power Budget. Finance provides "Budget Buddy" support to the managers to assist Managers with there Financial Requirements.</p> <p>The Managers and the Finance Department have completed to 3 Quarterly Review and are Currently working on the Financial Statements with the assistance of the Budget Managers. This is due for completion, audit and lodgement to the Office of Local Government by the end of October 2015. Finance has also been working on providing the Executive Management Team and Budget Managers more meaningful and timely management reports on the operations of Council and departments.</p> <p>All data bases are balanced on a monthly basis and were balanced at 30th June 2015.</p>	Manager Finance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.10.3 Staff are paid in-line with established control procedures and by adopted time frames.	Completed	100%	All payroll runs have been completed in-line with procedures and time frames. Payroll data bases are kept up to date. Payroll staff have developed and introduced on-line leave application to streamline the paper process to an on-line process and setup superannuation to go through a clearing house which has reduced administrative time. Other areas of payroll have been reviewed including deductions and checking templates for reviewing Gross & Net Pays.	Manager Finance	30/06/2017
1.2.10.4 Suppliers are paid in-line with established control procedures and authorisation and Councils stated Terms and Conditions.	Completed	100%	All suppliers paid within time frames set-out in Councils terms and conditions following authorisation of such.	Manager Finance	30/06/2017

Goal: 2 Building Our Shire's Economy.

Outcome: 2.2 Our infrastructure strategically managed.

Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.

2.2.4.30 Undertake long term financial modelling to assist the development of strategies and documents that facilitate effective and efficient asset management.	Completed	100%	<p>Civica & Bize-asset databases are up to date as at 30th June 2015. Asset Ledgers were rolled over after the completion of the 2013/14 Financial Statements. As per the Code of Accounting Practice Council will be revaluing Roads and Roads Infrastructure for the 2014/15 Financial Statements and this will be completed in line with the completion of the Financial Statements.</p> <p>The Strategic Asset Management Plans have been updated for the Fit for the Future assessment and results have also been updated into Councils Long Term Financial Plan.</p> <p>The Asset Management Plans are being currently reviewed.</p>	Manager Finance	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Directorate: Business Systems and Governance					
Business Unit: Administration					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.1 Identify initiatives to enhance transparency of Council decision-making and performance, including the implementation of Council resolutions, policies, plans and financial strategies.					
1.2.1.1 Ensure that reports to Council are collated in accordance with Council Policy and Code of Meeting Practice; Council Business Papers are provided to Councillors within appropriate timeframes.	Completed	100%	Revised format for presentation of reports to Council resulting in more user friendly content. Business Paper production processes reviewed with specific regard to timelines for presentation of draft reports to senior management, resulting in improved delivery times to Councillors and the public. A review of Council's Committee structure was undertaken to remove red tape in relation to public participation. This review resulted in the creation of several Working Groups which now operate under an adopted Terms of Reference which provide for more participation from members of the community. The Executive Management Team review all reports to Council prior to inclusion in the Business Paper and a Report Cover Sheet is utilised to provide confirmation of whether the report is confidential, includes attachments, has met Council's engagement requirements, etc. As a result of these new procedures, both Councillors' and public copy of the Business Paper have been published prior to or on the agreed deadline during the six months to June 2015. Meeting papers for Ordinary Meetings distributed in line with legislative requirements. Internal audit into business papers process was undertaken and review was positive with regard to current process.	Executive Manager, Business Systems and Governance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.1.2 Implement program to review policies in accordance with Council's Policy Framework, identify gaps and need for further policy development.	Ongoing		Update of policy register has occurred and an ongoing review of policies is underway with a transfer to the new policy framework being undertaken as part of the review of each policy. As policies are adopted by Council, they are immediately registered and posted to the Intranet and/or Internet as required. A review and update of delegations of authority instruments for staff has commenced internally, with all delegations for senior staff complete. The review of the Procurement and Tendering process will require a further review of delegations to ensure they are in line with proposed changes to procurement procedures.	Executive Manager, Business Systems and Governance	30/06/2017

Business Unit: Governance

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.1 Identify initiatives to enhance transparency of Council decision-making and performance, including the implementation of Council resolutions, policies, plans and financial strategies.

1.2.1.4 Establish and support an Internal Audit function of Council, including an Internal Audit Committee.	Completed	100%	The Audit Committee and Internal Auditor have been appointed. The first internal audits were conducted in December with reports to be received from the Internal Auditor presented to the Audit Committee for review. As at 30 June 2015, three internal audits have been undertaken with each audit consisting of two areas for review. The associated action plans include the methodology of the reviews and rate each agreed action in terms of risk. Purchasing and Payments - 11 actions (4 high risk); Tendering and Procurement - 14 actions (5 high risk); Budget Creation, Actual Variance Investigation and Reporting - 7 actions (2 high risk); Store Processing and Physical Control - 10 actions (6 high risk); Compilation of Council Agenda Papers - 7 actions (1 high risk); Monitoring of Delivery Program and Operational Plan - 13 actions (2 high risk). Agreed deadlines for action have been determined in accordance with the risk posted to Council.	Executive Manager, Business Systems and Governance	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Strategy: 1.2.5 Identify continuous improvements to Council's business, processes and systems including Customer Service delivery.					
1.2.5.25 Provide systems and processes to identify and manage all risks of Council, both operational and strategic.	Ongoing		Implementation of a software based risk management tool has been undertaken with three training sessions already conducted for management staff. Guided workshop sessions have been conducted with managers to assist them in identifying and correctly recording risks in the system. A full list of strategic risks has been entered and more than 100 operational risks have so far been recorded. All Managers have been trained in utilisation of the system and can now monitor and update risks in their areas of responsibility. The operational risks have been presented to the Audit Committee for review and the Strategic Risk Register will be updated and presented at each Audit Committee meeting for the information of members.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.5.26 Review Council's governance framework to identify any gaps or areas for development and improvement.	In Progress	50%	Update of policy register has occurred and an ongoing review of policies is underway with a transfer to the new policy framework being undertaken as part of the review of each policy review. A review and update of delegations of authority instruments for staff has commenced internally.	Executive Manager, Business Systems and Governance	30/06/2017

Business Unit: Information Technology

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.10 Support Council's operation by providing financial, human resources and information technology services.

1.2.10.6 Civica Authority - Annual Upgrade.	Completed	100%	Civica upgrade completed successfully with no major interruption to business. This upgrade positions Council near the front of the Civica update cycle and ensures ongoing support can be received from the vendor.	Executive Manager, Business Systems and Governance	30/06/2017
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Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.10.7 Design, recommend, purchase and implement corporate application and software systems for Council.	Completed	100%	Implementation of new corporate network platform was undertaken during the Christmas break. This has been well received with all of the organisation currently converted to the new network system. The new network is expected to improve operational efficiency and reduce the support overhead whilst positioning the organisation to take advantage of advancements in technology.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.10.8 Design, recommend, purchase and implement network & telecommunication systems for Council.	Completed	100%	A new network and Voice Over IP (VOIP) telephone system was implemented in 2014. This has led to reductions in operating costs and significant improvements to stability and reliability of computer network systems. The new VOIP system has led to reduced operating costs and improved customer service with better telephone services.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.10.9 Disaster Recovery Integration.	Completed	100%	A new network has been implemented which included improvements to the underpinning technology that provides Disaster Recovery systems for Council. This has improved the quality of Council's backup system and provides flexibility for ongoing improvements to Disaster Recovery Services. Significant activities in the next reporting cycle included an update to Disaster Recovery Plans to include operating procedures for the new system and a training session in relation to the Business Continuity Plan and emergency scenarios to be conducted in early July.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.10.11 Microsoft Office Suite upgrade (Business Applications).	Completed	100%	Rollout of the new corporate standard of the Microsoft Office Business suite was completed by the end of February 2015 and forms part of the standard desktop environment delivered with the new network system.	Executive Manager, Business Systems and Governance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.10.13 Rolling computer system replacement program.	Completed	100%	The rollout of new computers has been completed during the reporting cycle with 100% of new computers delivered by the end of February 2015. This included the rollout of 80 new desktops and standardisation of the desktop fleet.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.10.14 Rolling IT Peripheral replacement program.	Completed	100%	Replacement of Photocopiers and printers under the rolling asset replacement plan has largely been completed. There are no scheduled replacements for the remainder of the financial year with maintenance replacements the only planned activity until next financial year.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.10.15 Voice over IP Telecommunications.	Completed	100%	New VOIP system was delivered in 2014 and has resulted in operational savings and improvements to customer service and internal communications. Training sessions have been conducted in the use of the new telephone and it is expected that further efficiencies will be realised as skills in the use of the platform continue to improve.	Executive Manager, Business Systems and Governance	30/09/2014
1.2.10.16 Website development and integration.	Completed	100%	The full overhaul and update of a number of Council's public facing websites has occurred during the period, most notably the rollout of the new Civic website and the development of the new tourism website to coincide with the opening of the new visitor information centre. The new websites have been well received with all deadlines and quality targets met. During the second reporting cycle, an update of Council's internal intranet site and the external facing council public websites was undertaken. The new intranet is significantly more user friendly and is a valuable tool in enabling staff to gather information quickly to provide assistance and guidance to the public. The site provides a 'one stop shop' for information across the organisation.	Executive Manager, Business Systems and Governance	30/06/2016

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Goal: 2 Building Our Shire's Economy.

Outcome: 2.4 Our identity and reputation promoted to tourists.

Strategy: 2.4.4 Support effective communication and promotion of services in the area.

2.4.4.2 Ensure Council's intranet and internet display timely and accurate information.	In Progress	100%	A redevelopment of a number of Council's external facing websites included a review of content and improvements to the currency of data on Council websites. This is an ongoing task that has seen improvements in recent times due to the development of a closer working relationship between the IT and customer service section.	Executive Manager, Business Systems and Governance	30/06/2017
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Goal: 3 Retaining Our Quality of Life.

Outcome: 3.6 Reduced crime and anti-social behaviour within the Shire.

Strategy: 3.6.5 Investigate and implement strategies to reduce vandalism across the shire.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
3.6.5.1 CCTV Gunnedah CBD Surveillance system.	In Progress	100%	The CCTV system in the main street has continued to operate well with a number of requests received from police in recent months. The system has met agreed service levels and improvements in monitoring system availability internally are currently underway.	Executive Manager, Business Systems and Governance	30/06/2015

Goal: 4 Protecting and Enjoying Our Beautiful Surrounds.

Outcome: 4.6 Investment in new technologies and renewable energy.

Strategy: 4.6.2 Identify opportunities to introduce new technology across the Shire in all areas.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
4.6.2.1 Attend appropriate forum and educational opportunities to keep informed about advances in technology and possible application.	Ongoing		Manager has attended Civica user group meetings and industry forums, upskilling of staff has continued internally with knowledge transfer and internal training the current focus.	Executive Manager, Business Systems and Governance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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The first reporting cycle in the year was a busy one for the IT area with minimal training undertaken, however in the second reporting cycle IT staff attended training sessions which has enabled the Manager to focus on leading and guiding, with the more 'hands on' work being undertaken by the IT

Business Unit: Procurement

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.10 Support Council's operation by providing financial, human resources and information technology services.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
1.2.10.19 Provide, maintain and replace Council's vehicle fleet to enable operational duties to be carried out in the most efficient and cost effective manner.	In Progress	50%	Council vehicle fleet is currently being maintained on a maintenance only basis until full review of council's fleet usage patterns, requirements, alternatives and fleet size and composition is completed. During this period a number of vehicles have been sold and not replaced as part of an ongoing programme to reduce the number of vehicles under management.	Executive Manager, Business Systems and Governance	30/06/2017

Business Unit: Records Management

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.10 Support Council's operation by providing financial, human resources and information technology services.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
1.2.10.20 Archiving of all physical records, minute books and Council files.	Ongoing		Ongoing transfer of Council's archived physical records to digital has occurred throughout the cycle, including legacy planning files. Work has been undertaken to transfer files to the state archives as and when required.	Executive Manager, Business Systems and Governance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.10.21 Compliance with State Records Act and associated Council or State Archive policies/procedures.	In Progress	50%	<p>Approximately 264 historical data books have been retrieved from storage at the Water Tower Museum with the each book assessed in relation to condition and content, and then prepared for packaging. 30 books have been identified as State Archives and will be prepared and packaged for sending to the repository in Armidale in mid 2015. The remainder will be prepared for archiving in Council's Records Storage Shed. A scheduled record destruction and retention review of documents stored at the Records Storage Facility was undertaken in early 2015, with 81 Destruction Authorisation's undertaken in</p> <p>Council continues to further develop it's internal records system to ensure compliance with State Government policies and procedures. An update of the records management software occurred in 2014 and the associated training has enabled staff to better utilise internal software systems and streamline operations. Internal training sessions are conducted as required for new staff and refresher sessions offered on a regular basis. A draft Records Management Policy has been prepared for presentation to the Executive Management Team for review.</p>	Executive Manager, Business Systems and Governance	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.10.22 Provide efficient and accurate daily records tasks to the organisation (eg. mail distribution, registration, scanning).	Ongoing		Council's records section continues to perform well operationally and has delivered a number of improvements to internal processing to better track and manage correspondence within the organisation, providing better control over deadlines and timelines for responses to customer requests. In the second reporting cycle, electronic customer request forms for water and sewer were introduced with customer service staff trained in recording, registering and tasking the requests to appropriate responsible officers. This has resulted in a streamlined process and improved response times. Other areas that would benefit from electronic customer request forms have been identified and consultation with relevant staff is ongoing.	Executive Manager, Business Systems and Governance	30/06/2017

Directorate: General Manager

Business Unit: Communication

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.9 Promote to the public how and where they can source information on Council programs and current decisions being made.

1.2.9.1 Develop and oversee the implementation of Communication Policy.	Ongoing		Council's communication strategy has been operational for a period of 12 months and continues to provide strategic vision for how, when and why we engage with our customers. The document has served as the foundation for how we can reconnect with our community and ensure they are receiving the information they want and need in the most appropriate and convenient way. It also provides the evaluation tools and sets clear benchmarks for successful communication.	Manager Customer and Community Relations	30/06/2017
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<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
			<p>Our Communication Strategy has also been closely aligned with the development of our Community Engagement Framework and Customer Service Directive to ensure a consistent and comprehensive approach across all core strategies and document.</p> <p>A restructure of the Customer and Community Relations department to facilitate recruitment of people to deploy higher level communication capability has been undertaken. In January 2015, we employed one full time Communications Coordinator and one part time Communications Support Officer. The focus of this team is to implement the Communications Strategy, and in turn, improve the community's perception of Council as an approachable, open and connected business within the community.</p> <p>Since the department restructure, considerable effort has been placed in adopting emerging and tending media tools, including digital and social media technologies to expand our message reach and to provide an interactive and timely dialogue between Council and the community. We are now extremely active on Facebook. This approach has proven extremely positive, particularly with regard to clarifying misinformation posted on Facebook, and in sharing news, events, activities, temporary changes to services and as a conduit for receiving customer requests.</p>		

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<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.9.2 Review Council's Media Policy and oversee the implementation of a revised policy.	Ongoing		Council's Communications and Media Engagement Policy has again been revised to provide further clarity and a tighter framework relevant to the media engagement process. The policy seeks to provide a central point of contact for all media exchanges (I.e. The Communications Team) and to establish consistency in the manner in which Council (I.e. elected members and staff) interact with the media. The policy framework also seeks to ensure that the information distributed for the information of the Gunnedah community is clearly focused, accessible, consistent and timely.	Manager Customer and Community Relations	30/06/2017
1.2.9.3 Undertake community engagement in accordance with Council's Community Engagement Strategy.	Ongoing		Gunnedah Shire Council's Community Engagement Framework has been operational for a 12 month period with positive results for the business and community. Feedback received by Council relevant to the Communities desire for greater engagement has been heeded with internal process reviews to improve engagement undertaken. Council staff deem community engagement as an integral component of project planning and management and are actively implementing the engagement framework. Engagement activities have taken place on major projects such as the Memorial Pool Renewal Project, Communications, Inclusive Playground, Community Care Brand Project, Overpass Project and Playground Replacement Initiatives. Tools used include: open forums, door knocks, mail outs, online surveys, written submissions, interviews, public displays, social media, working groups etc.	Manager Customer and Community Relations	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.4 Our identity and reputation promoted to tourists.					
Strategy: 2.4.6 Review and better establish branding of the Gunnedah area to facilitate marketing by Council, business and industry.					
2.4.6.1 Review and better establish the branding of the Gunnedah area.	Ongoing	Complete	<p>In accordance with Gunnedah Shire Council's Communications Strategy, efforts to enhance Gunnedah's profile for the purposes of relocation, tourism and economic development have been ongoing. Council has maintained good working relationships with The Chamber of Commerce, local industry and developers, Regional Tourism Organisations, Inland Tourism and other key regional councils.</p> <p>Research and development has taken place to develop a Destination Management Plan (DMP) for the Gunnedah Shire. The objective of a DMP is to provide strategic direction and a working framework for the development and marketing of tourism and the allocation of resources for tourism within the Shire for a 5-10 year period. The Plan seeks to assess the current status of the tourism sector, and explore opportunities for developing the attraction base of the Shire, branding, improving visitor infrastructure, facilities and services; and growing visitation. This plan is due in draft form in August 2015.</p>	Manager Customer and Community Relations	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Goal: 3 Retaining Our Quality of Life.					
Outcome: 3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community member of all ages.					
Strategy: 3.8.3 Improve the marketing and promotion of existing facilities to people from different demographic groups.					
3.8.3.1 Improve the marketing and promotion of existing facilities to people from different demographic groups.	Ongoing		<p>Gunnedah Shire Council's Communications Strategy and Community Engagement Framework acknowledges the importance of a whole of community approach to engagement. A variety of communication methods and engagement techniques have been utilised during the reporting period to promote the Gunnedah Shire, its activities, events, opportunities and achievements to a broad spectrum of our community. Techniques used include social media, website, radio, print media, television, invitations to openings and special events, networking functions, community events.</p> <p>Considerable emphases has been placed in adopting emerging and tending media tools, including digital and social media technologies to expand our message reach and to provide an interactive and timely dialogue between Council and the community. We are now extremely active on Facebook. This approach has proven extremely positive, particularly with regard to clarifying misinformation posted on Facebook, and in sharing news, events, activities, temporary changes to services and as a conduit for receiving customer requests. It has also provided an opportunity to reach sections of our community that had been historically inadvertently missed using traditional media tools.</p>	Manager Customer and Community	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Business Unit: Community and Corporate Services Management					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.3 Foster a strong organisational culture which strives for best practice in all operations.					
1.2.3.1 Ensure Business Plans are developed and maintained for each department within the Community and Corporate Services division which integrate with Council's strategic, delivery and operational plans and that actions are carried out in accordance with those plans.	Ongoing		Delivery Program progress reports presented to Council and the community providing an update on progress of various projects and actions in accordance with the Community Strategic Plan. A review of the reporting process commenced in late 2014 with a view to adopting a quarterly reporting regime in line with the Quarterly Budget Reports from July 2015. Resolutions requiring changes to the budget have been identified and submitted to relevant staff to ensure actions align with the Operational Plan and Delivery Program. The Integrated Planning and Reporting Working Group implemented reporting update 'rules' which provide guidance to staff in relation to the detail required to be included in the progress comments for each action.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.3.2 Provide appropriate advice, information, participation and input to Manex.	Ongoing		Manex has been restructured to consist of members of the Executive Management Team (EMT) to streamline meetings and reduce "red tape" across the organisation. The Executive Management Team meets weekly to review reports to be presented to Council to ensure collaboration between Departments and to measure objectives against the Operational Plan, Delivery Program and Long Term Financial Plan. The team also reviews the Resolution Register in relation to the status of Council resolutions with updates provided at each Ordinary meeting. The regular Executive Management Team meetings have resulted in a significant increase in communication across the organisation which flows down through each Department providing all staff with a better understanding of activities outside their areas.	Executive Manager, Business Systems and Governance	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.3.3 Provide effective leadership and management to the Managers and direct reports with Community and Corporate Services.	Ongoing		A Senior Managers Group has been formed to meet on a regular basis to review matters on an organisational level with the information filtered to staff via individual department meetings. The Executive Manager Business Systems and Governance, Chief Financial Officer, Manager Customer and Community Relations and the Manager Community Care meet regularly on a corporate level. A successful leadership forum was held in November 2014 with managers, supervisors and overseers invited to participate in an information session. A community and public relations expert was in attendance to provide staff with an overview of current customer service trends and the Executive Management Team provided an overview of the organisation's Leadership Charter. A further leadership forum was held in March with a representative from ICAC in attendance who provided a presentation on corruption, including: what is corruption, case studies/recent enquiries, why corruption happens, corruption prevention and how to report corruption. An all staff gathering was held which provided an opportunity for staff to network in a social setting.	Executive Manager, Business Systems and Governance	30/06/2017
1.2.3.4 Provide expert and appropriate information and advice to Councillors to enable them to carry out their functions.	Ongoing		A Councillor Development Program was conducted to provide Councillors with an opportunity to attend training sessions relevant to their roles. Three successful workshops were held in the second half of 2014, including: Effective and Fair Meeting Practice, Conflict of Interest and Model Code of Conduct, Long Term and Financial Planning. A 2015 program will be developed in consultation with Councillors. Training in relation to planning legislation skills and knowledge will be undertaken in late 2015. Audit Committee training was offered to all Councillors in June.	Executive Manager, Business Systems and Governance	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Business Unit: Customer Service					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.5 Identify continuous improvements to Council's business, processes and systems including Customer Service delivery.					
1.2.5.2 Develop, implement and keep current Council's Customer Service strategy and policy framework.	Ongoing		In June, a comprehensive review of Council's Customer Service Directive and Customer Service Charter was undertaken. This review provided an opportunity to set new customer service objectives and standards relevant to all members of the business. Greater emphasis has been placed on building relationships with internal and external customers and providing opportunities for open exchange and problem solving. The Customer Service Directive has formed the basis of business wide Customer Service Training delivered in June and July 2015. This training is required training for all employees and was developed in house, specifically for Gunnedah Shire Council.	Manager Customer and Community Relations	30/06/2017
1.2.5.3 Ensure Customer Service training forms part of Gunnedah Shire Council's employee induction process.	Ongoing		A Customer Service Training Module has been developed and rolled out across the entire business, with 98 staff attending the training to date. A further 30 staff are due to undertake the training in mid July 2015. The training was modelled the Customer Service Directive and emphasised the following principles: We will: <ul style="list-style-type: none"> • Greet customers with a smile, either in person or on the phone; • Be helpful and available to assist; • Know our products and services; • Establish a rapport with our customers and build a professional relationship; • Be solutions oriented; • Make things easy for customers to do business with us. Customer Service Training is also included as a unit within the new Corporate Induction Program rolled out during the reporting period.	Manager Customer and Community Relations	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.5.4 Identify a method whereby customer service standards can be reported accurately on a quarterly basis.	Ongoing		<p>For reporting purposes and as a matter of best practice, all customer request's are recorded within Council's records management system (Dataworks) and tasked to responsible officers for action. The process of formally logging requests at the first point of contact has improved efficiencies and improved customer service experiences. This practice has also assisted in identifying areas for improvement in responding to requests from the general public. At the end of each month, Council's Customer Service Team review all customer requests received for the month and generate a report for the information of senior management and executive managers. In past months, the quantity of customer requests recorded has increased significantly compared to 2014 figures. The number of requests lodged per month: January: 211, February: 160, March: 264, April: 159and May: 202.</p> <p>Council's Senior Managers have been actively monitoring customer service requests and ensuring compliance with Council's Customer Service Directive.</p>	Manager Customer and Community Relations	30/06/2017
1.2.5.5 Implement and monitor Council's Customer Complaint Policy and provide regular performance management reporting to management.	Ongoing		<p>For the purpose of reporting, a customer complaint is defined as "an expression of dissatisfaction with GSC's decisions, policies, procedures, charges, employees, agents or the quality of the services it provides". Complaints generally relate to dissatisfaction with policy, procedure and processes, dissatisfaction with the behaviour of an employee or dissatisfaction with quality of service. Complaints may also relate to other matters to which Council has jurisdiction (ie noise complaints, barking dogs, illegal dumping of waste).</p>	Manager Customer and Community Relations	30/06/2017

Whilst different, complaints are processed in the

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>same manner as Customer Requests. A simplified Complaints Handling brochure has been developed for the information of customers and is available from all customer service counters. Council is committed to continual improvement relevant to complaints handling, with the focus being to resolve concerns in an efficient and professional manner. In the event of a customer lodging a complaint, the responsible officer must investigate the claim and respond to ensure resolution or that appropriate action is taken. In the current reporting period, 37 formal complaints have been received. Nil Model Code of Conduct Complaints have been lodged.</p>		
1.2.5.6 Investigate and implement a software system to manage Council's customer requests appropriate to Council's needs.	Ongoing		<p>The development of a unique Customer Request Management (CRM) system built for Council in house has been achieved. The CRM platform includes web forms that will improve efficiencies, improve internal processes, and, will also significantly enhance the way Council interacts with current and future customers.</p> <p>This user friendly in house system has been built using a Records Management System (i.e. Dataworks) that we currently use for Records Management. Staff now have greater ability to monitor customer requests and to report on actions in a meaningful and accountable way; putting Council in a position to better meet customer service standards.</p> <p>Workflows are now active within the system setting automated time parameters for the processing of requests and escalate tasks through the organisation structure to ensure tasks are actioned in accordance with approved Customer Service Standards.</p>	Manager Customer and Community	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Business Unit: Elected Members					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.2 Implement a fully integrated planning framework that aligns to Council plans and guides the development of Gunnedah area.					
1.2.2.2 Prepare, monitor, review and report on Delivery and Operational Plans.	Ongoing		Updates are completed in accordance with section 404(5) of the NSW Local Government Act. Effective administration of the IP&R process is maintained through the office of Business Systems and Governance. That office is currently undertaking a thorough review of processes and practice in this area. In conjunction with the Integrated Planning and Reporting Working Group, a review of the Delivery Program and Operational Plan was undertaken inclusive of Actions, Tasks and Key Performance Indicators. Consultation with Councillors, the Executive Management Team and the Senior Management Group was undertaken in preparation for the implementation of a streamlined process. This resulted in a combined document which is easier to read and clearly defines the links with the community's expectations as per the Community Strategic Plan.	General Manager	30/06/2017
Strategy: 1.2.5 Identify continuous improvements to Council's business, processes and systems including Customer Service delivery.					
1.2.5.7 Coordinate and conduct Council elections.	In Progress	20%	The next Council election will be in September 2016. Council is required to notify the Electoral Commission of its intention with regard to conduct of the elections by March 2015. A report was prepared by Council's Executive Manager, Business Systems and Governance for Council's consideration with regard to outsourcing the conduct of the elections to the Australian Electoral Commission or undertake them in-house.	General Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			At the February Ordinary Meeting, Council resolved to conduct the election in-house and confirmed the appointment of a Returning Officer and Substitute Returning Officer, who have subsequently confirmed their acceptance of the positions.		
1.2.5.8 Information provision.	Ongoing		Information is provided proactively through a number of media, both internally to staff and Councillors, and externally to the public and business partners. Regular meetings with the Executive Management Team and the Senior Managers Group are undertaken to ensure information dissemination across the organisation. Regular columns in the Shire Flyer (staff newsletter) providing information on current events and activities from the Mayor and General Manager. Relevant up to date information is provided on Council's Facebook presence and Council's website.	General Manager	30/06/2017
1.2.5.9 Maintain effective administration of the Integrated Planning and Reporting process.	Ongoing		Effective administration of the Integrated Planning and Reporting process is maintained through the office of Business Systems and Governance. That office is currently undertaking a thorough review of processes and practice in this area. Refer to Action 1.7.4.1 in relation to the revised process.	General Manager	30/06/2017
1.2.5.10 Organising and support of Council meetings.	Ongoing		The Executive Assistant to the Mayor and General Manager in collaboration with Business Systems and Governance ensure effective organisation and support of Council meetings. A number of improvements to process and governance have been introduced by the staff in these areas, including the review of all committees and working groups and the reporting process.	General Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.5.11 Prepare, review and advise on plans and reports.	Ongoing		<p>The revised reporting strategy has resulted in more informal workshops enabling Councillors to participate in in-depth question and answer sessions with senior staff prior to Council meetings. This ensures that Councillors are provided comprehensive information in relation to specific issues prior to resolutions being passed. Two Ordinary meetings of Council have been scheduled to be held in Villages during 2015, with the first held in Mullaley in June. Several members of the public attended the meeting which provided an opportunity for members of the community to showcase the Mullaley Hall improvements and the community spirit.</p> <p>In addition to facilitating the delivery of plans and reports from the various offices of Council, the General Manager prepares, reviews and advises as required on specific plans and reports. The executive management team reviews all reports prior to submission to Council. The Internal Audit of the Compilation of Council Agenda Papers resulted in only one action considered high risk, with all others (7 in total) identified risks in the medium to low category. The Auditor's determined that Council's preparation processes are good with the structure of the business papers clear and linked to the relevant policy, legal requirement, financial implication and the strategic link to the Operational Plan and Community Strategic Plan. All plans and strategies are reviewed by Council and senior staff through the informal workshop process prior to Council resolution.</p>	General Manager	30/06/2017

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<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.12 Prepare, review and advise on policies and procedures.	Ongoing		In addition to facilitating the preparation and review of policies and procedures from the various offices of Council, the General Manager prepares, reviews and advises as required on relevant policies and procedures. The Executive Management Team reviews all policies prior to submission to Council and procedures from a management level prior to implementation. Once adopted by Council, all policies and management directives are published for staff on the intranet and the internet for the public as appropriate.	General Manager	30/06/2017

Business Unit: GM Management

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.4 Share resources and undertake more collaborative projects with other Councils.

<i>Actions</i>	<i>Status</i>	<i>%</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.4.1 Assist in developing and facilitating community, government and business relationships.	Ongoing		The General Manager actively monitors emerging issues and trends within the Community in order to initiate action, or ensure other relevant staff initiate action, to build new and effective relationships which assist in resolving issues, managing risks and capitalising on opportunities for our Community. Existing relationships are fostered through attendance at formal meetings and proactive participation in Community groups where possible on a regular basis. Request from Community groups to attend formal meetings or informal discussions are welcomed and encouraged.	General Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.4.2 Cooperate with other organisations and Namoi Councils to identify and initiate sharing of resources.	Ongoing		The General Manager and Mayor attend Namoi Council Joint Organisation meetings which includes coverage of resource sharing initiatives. In addition to the Namoi Councils JO Board meetings, the General Managers meet monthly prior to the Board meetings. The agenda for the General Managers Advisory Committee meetings includes monitoring and review of Namoi Council working groups aimed at sharing knowledge and resources to obtain better outcomes for our regional communities. Current workings groups, each sponsored by a General Manager, include Namoi Water Utilities Binding Alliance, Plant & Equipment Resource Sharing, Strategic Workforce Planning, Regional Planning, Namoi Councils Record Management, and Regional Roads Infrastructure Strategic Planning. In addition to these working groups, Namoi Councils JO has also constituted the Namoi Region Minerals & Energy Working Group and a Shared Panel of Conduct Reviewers.	General Manager	30/06/2017
Strategy: 1.2.5 Identify continuous improvements to Council's business, processes and systems including Customer Service delivery.					
1.2.5.13 Delivery Plan implementation.	Ongoing		In accordance with 1.2.5.9, effective administration of the Integrated Planning and Reporting process is maintained through the office of Business Systems and Governance. That office is currently undertaking a thorough review of processes and practice in this area. Refer to Action 1.7.4.1 in relation to the revised process.	General Manager	30/06/2017

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<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.14 Development and promotion of customer service culture.	Ongoing		The development and promotion of customer service culture has been facilitated by a renewed focus and appropriate resourcing in this area. The delivery of this objective is managed by Council's Manager Customer and Community Relations. A number of enhancements have been made in processes and practice in this area over the year including a revised customer service charter and improved customer request management systems and practices. Further improvement to customer service request tracking and management is currently being undertaken. An internal customer service focussed training workshop was conducted for all staff and the Management Directive - Customer Service Standard has been distributed throughout the organisation.	General Manager	30/06/2017
1.2.5.15 Encourage and facilitate leadership in strategic planning and implementation.	Ongoing		A cross organisation proactive encouragement and facilitation of leadership in strategic planning and implementation has been promoted and achieved through leadership development forums and clear communication of expectations and recognition of achievements. Initiatives include the introduction of the Leadership Development Forum, bringing together all supervisors; bi-annual staff recognition and achievement celebrations; peer excellence award nominations; and revised management position attributes and requirements.	General Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.5.16 Facilitate the marketing of Council's achievements.	Ongoing		The Customer and Community Relations Office in partnership with Council's webmaster actively collate information on and publicise and celebrate Council's achievements through social media, Council's website, internal newsletters, media releases and other modes. This is facilitated by staff and management in the supply of relevant information. Several successful events and activities throughout the 2014/15 period have been achieved, with details on those achievements outlined in each Business Unit within this document.	General Manager	30/06/2017
1.2.5.17 Operational Plan implementation.	Ongoing		Effective administration of the IP&R process is maintained through the office of Business Systems and Governance. That office is currently undertaking a thorough review of processes and practice in this area. Refer to Action 1.7.4.1 in relation to the revised process.	General Manager	30/06/2017
1.2.5.18 Preparation of plans and reports.	Ongoing		In addition to facilitating the delivery of plans and reports from the various offices of Council, the General Manager prepares, reviews and advises as required on specific plans and reports. The executive management team reviews all reports prior to submission to Council.	General Manager	30/06/2017
1.2.5.19 Provide effective financial management and reporting.	Ongoing		Effective financial management is provided by the Financial Services Office. This office includes oversight of Council's business activities, supply functions, revenue management, accounting services and financial planning and reporting. Council continues to maintain a very sound financial position and outlook. All financial activities of Council have been reported in accordance with the Office of Local Government Calendar of Compliance and Reporting Requirements for Councils.	General Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.5.20 Provide effective human resource management.	Ongoing		Effective Human Resource management is delivered by the Human Resources Office. This includes the delivery of services in the areas of Work Health and Safety and Workers Compensation Management, Recruitment and Selection, employee transition, succession planning and workforce planning and management.	General Manager	30/06/2017
1.2.5.21 Provide for effective information technology and records systems.	Ongoing		Effective information technology and records systems are provided by the Business Systems and Governance Office. The actions under that area provide further detail on the delivery of services and initiatives to date.	General Manager	30/06/2017
1.2.5.22 Provide for effective revenue management.	Ongoing		Effective financial management is provided by the Financial Services Office. This office includes oversight of Council's business activities, supply functions, revenue management, accounting services and financial planning and reporting. Council continues to maintain a very sound financial position and outlook.	General Manager	30/06/2017
1.2.5.23 Review and guide Council's organisational structure.	Ongoing		The General Manager, in consultation with management and staff, monitors, reviews and provides guidance as required on Council's organisational structure. The overall structure of Council and its management team was undertaken commencing October 2013 and changes to overall structure finalised at the commencement of the financial year. Ongoing review and changes are made as required at individual office levels throughout the year. The current structure has been place for the reporting period. Council has entered into a resource sharing arrangement with Liverpool Plains Shire Council with a cooperative approach to fill the positions of the Director Planning and Environmental Services during his leave and the Chief Financial Officer vacant position.	General Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.5.24 Timely and accurate information to Councillors and staff.	Ongoing		Timely and accurate information is provided proactively through a number of media, both internally to staff and Councillors, and externally to the public and business partners. The Executive Assistant to the General Manager and Mayor ensures all relevant information is distributed to Councillors as soon as practicable. Business Papers and Meeting Agendas are distributed to Councillors via electronic dropbox and public copies of these documents are available on the intranet for staff.	General Manager	30/06/2017

Business Unit: Human Resources

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.3 Foster a strong organisational culture which strives for best practice in all operations.

1.2.3.5 Talent Management: (leadership model implemented) and reviewed annually.	Completed	100%	Council's Leadership and Development Program, has been completed and incorporates specified target areas and a link to validate the area. Target groups have been identified and sanctioned by the Executive Team. Outcomes have been agreed to for each initiative to gauge the quality of delivery and learning experience. The program commenced 2 October 2014 with the delivery of Strategic Planning and Decision Making.	Human Resources	30/06/2017
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Strategy: 1.2.6 Council is an employer of choice, promoting a safe, healthy and innovative working environment.

1.2.6.1 An organisation that values diversity in the workplace.	Completed	100%	An Equal Employment Opportunity Program has been developed to ensure that all employees receive fair and equitable treatment in the workplace, by providing an equal chance when applying for employment, training and promotion and in their work conditions. There is a heavy focus on transitioning from acceptance to value creation concerning diversity.	Human Resources	30/06/2017
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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
		Complete			
1.2.6.2 Annual Review Workforce Labour Plan.	Completed	100%	Analysis of the demographics of staff continue to flows past trends with consistent growth in the representation of females in council.	Human Resources	30/06/2017
1.2.6.4 Succession Planning Annual Review.	Completed	100%	Managers have been engaged to review current performance and the future potential of a specific segment of council's workforce. This helps identify Council's needs and critical job roles and capabilities as part of workforce evaluation.	Human Resources	30/06/2017
1.2.6.5 Work Health and Safety : System to ensure that job dictionary that identifies potential positions to accommodate an aging workforce and facilitates sustainable return to work as part of a more far reaching rehabilitation program is utilised as part of job redesign	Completed	100%	Job Safety Analysis have been designed to look at the work task and considers what is the safest way to complete it through the hazards involved in doing the job and taking action to prevent an injury. Over 60 Job Safety Analysis have been developed by Council's Work Health and Safety and Human Resources Department. This assists with a sustained recovery in return to work programs and was completed in 2014. HR Depart has a WHS plan incorporating all aspects of its WHS systems.	Human Resources	30/06/2017
1.2.6.6 Work Health and Safety :Ensure we are legislation (Harmonisation) compliant through ensuring all requirements concerning all workers including contractors and volunteers are met in a integrated safety plan.	Completed	100%	The Work Health Safety Integrated Plan comprises general instructions and specific technical procedures for staff to follow, in accordance with Gunnedah Shire Council's Work Health, Safety and Rehabilitation management system. While we have great systems in place, the plan will help further ensure a safety system of work through accountability, consultation and a disciplined execution of systems process. A due diligence frame was also endorsed by EMT and has been actioned.	Human Resources	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.6.7 Workplace Culture of Engaged Employees.	Ongoing		The Staff Engagement Project has been developed and many engagement actions have been completed and have been catalogued for reference for the next survey. A number of service-providers have presented for determination of a best fit for Council. An engagement survey has been scheduled towards the end of 2015.	Human Resources	30/06/2017

Outcome: 1.6 Retention of our young population through increased employment and social opportunities.

Strategy: 1.6.4 Council as an organisation will provide access to Council traineeships and on the job training strengthens the local skill data base.

1.6.4.1 Excellence in Training and Development.	Ongoing		A new Personnel Evaluation System has been integrated into council electronically and paper based. This will help increase transparency and accountability and provide clear and consistent reporting time-frames and processes along with regular and improved feedback regarding training and development.	Human Resources	30/06/2017
1.6.4.2 Performance Management: Accountable and compliant.	Ongoing		An internal Training package has been developed for supervisors and managers as part of understanding their roles and responsibilities in specific areas. New guidelines regarding performance reviews have also been adopted. Human Resources is moving towards a more business partner approach though guidance and support as ownership regarding accountability is increased concerning in particular counselling. the Training package has been delivered to Community Care and will be rolled out to other areas as requested.	Human Resources	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Complete

Business Unit: Tourism

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.1 Community leadership encouraged and strengthened.

Strategy: 1.1.3 Develop the capacity of community organisations to provide leadership and deliver best practice community programs.

1.1.3.1 Provide support to Community Groups with event planning and promotion.	Ongoing		Council's Event Officer and Visitor Information Centre team continue to provide guidance and advice to community members wishing to host events and actively promote events and activities through a spectrum of promotional mediums including website listings, display of flyers and posters, promotion through electronic billboard and other traditional means of promotion. In the reporting period, the tourism team have provided event assistance to major events including Week of Speed Festival, Commonwealth Bank Ag Quip (Home Hosting), ANZAC Centenary and Australia Day celebrations.	Manager Customer and Community Relations	30/06/2017
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Outcome: 1.5 Population increases through targeted promotion of the shire identity and opportunities.

Strategy: 1.5.1 Ensure new residents and families are welcomed and integrated into the community.

1.5.1.1 Develop, distribute and provide information including a wide range of promotional material to encourage all community residents to participate in programs and events.	Ongoing		Community Events are advertised using many communication techniques including printed publications (Namoi Valley Independent), Gunnedah Shire Council Media Releases, Gunnedah Shire Council's official Facebook page, promotional flyers, Civic Newsletter, Civic email distributions lists, word of mouth, strategic marketing at the Gunnedah Shire Library, The Civic, Visitor Information Centre, Customer Service Centre and circulated as appropriate to community groups and local schools and service clubs. Community event attendances are maximised through the provision of free advertising using the same avenues. Community groups seeking to promote an event are encouraged to utilise the free electronic Electronic Notice Board at Kitchener Park to promote local community events.	Manager Customer and Community Relations	30/06/2017
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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	1.7 A well engaged community that is involved in decision making processes.				
Strategy:	1.7.6 Encourage and support community action groups and progress associations.				
1.7.6.1 Efficiently and effectively manage and allocate events resources.	Ongoing		Within the reporting period, event resources have been allocated within the existing event budget. Council's Community Development Team continue to develop an event and venue hire framework to ensure consistency and venue sustainability, both financially and as a community facility.	Manager Customer and Community Relations	30/06/2017
Goal:	2 Building Our Shire's Economy.				
Outcome:	2.1 Our economic employment base diversified.				
Strategy:	2.1.6 Encourage new residents with skills to the area to supplement our skilled workforce shortage.				
2.1.6.1 Efficiently and effectively manage and allocate Tourism & Promotion resources.	Ongoing		We have improved the tourism and promotions services' visibility, and enhanced opportunities for visitors to view local artwork with 1447 referrals made by the VIC team to the Creative Arts Gallery since relocating. We have driven new dollar spend into the Central Business District (CBD) with 287 referrals direct to our CBD to purchase goods and services and in doing so created a greater physical link with the CBD, accommodation operators and tourism related business. The new location provides suitable parking for Recreational Vehicles and Caravans close to CBD to facilitate spend and access to businesses.	Manager Customer and Community Relations	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Outcome: 2.4 Our identity and reputation promoted to tourists.					
Strategy: 2.4.1 Undertake visitor analysis to better understand what attracts tourists to the area and identify opportunities to attract more visitors.					
2.4.1.1 Promotion and support of Tourism in Gunnedah Shire.	Ongoing		<p>Council continues to promote the development of tourism and related industry in the Shire. Digital based promotions remain a priority with the website providing a significant conduit for raising awareness and the provision of information to potential markets. In the reporting period, visitgunnedah.com.au has had 9,313 visits with the average length of visit being 2.09 minutes. Statistics indicate 2,493 visits have been made via mobile or tablet devices.</p> <p>Council continues to engage with visitors through traditional marketing methods such as presence at Caravan and Camping Shows in NSW, QLD and VIC, print, television and radio promotion, signage (both traditional road side and electronic events sign), branded merchandise and a focus on the provision of high quality visitor service delivery. A strong focus on updating information and listings on the State Tourism Data Warehouse (Get Connected) has also been undertaken. Get Connected is a centralised information port that feeds a number of core tourism websites in Australia including Visit NSW and Tourism Australia websites. Strong working relationships with key industry stakeholders is maintained and continues to advocate a regional approach to the promotion of tourism in the region.</p> <p>Memberships have been maintained with Kamilaroi Highway Group, Inland Tourism and New England North West Tourism (now an advisory board for the region).</p>	Manager Customer and Community Relations	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy:	2.4.2 Continue to explore social and cultural events and activities in partnership with businesses and organisation's to encourage the community to meet, socialise, support and understand each other and attract income to the region.				
2.4.2.1 Attract new events to Gunnedah.	Ongoing		Council was unsuccessful in its bid to host the CMCA Conference in 2016, however will revisit the opportunity to submit a proposal for the 2017 event. Preparations for the 2016 ALGWA NSW conference continue with other opportunities assessed and actioned on a business case basis.	Manager Customer and Community Relations	30/06/2017
Strategy:	2.4.4 Support effective communication and promotion of services in the area.				
2.4.4.1 Market Gunnedah widely and effectively as a destination.	Ongoing		In May, Gunnedah Shire as part of the Kamilaroi Highway Group along with Liverpool Plains Shire, Narrabri Shire, Walgett Shire, Brewarrina Shire and Bourke Shire secured a prime marketing opportunity at the Sydney Film Festival. A 30 second commercial promoting the Kamilaroi Highway Touring Route, leveraged off the difficulty of pronouncing 'Kamilaroi' and was shown 42 times over a 12 day period on a 20sqm LED screen in Martin Place. Up to 100,000 people per day pass by/through Martin Place providing an amazing opportunity to reach a key metropolitan market. Council continues to promote the development of tourism and related industry in the Gunnedah Shire. Greater emphasis on digital technologies remains as a significant focus. Council continues to engage with visitors through traditional marketing methods such as presence at Caravan and Camping Shows in NSW, QLD and VIC, print, television and radio promotion, signage (both traditional road side and electronic events sign), branded merchandise and a focus on the provision of high quality visitor service delivery.	Manager Customer and Community Relations	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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A strong focus on updating information and listings on the State Tourism Data Warehouse (Get Connected) has also been undertaken. Gunnedah Shire Council has also maintained strong working relationships with key industry stakeholders and continues to advocate a regional approach to the promotion of tourism in the region.

Outcome: **2.4 Our identity and reputation promoted to tourists.**

Strategy: **2.4.5 Actively seek to bring business, sporting and cultural events to the area.**

2.4.5.1 Effectively coordinate and promote events in partnership with community groups as determined by Council.	Ongoing		Council's Community Development team continues to promote events including community events and shire events, using Council's Facebook page, promotional flyers, Civic Newsletter, Civic email distributions lists, word of mouth, and strategic marketing at the Gunnedah Shire Library, The Civic, VIC and Customer Service Centre. Council branding is applied to 100% of promotional material and expectation communicated to all community groups supported either financially or in-kind by Council. 452 events were held within the Cultural Precinct in reporting period.	Manager Customer and Community Relations	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Strategy: 2.4.7 Gunnedah is a welcoming place for tourists and visitors alike. We provide accessible areas for all travellers including Caravans and Recreational Vehicles.					
2.4.7.1 Maintain a high quality Visitor Information Centre.	Ongoing	Complete	The relocation of the Gunnedah Visitor Information Centre (VIC) to the Cultural Precinct continues to provide considerable service efficiencies with a reduction in overall operational expenses. The co-location of the VIC within The Civic has helped to create a vibrant and mixed use Cultural Precinct, packaging similar product together in relation to community and visitor interests (i.e. VIC, art gallery, cinema, town hall, surrounding parklands, retail, memorials) and has proven to be of great benefit for to ensure the sustainability of tourism services to the shire. Since relocating the VIC, visitation rates have increased by 29% with 5,249 visitors welcomed to Gunnedah. This is 1190 more visitors compared to the same period in 2013-2014 (1, November to 31, May inclusive), 7 days a week, 363 days a year.	Manager Customer and Community Relations	30/06/2017
Goal: 3 Retaining Our Quality of Life.					
Outcome: 3.11 Our community values retained over time.					
Strategy: 3.11.1 Partner with the community and other agencies to extend opportunities for best practice cultural and event programs e.g. Porchetta Day, Week of Speed, AgQuip.					
3.11.1.1 Support the community and other agencies in developing and hosting events in the Shire.	Ongoing		Council has supported a number of events in the reporting period providing financial, in-kind and coordination support, and technical advice to community members wishing to host events. Council has also actively promoted events and activities through a spectrum of promotional mediums including website listings, display of flyers and posters, promotion through electronic billboard and other traditional means of promotion. In the reporting period, the tourism team have provided event assistance to major events including Week of Speed Festival, Commonwealth Bank Ag Quip (Home Hosting), ANZAC Centenary and Australia Day celebrations.	Manager Customer and Community	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
<i>Complete</i>					
Directorate: Infrastructure Services					
Business Unit: Asset Management - Other Infrastructure					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.					
2.2.1.2 Review and Complete Airport Capital Works Program.	Ongoing		Capital works for 14/15 year has been completed with the purchase of new cones and gables	Works Manager	30/06/2017
2.2.1.3 Review and Complete Carpark Maintenance program.	Ongoing		Inspections have been undertaken, and maintenance under taken as required	Works Manager	30/06/2017
2.2.1.4 Review and Complete Car Park Capital Works Program.	Completed	100%	Completion of the capital works program resulted in a positive outcome within these areas	Works Manager	30/06/2017
2.2.1.5 Review and Complete Carpark Maintenance program.	In Progress	50%	Purchased crack sealing equipment early November for reseals at which will be introduced to Council carpark Maintenance program early in the new year, whilst repairs and inspections are carried out on a weekly basis.	Works Manager	30/06/2017
2.2.1.6 Review and Complete Kerb & Gutter Capital Works Program.	Completed	100%	Kerb and gutters works has been completed for 14/15 as per capital works program, resulting in a positive result for residents involved.	Works Manager	30/06/2017
2.2.1.7 Review and Complete Kerb Gutter Maintenance program.	Completed	100%	Works completed this year include Buelah street, Baldwin Place, and other small isolated defects throughout urban area.	Works Manager	30/06/2017
2.2.1.8 Review and Complete Stormwater Capital Works Program.	Completed	100%	Carroll street stormwater was a challenging project due to the depth and constraints within, however the staff involved tackled the task to complete the project on time.	Works Manager	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
<i>Complete</i>					
Outcome:	2.2 Our infrastructure strategically managed.				
Strategy:	2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.				
2.2.1.9 Review and Complete Stormwater Maintenance program.	Ongoing		Storm water maintenance has been carried out as per program and priority	Works Manager	30/06/2017
2.2.1.10 Review and Complete Street Cleaning program.	Ongoing		Street cleaning has been reviewed with a few minor adjustment to improve the service, at which has had a positive, complementary result returned. However, more opportunities are being investigated to yet gain more efficiency	Works Manager	30/06/2017
2.2.1.11 Review and Complete Street Lighting Maintenance program.	Ongoing		Street lighting maintenance has been undertaken throughout the urban area as reported	Works Manager	30/06/2017
Strategy:	2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.				
2.2.4.1 Review and Update Airport Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been all reviewed and update for comment	Works Manager	30/06/2017
2.2.4.2 Review and Update Carparks Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans update and are on currently on display	Works Manager	30/06/2017
2.2.4.3 Review and Update Kerb & Gutter Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and updated as required for adoption	Works Manager	30/06/2017
2.2.4.4 Review and Update Stormwater Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and updated as required for adoption	Works Manager	30/06/2017
2.2.4.5 Update Airport Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and updated as required for adoption	Works Manager	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Outcome: 2.2 Our infrastructure strategically managed.

Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.

2.2.4.6 Update Carparking Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and updated as required for adoption	Works Manager	30/06/2017
2.2.4.7 Update Kerb & Gutter Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and updated as required for adoption	Works Manager	30/06/2017
2.2.4.8 Update Stormwater Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and updated as required for adoption	Works Manager	30/06/2017

Outcome: 2.3 Access to our goods, services and markets.

Strategy: 2.3.4 Develop an airport master plan to assess future viability of the facility and options for future use.

2.3.4.1 Develop and Implement Airport Master Plan.	In Progress	80%	master plan draft received December 2014	Director Infrastructure Services	30/06/2017
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Goal: 4 Protecting and Enjoying Our Beautiful Surrounds.

Outcome: 4.4 A secure and high quality water supply.

Strategy: 4.4.6 Provide education and technology to reduce the amount of rubbish entering our waterways.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
4.4.6.1 Develop education strategies in consultation with Northern Inland Regional Waste.	Ongoing		Council, as part of the Northern Inland Regional Waste Group, and its kerbside collection contract, has continued to develop education strategies. These strategies have included the delivery of waste and sustainability workshops to a number of schools throughout the Shire.	Manager Building and Environment	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Business Unit: Asset Management - Resources					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.					
2.2.1.13 Review and Complete Maintenance program - Depot.	Ongoing		General maintenance completed for 14/15 year, however improvements are still being carried out when budget allows	Works Manager	30/06/2017
2.2.1.41 Review and Complete Quarries Operational Plans.	Ongoing		Quarries operation plans are currently under review as raw material is becoming scarce, however there seems to be number opportunities arising to be considered in the updated plan	Works Manager	30/06/2017
2.2.1.42 Review and Complete Depot Capital Works Program.	Ongoing		Depot capital works completed, however the weeds wash down bay is still under construction	Works Manager	30/06/2017
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.9 Review and Update Depot Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and are on public exhibition	Works Manager	30/06/2017
2.2.4.11 Review and Update Quarries Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed and are on public exhibition	Works Manager	30/06/2017
2.2.4.12 Update Depot Asset Management Plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed, to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.14 Update Quarries Asset Management Plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Business Unit: Asset Management - Transport					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.					
2.2.1.15 Bluevale Rd Reconstruction.	Ongoing		Works completed for 14/15 year, however discussions are required with whitehaven for better programming works	Works Manager	30/06/2017
2.2.1.16 Review and Complete Bridges and Culverts Maintenance program.	Ongoing		Asset inspections have been under taken on bridges and culverts at which has identified a number of issues that requires ongoing development of a strategy to be implemented into the bridges and culvert maintenance program. Grant loaded to fixing country roads was unsuccessesful in 14/15 year for Simpson Bridge, however shall try again in current period.	Works Manager	30/06/2017
2.2.1.17 Review and Complete Bridges Capital Works Program.	Ongoing		Grant submission has been submitted to fixing country roads to help council fund the Simpson Bridge upgrade in 2015/16 year. however Council was asked to submit a full application at which we are awaiting on an annoucement from the minister. Council was unsuccessesful in grant shall try again 15/16 period	Works Manager	30/06/2017
2.2.1.18 Review and Complete Footpaths and Bike Tracks Maintenance program.	Ongoing		Works reviewed on completion of various activities around the urban area including Wandobah road bike track, serviceman club footpath, Bloomfield street, and other minor location's eliminating hazards that had been identified through inspections.	Works Manager	30/06/2017
2.2.1.19 Review and Complete Regional Roads Maintenance program.	Ongoing		Maintenace under taken when required as per inspection or Customer complaint	Works Manager	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	2.2 Our infrastructure strategically managed.				
Strategy:	2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.				
2.2.1.20 Review and Complete Regional Roads Reseal Program.	Ongoing		Rseals have been carried out for 14/15 year, however MR357 required more work than entisapated to be sealed in 14/15 year	Works Manager	30/06/2017
2.2.1.21 Review and Complete Regional Roads Resheet Program.	Ongoing		Resheeting program completed for 14/15	Works Manager	30/06/2017
2.2.1.22 Review and Complete RMCC Maintenance program.	Ongoing		Maintenace completed for 14/15 year	Works Manager	30/06/2017
2.2.1.23 Review and Complete Rural Roads Reseal Program.	Completed	100%	Works scoped and undertaken to complete rural reseal program at which included sections of Wandobah, Blackjack, Kelvin, Clifton, Preston, Pullaming, and Bushes lane, whilst other pre-works have under taken on various roads for 2015/16 program.	Works Manager	30/06/2017
2.2.1.24 Review and Complete Rural Sealed Roads Capital Works Program.	Ongoing		Capital works program completed for 14/15, however Goolhi road was delayed due to cooperational works with MEX	Works Manager	30/06/2017
2.2.1.25 Review and Complete Rural Sealed Roads Maintenance program.	Ongoing		Inspection are carried out throughout the network identifying defects and hazards, whilst a strategy and program is undertaken to prioritised the defected areas	Works Manager	30/06/2017
2.2.1.26 Review and Complete Rural Unsealed Maintenance program.	Ongoing		Inspection are carried out on a daily basis, proitised as per road hirachy, and defects	Works Manager	30/06/2017
2.2.1.27 Review and Complete Rural Unsealed Resheet Program.	Completed	100%	Resheeting has been completed as per program for 14/15 year	Works Manager	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.					
2.2.1.28 Review and Complete Rural Unsealed Roads Maintenance program.	In Progress	50%	Inspections are carried out every week identifying defects, and issues that need addressing before they reach councils intervention level, however weather conditions in the first quarter resulted in limiting activities to a minimum	Works Manager	30/06/2017
2.2.1.29 Review and Complete Urban Maintenance program.	Ongoing		Inspections are carried out every week identifying defects, and issues that need addressing before they reach councils intervention level, however customer requests can play a vital role in such for programming activities that require urgent repair	Works Manager	30/06/2017
2.2.1.30 Review and Complete Urban Streets Reseal Program.	In Progress	65%	Resealing of the urban streets, has been under taken, however only 65% were completed due to weather conditions change suddenly	Works Manager	30/06/2017
2.2.1.39 Review and complete Urban Roads Capital Works program.	Ongoing		Capital works completed for 14/15 current period, amazing result to all	Works Manager	30/06/2017
2.2.1.40 Review and Complete Footpaths & Cycleways Capital Works Program.	Ongoing		Capital works completed for 14/15 year, however some works deffered due to overpass	Works Manager	30/06/2017
2.2.1.44 Bloomfield St pavement renewal.	Completed	100%	Bloomfield street completed for 14/15 year	Works Manager	30/06/2017
2.2.1.46 Pavement reconstruction - Various.	In Progress	75%	All works completed for 14/15 year, however Goolhi road has been deffered due to MEX construction	Works Manager	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.15 Review and update Bridges Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.16 Review and Update Bridges Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.17 Review and update Footpaths & Bike Tracks Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.18 Review and update Footpaths and Bike tracks Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.19 Review and update Roads, Culverts and Road Furniture Asset Management plans.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.20 Review and Update Regional Roads Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.21 Review and update Rural Sealed Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
2.2.4.22 Review and update Rural Unsealed Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	2.2 Our infrastructure strategically managed.				
Strategy:	2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.				
2.2.4.23 Review and update Urban Streets Long Term Financial Plan.	Ongoing		Asset Management Plans and Strategic Asset Management Plans have been reviewed to extend the current adopted Long Term Financial Plan beyond 2022	Works Manager	30/06/2017
Outcome:	2.3 Access to our goods, services and markets.				
Strategy:	2.3.3 Lobby for the provision of upgraded rail infrastructure. This includes an additional overpass or diversion of Coal trains in Gunnedah township and review of impacts on surrounding villages and neighbouring Councils.				
2.3.3.1 Continue to lobby for the provision of upgraded Rail Infrastructure.	Completed	100%	Continue to lobby for rail infrastructure to improve.	Director Infrastructure Services	30/06/2017
Business Unit:	Built Facilities				
Goal:	2 Building Our Shire's Economy.				
Outcome:	2.2 Our infrastructure strategically managed.				
Strategy:	2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.				
2.2.1.31 Annual Review of Asset Management Plans for administration buildings to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017
2.2.1.32 Annual Review of Asset Management Plans for commercial properties to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017
2.2.1.33 Annual Review of Asset Management Plans for community housing to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017
2.2.1.34 Annual Review of Asset Management Plans for the public halls & centres to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.1.35 Annual Review of Asset Management Plans for the swimming pools to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017
2.2.1.36 Maintain pool complex in accordance with service levels, RLSS guidelines and Government regulations.	Ongoing		Asset maintained to guide lines and standards given age of facility and planned upgrade.	Manager Public Facilities	30/06/2017
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.24 Revalue the administration buildings property portfolio for market/current value .	Completed	100%	All buildings and land in Council's portfolio re-valued in accordance with insurance requirements. Revaluations will be undertaken every three years.	Manager Public Facilities	30/06/2017
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.25 Revalue the commercial property portfolio for market/current value.	Completed	100%	All commercial properties in Council's portfolio re-valued in accordance with insurance requirements. Revaluations will be undertaken every three years.	Manager Public Facilities	30/06/2017
2.2.4.26 Revalue the community housing property portfolio for market/current value.	Completed	100%	All community housing properties in Council's portfolio re-valued in accordance with insurance requirements. Revaluations will be undertaken every three years.	Manager Public Facilities	30/06/2017
2.2.4.27 Revalue the public halls & centres property portfolio for market/current value.	Completed	100%	All public halls and centres in Council's portfolio re-valued in accordance with insurance requirements. Revaluations will be undertaken every three years.	Manager Public Facilities	30/06/2017
2.2.4.28 Revalue the swimming pools property portfolio for market/current value.	Ongoing		The Gunnedah Memorial Pool Complex Update commenced in 2014/15 with construction anticipated to commence in 2015/16. Revaluation of the assets will be undertaken following completion of the upgrade project.	Manager Public Facilities	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Goal:	3 Retaining Our Quality of Life.				
Outcome:	3.4 Villages are sustainable.				
Strategy:	3.4.1 Implement initiatives for encouraging vital, friendly well serviced villages with a view to retaining the unique identity of each location.				
3.4.1.1 Liaise with participating village progress associations in maintenance requirements of their parks.	Ongoing		Through contracts with Village Progress Associations', regular maintenance is undertaken and opportunities for village hall improvements are identified. The contracts are working well and will remain an ongoing process of evaluation/consultation with the Village residents.	Manager Public Facilities	30/06/2017
Outcome:	3.9 Enhanced delivery of key services within our villages.				
Strategy:	3.9.1 Review programs and facilities available in villages that increase the participation of all community members.				
3.9.1.1 Implement the administration buildings capital works program.	Ongoing		Maintenance of Administration Buildings undertaken as and when required ensuring a safe working environment for staff and a safe environment for the public. Reviews of available work areas ongoing with regard to location of staff and teams within the buildings to ensure effective working relationships are achieved and maintained.	Manager Public Facilities	30/06/2017
3.9.1.2 Implement the commercial property building capital works program.	Ongoing		Carpet replacement and painting/upgrading of Community Services building is complete. Regular inspections are carried out on all commercial properties with maintenance scheduled as and when required to ensure the properties meet required safety standards.	Manager Public Facilities	30/06/2017
3.9.1.3 Implement the community housing building capital works program.	Not Started	0%	No capital works projects have been identified for 2014/15 in the Long Term Financial Plan in relation to community housing. In accordance with landlord requirements and legislation, Council maintains the properties to appropriate standard to ensure occupant safety.	Manager Public Facilities	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.9.1.4 Implement the public halls & centres building capital works program.	In Progress	90%	A Fire Safety Audit was undertaken of all rural halls in the Shire in 2014/15 & completed. access improvement works at Willala Hall has been completed; painting and refurbishment at Tambar Springs Hall has been completed; acoustic improvements at the Gunnedah Town Hall is being investigated for suitability with the town hall staff. A grant application under the Community Building Partnership Program to re-peer and level Emerald Hill Hall was unsuccessful, currently reviewing specifications to upgrade the hall. An air conditioning system was installed in Breeza Hall as a result of external grant funding. Paving of the Smithurst Theatre courtyard area has been completed.	Manager Public Facilities	30/06/2017
3.9.1.5 Completion of the swimming pool complex upgrade project	Ongoing		Working Group to support development of concept design and assist in progression of renewal project appointed following invitation to stakeholder organisations and community members to nominate.. Concept design options prepared by architect and referred to Working Group for review. An options has been refined and costed, including capital, operational and whole of life cost for consideration by Working Group prior to endorsement and referral to Council for adoption. Council adopted the design option which is currently on Public exhibition	Manager Public Facilities	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Goal: 4 Protecting and Enjoying Our Beautiful Surrounds.					
Outcome: 4.8 Manage our exposure and contribution to the changing climate.					
Strategy: 4.8.3 Reduce the energy consumption of Council as an organisation.					
4.8.3.1 Review Energy consumption of Councils administration buildings.	Completed	100%	A detailed energy audit was undertaken in mid 2014 indicating a financial benefit to install solar systems in Council's Administration Buildings, including the Library, Town Hall, Community Care Centre and Shire Depot. The installation project was completed in late 2014 with significant savings in energy consumption anticipated.	Manager Public Facilities	30/06/2017
4.8.3.2 Review Energy consumption of Council's commercial properties.	Completed	100%	A detailed energy audit was undertaken in mid 2014 indicating a financial benefit to install solar systems in Council's commercial properties including the Civic Theatre and Town Hall. The installation project was completed in late 2014 with significant savings in energy consumption anticipated.	Manager Public Facilities	30/06/2017
4.8.3.3 Review Energy consumption of Councils Community Housing.	Not Started	0%	Solar systems have been installed in Council Administration Buildings and commercial properties, however funding has not been made available to provide similar systems in Council's community housing stock. As funding becomes available, this will be further investigated.	Manager Public Facilities	30/06/2017
4.8.3.4 Review Energy consumption of Councils Public Halls & Centres.	Completed	100%	An energy audit was undertaken of the more frequently utilised Village Halls with Curlewis and Breeza identified, however the level of power used by each hall will not sustain a solar system and it has been determined that it is not financially viable at this time.	Manager Public Facilities	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.8.3.5 Review Energy consumption of Councils Swimming Pools.	Ongoing		The energy efficiency of the pool complex is reviewed regularly and new safety switches have been installed and electrical infrastructure inspected. The Gunnedah Memorial Pool Complex Upgrade has commenced with GHD Pty Ltd the successful tenderer for the provision of architectural services. The upgrade will include a complete review of energy consumption for the complex.	Manager Public Facilities	30/06/2017

Business Unit: Infrastructure Management

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.6 Retention of our young population through increased employment and social opportunities.

Strategy: 1.6.3 Encourage apprenticeships for training based on industry need.

1.6.3.1 Develop and Implement Staff Training Program.	Completed	100%	Staff attended roads congress training undertaken as necessary.	Director Infrastructure Services	30/06/2017
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Goal: 2 Building Our Shire's Economy.

Outcome: 2.2 Our infrastructure strategically managed.

Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.

2.2.4.31 Review Infrastructure Staff Delegations.	Completed	100%	Staff delegations reviewed and updated, however under review to better stream line activities.	Director Infrastructure Services	30/06/2017
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Strategy: 2.2.9 Develop strategies for sustainable local road network and regional transport, including options for public transport to connect with existing transport services.

2.2.9.1 Participate in regional transport planning meetings, lobby for RPT services to the aerodrome, and support the transport options to villages and neighbouring centres.	Ongoing		Participation in such activities has been limiting, however attending our regional peg meetings has proven helpful to see what our neighbouring townships have been achieving in methods and strategies	Works Manager	30/06/2017
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Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.9.2 Attend Transport Planning Meetings.	Ongoing		Mettings attended, held a positive result in the hand over of the rail over pass	Director Infrastructure Services	30/06/2017

Outcome: **2.3 Access to our goods, services and markets.**

Strategy: **2.3.3 Lobby for the provision of upgraded rail infrastructure. This includes an additional overpass or diversion of Coal trains in Gunnedah township and review of impacts on surrounding villages and neighbouring Councils.**

2.3.3.2 Make representations for increased RPT options.	Not Started	0%	No opportunities presented in passed 6 months.	Director Infrastructure Services	30/06/2017
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Goal: **3 Retaining Our Quality of Life.**

Outcome: **3.2 Enhanced access to essential services.**

Strategy: **3.2.5 Investigate options to increase access to health services from the centre of Gunnedah given the increase in train traffic.**

3.2.5.1 Make representations for improved transport options.	Ongoing		Attendance in the transport meetings has had the clients thinking about treatments required for Tommy swamp, Hoss Causeway, Water mark, and Curlewis Causeway	Director Infrastructure Services	30/06/2017
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Business Unit: **Infrastructure Services**

Goal: **4 Protecting and Enjoying Our Beautiful Surrounds.**

Outcome: **4.2 Enhance the coverage of native vegetation within the Shire.**

Strategy: **4.2.1 Develop a community education program to encourage residents and visitors to reduce their impact on vegetation including the management of pests and weeds.**

4.2.1.1 Develop and Implement Education program on Noxious Weeds for the community.	Ongoing		Notification have been undertaken to inform the public about the importance of reporting noxious weeds	Works Manager	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 4.2.2 Continue to develop and implement management and rehabilitation programs with high priority to wildlife corridors, stands of remnant vegetation and significant natural landscapes and soil types.					
4.2.2.1 Identify and Provide noxious weed spraying services to the community.	Ongoing		Inspections are carried out on a weekly basis to identify noxious weeds at which councils services are offered to the community	Works Manager	30/06/2017
Strategy: 4.2.4 Review management systems for effective management of bushfire's and the potential threats to residential areas.					
4.2.4.1 Maintain Bushfire Protection zones around Urban area's.	Ongoing		Protection and maintenance of zones are carried as per inspection	Works Manager	30/06/2017
4.2.4.2 Review and Complete Annual Emergency Services Maintenance Plan.	Completed	100%	Flood sub plan updated & adopted. Displan review as necessary.	Director Infrastructure Services	30/06/2017

Business Unit: Mapping, Assets, Design and Developments

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.10 Support Council's operation by providing financial, human resources and information technology services.

1.2.10.5 Assist, prepare maps and provide recommendations for the generation of street and rural addressing in the Gunnedah Shire.	Completed	100%	Ongoing. 2014 rural property map has been completed. Work has now commenced on the 2014 town map. A new tourism map has been designed and completed for the Tourist Information Centre. Property updates completed as necessary.	Manager - Mapping, Assets, Design and Developments	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and storm water drains.					
2.2.1.38 Undertake survey and design works for Infrastructure Services.	Completed	100%	<p>Riverine project and extensions to Rosemary and Maitland St have been designed and construction completed.</p> <p>Ghoolhi Rd Design completed and ready for construction.</p> <p>Nea siding project for RMCC contract has been designed and pegged with construction underway. Survey of Woolshed reserve has been completed for bollard installation.</p> <p>New industrial sewer main has been designed and construction of Stage 1A has commenced. As-Built survey underway.</p> <p>RMS Roundabout Project has been commenced. Due to complexity of the project, surveyors are on-site most mornings to check levels.</p>	Manager - Mapping, Assets, Design and Developments	30/06/2017
2.2.1.43 Update and maintain council's infrastructure asset register.	Completed	100%	<p>Condition assessments for Councils roads and associated infrastructure was completed by June 2014. Work has commenced on revaluations in preparation of 2015 revaluations as required by State/Federal Government.</p>	Manager - Mapping, Assets, Design and Developments	30/06/2017
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.32 Update water and stormwater computer models and support Infrastructure Computer programs.	Completed	100%	<p>Ongoing, latest subdivisions have been added to the system. Water services have engaged a consultant to update model data and create a future demand model.</p>	Manager - Mapping, Assets, Design and	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 2.2.5 Investigate and pursue opportunities to improve the public domain, including Gunnedah and village town entrances, main streets and business areas, parks and open space.					
2.2.5.1 Carryout Traffic survey on all roads in Gunnedah Shire.	Completed	100%	Majority of rural roads have now been surveyed. Work commencing this year on urban roads. 2 new permanent sites are to be implemented for Bulunbulun Rd to monitor new mining developments and associated traffic.	Manager - Mapping, Assets, Design and	30/06/2017
Business Unit: Open Spaces					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.7 A well engaged community that is involved in decision making processes.					
Strategy: 1.7.6 Encourage and support community action groups and progress associations.					
1.7.6.2 Gunnedah Jockey Club Master Plan	In Progress	70%	Jockey Club Committee developed and 2 meetings held, Derek Sinclair from ISD has been engaged to undertake management plan and has inspected the race course premises, met with the committee and has attended a jockey club meeting. Currently awaiting submissions on the draft report from the Jockey club prior to finalising the plan. Submission have been received from the Jockey club on the draft plan and these will be discussed further at the August Committee meeting to finalise the plan	Manager Public	30/06/2015
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
2.2.4.33 Annual Review of Cemeteries Asset Management Plans to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.4.34 Annual Review of Parks & Gardens Asset Management Plans to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017
2.2.4.35 Annual Review of Sporting Grounds Asset Management Plans to ensure assets remain in a safe and serviceable condition.	Ongoing		Regular inspection of assets to ensure safety and serviceability. Plans adjusted when changes are required.	Manager Public Facilities	30/06/2017
Strategy: 2.2.5 Investigate and pursue opportunities to improve the public domain, including Gunnedah and village town entrances, main streets and business areas, parks and open space.					
2.2.5.2 Maintain Council's sports fields in accordance with current needs.	Ongoing		All sporting fields within the Shire are maintained in accordance with Council's Asset Management Plan whilst allowing for a balance between available resources and community expectations with regard to specific requests from various sporting organisations. Facility use agreements between Council and users are completed to ensure resources are allocated to maintain the fields in accordance with the requirements for each event/activity as well as ensure that field bookings are set in place.	Manager Public Facilities	30/06/2017
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.5 Investigate and pursue opportunities to improve the public domain, including Gunnedah and village town entrances, main streets and business areas, parks and open space.					
2.2.5.3 Manage Council's Parks & Gardens portfolio to maximise Community usage.	Ongoing		Parks and Gardens are maintained in accordance with the Land Management Plan - Parks, and they are also maintained for community usage on an ongoing basis and specific grounds maintenance is undertaken to provide for sporting and leisure activities requiring specific manicuring in relation to the event. Council maintains a booking calendar to ensure appropriate maintenance is undertaken and within seasonal parameters.	Manager Public Facilities	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.5.4 Manage Council's Sporting Grounds portfolio to maximise Community usage.	Ongoing		Sporting Fields are maintained in accordance with the Land Management Plan - Sports Fields, and they are also maintained for community usage on an ongoing basis and specific grounds maintenance is undertaken to provide for sporting and leisure activities requiring specific manicuring in relation to the event. Council maintains a booking calendar to ensure appropriate maintenance is undertaken and within seasonal parameters.	Manager Public Facilities	30/06/2017
2.2.5.5 Review future potential of Parks & Gardens i.e increase through the growth of the town or disposal through lack of use and to further develop/support existing high use assets.	Ongoing		Future potential of all parks and gardens in the Shire is reviewed regularly to ensure sufficient areas are available for the community for leisure activities. As land is developed and new estates constructed, areas for recreational use are identified to ensure parks and gardens are included in the developments in order to meet population growth.	Manager Public Facilities	30/06/2017

Outcome: **2.2 Our infrastructure strategically managed.**

Strategy: **2.2.5 Investigate and pursue opportunities to improve the public domain, including Gunnedah and village town entrances, main streets and business areas, parks and open space.**

2.2.5.6 Review future potential of Sporting Grounds parks/land i.e. increase through the growth of the town or disposal through lack of use and to further develop/support existing high use assets.	Ongoing		Future potential of all sporting fields in the Shire is reviewed regularly to ensure sufficient areas are available for the community for sporting activities. As land is developed and new estates constructed, current areas for sporting use are reviewed and potential new areas identified to ensure that the Shire meets the community's needs in relation to population growth.	Manager Public Facilities	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
		Complete			
Goal:	3 Retaining Our Quality of Life.				
Outcome:	3.2 Enhanced access to essential services.				
Strategy:	3.2.2 Partner with health agencies in promoting healthy lifestyles and disease prevention.				
3.2.2.1 Creating liveable communities through the provision of walkways and open space.	Ongoing		Open space and walkway requirements will be addressed through population growth and increased usage of current areas. Provision for outdoor gym equipment has been identified and an installation schedule has been adopted.	Manager Public Facilities	30/06/2017
Outcome:	3.6 Reduced crime and anti-social behaviour within the Shire.				
Strategy:	3.6.2 Increase community use of major areas by encouraging appropriate activity and use of public places during the weekends and at night.				
3.6.2.1 Maintain facilities to a level that entices increased patronage.	Ongoing		Public facilities infrastructure maintenance meets current service delivery levels, this is an ongoing process of evaluation, working within budget allocations	Manager Public Facilities	30/06/2017
Outcome:	3.12 Create opportunities for people to participate in active and healthy recreational activities.				
Strategy:	3.12.1 Encourage cycling and walking through developing safe tracks and paths.				
3.12.1.1 Encourage the use of the existing cycleway/walking network with user safety a priority design characteristic.	Ongoing		Community access to reserves maintained through pathway cycleway network. Gunnedah Urban Landcare support this access through maintenance in the Porcupine Reserve. Access to Namoi River has been improved through construction with Namoi Parklands associated environmental work. Provision of embellishment such as exercise equipment encourages use of cycleways.	Manager Public Facilities	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Goal:	4 Protecting and Enjoying Our Beautiful Surrounds.				
Outcome:	4.1 Greater balance between development and environmental protection.				
Strategy:	4.1.3 Ensure the green spaces support and encourage our valuable Koala population to traverse the area and encourage animal health and breeding.				
4.1.3.1 Maintain Council owned land in accordance with service levels and liability requirements.	Ongoing		The Land Management Plan - Parks provides for management of park land within Gunnedah Shire and its objectives are to encourage, promote and facilitate recreational, cultural, social and educational pastimes and activities. The Plan also aims to promote and facilitate optimal usage by maintaining park lands to specific standards and includes: rubbish removal, mowing/gardening, playground maintenance, infrastructure maintenance, amenities cleaning and tree maintenance. This maintenance program is ongoing throughout the year with regard to seasonal parameters.	Manager Public Facilities	30/06/2017
Outcome:	4.9 Enhance our Streetscapes in Gunnedah and Villages.				
Strategy:	4.9.4 Provide attractive town entrances to Gunnedah and Villages.				
4.9.4.1 Cemetery condition to remain at condition level 3 or above.	Ongoing		Cemetery maintained at Level 3 (meets the basic standard of use and care) in accordance with the Asset Management Plan. Regular maintenance program in place.	Manager Public Facilities	30/06/2017
4.9.4.2 Parks & Gardens condition to remain at condition level 3 or above.	Ongoing		Parks and Gardens maintained at Level 3 (fair condition) in accordance with the Asset Management Plan. Regular maintenance program in place.	Manager Public Facilities	30/06/2017
4.9.4.3 Sporting grounds condition to remain at condition level 3 or above.	Ongoing		Sporting Grounds maintained at Level 3 (fair condition) in accordance with the Asset Management Plan. Regular maintenance program in place.	Manager Public Facilities	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
<i>Complete</i>					
Business Unit: Private Works					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.7 Identify innovative funding and partnerships to provide for new and upgraded assets and infrastructure.					
2.2.7.1 Identify and develop private works program by Council to help offset cost's of asset infrastructure and reduce the cost to the community	Ongoing		Council has under taken various private works throughout the area including maintenance grading, pot hole patching, driveway repairs and culvert works for MEX quarries.	Works Manager	30/06/2017
Business Unit: Sewer					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.2 Provide and maintain efficient sewerage systems that allow for required expansion.					
2.2.2.1 Operate and Maintain Curlewis Sewerage Infrastructure.	Ongoing		On going maintenance and repairs undertaken as required. Regular inspections completed in-line with EPA requirements	Project Engineer Water/Sewer	30/06/2017
2.2.2.2 Operate and Maintain Gunnedah Sewerage Infrastructure.	Ongoing		On going maintenance and repairs undertaken as required. Regular inspections completed in-line with EPA requirements	Project Engineer Water/Sewer	30/06/2017
2.2.2.3 Sewer Main relining program.	Completed	100%	Tenders received and currently being evaluated	Project Engineer Water/Sewer	30/06/2017
2.2.2.4 Review and Update Annual Curlewis Sewer Capital Works Program.	Ongoing		Annual capital works program regularly reviewed with appropriate changes made to include unidentified failing infrastructure where maintenance costs are unacceptable. No capital works currently planned.	Project Engineer Water/Sewer	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.2.5 Review and Update Annual Gunnedah Sewer Capital Works Program.	Ongoing		Annual capital works program regularly reviewed with appropriate changes made to include unidentified failing infrastructure where maintenance costs are unacceptable. Annual sewer main relining program on-going. Upgrade of Gunnedah Sewerage Treatment Plant programmed with concept design and tender specification currently being developed.	Project Engineer Water/Sewer	30/06/2017
2.2.2.6 Western Gunnedah industrial area sewer extension Stage 1A.	In Progress	95%	Material on site and construction commenced. Pump Station tenders received and currently being evaluated for possible construction in March 2015	Project Engineer Water/Sewer	30/06/2015

Business Unit: Water

Goal: 2 Building Our Shire's Economy.

Outcome: 2.2 Our infrastructure strategically managed.

Strategy: 2.2.3 Secure and provide quality water to serviced premises and provide for future expansion.

2.2.3.1 Develop drinking water framework.	Completed	100%	Water Quality improvement plan completed. Provided to NSW Health for comment. Additional equipment ordered to increase monitoring requirements.	Project Engineer Water/Sewer	30/08/2014
2.2.3.2 Operate and maintain Curlewis town water supply.	Ongoing		On going maintenance and repairs undertaken as required. Regular inspections completed in-line with NSW Office of Water requirements and Water Quality Framework	Project Engineer Water/Sewer	30/06/2017
2.2.3.3 Operate and maintain Gunnedah town water supply network.	Ongoing		On going maintenance and repairs undertaken as required. Regular inspections completed in-line with NSW Office of Water requirements and Water Quality Framework	Project Engineer Water/Sewer	30/06/2017
2.2.3.4 Operate and maintain Mullaley town water supply.	Ongoing		On going maintenance and repairs undertaken as required. Regular inspections completed in-line with NSW Office of Water requirements and Water Quality Framework	Project Engineer Water/Sewer	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.3.5 Operate and Maintain Tambar Springs town water supply.	Ongoing		On going maintenance and repairs undertaken as required. Regular inspections completed in-line with NSW Office of Water requirements and Water Quality Framework	Project Engineer Water/Sewer	30/06/2017
2.2.3.6 Resource monitoring.	Ongoing		Regular inspections completed in-line with NSW Office of Water requirements and Water Quality Framework. Bore draw down levels recorded every 6 months and regular samples collected and tested by NSW Dept.of Public Health. Water Quality Officer engaged for on-going monitoring to ensure Health requirements are being met.	Project Engineer Water/Sewer	30/06/2017
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.3 Secure and provide quality water to serviced premises and provide for future expansion.					
2.2.3.7 Review and complete Annual Gunnedah Water capital works program.	Ongoing		Annual capital works program regularly reviewed with appropriate changes made to include unidentified failing infrastructure where maintenance costs are unacceptable. Water main replacement program on-going and bore replacements as required.	Project Engineer Water/Sewer	30/06/2017
2.2.3.8 Review and complete Annual Curlewis Water capital works program.	Ongoing		Annual capital works program regularly reviewed with appropriate changes made to include unidentified failing infrastructure where maintenance costs are unacceptable. No capital works currently planned.	Project Engineer Water/Sewer	30/06/2017
2.2.3.9 Review and complete Annual Tambar Springs Water capital works program.	Ongoing		Annual capital works program regularly reviewed with appropriate changes made to include unidentified failing infrastructure where maintenance costs are unacceptable. No capital works planned.	Project Engineer Water/Sewer	30/06/2017
2.2.3.10 Review and complete Annual Mullaley Water capital works program.	Ongoing		Annual capital works program regularly reviewed with appropriate changes made to include unidentified failing infrastructure where maintenance costs are unacceptable. No capital works planned.	Project Engineer Water/Sewer	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.3.11 Replacement of No. 8 Bore	In Progress	90%	Production bore completed December 2014. Bore testing to be carried out in February 2015 followed by bore equipment installation	Project Engineer Water/Sewer	30/06/2015

Goal: 4 Protecting and Enjoying Our Beautiful Surrounds.

Outcome: 4.4 A secure and high quality water supply.

Strategy: 4.4.3 Ongoing community education campaign about water sustainability.

4.4.3.1 Utilise existing resources to develop an education strategy.	Ongoing		Education programs undertaken as required. Water saving information supplied via Council's web site using the "Savewater Alliance" information	Project Engineer Water/Sewer	30/06/2017
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Directorate: Planning and Environmental Services

Business Unit: Community and Cultural Development

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.1 Community leadership encouraged and strengthened.

Strategy: 1.1.2 Celebrate role models and Volunteers through positive community and media campaigns.

1.1.2.1 Celebrate volunteers and role models in our community .	In Progress	25%	Community Calendar of events now accessible. Ongoing updates added as required. Volunteer ceremony held annually. Events for Volunteers Week are organised with awards being distributed to recognise exceptional community service. Opportunities for volunteering are more widely distributed, for example the Community Calendar. Updates are added as they become available.	Manager Community Development	30/06/2017
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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Outcome: 1.6 Retention of our young population through increased employment and social opportunities.

Strategy: 1.6.1 Continue to provide access to the Council Scholarship Fund to assist youth to access further education opportunities.

1.6.1.1 Strengthen and facilitate the community scholarship fund by developing and maintaining partnerships with educational institutions across the State.	Completed	100%	<p>Advertisement commenced in November seeking donations to the fund. Media Release in the local paper, information on Council's Website and letters to previous sponsors have been completed. Council has received funding from an anonymous benefactor to the value of \$26,374 with \$3,000 to be made available each year. Investigating opportunities with agricultural organisations for additional donations through a partnership with a local agricultural organisation.</p> <p>Now complete for 2015 with \$26,000 raised and distributed to 26 students. The successful applicants were pursuing study in the following areas: nursing; para-medicine; medicine, civil biomedicine; sports medicine; business/economics; agriculture; fine arts; and various field of education.</p>	Manager Community Development	30/06/2017
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Strategy: 1.6.2 Consider development of a Community Education Trust to provide support for disadvantaged youth to continue their education.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
1.6.2.1 Continue to identify and support opportunities for disadvantaged youth to participate in education.	Ongoing	-	<p>Promoting educational opportunities in our Shire as well as our Sister City Shire. Council is involved in the 'Keeping Kids in School' initiative. Educational opportunities are provided at the weekly Homework Centre, during school terms. Opportunities to increase youth participation in education are discussed at the bi-monthly Youth Interagency meetings.</p>	Manager Community Development	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	1.8 Improved access to education and training opportunities.				
Strategy:	1.8.1 Identify and develop partnership opportunities with education and training service providers including early childhood, primary, secondary and tertiary institutions.				
1.8.1.1 Attend, promote and participate in initiatives aimed at increasing education opportunities.	Ongoing		Behaviour Management Program to assist young people to stay engaged with schooling. Council is involved in the 'Keeping Kids in School' initiative. Educational opportunities are provided at the weekly Homework Centre, during school terms. Opportunities to increase youth participation in education are discussed at the bi-monthly Youth Interagency meetings. Youth services staff organise educational events for students to attend and create new networks for learning, for example, the Youth Expo and Anzac Day Commemoration Exhibition.	Manager Community Development	30/06/2017
Outcome:	2.2 Our infrastructure strategically managed.				
Strategy:	2.2.6 Facilitate improvements to car, bicycle and pedestrian safety.				
2.2.6.1 Provide resources and support to persons with a disability.	Ongoing		Worked with local support services to maximise participation in awareness initiatives. Three free sensory screenings at The Civic Cinema for children and adults with Autism Spectrum Disorder, Challenge Community Services Transition to Work Programs and Connexions Programs participated in arts based workshop in Creative Arts Centre with Exhibition of clay masks and other work by artists with a disability. Library resource collection enhanced by \$5000 grant for autism spectrum disorder resources. Accessibility focus on the design and development of external print event and program material for people with low vision. Education and training for Community Development team on maximising accessibility in event planning. Manager attended Disability Forum in Sydney and is currently project managing the development of Council's Disability Action Plan.	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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Opportunities for partnerships with local disability services are sought and nurtured. Cooperation and support is provided to maximise community engagement with planned community activities, such as fundraising activities by GS Kidd Memorial School and programs organised by Challenge Community Services. Autism Spectrum Disorder resources have enhanced the Library collection. Consideration for vision impairment and accessibility issues are incorporated into the design and distribution of print and program material, as well as event planning. Community Development staff have attended disability awareness events in

Goal: **3 Retaining Our Quality of Life.**

Outcome: **3.2 Enhanced access to essential services.**

Strategy: **3.2.6 Continue to provide quality services that meet changing needs of our residents, including key services, such as library and community services.**

3.2.6.1 Maintain a high quality Civic Centre that meets the needs of the community.	Ongoing		Regular advertising initiatives include: weekly flyer produced for The Civic and Gallery activities, weekly email newsletter, weekly cinema advertisement in the Namoi Valley Independent, weekly flyer for website, calendar updates on The Civic website, irregular Facebook posts to promote special events or movies as well as flyers, posters distributed via appropriate interagency email lists. Additional advertising undertaken include: TV and radio advertising for special bookings and live performances, newspaper and other advertising booked for Local Government Week Preparing annual program of live performances to facilitate access and regional promotion.	Manager Community Development	30/06/2017
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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Cultural expenditure tracking tool developed. Schedule of Cultural Program developed to maximise budget outcomes. The Business Plan will be affected by Fees and Charges which are reviewed annually. Business Plan to be started February 2015.</p>		
			<p>Risk management and hazard identification protocols in place and deemed effective with staff demonstrating strong commitment to best practice. Monthly housekeeping checklists completed, range of hazard reports completed by staff, incident and accidents recorded and reported. Risk assessments completed for all major events. New procedure developed and implemented for management of the precincts EWP with authorisation and competency</p>		
			<p>assessment included for relevant staff. Range of maintenance projects undertaken to maximise life of asset. Out of Service system used to identify equipment failures.</p>		
			<p>Regular bookings maintained; Cinema attendance exceeds target due in part due to booking first release holiday films and opening daily; other school holiday activities conducted in The Smithurst and The Civic; WasteArt & Design competition run by Northern Inland Waste Group - winners were announced by the Mayor with over 50 people attending; the Jean Isherwood "My Country" series of watercolours hung in the Gallery from 16 July. Facilities have been used to host 18 community fundraisers.</p>		

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Customer satisfaction feedback high. Complaints regarding decision to relocate VIC to Mooki Room have abated and in many instances detractors have commented on the minimal visual impact of the VIC space in the Mooki Room. Taken significant steps to inform staff on accessibility guidelines and ways to enhance the visual accessibility of printed marketing material to facilitate access. Feedback positive from customers with low vision.</p> <p>Regular risk management and hazard identification activities are undertaken to maintain a high standard of safety at the facility. Staff are trained and equipped to use the specialised equipment that is used at this facility. The schedule of cultural events is strategically designed to maximise the use of the Civic precinct, as well as support identified community interests. Regular advertising, programs and event promotion is undertaken to this end.</p>		

Outcome: **3.6 Reduced crime and anti-social behaviour within the Shire.**

Strategy: **3.6.4 Working in partnership with state government and local organisations to identify and develop solutions to address anti-social behaviour including alcohol related incidents.**

3.6.4.1	Support the Crime Prevention Committee.	In Progress	30%	Crime Prevention Plan 2014-17 endorsed by Council and Crime Prevention Committee in November 2014. Six priority areas, 14 strategies and 38 actions within the Plan. 40% commenced. Strong engagement with local businesses via business safety survey to develop the Plan. Preliminary planning commenced on Free Business Safety Seminars.	Manager Community Development	30/06/2017
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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			Facilitation of four Crime Prevention Working Group for the year, with target achieved for the six month reporting period and on track for annual target. Meetings held bi-monthly in Council Chambers.		
			The Crime Prevention Working Group meetings held bi-monthly. Crime Prevention Plan 2014-2017 has been endorsed by Council and the Crime Prevention Working Group. The Plan contains six priority areas, 14 strategies and 38 actions. Work is currently focussed on conducting free business safety seminars and the 'Gunny Get You Home Secure' program.		
Outcome:	3.7 Our younger people attracted, retained and developed.				
Strategy:	3.7.1 Develop creative activities for young people after school and during school holidays.				
3.7.1.1 Implement and action State and Federal Government youth programs and plans that have been adopted by Council.	Ongoing		School Holiday Program implemented. Youth Week Grant application being prepared. More activities for teenagers during the school holidays being investigated. Lots of the ideas come about by feedback from families and children at the previous SHP.	Manager Community Development	30/06/2017
			National Youth Week activities were held in April 2015. Youth activities were incorporated into the NAIDOC Week 2015 program. School Holiday Program activities were undertaken during all term breaks.		
Outcome:	3.7 Our younger people attracted, retained and developed.				
Strategy:	3.7.1 Develop creative activities for young people after school and during school holidays.				
3.7.1.2 Provide quality youth services that are comprehensive, responsive and satisfies the needs of the community.	Ongoing		Brochures and Cards produced and distributed to services throughout the shire.	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>School holiday program for December has been completed, activities for the two weeks allocated are hands on and appropriate to maintain a healthy mind and body. The Homework Centre was successful with the rewards day being held on 29/11/12, with 37 children attending. School holiday program Sept/Nov well received, the highlight being a full day trip to TIMBERTOWN. Manly Beach to Beach from the 30 September to 4 November.</p> <p>Procedure for Booking of School Holiday Program has been completed with all parties involved being aware of the procedure. Bookings for school holiday program ran well.</p> <p>Youth Interagency Meeting Held 20 November, Introductions made. Follow up on Suspension centre in progress.</p> <p>NADOC meeting to be held in October in preparation for 2014.</p> <p>School Holiday program for December has been completed, activities for the two weeks allocated are hands on and appropriate to maintain a healthy mind and body.</p> <p>Youth program reviewed. Activities and programs running throughout year.</p>		

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Outcome: 3.7 Our younger people attracted, retained and developed.

Strategy: 3.7.1 Develop creative activities for young people after school and during school holidays.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
	Complete	-	<p>Partnership programs with Reconnect, Gunnedah High School and Red Chief Lands Council.</p> <p>Youth Interagency meetings are held bi-monthly to coordinate and network with local providers. Youth activities are aligned with providing opportunities for personal growth and development, and have received positive feedback from the local community. The Inaugural Youth Expo was a stand-out example of youth service providers linking directly with their target audience to facilitate accurate programming and assess current needs and trends. The Homework Centre provides opportunities for primary school students to gain access to tutors and Council staff to strengthen academic skills during school terms. Youth Services has created strong partnerships with local service providers to deliver events that target youth issues and local needs. For example, Lake Keepit Adventure Activity Day, Teddy Bear's Picnic, Reconnect Adventure Day.</p>		

Strategy: 3.7.2 Encourage and develop strategies to Organisations attract young people and families to our area to maintain the population balance.

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
3.7.2.1 Efficiently and effectively manage and allocate youth resources.	Ongoing	-	<p>School Holiday Program has been developed and printed, this being sent to all schools within the area as well as Outreach Schools such as Curlewis, Mullaley, Tambar Springs and Carroll. This will also be advertised in the local paper and Flyers are available from Town Hall.</p>	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>All volunteers are supported by both the Youth Officer and Community Hub Officer, support and access 24/7</p> <p>Review of effective youth service is ongoing throughout the year, planning and programming of events for all ages.</p> <p>Youth services are effectively supported by the Youth Development Officer and the Community Hub Worker. The programming of youth events is continuously evaluated via attendance rates and community feedback. Youth events are widely advertised through print media, email, flyer distribution, website, social media, work of mouth and radio.</p>		
Outcome:	3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community member of all ages.				
Strategy:	3.8.1 Provide innovative and enhanced library services using multimedia options that encourage lifelong learning.				
3.8.1.1 Efficiently and effectively manage and allocate library resources.	Ongoing		<p>Library programs advertised via weekly Library Lines column in NVI, posters, flyers, email distribution lists. Curlewis Library operated weekly by library volunteer. Shop Bound Program operating well. Information updated on Councils webpage and events noted in webpage calendar. Feature articles re the success of funding (i.e. Autism Grant) and new catalogue items routine practice. Library membership continues to rise beyond set targets and as at Dec 2014 was 5376. Successful Autism grant \$5000 2014/15 has increased capacity to purchase other items across budget.</p>	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Library team has been acknowledged through the forma GSC staff Achievement and Excellence Award.</p> <p>All Library statistics collected and collated from 2008 onwards ; figures for 2014/15 will be drawn from Crystal reports at 30 June. Statistical return to the State Library of NSW completed and successfully submitted.</p> <p>Library after hours returns chute proving successful with accessibility increased. Library computers upgraded in December 2014 to align with GSC Council upgrade schedule. Investigating the implementation of touch screen booking system. Investigation underway re the feasibility of purchasing a laptop with Library Loans Management system to assist with loans/returns/catalogue checks at Curlewis Library. Maintain networks and relationships with librarians in the NE Zone group to share best practice ideas.</p> <p>July to Dec 14 period 2294 new books were purchased to add to the library catalogue. Purchased additional children's resources in 5 different languages to facilitate multicultural access and increase promotion of Library as an access Hub. Autism Spectrum Disorder resources purchased from \$5000 grant. 1500 Wi-Fi requests in July-Dec14 period with 2362 PC bookings across 2362 hours recorded.</p>		

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>The Library staff have been recognised for their efficient and effective service through Achievement and Excellence Awards. Library statistics regularly collected and reviewed to determine an accurate picture of the community usage. Library memberships have exceeded targets for 2015, 5659 at 30 June 2015. Library staff undertake regular training and updates to maintain current industry knowledge. New resources are consistently being added to the Library collection, for example: children's multicultural and autism spectrum disorder resources and 424 new books were purchased as at 30 June 2015. Library events are widely advertised through print media, email, flyer distribution, website, social media, word of mouth and radio.</p>		
3.8.1.2 Provide quality library service which is comprehensive, up to date and satisfies the needs of the community.	Completed	100%	<p>Commenced. Reviewing whole of life costings for existing infrastructure to assess future outlays in new and replacement items. Working towards library renovations and lodgement of application for 100% funding in 2015/16.</p> <p>Young adult collection is reviewed periodically to remove old and unpopular loan items and replace with new items. vies of young adults accessing library services are canvassed verbally by Library staff to gauge new trends and seek input. Access to Wi-Fi has proven popular with young people. 1620 children participated in programs delivered by the Library Jul-Dec 14. Interlibrary loans also makes Young Adult collection available to other libraries in the region. space limitations makes it challenging for young people to chat and exchange news and will be considered in context of renovations.</p>	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Held 186 community events in July - Dec 14 period with 1872 adult and child participants. Weekly library visits/storytelling once a week for all children at Curlewis school public library school and the Ooranga Preschool at Curlewis. Attending Gunnedah Paint the Town REaD meetings. Library materials to be added to the library bags for the new mothers. Local history groups meets at the library twice a month. House Bound and shop bound Library services operating well. Resources advertising community programs available at Library counter. Library decorated regularly in special day themes to facilitate community awareness of key cultural initiatives. ie Harmony Day, ANZAC Day, NAIDOC Week, National Youth Week, Domestic and Family Violence Week, Halloween, Christmas, Easter etc.</p> <p>Held 186 community events in July - Dec 14 period with 1620 child participants. Weekly library visits/storytelling at Curlewis school public library school and the Ooranga Preschool at Curlewis. Attending Gunnedah Paint the Town REaD meetings. Library materials added to library bags for the new mothers. Library decorated monthly in themes linked to Story Time, toddler Time, 1000 Books Before School milestone events, School Holiday programs, and seasons. Participation in Teddy Bears Picnic annual event in the park.</p> <p>Housebound service ongoing and successful, with</p>		

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>several new members having joined in the last couple of months. Staff visits with the delivery driver to facilitate knowledge of library catalogue. Shop Bound Service successful and planned implementation to outlying villages in 2015/16.</p> <p>Library collection reviewed regularly. Old stock removed via book sales and donations. 2 community donations received July - Dec 14 with approx. 100 books in good conditions received and catalogue. 2294 new books purchased in the reporting period. Serials and talking books, EBooks collections have been reviewed and new</p> <p>stock added or exchanged. New book suppliers sourced routinely. 18072 loans for the period equates to average 300 per month. Staff verbally canvass members on preferred book titles and regularly seek ideas on ways to enhance the collection.</p> <p>Investigation has commenced into renovations and whole-of-life costings for the Library service in 2015/16. WiFi and access to computers are very popular with the community, as reflected in the increased usage figures. The Library collection is regularly reviewed to ensure that holdings are popular and current. Inter-library loans also boost the availability of the resources available for the community. Approximately 266 loans occurred each month during 2015. The number of community events held at the Library is increasing, with the newest popular addition being Brain Training. Outreach, housebound and shop-bound services are all increasing in participation rates.</p>		

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 3.8.2 Review Council and community programs and facilities in maximising the participation of all community members.					
3.8.2.1 Effectively and efficiently manage and allocate resources within the Civic Centre.	Ongoing		<p>Weekly flyer produced for The Civic and Gallery. Regular advertising initiatives include: weekly flyer produced for The Civic and Gallery activities, weekly email newsletter, weekly cinema advertisement in the Namoi Valley Independent, weekly flyer for website update, calendar updates on The Civic website, irregular Facebook posts to promote special events or movies as well as flyers, posters distributed via appropriate interagency email lists. Additional advertising undertaken includes: TV & radio advertising for special bookings and live performances.</p> <p>Cultural expenditure tracking tool developed to monitor and maintain exhibition and events program within set budget. \$12,000 allocated annually to deliver cultural program and expenditure on track and under budget. Quarterly Budget Reviews conducted to track expenditure and identify potential issues. Consultative process within team to communicate targets regarding casual expenditure. \$101,423.00 generated July to Dec 14 from cinema admissions, kiosk sales, live productions and movie money.</p> <p>Civic casual pool increased in December to cater for school holiday period. Access to site and new staff inductions. Staff Manual, access to Council staff portal. Staff memos circulated via email and printed at Civic to maximise access. One on one training to new workers.</p>	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Regular contact with supervisor and Manager, and feedback mechanisms in place. Information communication to gallery volunteers via attendance at TRAC meeting, FilmTRAC meetings and contributions to TRAC newsletter. support provided to volunteers on Exhibition changeover days and during installation of new works.</p> <p>Civic box office summary reports maintained, Accounts schedule maintained and submitted monthly to affect invoices and internal charges. 107 accounts issued to external users for individual, weekly or monthly charges and 30 internal user charges actioned for hall and venue hire.</p> <p>Investigation completed regarding upgrade to electronic hall and venue booking system similar to the Crossing Theatre venue management systems. Computerised kiosk registers expected 2015/16 with rollout of a consistent automated system across council.</p> <p>Ongoing. Current Civic Casual allocation to be reviewed 2014/15 to better reflect increases in school holiday demand at the cinema.</p> <p>None scheduled for reporting period. Attendance as required</p>		

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<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
			<p>19 projects completed by CD Manager as part of the Civic renovations which were completed in October 2014. Renovations inclusive of new furnishings, soft seating, revised colour schemes, kiosk equipment, display resources, marketing material and both internal and external decorative design elements. Feedback highly positive with new layout and design well received. Mooki room repainted, Front Gallery repainted and revamped in consultation with Two Rivers Arts Council, extensive upgrade to Foyer lighting completed. Consultations with Conservatorium of Music commence regarding upgrade of Acoustic in Town Hall.</p> <p>Exhibition Agreement reviewed and updated Sept 2104, all forms reviewed and updated, external communication, marketing and media release protocols implemented across the team to maximise the professionalism and consistency of Council branding. Commenced development of new Venue Hire Agreement. Reviewed compliance with display of mandatory signage to maximise safety within the Cultural Precinct venues.</p>		

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Civic events are widely advertised through: weekly newsletters; print media; email; flyer distribution; websites; social media; word of mouth Regular reviews are undertaken to ensure that the budget is on track. During 2014/15, the Civic generated \$220,677 from cinema admissions, kiosk sales, live performances and more money. 8025 attended the Civic during the year. The management of the Civic has been streamlined to effectively cater for peak times during the school holidays, as well as distribute information updates more effectively. The Venue Hire Agreement and Exhibition Agreement were reviewed and updates to reflect current trends in the industry.</p>		

Outcome: 3.10 Recognise and Support our Cultural activities.

Strategy: 3.10.1 Support and promote Dorothea Mackellar National Poetry Competition celebration of NAIDOC Week the Red Chief Relief; the Oxleys Memorials, Ben Hall's Wall and the 150° meridian.

3.10.1.1 Coordinate and promote events and initiatives that are community development and cultural related.	Ongoing		<p>Developed and maintained networks with regional bodies, Department of Community Services, Premiers Department, New England Family and Community Services, Ageing Disability and Home Care, Department of Housing, etc. Funding agreement obligations met and acquittals and State Library returns submitted as required. Partnerships were strengthened with community and cultural development agencies, such as Department of Family and Community Services, Department of Premier and Cabinet, New England Family and Community Services, Ageing Disability and Home Care, Department of Housing etc. Locally, support for the Dorothea Mackellar Poetry Competition and the NAIDOC Week celebrations were provided through both in-kind and monetary donations.</p>	Manager Community Development	30/06/2017
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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 3.10.2 Assess opportunities for better use, functionality and accessibility of existing cultural facilities and spaces.					
3.10.2.1 Efficiently and effectively manage and allocate Community Development and Cultural resources.	Completed	100%	<p>Comprehensive funding review identifying maximum benefit to diverse sectors of the community for community programs and events funding not commenced, however budget allocations have been recorded for groups currently receiving assistance.</p> <p>Gunnedah Shire Council Social Plan - preliminary assessment of review process undertaken. Cultural Plan - new plan required due to age of existing plan. Desktop audit of other Cultural Plans commenced. Community Engagement Matrix required and workshops involving arts and cultural sector anticipated for May 2015.</p> <p>New staff appointed to fill the Community Development Coordinator and Exhibitions and Cultural Programs Coordinator roles. Priority will be given to delivering new Gunnedah Shire Council Social and Cultural plans to comprehensively identify opportunities to maximise resources in these areas.</p>	Manager Community Development	30/06/2017
Strategy: 3.10.3 Recognise and resource Council's role in supporting and facilitating arts and cultural programs in partnership with the community.					
3.10.3.1 Coordinate and promote effective and sustainable community development and cultural programs and assist community organisations to build capacity.	Completed	100%	<p>Water Tower Museum Strategic Plan - action to be reviewed. Regular attendance at scheduled Two Rivers Arts Council and Dorothea Mackellar Society meetings to facilitate collaborative projects. Council representatives attended Porchetta Day 2014 committee meetings. Attendance at the Arts and Cultural Summit in Sydney 2014 to gauge best practice ideas on arts and cultural initiatives in NSW. Attendance at Regional Arts North West meetings to foster regional networks and maintain industry relationships.</p>	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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Actively participated and where possible facilitated a range of arts and cultural initiatives. Held eight exhibitions in the Gallery, three arts based workshops, three live productions and 18 fundraisers within the Cultural Precinct. Four travelling art exhibitions taken to the villages with rollout of program in remainder of 2014/15. 336 hall bookings taken for July-December period inclusive of 125 in-kind bookings for community groups and not for profits including Pensioners Association, Dorothea Mackellar Society. Fee Waiver granted to CanASSIST fundraiser with the majority of fundraisers provided in-kind support from Civic budget. Facilitated a range of free Awareness Week and Councils School Holiday Program. A new Exhibitions and Cultural Programs Coordinator has been appointed to continue to develop local arts and culture and create new partnerships. Support is provided toward enhancing the community's arts and cultural programs through regular attendance at scheduled meetings, such as the Two Rivers Arts Council, Dorothea MacKellar, CircusTRAC, and annual Porchetta Day Committee. Staff receives regular training and updates to promote best practice in Council's facilities. Capacity building with local organisations was provided in the form of fund-raising opportunities, fee waivers, in-kind bookings and support to the Pensioners Association and the Dorothea MacKellar Society. Free movies were also provided to support NAIDOC Week, Seniors Week, Volunteers Week and Disability Awareness Week.

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Strategy: 3.10.5 Assess opportunities for funding for existing or identified cultural activities.					
3.10.5.1 Continue to advocate for and administer grant funding to support cultural activities in Gunnedah Shire.	Ongoing		Grant opportunities routinely sought, investigated and actioned. ANZAC Commemoration grant successful. Applications dependant on proportion of conditional funding by Council and capacity to deliver grant project, disseminate grant opportunities routinely to external community groups to maximise local knowledge. Grant funding opportunities are regularly sought, investigated and actioned, for example the successful 2015 ANZAC Day Commemoration Grant.	Manager Community Development	30/06/2017
Outcome: 3.11 Our community values retained over time.					
Strategy: 3.11.2 Extend programs to promote Aboriginal Organisations heritage and culture.					
3.11.2.1 Identify opportunities to partner with Aboriginal Groups to promote Aboriginal heritage and culture.	Ongoing		Support given to the NAIDOC Week Committee. Partnership opportunities to enhance the presence of Aboriginal heritage and culture in the community are extended through the Community and Cultural Development Department. A notable example of this is the support given to the NAIDOC Week Committee for the celebration program.	Manager Community Development	30/06/2017
Outcome: 3.12 Create opportunities for people to participate in active and healthy recreational activities.					
Strategy: 3.12.2 Identify new activities, promotions and incentives to attract a broad range of people to use recreational areas and open space.					
3.12.2.1 Administer financial assistance to Community and Sporting groups with Section 356 Community and Sports Small Grants program.	Completed	100%	Section 356 Community and Sports Small Grants program initiated. Report sent to July Ordinary Council Meeting and approved. The grants activities program has been undertaken for 2014/15 and a report will be presented to Council in 2015 providing details on all applications received and recommendations for successful recipients.	Manager Community Development	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Business Unit: Community Planning and Development

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.1 Community leadership encouraged and strengthened.

Strategy: 1.1.4 Encourage and support Village Progress Associations and Action Groups.

1.1.4.1 Develop consultative networks within the Shire.	Completed	100%	<p>Commenced across all areas within the Community Development portfolio. successful delivery of village events in consultation and collaboration with Hall Associations. Council will continue to seek opportunities to connect village residents with events throughout the Shire.</p> <p>Monthly Liquor Accord meetings attended and secretarial support provided. Crime Prevention Plan 2014-2017 endorsed by Council and CPC in November 2014. Crime Prevention Committee meets bi-monthly. Constitution reviewed and 2 community member positions endorsed late 2014. Strong involvement with community interagency meetings to connect with support services to identify and collaborate on projects aimed at enhancing community safety. eg Clothesline Project held in Mooki Room of Creative Arts Centre to raise awareness during Domestic and Family Violence.</p> <p>New opportunities to encourage and support action groups and progress associations are continuing. Supported activities during 2014/15 include: Liquor Accord meetings, Crime Prevention Working Group meetings, various community interagency meetings, art and cultural exhibitions in support of national awareness events.</p>	Manager Community Development	30/06/2017
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Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
<i>Complete</i>					
Outcome: 1.2 Council as an Organisation.					
Strategy: 1.2.2 Implement a fully integrated planning framework that aligns to Council plans and guides the development of Gunnedah area.					
1.2.2.1 Review the "Your Say, Our Future" Community Strategic Plan.	Ongoing		Data collected in all areas within the Community Development Department to report against monthly KPIs. Statistics reflect KPIs for Library, box office, events, youth, community hub, community development, exhibitions, cultural programs, meetings attended, programs developed, budget position, Scholarship Fund, work health and safety, hall bookings, venue hire, complaints and complements etc.	Manager Community Development	30/06/2015
Strategy: 1.2.7 Improve relationships with all levels of Government and pro-actively seek to be involved in decision making processes impacting our areas.					
1.2.7.1 Identify, represent, advocate and lobby for inclusion of Gunnedah Shire's community needs within regional and state planning processes.	Completed	100%	Appropriate level of consultation undertaken for community projects. Community Engagement Matrix completed for Civic renovations and the Crime Prevention Plan. Discussions undertaken with Gomeroi Elders on Cultural Precinct programs and activities. Relationships strengthened with Red Chief Local Aboriginal Lands Council via participation on NAIDOC Committee and consultation. Aboriginal member position filled within Crime Prevention Committee with indigenous representation. High participation on 4 interagency meetings ie Domestic and Family Violence, Youth, GISDI. Community Hub Worker role filled December 2014 to strengthen partnership with community groups.	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			Opportunities to work with other government agencies and participate in decision-making processes are regularly sought through involvement in: interagency meetings (youth, GISDI, accommodation, domestic and family violence), working groups (Crime Prevention) as well as the 'Keeping Kids in School' Committee.		
Strategy: 1.2.8 Council is a financially sustainable organisation, delivering value services to the Community.					
1.2.8.2 Oversee the development and implementation of Departmental and Business Unit strategies and plans consistent with Council's strategic plan and objectives.	Ongoing		Budget monitored, carry forward submitted to Council via quarter review process. Quarterly Budget Reviews undertaken with Finance. Budget allocations across all areas of budget scrutinised to realign expenditure against most appropriate areas. Register of in-kind support and fee waivers now maintained for reporting purposes. Cultural Program expenditure tracking tool developed to effectively plan a yearly program of activities and avoid over expenditure. The tool maps income and expenditure projections and identifies savings and is to be rolled out across the team. Register of annual community contributions and now maintained to ensure funds remain committed within budget. Delegation levels reviewed. Budget position communicated to team via individual and monthly departmental meetings.	Manager Community Development	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
			<p>Significant enhancements made to day to day operations. Feedback form team members highly positive, communication protocols revised and implemented to maximise workers job satisfaction. KPIs across the team have been met, maintained or exceeded in many areas. Culture of continuous improvement exists within the team. Safety culture now embedded in day to day work practices. Work continuing on the team structure to identify possible savings and realignment of roles and responsibilities to reflect work outputs.</p>		
<p>Outcome: 1.7 A well engaged community that is involved in decision making processes.</p>					
<p>Strategy: 1.7.4 Investigate annual forums (to coincide with Council's required annual progress report) to consider progress of the Community Strategic Plan.</p>					
1.7.4.1 Lead the development, implementation and review of Council's corporate plans.	Ongoing		<p>A working group has been convened to review the process by which the Delivery Program, Operational Plan, Long Term Financial Plan and Resourcing Strategies are maintained and updated. The aim of this group is to drive continuing improvement in the quality of our plans and to improve the reporting that is performed against them. As a result of this review, staff have been provided assistance with Delivery Program updates and a training workshop on the development of meaningful performance measures will be undertaken in February 2015. An Asset Management Working Group has also been convened and will undertake a comprehensive review of the processes by which Council's assets are managed and coordinate regular updates.</p>	Executive Manager, Business Systems and Governance	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<p>All actions within the Operational Plan have been reviewed and/or amended to better align with the functions and activities undertaken by each Business Unit. The Delivery Program and Operational Plan for 2015/16 was completed and adopted by Council in late June 2015. The Program and Plan were combined in order to provide a more accessible document for the public that provided a clear link between the actions, tasks and key performance indicators and the</p>					
<p>Outcome: 1.8 Improved access to education and training opportunities.</p>					
<p>Strategy: 1.8.2 Promote access to education services to groups most in need, including scholarships, traineeships and retraining opportunities.</p>					
1.8.2.1 Promote and participate in initiatives aimed at developing educational services across the Shire through current and future networks.	Ongoing		Community Scholarship Fund continues to develop in popularity and strength. Refer 1.6.1.1. for further information on the Scholarship Fund.	Manager Community Development	30/06/2017
<p>Goal: 3 Retaining Our Quality of Life.</p>					
<p>Outcome: 3.2 Enhanced access to essential services.</p>					
<p>Strategy: 3.2.7 Create a better understanding within the community of the services and facilities Council provides.</p>					
3.2.7.1 Promote the services offered by the Community Planning & Development Department across a broad range of service areas.	Completed	100%	Regular updates have been provided for all programs in accordance with the Media Policy and include contributions from all sections to the Council Page (NVI), radio program, Council website and editorial content in the Namoi Valley independent. Content has also been provided for the internally delivered Staff Newsletter and Economic eNews.	Manager Community Development	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Outcome: 3.3 Improved housing affordability.					
Strategy: 3.3.3 Remove any impediments to, and encourage the supply of affordable housing.					
3.3.3.2 Continue to participate in forums and initiatives aimed at supporting the disadvantaged members of the community.	Completed	100%	Accommodation meetings held in Gunnedah are attended by Youth Service Staff. Funding for the Community Hub Worker position has been extended until 30 June 2016. Staff regularly attend various interagency meetings and partner with organisations to deliver events for disadvantaged sectors of the community, for example accommodation meetings and homelessness awareness initiatives.	Manager Community Development	30/06/2017
Outcome: 3.4 Villages are sustainable.					
Strategy: 3.4.2 Encourage involvement of village residents in village improvement programs.					
3.4.2.1 Work with Village progress associations to develop village specific plans to address local issues.	Ongoing		Support provided to Village Progress and Hall Associations such as Emerald Hill Hall.	Manager Community Development	30/06/2017
Business Unit: Compliance Management					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.3 Access to our goods, services and markets.					
Strategy: 2.3.1 Maximise the use of existing parking spaces to access business premises.					
2.3.1.1 Implement and annually review parking control.	Ongoing		Parking Control has been carried out in the Gunnedah Central Business district. A review has also been undertaken of when and how parking control is to be managed by Council.	Manager Building and Environment	30/06/2017
Strategy: 2.3.2 Review street parking controls to maximise vehicle turn over and review public car park availability in the Gunnedah CBD.					
2.3.2.2 Completion of Car Parking Strategy.	Completed	100%	The Car Parking Strategy was completed in 2012/13. Council staff have recently monitored the occupation of the public car parking.	Manager Development and	30/06/2017

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Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Goal:	3 Retaining Our Quality of Life.				
Outcome:	3.2 Enhanced access to essential services.				
Strategy:	3.2.2 Partner with health agencies in promoting healthy lifestyles and disease prevention.				
3.2.2.2 Implement and review systems and processes to ensure compliance with food legislation and standards.	Ongoing		Council has implemented a new food premises inspection program in order to ensure compliance with food legislation and standards. The results of the inspections undertaken throughout the 2014/15 year have been submitted to the Food Authority.	Manager Building and Environment	30/06/2017
Outcome:	3.6 Reduced crime and anti-social behaviour within the Shire.				
Strategy:	3.6.1 Identify joint opportunities with government agencies to strengthen community self regulation and compliance with local laws.				
3.6.1.1 Enforcement of local laws and review Council policies.	Ongoing		Local Government legislation has been enforced within the constraints of resources available. The Swimming Pool Safety Barrier Inspection Program has been reviewed as part of its implementation.	Manager Building and Environment	30/06/2017
Goal:	4 Protecting and Enjoying Our Beautiful Surrounds.				
Outcome:	4.3 Secure our native fauna and encourage biodiversity in the Gunnedah Shire.				
Strategy:	4.3.2 Identify and protect local population of threatened species.				
4.3.2.2 Control Animals within Gunnedah Local Government Area.	Ongoing		Animals are being controlled and managed within the Local Government area in accordance with the Companion Animals Act and the Impounding Act. Animal control processes, including the operation of the animal Handling Facility, are currently being reviewed.	Manager Building and Environment	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Outcome: 4.8 Manage our exposure and contribution to the changing climate.					
Strategy: 4.8.1 Develop strategies to address Climate Change.					
4.8.1.1 Ensure new dwellings along with alterations and additions to existing dwellings comply with Basix.	Ongoing		During critical stage inspections of new dwellings, and alterations to existing dwellings, compliance with Basix requirement are being checked. Confirmation of compliance with Basix requirements is also being entered into Planning NSW's online register.	Manager Building and Environment	30/06/2017
4.8.1.3 Assess and process construction certificate applications in accordance with legislation and the Building Code of Australia.	Ongoing		Construction Certificate applications have been assessed in accordance with Building Code of Australia, and the relevant standards adopted under the Code.	Manager Building and Environment	30/06/2017
Outcome: 4.9 Enhance our Streetscapes in Gunnedah and Villages.					
Strategy: 4.9.3 Investigate and act on preservation of our natural and built environment.					
4.9.3.2 Address the protection of both the natural and built environment in relation to public safety, including the issuance of notices and orders under the relevant legislation.	Ongoing		The natural and built environment is being protected, in relation to public safety, through the issuance of notices and orders in accordance with relevant legislation.	Manager Building and Environment	30/06/2017
Business Unit: Domestic Waste Management					
Goal: 4 Protecting and Enjoying Our Beautiful Surrounds.					
Outcome: 4.7 Dealing with our waste.					
Strategy: 4.7.1 Regular and efficient recycling service.					
4.7.1.1 Provide and manage a recycling service for the Gunnedah Local Government Area.	Ongoing		A recycling service continues to be provided and managed for the Council area. Over the next six months, improvements will be made to how the recycling service is delivered.	Manager Building and Environment	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 4.7.2 Identify opportunities for increasing community recycling both volume and type of waste.					
4.7.2.1 Continue to identify opportunities for increasing community recycling both volumes and type of waste.	Ongoing		In conjunction with Northern Inland Regional Waste Group, Council has been identifying opportunities to increase both volumes and types of waste which are able to be recycled.	Manager Building and Environment	30/06/2017
Strategy: 4.7.3 Investigate ways to reduce waste produced by households and industry in the community.					
4.7.3.1 Ongoing investigations of ways to reduce waste.	Ongoing		In conjunction with Northern Inland Regional Waste Group, Council has been investigating ways to reduce the amount of waste that is received at the waste management facility as landfill.	Manager Building and Environment	30/06/2017
Strategy: 4.7.4 Develop and implement a strategy that provides for future waste disposal.					
4.7.4.1 Research different methods and techniques for waste disposal.	Ongoing		In conjunction with the Northern Inland Regional Waste Group, Council has been researching and investigating different methods and techniques for waste disposal.	Manager Building and Environment	30/06/2017
Business Unit: Economic Development					
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.1 Our economic employment base diversified.					
Strategy: 2.1.1 Develop a marketing strategy to position Gunnedah as an attractive place for business and investment.					
2.1.1.1 Develop, implement and report on an Economic Development Strategy for the Shire that encourages investment and development in the area.	Ongoing		Economic Development Strategy adopted.	Manager Community Development	30/06/2017
Strategy: 2.1.4 Foster partnerships between Farming, Business, Mining, Community and Government to identify economic opportunities.					
2.1.4.1 Regularly attend meetings and other forums aimed at supporting partnerships across industry and promoting economic development in the local area.	Completed	100%	Attended September Gunnedah Chamber of Commerce meeting. Council also supports the Business Partner Program to encourage investment and development in local industry.	Manager Community Development	30/06/2017

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Actions	Status	%	Progress Comments	Responsible Person	Comp Date
		Complete			
Strategy: 2.1.5 Support a diversified economy that is a balance of all current economic contributors and encourage new industry to set up in the area.					
2.1.5.1 Efficiently and effectively manage and allocate Economic Development resources.	Ongoing		Three applications for financial assistance received for consideration under the Business Partner Program, with consideration of one delayed due to Working Group membership composition. Working Group due to meet to finalise applications in February 2015.	Manager Community Development	30/06/2017
Strategy: 2.1.8 Identify and support small business across the shire.					
2.1.8.1 Identify, support and facilitate new business and investment in the Shire.	Ongoing		Membership of the Central Ranges Natural Gas Association current.	Manager Community Development	30/06/2017
Strategy: 2.1.9 Support viable business in the main street, industrial area and villages.					
Outcome: 2.1 Our economic employment base diversified.					
Strategy: 2.1.9 Support viable business in the main street, industrial area and villages.					
2.1.9.1 Support and maintain existing business activity in the Shire.	Ongoing		Member of Chamber of Commerce and Council representatives regularly attend meetings. Council support of Gunnedah gift card initiative with card purchases available at the new Visitor Information Centre located in the Mooki Room. Disseminate Chamber information via internal and external distributions where appropriate.	Manager Community Development	30/06/2017
Outcome: 2.4 Our identity and reputation promoted to tourists.					
Strategy: 2.4.3 Extend improved access to telecommunications and broadband services.					
2.4.3.1 Work with telecommunication companies to ensure that the Shire has access to appropriate networks.	Ongoing		Progress of the NBN Network distributed via enews.	Manager Community Development	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	2.5 Entrepreneurs and developers contribute to local economic growth.				
Strategy:	2.5.1 Strengthen marketing and referral services to help people locate the services and information that they need.				
2.5.1.1 Review and provide updated Business and Organisation's details via a range of promotional activities.	Ongoing		Updated details available on website.	Manager Community Development	30/06/2017
Strategy:	2.5.3 Encourage business investment in property/shops to maintain attractiveness to workers and visitors.				
2.5.3.1 Continue to administer the Business Partner program.	Ongoing		Three applications received to date, one approved.	Manager Community Development	30/06/2017
Strategy:	2.5.5 Encourage growth in the boom times to ensure that we are able to be sustainable in the event of a downturn in mining and economic activity.				
2.5.5.2 Support and participate in the Foundation for Regional Development Marketing Strategy.	Not Started	0%	No direct action to date. Department continues to monitor the Foundation for opportunities to participate and promote Gunnedah.	Manager Community Development	30/06/2017
Business Unit:	Environment				
Goal:	4 Protecting and Enjoying Our Beautiful Surrounds.				
Outcome:	4.6 Investment in new technologies and renewable energy.				
Strategy:	4.6.1 Lobby the state and federal governments for greater investment in renewable energy operations.				
4.6.1.1 In partnership with Namoi Councils and Namoi Local Government group seek resources from government agencies to facilitate investment.	Ongoing		Namoi Councils' Joint Organisation has established a set of regional priorities, seeking support/funding from state and federal government departments/agencies.	Manager Building and Environment	30/06/2017
Outcome:	4.8 Manage our exposure and contribution to the changing climate.				
Strategy:	4.8.1 Develop strategies to address Climate Change.				
4.8.1.2 Partner with Namoi Councils to facilitate development of local and regional strategies.	Ongoing		One of the priorities established by the Namoi Councils' Joint Organisation has been to develop local and regional strategies. These strategies are at the concept and draft stage.	Manager Building and Environment	30/06/2017

Annual Quick Progress Report

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
Strategy: 4.8.2 Implement a comprehensive education program to promote sustainable living including sustainable environmental practices for homes, workplaces, and public and open spaces.					
4.8.2.1 Promote sustainable living to owners of recently built houses.	Ongoing		Sustainable living is being promoted via compliance with Basix requirements for dwellings, and Part J of the Building Code of Australia for commercial and industrial buildings.	Manager Building and Environment	30/06/2017
Business Unit: Planning and Development					
Goal: 1 Engaging and Supporting the Community.					
Outcome: 1.8 Improved access to education and training opportunities.					
Strategy: 1.8.3 Work on establishing a strong tertiary education base in the Council area in partnership with Universities and TAFE.					
1.8.3.1 Promote the development of educational services in submissions to government agencies and major companies submitting applications for major projects (in particular mining).	Ongoing		Educational services noted in all submissions regarding major projects.	Manager Development and Planning	30/06/2017
Goal: 2 Building Our Shire's Economy.					
Outcome: 2.2 Our infrastructure strategically managed.					
Strategy: 2.2.8 Implement and maintain developer contribution plans which require appropriate contribution for development impact upon infrastructure so as not to unfairly burden existing ratepayer or future developers.					
2.2.8.1 Implement Council's Section 94A Contributions Plan where applicable.	Ongoing		Council's Section 94 Contributions Plan is applied to all developments which have a development cost over \$100,000.	Manager Development and Planning	30/06/2017
Outcome: 2.3 Access to our goods, services and markets.					
Strategy: 2.3.2 Review street parking controls to maximise vehicle turn over and review public car park availability in the Gunnedah CBD.					
2.3.2.1 Implement the provisions of Council's Development Control Plan.	Ongoing		The provisions of Council's Development control Plan is applied to all development applications to ensure compliance with its requirements.	Manager Development and Planning	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 2.3.3 Lobby for the provision of upgraded rail infrastructure. This includes an additional overpass or diversion of Coal trains in Gunnedah township and review of impacts on surrounding villages and neighbouring Councils.					
2.3.3.3 Liaise with the ARTC and mining companies during major development application process.	Ongoing		Council continually liaises with the Australian Rail Track Corporation and mining companies when major development applications are on exhibition.	Manager Development and Planning	30/06/2017
Outcome: 2.5 Entrepreneurs and developers contribute to local economic growth.					
Strategy: 2.5.2 Review the LEP and DCP to ensure unnecessary barriers to business establishment are removed.					
2.5.2.1 Review Development Control Plan provisions.	Completed	100%	The Development Control Plan has been reviewed. Minor amendments were made to the plan. The provisions of the development Control Plan are applied to all development applications.	Manager Development and Planning	30/06/2017
Strategy: 2.5.4 Encourage investment in Environmentally sustainable industries.					
2.5.4.1 Review Local Environmental Plan.	Completed	100%	The review of the Gunnedah Local Environmental Plan 2012 has commenced. A request for a gateway determination has been made to the Department of Planning and Environment. it is anticipated that the review will be completed by mid 2015.	Manager Development and Planning	30/06/2017
Strategy: 2.5.5 Encourage growth in the boom times to ensure that we are able to be sustainable in the event of a downturn in mining and economic activity.					
2.5.5.1 Review of Local Environmental Plan.	Completed	100%	The review of the Gunnedah Local Environmental Plan 2012 has been completed.	Manager Development and Planning	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
		Complete			
Goal:	3 Retaining Our Quality of Life.				
Outcome:	3.3 Improved housing affordability.				
Strategy:	3.3.3 Remove any impediments to, and encourage the supply of affordable housing.				
3.3.3.1 Consideration of affordable housing during the development and review of strategic plans.	Ongoing		Council staff given consideration of affordable housing during the development and review of strategic plans. To date, there has been no application submitted for affordable housing.	Manager Development and Planning	30/06/2017
Strategy:	3.3.4 Encourage workers in the area where possible, to live in the local area.				
3.3.4.1 Maintain sufficient supply of residential land.	Ongoing		Council has engaged Insite Planning to prepare an Urban Landuse Study. The draft document has been prepared. The Strategy will identify the existing and future demand for residential land.	Manager Development and Planning	30/06/2017
Outcome:	3.6 Reduced crime and anti-social behaviour within the Shire.				
Strategy:	3.6.3 Encourage crime prevention by incorporating appropriate design principles in new development.				
3.6.3.1 Ensure compliance with the provisions of Council's Development Control Plan.	Ongoing		The provision of Council's Development Control Plan is applied to all development applications to ensure compliance with its requirements.	Manager Development and Planning	30/06/2017
Goal:	4 Protecting and Enjoying Our Beautiful Surrounds.				
Outcome:	4.1 Greater balance between development and environmental protection.				
Strategy:	4.1.2 Ensure adequate green space in residential developments and encourage green space in commercial developments.				
4.1.2.1 Implement Council's Development Control Plan with regard to provision and location of open space areas.	Ongoing		The provisions of Council's Development control Plan is applied to all development applications to ensure compliance with its requirements. Future open space areas that are identified in the residential masterplans are required when the subject land is proposed to be subdivided.	Manager Development and Planning	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Strategy: 4.1.4 Lobby for planning controls that balance the need for mining, agriculture and protection of the environment.					
4.1.4.1 Review Major Projects when on public exhibition.	Ongoing		Council staff review major development applications when they are on public exhibition and prepare submissions in regard to the projects when required.	Manager Development and Planning	30/06/2017
Outcome: 4.2 Enhance the coverage of native vegetation within the Shire.					
Strategy: 4.2.3 Encourage co-operation between industry (including mining) and environmental groups to rehabilitate negatively impacted areas.					
4.2.3.1 Ensure rehabilitation plans are incorporated into development approvals (where required).	Ongoing		Conditions to development consents regarding rehabilitation plans are incorporated into development approvals (where required). Council undertakes monitoring of compliance with these conditions.	Manager Development and Planning	30/06/2017
Outcome: 4.3 Secure our native fauna and encourage biodiversity in the Gunnedah Shire.					
Strategy: 4.3.1 Enhance and increase wildlife habitat on public and private land.					
4.3.1.1 Continue to investigate funding available funding opportunities with State Organisations, including Local Land Services.	Ongoing		Council staff continually investigate opportunities for funding with State organisations, when funding is available. Opportunities take into consideration Council's strategic plans.	Manager Development and Planning	30/06/2017
Strategy: 4.3.2 Identify and protect local population of threatened species.					
4.3.2.1 Liaise with the appropriate State Government Agencies to identify threatened species and implement development control provisions to facilitate in their protection.	Ongoing		Council continually liaises with State Government Agencies to identify threatened species and implement development control provisions to facilitate their protection.	Manager Development and Planning	30/06/2017
Strategy: 4.3.3 Provide the Shire with strategies to protect and nurture the koala population.					
4.3.3.1 Complete Koala Plan of Management.	Completed	100%	The Draft Comprehensive Koala Plan of Management has been publicly exhibited. The Draft Plan has been reviewed and amended. The amended Plan has been reported to Council for consideration. Council has resolved to prepare a Koala Strategy to replace the proposed Draft Comprehensive Koala Plan of Management.	Manager Development and Planning	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	4.4 A secure and high quality water supply.				
Strategy:	4.4.1 Lobby government and participate in reviews and catchment management partnerships.				
4.4.1.1 Participation in the Namoi Local Government Group.	Completed	100%	the Namoi Local Government Group is no longer operational due to the changes to the Namoi Catchment Management Authority.	Manager Development and Planning	30/06/2017
Strategy:	4.4.2 Implement catchment management strategies to protect and rehabilitate waterways, artesian and river supplies.				
4.4.2.1 Work with Local Land Services, Environment Protection Authority, Department of Primary Industries and the Office of Water to achieve catchment management strategy outcomes.	Ongoing		The Namoi Catchment Management Authority has developed a Catchment Management Plan for the Namoi Region. Council staff work with other State Government Agencies on projects to ensure that the catchment management strategies are achieved.	Manager Development and Planning	30/06/2017
Outcome:	4.5 Protect our heritage.				
Strategy:	4.5.1 Assess impact of flooding on the community.				
4.5.1.1 Complete Blackjack Creek Riparian Corridor/Channel Reconstruction project.	In Progress	20%	Council staff are working through tasks outlined in approved Work Plan. Topographic Surveys and Valuations have been undertaken. Land acquisition process has commenced.	Manager Development and Planning	30/06/2017
Strategy:	4.5.2 Identify opportunities to record and promote our natural heritage in partnership with the community in particular Aboriginal groups in the area.				
4.5.2.1 Complete Community Based Heritage Study.	Completed	100%	Council has completed the Community Based Heritage Study. The identified items of heritage significance are included in the Study, with information regarding the location and historical significance.	Manager Development and Planning	30/06/2017

Annual Quick Progress Report

<i>Actions</i>	<i>Status</i>	<i>%</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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Complete

Outcome: 4.9 Enhance our Streetscapes in Gunnedah and Villages.

Strategy: 4.9.1 Identify and implement strategies that make streetscapes appealing and useful to visitors and residents.

4.9.1.1 Ensure future development contributes to the existing streetscapes.	Ongoing		Through the implementation of Council's Local environmental Plan and Development Control Plan, staff ensure that future development contributes to the existing streetscape.	Manager Development and Planning	30/06/2017
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Strategy: 4.9.2 Protect and maintain our folder buildings recognising their value to our community.

<i>Actions</i>	<i>Status</i>	<i>%</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.9.2.1 Encourage appropriate development of items of heritage significance.	Ongoing		Council staff continually encourage the appropriate development of items of heritage significance. The provisions of Council's Local Environmental Plan and Development Control Plan are applied to all development applications.	Manager Development and Planning	30/06/2017

Strategy: 4.9.3 Investigate and act on preservation of our natural and built environment.

<i>Actions</i>	<i>Status</i>	<i>%</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.9.3.1 Implement the provisions of the LEP.	Ongoing		The provisions of Council's Local Environmental Plan are implemented in the assessment of all development applications to ensure compliance with its requirements.	Manager Development and Planning	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
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Complete

Business Unit: Planning and Environmental Services Management

Goal: 1 Engaging and Supporting the Community.

Outcome: 1.2 Council as an Organisation.

Strategy: 1.2.2 Implement a fully integrated planning framework that aligns to Council plans and guides the development of Gunnedah area.

1.2.2.3 Implement Floodplain Management Strategies.	In Progress	20%	Blackjack Creek Flood Mitigation Project progressing with approval of work Plan by NSW Office of Environment and Heritage and finalisation of project milestones. Vegetation Management Plan and Wandobah Reserve Management Plan submitted to Commonwealth Department of Environment for approval. Compulsory acquisition process being implemented. Negotiation with owners continuing.	Deputy Director Planning and Environmental Services	30/06/2017
1.2.2.4 Implement integrated environmental and natural resource management programs.	Ongoing		Implementation of Underground Petroleum Storage System removal and rehabilitation on public roads complete. Ongoing management of tree offsets (250 trees) on Wandobah Reserve that support vegetation and environmental management plans on Wandobah Reserve associated with Blackjack Creek Flood Mitigation Project complete. Trees are being maintained on an ongoing basis and are flourishing. Installation of fencing and bollards to restrict vehicular access and mitigate erosion in riverine area adjacent to the Namoi River complete. Stage 3 works for further access limitation work west of Donnelly Fields underway in partnership with Rotary Club of Gunnedah.	Deputy Director Planning and Environmental Services	30/06/2017

Annual Quick Progress Report

<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.2.5 Implement Open Space Strategy Initiatives.	Ongoing		Riverine improvement program established in accordance with masterplanning. Design work for extension to amenities at Donnelly Field completed. Draft Masterplan for Showground Reserve prepared and exhibited, submissions considered and subject to review. Masterplan being redrafted. Masterplan for Showground adopted by Reserve Trust. Racecourse Reserve Committee of Management established and initial work on developing a Masterplan for the Reserve has been initiated. Review of vehicular access to Council reserves and parks initiated. Roadworks in Maitland Street associated with the Namoi Parklands development commenced but delayed due to wet weather. Cohens Park (heritage recognition project) commenced and vehicular access fencing of riverine area between Henry and Chandos Streets completed.	Deputy Director Planning and Environmental Services	30/06/2017
1.2.2.6 Manage processing of development and construction proposals in accordance with legislative requirements.	Ongoing		Development and building proposals assessed in accordance with legislation. Progressive implementation of the Department of Planning and Environment ePlanning technology to support local hosting of the Electronic Housing Code (EHC) and electronic lodgement of development applications and planning proposals. Processing timeframes continue to be on target with development application turnaround of 35 days.	Deputy Director Planning and Environmental Services	30/06/2017

Annual Quick Progress Report

Actions	Status	%	Progress Comments	Responsible Person	Comp Date
Complete					
Outcome:	1.4 Funding of local facilities and services through mining royalties.				
Strategy:	1.4.1 Strongly advocate our local interests with the State and Federal Government on Issues such as planning and development, and the provision of services and facilities.				
1.4.1.1 Implement integrated environmental and natural resource management programs.	Ongoing		Underground Petroleum Storage System (UPSS) project for removal and rehabilitation of system on public roads complete. Removal and rehabilitation of UPSS on local public roads completed at six sites. Environmental and natural resource issues highlighted in submissions to Department of Planning and Environment and other various government agencies in respect of various mining projects and other major developments in the Local Government Area and in adjoining Local Government Areas. Continuing development of a Koala strategy in lieu of a Koala Plan of Management in consultation with the Department of Planning and Environment. Interaction with Commonwealth Department of Environment in finalisation of environmental management plans associated with the Blackjack Creek Flood Mitigation Project. Environmental management approvals completed. Land acquisition processes implemented. Negotiations initiated in order to acquire lands with property owners. in respect of various mining projects and other major developments in the Local Government area and in adjoining Local Government areas. Continuing development of draft Comprehensive Koala Plan of Management for the area in consultation with NSW Department of Planning. Interaction with Commonwealth Department of Environment in finalisation of environmental management plans associated with the Blackjack Creek Flood Mitigation Project.	Deputy Director Planning and Environmental Services	30/06/2017

Annual Quick Progress Report

<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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Goal: **4 Protecting and Enjoying Our Beautiful Surrounds.**

Outcome: **4.1 Greater balance between development and environmental protection.**

Strategy: **4.1.1 Investigate and promote incentives for reductions in energy and water consumption in developments.**

<i>Actions</i>	<i>Status</i>	<i>%</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.1.1.1 Apply BASIX Certificate requirements to new dwellings.	Ongoing	-	During the assessment of development applicatons for new dwellings, and when inspections are being carried out on dwellings being constructed, staff are ensuring that Basix requirements are being complied with.	Manager Building and Environment	30/06/2017



Gunnedah Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2015

“To be a focused community valuing
Gunnedah’s identity and quality lifestyle”.



Gunnedah Shire Council

General Purpose Financial Statements

for the financial year ended 30 June 2015

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Overview

- (i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Gunnedah Shire Council.
- (ii) Gunnedah Shire Council is a body politic of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.

Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;

- the ability to provide goods, services & facilities, and to carry out activities appropriate to the current & future needs of the local community and of the wider public,
- the responsibility for administering regulatory requirements under the LGA and
- a role in the management, improvement and development of the resources in the area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

- (iii) All figures presented in these financial statements are presented in Australian Currency.
- (iv) These financial statements were authorised for issue by the Council on 28 October 2015. Council has the power to amend and reissue these financial statements.
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Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their Council & Community.

What you will find in the Statements

The financial statements set out the financial performance, financial position & cash flows of Council for the financial year ended 30 June 2015.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting & reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by Senior staff as "presenting fairly" the Council's financial results for the year, and are required to be adopted by Council - ensuring both responsibility for & ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair values of Council's Infrastructure, Property, Plant & Equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its Assets, Liabilities & "Net Wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "Net Wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by external accountants (that generally specialize in Local Government).

In NSW, the Auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance & position, &
2. Their observations on the conduct of the Audit including commentary on the Council's financial performance & financial position.

Who uses the Financial Statements ?

The financial statements are publicly available documents & must be presented at a Council meeting between 7 days & 5 weeks after the date of the Audit Report.

Submissions from the public can be made to Council up to 7 days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Gunnedah Shire Council

General Purpose Financial Statements for the financial year ended 30 June 2015

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the Local Government Act 1993 (as amended)

The attached **General Purpose Financial Statements** have been prepared in accordance with:

- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these **Financial Statements**:

- present fairly the Council's operating result and financial position for the year, and
- accords with Council's accounting and other records.

We are not aware of any matter that would render the Reports false or misleading in any way.

Signed in accordance with a resolution of Council made on 21 October 2015.



O HASLER
MAYOR



R G SWAIN
COUNCILLOR



E J GROTH
GENERAL MANAGER



E J GROTH
RESPONSIBLE ACCOUNTING OFFICER

Gunnedah Shire Council

Income Statement

for the financial year ended 30 June 2015

Budget ¹ 2015	\$ '000	Notes	Actual 2015	Actual 2014
Income from Continuing Operations				
<i>Revenue:</i>				
14,786	Rates & Annual Charges	3a	14,864	13,733
8,894	User Charges & Fees	3b	10,985	9,995
1,437	Interest & Investment Revenue	3c	1,597	1,485
321	Other Revenues	3d	814	778
10,039	Grants & Contributions provided for Operating Purposes	3e,f	10,478	8,486 ²
681	Grants & Contributions provided for Capital Purposes	3e,f	2,197	1,048
<i>Other Income:</i>				
-	Net gains from the disposal of assets	5	-	369
-	Net Share of interests in Joint Ventures & Associates using the equity method	19	-	-
36,158	Total Income from Continuing Operations		40,935	35,894
Expenses from Continuing Operations				
13,573	Employee Benefits & On-Costs	4a	12,950	12,406
657	Borrowing Costs	4b	541	161
7,550	Materials & Contracts	4c	9,036	7,058
8,597	Depreciation & Amortisation	4d	9,035	8,589
-	Impairment	4d	-	12
3,623	Other Expenses	4e	2,621	2,599
67	Net Losses from the Disposal of Assets	5	230	-
34,067	Total Expenses from Continuing Operations		34,413	30,825
2,091	Operating Result from Continuing Operations		6,522	5,069
Discontinued Operations				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
2,091	Net Operating Result for the Year		6,522	5,069
2,091	Net Operating Result attributable to Council		6,522	5,069
-	Net Operating Result attributable to Non-controlling Interests		-	-
1,410	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		4,325	4,021

¹ Original Budget as approved by Council - refer Note 16

² Financial Assistance Grants for 13/14 were lower reflecting one off timing differences due to a change in how the grant was paid in prior years - refer Note 3 (e)

Gunnedah Shire Council

Statement of Comprehensive Income
for the financial year ended 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014
Net Operating Result for the year (as per Income statement)		6,522	5,069
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	71,771	1,828
Total Items which will not be reclassified subsequently to the Operating Result		71,771	1,828
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
Total Other Comprehensive Income for the year		71,771	1,828
Total Comprehensive Income for the Year		78,293	6,897
Total Comprehensive Income attributable to Council		78,293	6,897
Total Comprehensive Income attributable to Non-controlling Interests		-	-

Gunnedah Shire Council

Statement of Financial Position

as at 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014	Actual 2013
ASSETS				
Current Assets				
Cash & Cash Equivalents	6a	4,454	1,359	1,336
Investments	6b	44,294	40,336	31,801
Receivables	7	5,886	4,488	4,028
Inventories	8	404	411	413
Other	8	44	28	77
Non-current assets classified as 'held for sale'	22	-	-	-
Total Current Assets		55,082	46,622	37,655
Non-Current Assets				
Investments	6b	-	-	1,452
Receivables	7	33	39	53
Inventories	8	-	-	-
Infrastructure, Property, Plant & Equipment	9	380,597	305,970	296,845
Investments accounted for using the equity method	19	-	-	-
Investment Property	14	-	-	-
Intangible Assets	25	-	-	-
Total Non-Current Assets		380,630	306,009	298,350
TOTAL ASSETS		435,712	352,631	336,005
LIABILITIES				
Current Liabilities				
Payables	10	3,463	2,785	2,416
Borrowings	10	291	516	386
Provisions	10	4,212	3,752	3,866
Total Current Liabilities		7,966	7,053	6,668
Non-Current Liabilities				
Payables	10	-	-	-
Borrowings	10	9,189	5,480	996
Provisions	10	6,778	6,612	1,752
Total Non-Current Liabilities		15,967	12,092	2,748
TOTAL LIABILITIES		23,933	19,145	9,416
Net Assets		411,779	333,486	326,589
EQUITY				
Retained Earnings	20	178,690	172,168	167,099
Revaluation Reserves	20	233,089	161,318	159,490
Council Equity Interest		411,779	333,486	326,589
Non-controlling Equity Interests		-	-	-
Total Equity		411,779	333,486	326,589

Gunnedah Shire Council

Statement of Changes in Equity
for the financial year ended 30 June 2015

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2015						
Opening Balance (as per Last Year's Audited Accounts)		171,760	161,318	333,078	-	333,078
a. Correction of Prior Period Errors	20 (c)	408	-	408	-	408
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/14)		172,168	161,318	333,486	-	333,486
c. Net Operating Result for the Year		6,522	-	6,522	-	6,522
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	71,771	71,771	-	71,771
Other Comprehensive Income		-	71,771	71,771	-	71,771
Total Comprehensive Income (c&d)		6,522	71,771	78,293	-	78,293
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		178,690	233,089	411,779	-	411,779

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
2014						
Opening Balance (as per Last Year's Audited Accounts)		165,253	159,490	324,743	-	324,743
a. Correction of Prior Period Errors	20 (c)	1,846	-	1,846	-	1,846
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/13)		167,099	159,490	326,589	-	326,589
c. Net Operating Result for the Year		5,069	-	5,069	-	5,069
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	1,828	1,828	-	1,828
Other Comprehensive Income		-	1,828	1,828	-	1,828
Total Comprehensive Income (c&d)		5,069	1,828	6,897	-	6,897
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		172,168	161,318	333,486	-	333,486

Gunnedah Shire Council

Statement of Cash Flows

for the financial year ended 30 June 2015

Budget 2015	\$ '000	Notes	Actual 2015	Actual 2014
Cash Flows from Operating Activities				
Receipts:				
14,731	Rates & Annual Charges		15,165	13,541
8,634	User Charges & Fees		9,845	9,375
1,418	Investment & Interest Revenue Received		1,452	1,462
10,817	Grants & Contributions		12,974	9,810
406	Other		2,225	2,690
Payments:				
(13,573)	Employee Benefits & On-Costs		(12,277)	(12,423)
(8,556)	Materials & Contracts		(10,538)	(6,754)
(643)	Borrowing Costs		(368)	(87)
(3,623)	Other		(2,899)	(4,451)
9,611	Net Cash provided (or used in) Operating Activities	11b	15,579	13,163
Cash Flows from Investing Activities				
Receipts:				
(840)	Sale of Investment Securities		57,541	60,500
1,696	Sale of Infrastructure, Property, Plant & Equipment		473	654
5	Deferred Debtors Receipts		6	14
Payments:				
-	Purchase of Investment Securities		(61,490)	(67,473)
(12,177)	Purchase of Infrastructure, Property, Plant & Equipment		(12,498)	(11,449)
(11,316)	Net Cash provided (or used in) Investing Activities		(15,968)	(17,754)
Cash Flows from Financing Activities				
Receipts:				
4,000	Proceeds from Borrowings & Advances		4,000	5,000
Payments:				
(568)	Repayment of Borrowings & Advances		(516)	(386)
3,432	Net Cash Flow provided (used in) Financing Activities		3,484	4,614
1,727	Net Increase/(Decrease) in Cash & Cash Equivalents		3,095	23
1,718	plus: Cash & Cash Equivalents - beginning of year	11a	1,359	1,336
3,445	Cash & Cash Equivalents - end of the year	11a	4,454	1,359
Additional Information:				
	plus: Investments on hand - end of year	6b	44,294	40,336
Total Cash, Cash Equivalents & Investments			48,748	41,695

Please refer to Note 11 for information on the following:

- Non Cash Financing & Investing Activities.
- Financing Arrangements.
- Net cash flow disclosures relating to any Discontinued Operations

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

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n/a - not applicable

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards (AASBs), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards and Australian Accounting Interpretations issued by the Australian Accounting Standards Board,
- the Local Government Act (1993) & Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but has complied fully with Australian Accounting Standards.

Under the Local Government Act (LGA), Regulations and Local Government Code of Accounting Practice & Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

There were no accounting standards that became mandatory this year which materially impacted on Council's financial statements.

(iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2014.

Refer further to paragraph (ab) relating to a summary of the effects of Standards with future operative dates.

(v) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) certain financial assets and liabilities at fair value through profit or loss and available-for-sale financial assets which are all valued at fair value,
- (ii) the write down of any Asset on the basis of Impairment (if warranted) and
- (iii) certain classes of non current assets (eg. Infrastructure, Property, Plant & Equipment and Investment Property) that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(vi) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20(d)].

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

(vii) Critical Accounting Estimates

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASBs).

Accordingly this requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below:

- (i) Estimated fair values of investment properties
- (ii) Estimated fair values of infrastructure, property, plant and equipment.
- (iii) Estimated remediation provisions.

Critical judgements in applying Council's accounting policies

- (i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.
- (ii) Projected Section 94 Commitments - Council has used significant judgement in determining future Section 94 income and expenditure in Note 17.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to it and specific

criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

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

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

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

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

Revenue from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, **(i)** it is probable that the economic benefits comprising the contribution will flow to the Council and **(ii)** the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the EPA Act 1979.

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical receipt by Council, due to the possibility that individual Development Consents may not be acted upon by the applicant and accordingly would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required but the Council may apply contributions according to the priorities established in work schedules.

A detailed Note relating to developer contributions can be found at Note 17.

User Charges, Fees and Other Income

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

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

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

Sale of Infrastructure, Property, Plant and Equipment

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

Interest and Rents

Rental income is accounted for on a straight-line basis over the lease term.

Interest Income from Cash & Investments is accounted for using the effective interest rate at the date that interest is earned.

Dividend Income

Revenue is recognised when the Council's right to receive the payment is established, which is generally when shareholders approve the dividend.

Other Income

Other income is recorded when the payment is due, the value of the payment is notified or the payment is received, whichever occurs first.

(c) Principles of Consolidation

These financial statements incorporate **(i)** the assets and liabilities of Council and any entities (or operations) that it **controls** (as at 30 June 2015) and **(ii)** all the related operating results (for the financial year ended the 30th June 2015).

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and reporting period transactions have been eliminated in full between Council and its controlled entities.

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- *General Fund*
- *Gunnedah Water Supply Local Fund*
- *Curlewis Water Supply Local Fund*
- *Mullaley Water Supply Local Fund*
- *Tambar Springs Water Supply Local Fund*
- *Gunnedah Sewerage Local Fund*
- *Curlewis Sewerage Local Fund*

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

(ii) The Trust Fund

In accordance with the provisions of Section 411 of the Local Government Act 1993 (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of or in accordance with the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

(iii) Joint Arrangements

Council has no interest in any Joint Arrangements.

(iv) Associates

Where Council has the power to participate in the financial and operating decisions of another entity, (ie. where Council is deemed to have "significant influence" over another entities operations but neither controls nor jointly controls the entity), then Council accounts for such interests using the equity method of accounting – in a similar fashion to Joint Ventures.

Such entities are usually termed Associates.

Any interests in Associates are accounted for using the equity method and are carried at cost.

Council has no interest in any Associates

(v) County Councils

Council is not a member of any County Councils.

(d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments.

The corresponding rental obligations, net of finance charges, are included in borrowings.

Each lease payment is allocated between the liability outstanding and the recognition of a finance charge.

The interest element of the finance charge is costed to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant and equipment acquired under finance leases is depreciated over the shorter of each leased asset's useful life and the lease term.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

For Statement of Cash Flows (and Statement of Financial Position) presentation purposes, cash and cash equivalents includes;

- cash **on hand**,
- deposits held **at call** with financial institutions,
- other short-term, highly liquid investments **with original maturities of three months or less** that are readily convertible to known amounts of cash

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

and which are subject to an insignificant risk of changes in value, and

- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.

(f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss,**
- **loans and receivables,**
- **held-to-maturity investments,** and
- **available-for-sale financial assets.**

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent Measurement

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value.

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as "**available-for-sale**" are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

(iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Council amended its policy following revisions to the Ministerial Local Government Investment Order arising from the Cole Inquiry recommendations. Certain investments that Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order. These will be disposed of when most financially advantageous to Council.

(g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates & Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

Land Held for Resale/Capitalisation of Borrowing Costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made.

Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

(j) Infrastructure, Property, Plant and Equipment (I,PP&E)

Acquisition of assets

Council's non current assets are continually revalued (over a 5 year period) in accordance with the fair valuation policy as mandated by the Office of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Water and Sewerage Networks** (External Valuation)
- **Operational Land** (External Valuation)

- **Buildings – Specialised/Non Specialised** (External Valuation)
- **Plant and Equipment** (as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths** (Internal Valuation)
- **Drainage Assets** (Internal Valuation)
- **Community Land** (External Valuation)
- **Land Improvements** (Internal Valuation)
- **Other Structures** (External Valuation)
- **Other Assets** (as approximated by depreciated historical cost)

Initial Recognition

On initial recognition, an assets cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (ie. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant & Equipment:

- Increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve.
- To the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water - Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5 year cycle.

Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant & Equipment

Office Furniture	> \$2,000
Office Equipment	> \$2,000
Other Plant & Equipment	> \$2,000

Buildings & Land Improvements

Park Furniture & Equipment	> \$5,000
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Building

- construction/extensions	100% Capitalised
- renovations	> \$10,000

Other Structures

> \$2,000

Water & Sewer Assets

Reticulation extensions	> \$5,000
Other	> \$5,000

Stormwater Assets

Drains & Culverts	> \$5,000
Other	> \$5,000

Transport Assets

Road construction & reconstruction	> \$10,000
Reseal/Re-sheet & major repairs:	> \$10,000

Bridge construction & reconstruction	> \$10,000
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Other Infrastructure Assets

Swimming Pools	> \$ 2,000
Other Open Space/Recreational Assets	> \$ 2,000

Other Infrastructure	> \$ 5,000
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Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant & Equipment

- Office Equipment	3 to 10 years
- Office furniture	5 to 10 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 10 years
- Other plant and equipment	5 to 15 years

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Other Equipment	
- Playground equipment	5 to 15 years
- Benches, seats etc	10 to 20 years
Buildings	
- Buildings : Masonry	50 to 100 years
- Buildings : Other	20 to 80 years
Stormwater Drainage	
- Drains	100 to 120 years
- Culverts	50 to 100 years
Transportation Assets	
- Sealed Roads : Surface	21 to 28 years
- Sealed Roads : Structure	60 to 75 years
- Unsealed roads	60 to 75 years
- Bridge : Concrete	100 years
- Bridge : Other	100 years
- Road Formation	150 years (Urban)
- Road Formation	Indefinite (Rural)
- Kerb, Gutter & Paths	80 years
Water & Sewer Assets	
- Dams and reservoirs	80 to 100 years
- Bores	20 to 60 years
- Reticulation pipes : PVC	80 years
- Reticulation pipes : Other	80 to 110 years
- Pumps and telemetry	10 to 20 years
Other Infrastructure Assets	
- Bulk earthworks	Infinite
- Swimming Pools	50 years
- Other Open Space/ Recreational Assets	30 to 60 years
- Other Infrastructure	20 to 100 years

All asset residual values and useful lives are reviewed and adjusted (if appropriate), at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the Local Government Act (1993) classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

(l) Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment to be included in the land asset base.

(m) Intangible Assets

Council has not classified any assets as Intangible.

(n) Crown Reserves

Crown Reserves under Council's care and control are recognised as assets of the Council.

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown Reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating the reserves are recognised within Council's Income Statement.

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Rural Fire Service assets

Under section 119 of the Rural Fires Act 1997, *“all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed”*.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to exclude the assets, their values and depreciation charges from these financial statements.

(p) Investment property

Investment property comprises land &/or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Council does not classify any land or buildings as Investment Property.

(q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of

infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date.

These costs are charged to the income statement.

Movements in the environmental clean up provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific Information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

(r) Non-Current Assets (or Disposal Groups) "Held for Sale" & Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either **(i)** their carrying amount and **(ii)** fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of Council that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

(s) Impairment of assets

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash generating purposes (for example Infrastructure Assets) and would be replaced if the Council was

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

Goodwill & other Intangible Assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

(t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(v) Borrowing costs

Borrowing costs are expensed.

(w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(x) Employee benefits

(i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be wholly settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

employee benefit obligations disclosed under payables.

Council holds 30% of Employee Entitlement Funds in a ELE reserve.

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

All other short-term employee benefit obligations are presented as payables.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be wholly settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B"

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

However the position is monitored annually and the Actuary has estimated that as at 30 June 2015 the prior period deficit still exists.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

Accordingly, Council's contributions to the defined benefit section of the Local Government Superannuation Scheme has been recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a) for the year ending 30 June 2015.

The amount of additional contributions included in the total employer contribution advised above is \$173,809.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

Defined Contribution Plans

Contributions to Defined Contribution Plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/06/15.

(y) Self insurance

Council does not self insure.

(z) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(ab) New accounting standards and interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2015.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Apart from the AASB disclosures below, there are no other standards that are "not yet effective" which are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

Applicable to Local Government:

AASB 9 - Financial Instruments (and associated amending standards)

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value and
- amortised cost (where financial assets will only be able to be measured at amortised cost where very specific conditions are met).

AASB 15 - Revenue from contracts with customers and associated amending standards

AASB 15 will introduce a five step process for revenue recognition with the core principle of the new Standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The full impact of AASB 15 has not yet been ascertained or quantified.

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2017.

AASB 124 - Related Party Disclosures

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

AASB 2015-7 Fair Value Disclosures of Not-for-Profit Public Entities

In accordance with AASB2015-7 and Office of Local Government Circular 15-30/22 July 2015/A428311, Council has elected not to provide the additional disclosures as per AASB 13 as found in Note 27(4)c.

Not applicable to Local Government per se;

None

(ac) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(ad) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(ae) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 2(a). Council Functions / Activities - Financial Information

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Actual	Actual	Actual	Actual
	2015	2015	2014	2015	2015	2014	2015	2015	2014	2015	2014	2015	2014
Governance	1	38	1	823	668	839	(822)	(630)	(838)	-	-	50	437
Administration	491	425	374	2,294	5,813	5,271	(1,803)	(5,388)	(4,897)	25	35	9,523	14,403
Public Order & Safety	85	115	248	477	552	518	(392)	(437)	(270)	-	-	1,485	1,635
Health	21	64	35	31	33	23	(10)	31	12	33	-	343	344
Environment	3,319	3,189	3,345	2,693	2,945	2,679	626	244	666	359	605	34,078	27,363
Community Services & Education	3,801	4,201	3,800	4,485	3,343	3,320	(684)	858	480	4,083	3,713	2,807	2,218
Housing & Community Amenities	796	717	704	1,474	1,282	811	(678)	(565)	(107)	119	12	6,941	6,653
Water Supplies	3,176	4,293	4,197	2,904	2,664	2,325	272	1,629	1,872	40	40	52,548	51,118
Sewerage Services	2,537	3,707	2,664	1,673	1,269	1,247	864	2,438	1,417	37	38	41,586	39,115
Recreation & Culture	697	793	690	3,326	3,120	3,045	(2,629)	(2,327)	(2,355)	94	50	39,221	37,438
Mining, Manufacturing & Construction	6	5	7	1,005	873	841	(999)	(868)	(834)	-	-	1,300	1,373
Transport & Communication	5,394	6,783	6,246	11,403	10,461	8,511	(6,009)	(3,678)	(2,265)	1,166	1,032	227,960	163,386
Economic Affairs	1,048	1,276	1,191	1,479	1,390	1,395	(431)	(114)	(204)	-	20	7,168	7,148
Total Functions & Activities	21,372	25,606	23,502	34,067	34,413	30,825	(12,695)	(8,807)	(7,323)	5,956	5,545	425,010	352,631
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	-	-	-	-	-	-	-	-	-	-	-	-
General Purpose Income ¹	14,786	15,329	12,392	-	-	-	14,786	15,329	12,392	4,186	2,114	10,702	-
Operating Result from Continuing Operations	36,158	40,935	35,894	34,067	34,413	30,825	2,091	6,522	5,069	10,142	7,659	435,712	352,631

1. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 2(b). Council Functions / Activities - Component Descriptions

Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:

GOVERNANCE

Costs relating to the Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance.

ADMINISTRATION

Corporate Support and Other Support Services (not otherwise attributed to the listed functions / activities).

PUBLIC ORDER & SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Inspection, immunisations, food control, health centres, other, administration.

ENVIRONMENT

Noxious plants and insect/vermin control, other environmental protection, solid waste management, street cleaning, drainage, stormwater management.

COMMUNITY SERVICES & EDUCATION

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

HOUSING & COMMUNITY AMENITIES

Housing, town planning, street lighting, other sanitation and garbage, public cemeteries, public conveniences,

WATER SUPPLIES

SEWERAGE SERVICES

RECREATION & CULTURE

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

MINING, MANUFACTURING & CONSTRUCTION

Building control, abattoirs, quarries & pits, other.

TRANSPORT & COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RMS works, other.

ECONOMIC AFFAIRS

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards and markets, real estate development, commercial nurseries, other business undertakings.

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
(a) Rates & Annual Charges			
Ordinary Rates			
Residential		3,223	2,947
Farmland		4,109	3,832
Mining		1,229	1,036
Business		1,789	1,679
Total Ordinary Rates		10,350	9,494
Special Rates			
Nil			
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		1,892	1,781
Stormwater Management Services		95	93
Water Supply Services		787	776
Sewerage Services		1,740	1,589
Total Annual Charges		4,514	4,239
TOTAL RATES & ANNUAL CHARGES		14,864	13,733

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(b) User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Domestic Waste Management Services		575	442
Water Supply Services		2,316	2,501
Sewerage Services		563	585
Waste Management Services (non-domestic)		44	46
Total User Charges		3,498	3,574
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s.608)			
Planning & Building Regulation		232	261
Private Works - Section 67		223	113
Regulatory/ Statutory Fees		53	57
Registration Fees		28	27
Section 149 Certificates (EPA Act)		34	32
Section 603 Certificates		38	31
Total Fees & Charges - Statutory/Regulatory		608	521
(ii) Fees & Charges - Other (incl. General User Charges) (per s.608)			
Aerodrome		19	14
Aged Care		92	70
Caravan Park		11	41
Cemeteries		110	125
Library & Art Gallery		7	5
Noxious Weeds		25	28
Park Rents		82	68
Public Halls		4	3
RMS (formerly RTA) Charges (State Roads not controlled by Council)		5,206	4,274
Saleyards		916	870
Swimming Pools		176	188
Theatre		199	185
Tourism		22	18
Other		10	11
Total Fees & Charges - Other		6,879	5,900
TOTAL USER CHARGES & FEES		10,985	9,995

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		83	82
- Interest earned on Investments (interest & coupon payment income)		1,505	1,293
Fair Value Adjustments			
- Fair Valuation movements in Investments (at FV or Held for Trading)		9	110
<u>TOTAL INTEREST & INVESTMENT REVENUE</u>		<u>1,597</u>	<u>1,485</u>
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges (General Fund)		67	82
General Council Cash & Investments		726	702
Restricted Investments/Funds - External:			
Development Contributions			
- Section 94		58	45
- Section 64		97	92
Water Fund Operations		274	236
Sewerage Fund Operations		273	232
Domestic Waste Management operations		102	96
<u>Total Interest & Investment Revenue Recognised</u>		<u>1,597</u>	<u>1,485</u>
(d) Other Revenues			
Rental Income - Other Council Properties		86	88
Fines		19	9
Fines - Parking		2	11
Legal Fees Recovery - Rates & Charges (Extra Charges)		127	-
Legal Fees Recovery - Other		-	54
Bad Debts - Recovered		-	72
Commissions & Agency Fees		40	39
Diesel Rebate		34	98
Government Paid Parental Leave		30	54
Insurance Claim Recoveries		3	-
Recycling Income (non domestic)		-	1
Reimbursements		53	63
Sales - Domestic Waste		102	76
Sales - Events		-	8
Sales - General		-	1
Sales - Swimming Pools		96	109
Sales - Theatre		75	60
Sales - Tourism		12	18
Workers Compensation - Wages Recoveries		105	-
Other		30	17
<u>TOTAL OTHER REVENUE</u>		<u>814</u>	<u>778</u>

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
(e) Grants				
General Purpose (Untied)				
Financial Assistance - General Component	1 2,599	1,292	-	-
Financial Assistance - Local Roads Component	1 1,499	735	-	-
Pensioners' Rates Subsidies - General Component	88	87	-	-
Total General Purpose	4,186	2,114	-	-
¹ The Financial Assistance Grant for the comparative 13/14 year reflects a one off timing difference (reduction). This grant ceased being paid in advance in the 13/14 year by up to 50% as had occurred in previous years.				
Specific Purpose				
Pensioners' Rates Subsidies:				
- Water	40	40	-	-
- Sewerage	37	38	-	-
- Domestic Waste Management	37	39	-	-
Community Care	4,083	3,713	-	-
Environmental Protection	52	226	-	49
Heritage & Cultural	-	5	-	-
Information Technology	-	-	-	35
Library	52	46	-	-
Noxious Weeds	154	291	-	-
Recreation & Culture	6	-	55	-
Saleyards	-	-	-	20
Street Lighting	19	12	-	-
Transport (Roads to Recovery)	595	303	-	-
Transport (Other Roads & Bridges Funding)	571	728	-	-
Domestic Waste Management	-	-	150	-
Other	105	-	-	-
Total Specific Purpose	5,751	5,441	205	104
Total Grants	9,937	7,555	205	104
Grant Revenue is attributable to:				
- Commonwealth Funding	7,107	4,697	-	-
- State Funding	2,714	2,829	205	104
- Other Funding	116	29	-	-
	9,937	7,555	205	104

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
(f) Contributions				
Developer Contributions:				
(s93 & s94 - EP&A Act, s64 of the LGA):				
S 94 - Contributions towards amenities/services	-	-	159	224
S 64 - Water Supply Contributions	-	-	186	201
S 64 - Sewerage Service Contributions	-	-	108	134
S 64 - Stormwater Contributions	-	-	10	70
Total Developer Contributions	17	-	463	629
Other Contributions:				
Community Services	3	-	-	-
ELE Contributions - Other Councils	2	22	-	-
Emergency Services	80	189	-	-
Recreation & Culture	45	10	-	-
Riverine Project	20	147	-	-
Roads & Bridges	316	438	-	-
Saleyards	70	60	-	-
Sewerage (excl. Section 64 contributions)	-	-	914	-
Water Supplies (excl. Section 64 contributions)	-	65	615	315
Weeds	5	-	-	-
Total Other Contributions	541	931	1,529	315
Total Contributions	541	931	1,992	944
TOTAL GRANTS & CONTRIBUTIONS	10,478	8,486	2,197	1,048

\$ '000	Actual 2015	Actual 2014
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(g) Restrictions relating to Grants and Contributions

Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:

Unexpended at the Close of the Previous Reporting Period	6,914	5,918
add: Grants & contributions recognised in the current period but not yet spent:	2,072	1,255
less: Grants & contributions recognised in a previous reporting period now spent:	(475)	(259)
Net Increase (Decrease) in Restricted Assets during the Period	1,597	996
Unexpended and held as Restricted Assets	8,511	6,914
Comprising:		
- Specific Purpose Unexpended Grants	3,168	2,076
- Developer Contributions	5,343	4,838
	8,511	6,914

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
(a) Employee Benefits & On-Costs			
Salaries and Wages		10,863	9,900
Travelling		139	142
Employee Leave Entitlements (ELE)		1,320	1,723
Superannuation		1,277	1,218
Workers' Compensation Insurance		290	216
Fringe Benefit Tax (FBT)		40	46
Payroll Tax		36	38
Training Costs (other than Salaries & Wages)		223	186
Other		79	96
Total Employee Costs		14,267	13,565
less: Capitalised Costs		(1,317)	(1,159)
TOTAL EMPLOYEE COSTS EXPENSED		12,950	12,406
Number of "Equivalent Full Time" Employees at year end		175	166
Number of "Equivalent Full Time" Employees at year end (incl. vacancies)		179	177
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Loans		369	90
Total Interest Bearing Liability Costs Expensed		369	90
(ii) Other Borrowing Costs			
Discount adjustments relating to movements in Provisions (other than ELE)			
- Remediation Liabilities	26	172	71
Total Other Borrowing Costs		172	71
TOTAL BORROWING COSTS EXPENSED		541	161

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Materials & Contracts			
Raw Materials & Consumables		16,958	14,637
Contractor & Consultancy Costs			
- Community Planning & Development		13	20
- Community Services		81	33
- Domestic Waste Management		27	16
- Engineering		27	-
- Environmental Consultants		1	-
- Finance		4	-
- Governance		62	8
- Human Resources		31	31
- Information Technology		30	42
- Parking		1	11
- Planning		11	89
- Tourism/Economic Development		8	13
- Other		-	21
Auditors Remuneration ⁽¹⁾		24	21
Legal Expenses:			
- Legal Expenses: Planning & Development		19	24
- Legal Expenses: Debt Recovery		128	59
- Legal Expenses: Other		12	3
Total Materials & Contracts		17,437	15,028
less: Capitalised Costs		(8,401)	(7,970)
TOTAL MATERIALS & CONTRACTS		9,036	7,058

Auditor Remuneration

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

Audit and Other Assurance Services

- Audit & review of financial statements: Council's Auditor	24	21
Remuneration for audit and other assurance services	24	21
Total Auditor Remuneration	24	21

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2015	Actual 2014	Actual 2015	Actual 2014
Plant and Equipment		-	2	1,629	1,621
Office Equipment		-	-	239	269
Furniture & Fittings		-	7	63	63
Buildings - Non Specialised		-	-	250	244
Buildings - Specialised		-	-	319	313
Other Structures		-	-	100	92
Infrastructure:					
- Roads		-	-	3,963	3,889
- Bridges		-	-	98	98
- Footpaths		-	-	52	50
- Stormwater Drainage		-	-	222	219
- Water Supply Network		-	-	875	839
- Sewerage Network		-	-	692	669
- Swimming Pools		-	-	27	27
- Other Open Space/Recreational Assets		-	-	47	45
Other Assets					
- Library Books		-	-	12	9
- Other		-	3	99	93
Asset Reinstatement Costs	9 & 26	-	-	348	49
TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED		-	12	9,035	8,589

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(e) Other Expenses			
Advertising		70	104
Bad & Doubtful Debts		4	11
Bank Charges		35	30
Computer Software Charges		205	166
Contributions/Levies to Other Levels of Government			
- Emergency Services Levy (includes FRNSW, SES, and RFS Levies)		18	19
- NSW Rural Fire Service Levy		158	153
Councillor Expenses - Mayoral Fee		34	24
Councillor Expenses - Councillors' Fees		85	93
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		40	49
Donations, Contributions & Assistance to other organisations (Section 356)		35	-
- Donations, Contributions & Assistance		47	-
Electricity & Heating		740	848
Gas		8	7
Insurance		469	495
Postage		39	42
Printing & Stationery		104	109
Street Lighting		187	198
Subscriptions & Publications		119	25
Telephone & Communications		145	176
Valuation Fees		46	44
Other		33	9
Total Other Expenses		2,621	2,602
less: Capitalised Costs		-	(3)
TOTAL OTHER EXPENSES		2,621	2,599

Note 5. Gains or Losses from the Disposal of Assets

Plant & Equipment			
Proceeds from Disposal - Plant & Equipment		499	654
less: Carrying Amount of P&E Assets Sold / Written Off		(292)	(152)
Net Gain/(Loss) on Disposal		207	502
Infrastructure			
Carrying Amount of Infrastructure Assets Sold / Written Off		(437)	(133)
Net Gain/(Loss) on Disposal		(437)	(133)
Financial Assets			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		57,541	60,500
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		(57,541)	(60,500)
Net Gain/(Loss) on Disposal		-	-
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		(230)	369

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6a. - Cash Assets and Note 6b. - Investments

\$ '000	Notes	2015 Actual Current	2015 Actual Non Current	2014 Actual Current	2014 Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		454	-	358	-
Cash-Equivalent Assets ¹					
- Deposits at Call		4,000	-	1,001	-
Total Cash & Cash Equivalents		4,454	-	1,359	-
Investments (Note 6b)					
- Long Term Deposits		44,294	-	38,804	-
- Equity Linked Notes		-	-	1,532	-
Total Investments		44,294	-	40,336	-
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		48,748	-	41,695	-

¹ Those Investments where time to maturity (from date of purchase) is < 3 mths.

Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:

Cash & Cash Equivalents

a. "At Fair Value through the Profit & Loss"		4,454	-	1,359	-
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Investments

a. "At Fair Value through the Profit & Loss"					
- "Held for Trading"	6(b-i)	-	-	1,532	-
b. "Held to Maturity"	6(b-ii)	44,294	-	38,804	-
Investments		44,294	-	40,336	-

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of investments held.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6b. Investments (continued)

\$ '000	2015 Actual Current	2015 Actual Non Current	2014 Actual Current	2014 Actual Non Current
Note 6(b-i)				
Reconciliation of Investments classified as "At Fair Value through the Profit & Loss"				
Balance at the Beginning of the Year	1,532	-	1,970	1,452
Revaluations (through the Income Statement)	9	-	110	-
Disposals (sales & redemptions)	(1,541)	-	(2,000)	-
Transfers between Current/Non Current	-	-	1,452	(1,452)
Balance at End of Year	-	-	1,532	-
Comprising:				
- Equity Linked Notes	-	-	1,532	-
Total	-	-	1,532	-
Note 6(b-ii)				
Reconciliation of Investments classified as "Held to Maturity"				
Balance at the Beginning of the Year	38,804	-	29,831	-
Additions	61,490	-	67,473	-
Disposals (sales & redemptions)	(56,000)	-	(58,500)	-
Balance at End of Year	44,294	-	38,804	-
Comprising:				
- Long Term Deposits	44,294	-	38,804	-
Total	44,294	-	38,804	-

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details

\$ '000	2015	2015	2014	2014
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investments	48,748	-	41,695	-
attributable to:				
External Restrictions (refer below)	29,755	-	25,842	-
Internal Restrictions (refer below)	10,064	-	12,281	-
Unrestricted	8,929	-	3,572	-
	48,748	-	41,695	-

2015 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
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Details of Restrictions

External Restrictions - Included in Liabilities

Nil

External Restrictions - Other

Developer Contributions - General	(A)	1,781	227	(113)	1,895
Developer Contributions - Water Fund	(A)	2,219	257	-	2,476
Developer Contributions - Sewer Fund	(A)	838	134	-	972
Specific Purpose Unexpended Grants	(B)	2,076	1,092	-	3,168
Water Supplies	(C)	8,095	794	-	8,889
Sewerage Services	(C)	7,841	420	-	8,261
Domestic Waste Management	(C)	2,986	1,103	-	4,089
Other		6	-	(1)	5
External Restrictions - Other		25,842	4,027	(114)	29,755
Total External Restrictions		25,842	4,027	(114)	29,755

- A** Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).
- B** Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)
- C** Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details (continued)

2015 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Internal Restrictions				
Plant & Vehicle Replacement	2,852	960	(2,851)	961
Employees Leave Entitlement	1,143	133	-	1,276
Aerodrome	526	-	(45)	481
Business Partnering Program	26	-	(11)	15
Community Facilities Fund	551	20	-	571
Contract Works	189	-	-	189
Cycleways	-	38	-	38
Depot Refuelling Upgrade	82	60	-	142
Fleet	496	-	(496)	-
Future Works	4,184	3,538	(4,029)	3,693
Gravel Pit Restoration	253	-	-	253
Information Technology	12	155	(12)	155
Kerb & Gutter Works	-	77	-	77
Land	45	-	-	45
Noxious Weeds Washdown Bay	-	100	-	100
Parking Areas	83	-	-	83
Roads	318	-	-	318
Saleyards	924	122	-	1,046
Storm Water - Contingency	100	23	-	123
Strategic Planning	164	-	-	164
Tourism	186	-	-	186
less: Investment Fair Valuation write downs	31	-	(31)	-
Other	116	32	-	148
Total Internal Restrictions	12,281	5,258	(7,475)	10,064
TOTAL RESTRICTIONS	38,123	9,285	(7,589)	39,819

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 7. Receivables

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Purpose					
Rates & Annual Charges		801	-	1,101	-
Interest & Extra Charges		155	-	191	-
User Charges & Fees		4,002	-	2,114	-
Private Works		429	-	483	-
Contributions to Works		21	-	133	-
Capital Debtors (being sale of assets)					
- Other Asset Sales		26	-	-	-
Accrued Revenues					
- Interest on Investments		460	-	333	-
- Other Income Accruals		9	-	8	-
Deferred Debtors		-	33	-	39
Government Grants & Subsidies		5	-	104	-
Net GST Receivable		50	-	138	-
Total		5,958	33	4,605	39
less: Provision for Impairment					
Rates & Annual Charges		(11)	-	(10)	-
Interest & Extra Charges		(58)	-	(103)	-
User Charges & Fees		(3)	-	(4)	-
Total Provision for Impairment - Receivables		(72)	-	(117)	-
TOTAL NET RECEIVABLES		5,886	33	4,488	39
Externally Restricted Receivables					
Water Supply					
- Rates & Availability Charges		86	-	107	-
- Other		425	-	482	-
Sewerage Services					
- Rates & Availability Charges		158	-	183	-
- Other		59	-	57	-
Total External Restrictions		728	-	829	-
Internally Restricted Receivables					
Nil					
Unrestricted Receivables		5,158	33	3,659	39
TOTAL NET RECEIVABLES		5,886	33	4,488	39

Notes on Debtors above:

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates & charges at 8.50% (2014 9.00%).
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Gunnedah Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 8. Inventories & Other Assets

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Inventories					
Stores & Materials		404	-	411	-
Total Inventories		404	-	411	-
Other Assets					
Prepayments		44	-	28	-
Total Other Assets		44	-	28	-
TOTAL INVENTORIES/OTHER ASSETS		448	-	439	-
Externally Restricted Assets					
Water					
Stores & Materials		113	-	121	-
Total Water		113	-	121	-
Total Externally Restricted Assets		113	-	121	-
Total Internally Restricted Assets		-	-	-	-
Total Unrestricted Assets		335	-	318	-
TOTAL INVENTORIES & OTHER ASSETS		448	-	439	-

Other Disclosures**Inventory Write Downs**

\$-2,101 was recognised as an expense relating to the write down of Inventory balances held during the year.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other assets held.

Gunnedah Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 9a. Infrastructure, Property, Plant & Equipment

\$ '000	as at 30/6/2014					Asset Movements during the Reporting Period				as at 30/6/2015				
	At	At	Accumulated		Carrying	Asset Additions	WDV of Asset Disposals	Depreciation Expense	Revaluation Increments to Equity (ARR)	At	At	Accumulated		Carrying
	Cost	Fair Value	Dep'n	Impairment	Value					Cost	Fair Value	Dep'n	Impairment	Value
Capital Work in Progress	1,461	-	-	-	1,461	1,440	-	-	-	2,901	-	-	-	2,901
Plant & Equipment	-	18,453	10,419	-	8,034	2,024	(292)	(1,629)	-	-	18,788	10,651	-	8,137
Office Equipment	-	2,225	1,379	-	846	297	-	(239)	-	-	2,417	1,513	-	904
Furniture & Fittings	-	976	441	-	535	85	-	(63)	-	-	1,057	500	-	557
Land:														
- Operational Land	-	8,432	-	-	8,432	-	-	-	-	-	8,432	-	-	8,432
- Community Land	-	5,797	-	-	5,797	-	-	-	-	-	5,797	-	-	5,797
Buildings - Non Specialised	-	20,099	7,484	-	12,615	77	-	(250)	-	-	20,176	7,734	-	12,442
Buildings - Specialised	-	29,962	10,076	-	19,886	212	-	(319)	-	-	30,174	10,395	-	19,779
Other Structures	-	4,699	1,170	-	3,529	93	-	(100)	-	-	4,791	1,269	-	3,522
Infrastructure:														
- Roads	-	243,907	104,801	-	139,106	5,270	-	(3,963)	61,127	-	285,880	84,340	-	201,540
- Bridges	-	11,993	5,265	-	6,728	-	-	(98)	986	-	13,697	6,081	-	7,616
- Footpaths	-	4,167	680	-	3,487	131	-	(52)	2,170	-	7,089	1,353	-	5,736
- Stormwater Drainage	-	22,150	5,414	-	16,736	186	-	(222)	6,490	-	31,545	8,355	-	23,190
- Water Supply Network	-	64,564	25,161	-	39,403	1,166	(437)	(875)	571	-	65,876	26,048	-	39,828
- Sewerage Network	-	50,644	21,101	-	29,543	1,511	-	(692)	427	-	52,923	22,134	-	30,789
- Swimming Pools	-	1,912	894	-	1,018	-	-	(27)	-	-	1,912	921	-	991
- Other Open Space/Recreational Assets	-	1,855	733	-	1,122	96	-	(47)	-	-	1,952	781	-	1,171
Other Assets:														
- Library Books	-	127	24	-	103	32	-	(12)	-	-	159	36	-	123
- Other	-	1,893	328	-	1,565	-	-	(99)	-	-	1,893	427	-	1,466
Reinstatement, Rehabilitation & Restoration Assets (refer Note 26):														
- Tip Assets	-	5,208	53	-	5,155	-	-	(309)	-	-	5,208	362	-	4,846
- Quarry Assets	-	1,066	197	-	869	-	-	(39)	-	-	1,066	236	-	830
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	1,461	500,129	195,620	-	305,970	12,620	(729)	(9,035)	71,771	2,901	560,832	183,136	-	380,597

Additions to Buildings & Infrastructure Assets are made up of Asset Renewals (\$6,902K) and New Assets (\$1,840K). Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other Infrastructure, Property, Plant & Equipment.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

\$ '000	Actual				Actual			
	2015				2014			
Class of Asset	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
Water Supply								
WIP	751	-	-	751	317	-	-	317
Plant & Equipment	-	481	285	196	-	452	241	211
Office Equipment	-	22	10	12	-	23	10	13
Land								
- Operational Land	-	164	-	164	-	164	-	164
Infrastructure	-	65,876	26,048	39,828	-	64,564	25,161	39,403
Total Water Supply	751	66,543	26,343	40,951	317	65,203	25,412	40,108
Sewerage Services								
WIP	1,023	-	-	1,023	481	-	-	481
Plant & Equipment	-	196	134	62	-	196	125	71
Office Equipment	-	96	61	35	-	100	56	44
Land								
- Operational Land	-	465	-	465	-	465	-	465
Infrastructure	-	52,924	22,134	30,790	-	50,236	21,101	29,135
Total Sewerage Services	1,023	53,681	22,329	32,375	481	50,997	21,282	30,196
Domestic Waste Management								
WIP	19	-	-	19	-	15	-	15
Plant & Equipment	-	341	285	56	-	296	279	17
Office Equipment	-	2	2	-	-	2	2	-
Furniture & Fittings	-	25	6	19	-	25	4	21
Land								
- Operational Land	-	661	-	661	-	661	-	661
- Community Land	-	134	-	134	-	134	-	134
Buildings	-	1,097	206	891	-	1,034	192	842
Other Structures	-	163	76	87	-	140	73	67
Other Assets	-	297	34	263	-	297	13	284
Total DWM	19	2,720	609	2,130	-	2,604	563	2,041
TOTAL RESTRICTED I,PP&E	1,793	122,944	49,281	75,456	798	118,804	47,257	72,345

Note 9c. Infrastructure, Property, Plant & Equipment - Current Year Impairments

\$ '000	Notes	Actual 2015	Actual 2014
Impairment Losses recognised in the Income Statement:			
Work Station Trainee No longer exists		-	(1)
Office Alteration & Town Hall Entrance Walls - included in revalued assets		-	(8)
Promotional Images - No longer used		-	(3)
Total Impairment Losses		-	(12)
IMPAIRMENT of ASSETS - GAINS/(LOSSES) in P/L	4(d)	-	(12)

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		1,715	-	1,491	-
Goods & Services - capital expenditure		787	-	665	-
Payments Received In Advance		208	-	170	-
Accrued Expenses:					
- Borrowings		10	-	9	-
- Salaries & Wages		743	-	450	-
Total Payables		3,463	-	2,785	-
Borrowings					
Loans - Secured ¹		289	9,174	500	5,462
Government Advances		2	15	16	18
Total Borrowings		291	9,189	516	5,480
Provisions					
Employee Benefits;					
Annual Leave		1,422	-	1,336	-
Long Service Leave		2,601	231	2,239	237
Rostered Days Off		136	-	126	-
Wages - Time in Lieu		46	-	44	-
Sub Total - Aggregate Employee Benefits		4,205	231	3,745	237
Asset Remediation/Restoration (Future Works) ²⁶		-	6,547	-	6,375
Other		7	-	7	-
Total Provisions		4,212	6,778	3,752	6,612
Total Payables, Borrowings & Provisions		7,966	15,967	7,053	12,092
(i) Liabilities relating to Restricted Assets					
		2015		2014	
		Current	Non Current	Current	Non Current
Externally Restricted Assets					
Water		7	-	5	-
Sewer		1	-	1	-
Liabilities relating to externally restricted assets		8	-	6	-
Internally Restricted Assets					
Nil					
Total Liabilities relating to restricted assets		8	-	6	-
Total Liabilities relating to Unrestricted Assets		7,958	15,967	7,047	12,092
TOTAL PAYABLES, BORROWINGS & PROVISIONS		7,966	15,967	7,053	12,092

¹: Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 10a. Payables, Borrowings & Provisions (continued)

\$ '000	Actual 2015	Actual 2014
(ii) Current Liabilities not anticipated to be settled within the next 12 months		
The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions - Employees Benefits	3,444	3,034
Other Liabilities	7	7
	<u>3,451</u>	<u>3,041</u>

Note 10b. Description of and movements in Provisions

Class of Provision	2014		2015			
	Opening Balance as at 1/7/14	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	Closing Balance as at 30/6/15
Annual Leave	1,336	832	(746)	-	-	1,422
Long Service Leave	2,476	531	(175)	-	-	2,832
Other Leave (enter deta	170	133	(121)	-	-	182
Asset Remediation	6,375	172	-	-	-	6,547
Other	7	-	-	-	-	7
TOTAL	10,364	1,668	(1,042)	-	-	10,990

- a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset Remediation, Reinstatement & Restoration Provisions represent the Present Value estimate of future costs Council will incur in order to remove, restore & remediate assets &/or activities as a result of past operations.
- c. Other reflects provision for replacement of the Community Transport Bus.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2015	Actual 2014
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	4,454	1,359
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		4,454	1,359
(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		6,522	5,069
Adjust for non cash items:			
Depreciation & Amortisation		9,035	8,589
Net Losses/(Gains) on Disposal of Assets		230	(369)
Non Cash Capital Grants and Contributions		(1,504)	-
Impairment Losses Recognition - I,PP&E		-	12
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "At Fair Value" or "Held for Trading"		(9)	(110)
- Other non cash - Developer Contributions (Water & Sewer Assets)		1,504	-
- Other non cash - Tip Asset Additions		-	(4,728)
Unwinding of Discount Rates on Reinstatement Provisions		172	71
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		(1,327)	(400)
Increase/(Decrease) in Provision for Doubtful Debts		(45)	(60)
Decrease/(Increase) in Inventories		7	2
Decrease/(Increase) in Other Assets		(16)	49
Increase/(Decrease) in Payables		224	302
Increase/(Decrease) in accrued Interest Payable		1	3
Increase/(Decrease) in other accrued Expenses Payable		293	36
Increase/(Decrease) in Other Liabilities		38	22
Increase/(Decrease) in Employee Leave Entitlements		454	(53)
Increase/(Decrease) in Other Provisions		-	4,728
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		15,579	13,163

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 11. Statement of Cash Flows - Additional Information (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Non-Cash Investing & Financing Activities			
Recalculation of Remediation - Domestic Waste Management Sites		-	4,728
Developer Contributions to the Gunnedah Water Network		591	315
Developer Contributions to the Gunnedah Sewerage Network		913	-
Total Non-Cash Investing & Financing Activities		1,504	5,043

(d) Financing Arrangements

(i) Unrestricted access was available at balance date to the following lines of credit:

Bank Overdraft Facilities ⁽¹⁾		500	500
Credit Cards / Purchase Cards		50	50
Total Financing Arrangements		550	550

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice. Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

(ii) Secured Loan Liabilities

Loans are secured by a mortgage over future years Rate Revenue only.

Note 12. Commitments for Expenditure

(a) Capital Commitments (exclusive of GST)

Nil

(b) Finance Lease Commitments

Nil

(c) Operating Lease Commitments (Non Cancellable)

Nil

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts 2015	Indicator 2015	Prior Periods 2014 2013	
Local Government Industry Indicators - Consolidated				
1. Operating Performance Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	<u>4,546</u>	11.74%	10.31%	7.28%
Total continuing operating revenue ⁽¹⁾ (excl. Capital Grants & Contributions)	38,729			
2. Own Source Operating Revenue Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. ALL Grants & Contributions)</u>	<u>28,251</u>	69.03%	73.08%	65.39%
Total continuing operating revenue ⁽¹⁾	40,926			
3. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽²⁾	<u>24,486</u>	5.43x	4.95	4.81
Current Liabilities less Specific Purpose Liabilities ^(3, 4)	<u>4,507</u>			
4. Debt Service Cover Ratio				
Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation	<u>14,122</u>	13.36x	22.49	18.76
Principal Repayments (from the Statement of Cash Flows) + Borrowing Costs (from the Income Statement)	<u>1,057</u>			
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual and Extra Charges Outstanding	<u>887</u>	5.46%	7.96%	7.30%
Rates, Annual and Extra Charges Collectible	<u>16,253</u>			
6. Cash Expense Cover Ratio				
Current Year's Cash and Cash Equivalents + All Term Deposits	<u>48,748</u>	21.99	20.00	16.36
Payments from cash flow of operating and financing activities	<u>2,217</u>	mths		

Notes

(1) Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures & associates.

(2) Refer Notes 6-8 inclusive.

Also excludes any real estate & land for resale not expected to be sold in the next 12 months

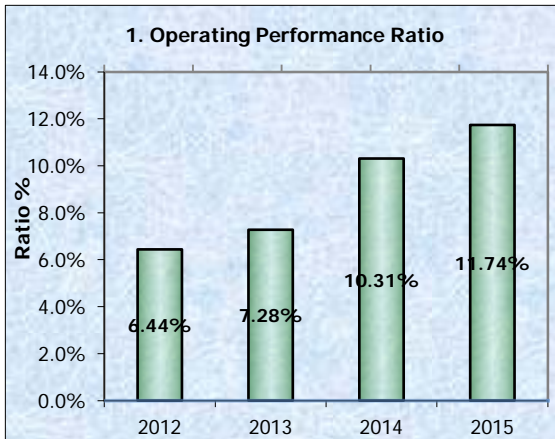
(3) Refer to Note 10(a).

(4) Refer to Note 10(a)(ii) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



Purpose of Operating Performance Ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.



Commentary on 2014/15 Result

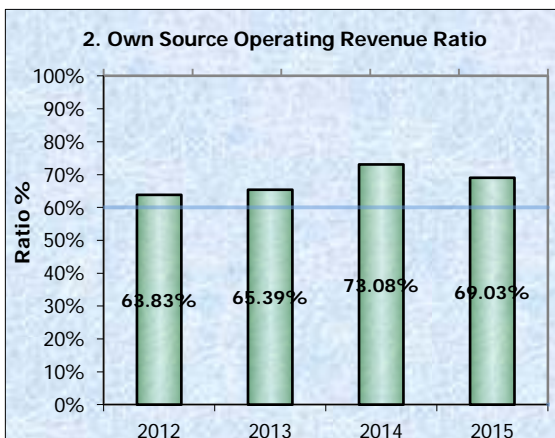
2014/15 Ratio 11.74%

Council continues to maintain operating expenditures within Operating Revenues. The result is similar to the previous year and reflects increased revenues reflecting increased operating expenditures. Additional revenue has been received due to the Special Rate Variation.

Benchmark: ——— Minimum $\geq 0.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

 Ratio is within Benchmark
 Ratio is outside Benchmark



Purpose of Own Source Operating Revenue Ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.



Commentary on 2014/15 Result

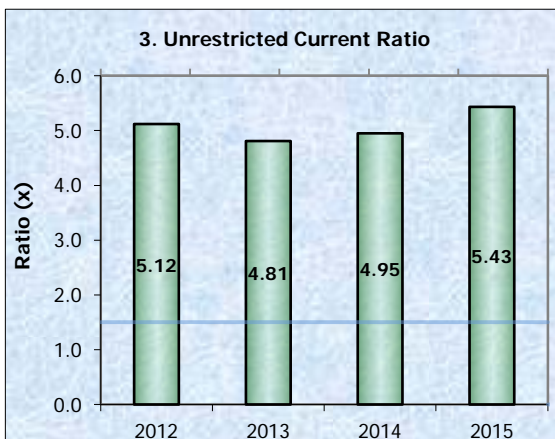
2014/15 Ratio 69.03%

The Ratio reflects councils reliance on Rating income. This result reflects the greater amount of income received by Grants and contributions. Also noting the 3rd year of the Special Rate Variation.

Benchmark: ——— Minimum $\geq 60.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

 Ratio is within Benchmark
 Ratio is outside Benchmark



Purpose of Unrestricted Current Ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.



Commentary on 2014/15 Result

2014/15 Ratio 5.43x

Council continues to remain in a very healthy situation with regards to the Unrestricted Current Ratio. Council should have no problems in meeting it's short term obligations as they fall due. Council is well above the Local Government bench mark of 1.5.

Benchmark: ——— Minimum ≥ 1.50

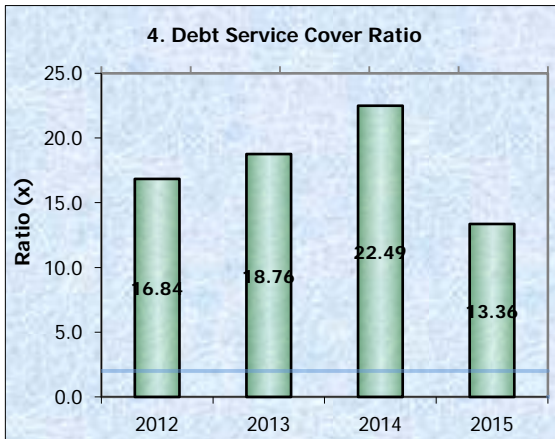
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

 Ratio is within Benchmark
 Ratio is outside Benchmark

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



Purpose of Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2014/15 Result

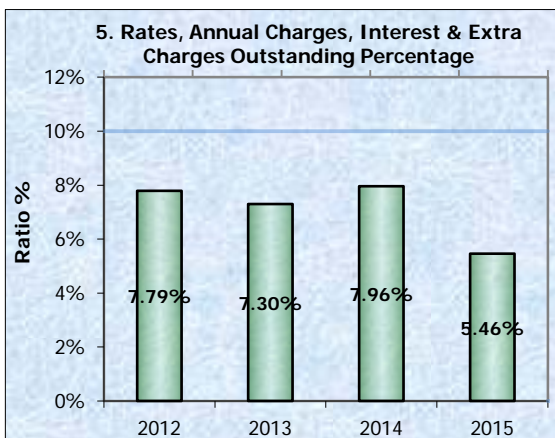
2014/15 Ratio 13.36x

The result has been effected by the improved operating result for the year. Council borrowed \$5million in June 2014 which has now shown a reduction in the ratio. Council also borrowed \$4million in June 2015 so a further reduction would be expected in next years financial statements. Council is still well above the Local Government benchmark of 2%. This keeps Council in a strong position to borrow in the future in line with the Long Term Financial Plan.

Benchmark: Minimum ≥ 2.00

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
 Ratio is outside Benchmark



Purpose of Rates & Annual Charges Outstanding Ratio

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2014/15 Result

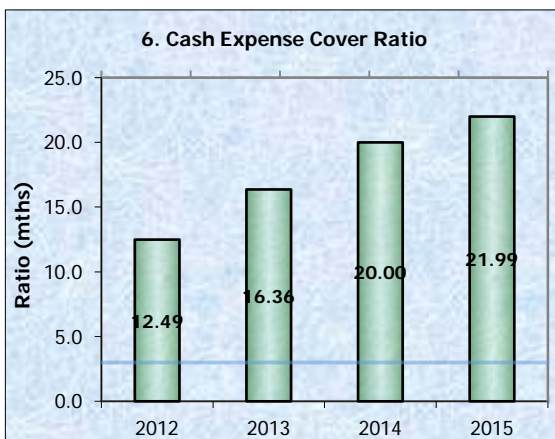
2014/15 Ratio 5.46%

This year has seen a significant drop in this Ratio. Council Rating staff has made a concerted push to collect outstanding debts. This ratio reflect a great improvement over a number of years and is well below the Country Councils benchmark of 10%.

Benchmark: Maximum $< 10.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
 Ratio is outside Benchmark



Purpose of Cash Expense Cover Ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2014/15 Result

2014/15 Ratio 21.99 mths

Council Cash expense ration is well above the bench mark of 3 months. This is reflected by Council investing in safe and liquid term deposits and the additional loan funds received in late June 2015.

Benchmark: Minimum ≥ 3.00

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
 Ratio is outside Benchmark

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 13b. Statement of Performance Measurement - Indicators (by Fund)

\$ '000	Water 2015	Sewer 2015	General ⁵ 2015
Local Government Industry Indicators - by Fund			
1. Operating Performance Ratio			
Total continuing operating revenue ⁽¹⁾			
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	11.23%	31.73%	10.12%
Total continuing operating revenue ⁽¹⁾			
(excl. Capital Grants & Contributions)	prior period: 30.42%	36.59%	4.98%
2. Own Source Operating Revenue Ratio			
Total continuing operating revenue ⁽¹⁾			
<u>(excl. ALL Grants & Contributions)</u>	82.01%	71.53%	66.88%
Total continuing operating revenue ⁽¹⁾			
	prior period: 86.38%	93.57%	68.98%
3. Unrestricted Current Ratio			
<u>Current Assets less all External Restrictions⁽²⁾</u>	No Liabilities	No Liabilities	5.43x
Current Liabilities less Specific Purpose Liabilities ^(3, 4)			
	prior period: No Liabilities	No Liabilities	4.95
4. Debt Service Cover Ratio			
<u>Operating Result⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation</u>	0.00	0.00	10.60x
Principal Repayments (from the Statement of Cash Flows) + Borrowing Costs (from the Income Statement)			
	prior period: 0.00	0.00	15.66
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage			
<u>Rates, Annual and Extra Charges Outstanding</u>	10.54%	9.02%	4.70%
Rates, Annual and Extra Charges Collectible			
	prior period: 13.21%	11.38%	7.18%
6. Cash Expense Cover Ratio			
<u>Current Year's Cash and Cash Equivalents + All Term Deposits</u>	0.00	0.00	21.72
Payments from cash flow of operating and financing activities			mths
	prior period: 0.00	0.00	19.70

Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

(5) General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 14. Investment Properties

\$ '000

Council has not classified any Land or Buildings as "Investment Properties"

Note 15. Financial Risk Management

Risk Management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's Finance Section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2015	2014	2015	2014
Financial Assets				
Cash and Cash Equivalents	4,454	1,359	4,454	1,359
Investments				
- "Held for Trading"	-	1,532	-	1,532
- "Held to Maturity"	44,294	38,804	44,294	38,804
Receivables	5,919	4,527	5,703	4,357
Total Financial Assets	54,667	46,222	54,451	46,052
Financial Liabilities				
Payables	3,255	2,615	3,255	2,615
Loans / Advances	9,480	5,996	9,480	5,996
Total Financial Liabilities	12,735	8,611	12,735	8,611

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) **"at fair value through profit & loss"** or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of financial assets & liabilities

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(a) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss' "Available-for-sale" financial assets & "Held-to-maturity" Investments

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's Finance area manages the Cash & Investments portfolio.

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and it's staff and an Investment Report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The risks associated with the investments held are:

- **Price Risk** - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest Rate Risk** - the risk that movements in interest rates could affect returns and income.
- **Credit Risk** - the risk that the investment counterparty) will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
2015				
Possible impact of a 10% movement in Market Values	-	-	-	-
Possible impact of a 1% movement in Interest Rates	424	424	(424)	(424)
2014				
Possible impact of a 10% movement in Market Values	249	249	(249)	(249)
Possible impact of a 1% movement in Interest Rates	290	290	(290)	(290)

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise **(i)** Rates & Annual charges and **(ii)** User Charges & Fees.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts - that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates & annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2015 Rates & Annual Charges	2015 Other Receivables	2014 Rates & Annual Charges	2014 Other Receivables
(i) Ageing of Receivables - %				
Current (not yet overdue)	0%	100%	0%	100%
Overdue	100%	0%	100%	0%
	100%	100%	100%	100%

		2015 Rates & Annual Charges	2015 Other Receivables	2014 Rates & Annual Charges	2014 Other Receivables
(ii) Ageing of Receivables - value					
Rates & Annual Charges	Other Receivables				
Current	Current	-	4,219	-	2,658
< 1 year overdue	0 - 30 days overdue	567	216	1,101	151
1 - 2 years overdue	30 - 60 days overdue	115	202	-	90
2 - 5 years overdue	60 - 90 days overdue	90	268	-	402
> 5 years overdue	> 90 days overdue	29	285	-	242
		801	5,190	1,101	3,543

(iii) Movement in Provision for Impairment of Receivables

	2015	2014
Balance at the beginning of the year	117	177
+ new provisions recognised during the year	4	12
- amounts already provided for & written off this year	(49)	-
- previous impairment losses reversed	-	(72)
Balance at the end of the year	72	117

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

Payables & Borrowings are both subject to liquidity risk - the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended & overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total Cash Outflows	Actual Carrying Values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2015									
Trade/Other Payables	-	3,255	-	-	-	-	-	3,255	3,255
Loans & Advances	-	291	308	328	347	366	7,840	9,480	9,480
Total Financial Liabilities	-	3,546	308	328	347	366	7,840	12,735	12,735
2014									
Trade/Other Payables	-	2,615	-	-	-	-	-	2,615	2,615
Loans & Advances	-	516	173	183	197	210	4,717	5,996	5,996
Total Financial Liabilities	-	3,131	173	183	197	210	4,717	8,611	8,611

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

	2015		2014	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Bank Overdraft	-	8.4%	-	8.9%
Trade/Other Payables	3,255	0.0%	2,615	0.0%
Loans & Advances - Fixed Interest Rate	9,480	5.5%	5,996	6.3%
	<u>12,735</u>		<u>8,611</u>	

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 14/15 was adopted by the Council on 25 June 2014.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

Note that for Variations* of Budget to Actual :

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable Budget Variation, **U** = Unfavourable Budget Variation

\$ '000	2015 Budget	2015 Actual	2015 ----- Variance* -----		
REVENUES					
Rates & Annual Charges	14,786	14,864	78	1%	F
User Charges & Fees	8,894	10,985	2,091	24%	F
The user fees and charges have exceeded budget in the following main areas: Additional works under the RMCC contract for \$1,405,725 mainly around the Roundabout. Water Usage charges \$436,024 with the dry summer, additional saleyard due of \$133,633 with additional numbers and sewerage charges of 128,937.					
Interest & Investment Revenue	1,437	1,597	160	11%	F
This variance is as a result of the increase in Council's investment portfolio. The portfolio rose from \$41.7 million as at June 2014 to \$48.7 million as at 30th June 2015. Whilst \$4 million relates to a loan taken out in June 2014 the portfolio rose by \$3 million net of the loan. The last of the investments effected by the Global Crisis have now matured and are now earning interest. The value of these investments is \$1.5 million.					
Other Revenues	321	814	493	154%	F
Various factors have effected this variance. This includes recoupment of legal costs with the concerted effort to reduce rates, additional waste fees from drum muster & scrap metal sales, Paid Maternity Leave receipts and workers compensation recoupment of wages & other sundry reimbursements.					
Operating Grants & Contributions	10,039	10,478	439	4%	F
Capital Grants & Contributions	681	2,197	1,516	223%	F
Additional funds have been received for capital projects for Roads to Recovery \$595,000, Developer Contributions for water & sewer, built by the developer now under the control of Council - \$1,505,000 and a grant received for a Community Recycling Centre at the Waste Management Facility.					

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 16. Material Budget Variations (continued)

\$ '000	2015 Budget	2015 Actual	2015 ----- Variance* -----		
EXPENSES					
Employee Benefits & On-Costs	13,573	12,950	623	5%	F
Borrowing Costs	657	541	116	18%	F
Council delayed the borrowing of Loan Funds until late in the Financial Year. Whilst interest on this loan was partially budgeted for, the delay meant the interest wasn't required.					
Materials & Contracts	7,550	9,036	(1,486)	(20%)	U
The increase in Materials and Contracts is due, in main, to the additional works carried out under the RMCC contract and the work on the roundabout. There is a revenue adjustment outlined in User Fees and Charges.					
Depreciation & Amortisation	8,597	9,035	(438)	(5%)	U
Other Expenses	3,623	2,621	1,002	28%	F
Reflection of various cost saving initiatives put forward. Major areas of savings in other expense areas such as electricity, telephone, computer software costs and various project expenses.					
Net Losses from Disposal of Assets	67	230	(163)	(243%)	U
Council trades various Plant & Fleet and dispose of infrastructure assets during the year. The plant and fleet sales resulted in a gain of disposal of \$207,000. It was necessary also to dispose of Water assets resulting in a net value of \$437,000 to be written off for a renewal to take place.					
Budget Variations relating to Council's Cash Flow Statement include:					
Cash Flows from Operating Activities	9,611	15,579	5,968	62.1%	F
During the year Council have received additional Cash Flows especially from the RMS work on the State Roads, developer contributions, additional water sales. Council has made significant inroads in reducing the outstanding rates which has further contributed to a positive result. Payments have been effected by cost saving measures implemented.					
Cash Flows from Investing Activities	(11,316)	(15,968)	(4,652)	41.1%	U
The major variance in the Cash Flows from Investing is a result of major Capital projectd budget in the year still needing to be completed. During the year projects were completed from previous budgets.					
Cash Flows from Financing Activities	3,432	3,484	52	1.5%	F

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Drainage	269	10	-	9	-	-	288	-	(288)	-	-
Parking	132	-	-	4	-	-	136	-	(136)	-	-
Open Space	19	-	-	1	-	-	20	-	(20)	-	-
Community Facilities	26	-	-	1	-	-	27	-	(27)	-	-
S94 Contributions - under a Plan	446	10	-	15	-	-	471	-	(471)	-	-
S94A Levies - under a Plan	1,336	159	-	43	(113)	-	1,425				-
Total S94 Revenue Under Plans	1,782	169	-	58	(113)	-	1,896				-
S64 Contributions	3,056	294	-	97	-	-	3,447				
Total Contributions	4,838	463	-	155	(113)	-	5,343	-	(471)	-	-

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN NUMBER 1

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Drainage	269	10	-	9	-	-	288	-	(288)	-	-
Parking	132	-	-	4	-	-	136	-	(136)	-	-
Open Space	19	-	-	1	-	-	20	-	(20)	-	-
Community Facilities	26	-	-	1	-	-	27	-	(27)	-	-
Total	446	10	-	15	-	-	471	-	(471)	-	-

S94A LEVIES - UNDER A PLAN

CONTRIBUTION PLAN NUMBER 01

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Community Facilities	1,336	159	-	43	(113)	-	1,425	-	-	-	-
Total	1,336	159	-	43	(113)	-	1,425	-	-	-	-

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions in future years.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from its Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Councils contributions to the pool and the result of insurance claims within each of the Fund Years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

(iv) Other Guarantees

Council has provided no other Guarantees other than those listed above.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

2. Other Liabilities

(i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED:

(i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

(ii) Infringement Notices/Fines

Fines & Penalty Income, the result of Council issuing Infringement Notices is followed up and collected by the Infringement Processing Bureau.

Councils Revenue Recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at Year End, there is a potential asset due to Council representing issued but unpaid Infringement Notices.

Due to the limited information available on the status, value and duration of outstanding Notices, Council is unable to determine the value of outstanding income.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 19. Interests in Other Entities

\$ '000

Council has no interest in any Controlled Entities, Joint Arrangements or Associates.

Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2015	Actual 2014
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		171,760	165,253
a. Correction of Prior Period Errors	20 (c)	408	1,846
b. Net Operating Result for the Year		6,522	5,069
Balance at End of the Reporting Period		178,690	172,168
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		233,089	161,318
Total		233,089	161,318
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		161,318	159,490
- Revaluations for the year	9(a)	71,771	1,828
- Balance at End of Year		233,089	161,318
TOTAL VALUE OF RESERVES		233,089	161,318
(iii) Nature & Purpose of Reserves			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.			

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Correction of Error/s relating to a Previous Reporting Period			
Correction of errors disclosed in this year's financial statements:			
Developer Contributions - Gunnedah Sewerage not added 2014		419	-
Developer Contributions - Gunnedah Sewerage not added 2014 (depreciation)		(11)	-
Correction of errors as disclosed in last year's financial statements:			
Developer Contributions - Gunnedah Water not added 2013			1,364
Developer Contributions - Gunnedah Water not added 2013 (depreciation)			(5)
Gunnedah Water - Bores previously not added			58
Gunnedah Water - Bores previously not added (depreciation)			(7)
Gunnedah Water - Bores depreciation adjustment			28
In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.			
These amounted to the following Equity Adjustments:			
- Adjustments to Opening Equity - 1/7/13 (relating to adjustments for the 30/6/13 reporting year end and prior periods)		-	-
- Adjustments to Closing Equity - 30/6/14 (relating to adjustments for the 30/6/14 year end)		408	1,438
Total Prior Period Adjustments - Prior Period Errors		408	1,438

(d) Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 21. Financial Result & Financial Position by Fund

Income Statement by Fund \$ '000	Actual 2015	Actual 2015	Actual 2015
Continuing Operations	Water	Sewer	General¹
Income from Continuing Operations			
Rates & Annual Charges	816	1,751	12,297
User Charges & Fees	2,660	607	7,718
Interest & Investment Revenue	344	300	953
Other Revenues	4	-	810
Grants & Contributions provided for Operating Purposes	61	37	10,380
Grants & Contributions provided for Capital Purposes	778	1,021	398
Other Income			
Net Gains from Disposal of Assets	-	-	207
Share of interests in Joint Ventures & Associates using the Equity Method	-	-	-
Total Income from Continuing Operations	4,663	3,716	32,763
Expenses from Continuing Operations			
Employee Benefits & on-costs	631	377	11,942
Borrowing Costs	-	-	541
Materials & Contracts	600	285	8,151
Depreciation & Amortisation	921	711	7,403
Impairment	-	-	-
Other Expenses	841	467	1,313
Net Losses from the Disposal of Assets	437	-	-
Total Expenses from Continuing Operations	3,430	1,840	29,350
Operating Result from Continuing Operations	1,233	1,876	3,413
Discontinued Operations			
Net Profit/(Loss) from Discontinued Operations	-	-	-
Net Operating Result for the Year	1,233	1,876	3,413
Net Operating Result attributable to each Council Fund	1,233	1,876	3,413
Net Operating Result attributable to Non-controlling Interests	-	-	-
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	455	855	3,015

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal charges & recoveries made between the Funds.

Gunnedah Shire Council

Notes to the Financial Statements

as at 30 June 2015

Note 21. Financial Result & Financial Position by Fund (continued)

Statement of Financial Position by Fund \$ '000	Actual 2015	Actual 2015	Actual 2015
ASSETS	Water	Sewer	General¹
Current Assets			
Cash & Cash Equivalents	374	239	3,841
Investments	10,991	8,994	24,309
Receivables	511	217	5,158
Inventories	113	-	291
Other	-	-	44
Non-current assets classified as 'held for sale'	-	-	-
Total Current Assets	11,989	9,450	33,643
Non-Current Assets			
Investments	-	-	-
Receivables	-	-	33
Inventories	-	-	-
Infrastructure, Property, Plant & Equipment	40,951	32,375	307,271
Investments Accounted for using the equity method	-	-	-
Investment Property	-	-	-
Intangible Assets	-	-	-
Total Non-Current Assets	40,951	32,375	307,304
TOTAL ASSETS	52,940	41,825	340,947
LIABILITIES			
Current Liabilities			
Payables	7	1	3,455
Borrowings	-	-	291
Provisions	-	-	4,212
Total Current Liabilities	7	1	7,958
Non-Current Liabilities			
Payables	-	-	-
Borrowings	-	-	9,189
Provisions	-	-	6,778
Total Non-Current Liabilities	-	-	15,967
TOTAL LIABILITIES	7	1	23,925
Net Assets	52,933	41,824	317,022
EQUITY			
Retained Earnings	29,718	14,375	134,597
Revaluation Reserves	23,215	27,449	182,425
Total Equity	52,933	41,824	317,022

¹ General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal receivables & payables between the Funds.

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

\$ '000

Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

Note 23. Events occurring after the Reporting Date

Events that occur between the end of the reporting period (ending 30 June 2015) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 28/10/15.

Events that occur after the Reporting Period represent one of two types:

(i) Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2015.

(ii) Events that provide evidence of conditions that arose after the Reporting Period

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2015 and which are only indicative of conditions that arose after 30 June 2015.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

Note 25. Intangible Assets

Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/Operation	Estimated year of restoration	NPV of Provision	
		2015	2014
Quarry Sites	2036	1,177	1,126
Waste Management Tip Sites	2031	5,370	5,249
Balance at End of the Reporting Period	10(a)	6,547	6,375

Under AASB 116 - Property, Plant & Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 - Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

Reconciliation of movement in Provision for year:

Balance at beginning of year	6,375	1,576
Amounts capitalised to new or existing assets:		
Tip Revised Remediation Costs	-	4,728
Amortisation of discount (expensed to borrowing costs)	172	71
Total - Reinstatement, rehabilitation and restoration provision	6,547	6,375

Amount of Expected Reimbursements

Of the above Provisions for Reinstatement, Rehabilitation and Restoration works, those applicable to Garbage Services & Waste Management are able to be funded through future charges incorporated within Council's Annual Domestic Waste Management Charge.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities (continued)

\$ '000

Provisions for close down and restoration and for environmental clean up costs – Tips and Quarries

Restoration

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals

Close down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

Other movements in the provisions for close down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the reporting date. These costs are charged to the income statement. Movements in the environmental clean up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, Property, Plant and Equipment
- Financial Assets & Liabilities

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values:

2015	Date of latest Valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring Fair Value Measurements					
Infrastructure, Property, Plant & Equipment					
Plant & Equipment	30/06/11	-	-	8,137	8,137
Office Equipment	30/06/11	-	-	904	904
Furniture & Fittings	30/06/11	-	-	557	557
Operational Land	30/06/13	-	-	8,432	8,432
Community Land	30/06/13	-	-	5,797	5,797
Buildings - Non Specialised	30/06/13	-	-	12,442	12,442
Buildings - Specialised	30/06/13	-	-	19,779	19,779
Other Structures	30/06/13	-	-	3,522	3,522
Roads	30/06/15	-	-	201,540	201,540
Bridges	30/06/15	-	-	7,616	7,616
Footpaths	30/06/15	-	-	5,736	5,736
Stormwater Drainage	30/06/15	-	-	23,190	23,190
Water Supplies Networks	30/06/12	-	-	39,828	39,828
Sewerage Networks	30/06/12	-	-	30,789	30,789
Swimming Pools	30/06/13	-	-	991	991
Other Open Space/ Recreational Assets	30/06/13	-	-	1,171	1,171
Library Books	30/06/11	-	-	123	123
Other Assets	30/06/11	-	-	1,466	1,466
Tip Remediation Assets	30/06/14	-	-	4,846	4,846
Quarry Remediation Assets	30/06/11	-	-	830	830
Total Infrastructure, Property, Plant & Equipment		-	-	377,696	377,696

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values: (continued)

2014	Date of latest Valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring Fair Value Measurements					
Financial Assets					
Investments - "Held for Trading"	30/06/14	-	-	1,532	1,532
Total Financial Assets		-	-	1,532	1,532
Infrastructure, Property, Plant & Equipment					
Plant & Equipment	30/06/11	-	-	8,034	8,034
Office Equipment	30/06/11	-	-	846	846
Furniture & Fittings	30/06/11	-	-	535	535
Operational Land	30/06/13	-	-	8,432	8,432
Community Land	30/06/13	-	-	5,797	5,797
Buildings - Non Specialised	30/06/13	-	-	12,615	12,615
Buildings - Specialised	30/06/13	-	-	19,886	19,886
Other Structures	30/06/13	-	-	3,529	3,529
Roads	30/06/10	-	-	139,106	139,106
Bridges	30/06/10	-	-	6,728	6,728
Footpaths	30/06/10	-	-	3,487	3,487
Stormwater Drainage	30/06/10	-	-	16,736	16,736
Water Supplies Networks	30/06/12	-	-	39,403	39,403
Sewerage Networks	30/06/12	-	-	29,135	29,135
Swimming Pools	30/06/13	-	-	1,018	1,018
Other Open Space/ Recreational Assets	30/06/13	-	-	1,122	1,122
Library Books	30/06/11	-	-	103	103
Other Assets	30/06/11	-	-	1,565	1,565
Tip Remediation Assets	30/06/14	-	-	5,155	5,155
Quarry Remediation Assets	30/06/11	-	-	869	869
Total Infrastructure, Property, Plant & Equipment		-	-	304,101	304,101

(2) Transfers between Level 1 & Level 2 Fair Value Hierarchies

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (ie. Level 1 inputs) Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Infrastructure, Property, Plant & Equipment

Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Example of assets in these classes are as follows:

- Plant & Equipment - Graders, trucks, Motor Vehicles
- Office Equipment - Computer Equipment
- Furniture & Fittings - Desks, Chairs.

The key unobservable inputs to the valuation are the remaining life and residual value. Council reviews the classes of assets each year for signs of impairment. There has been no change in the valuation process during the reporting year.

Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuations is the price per square metre. The last valuation was undertaken at 30 June 2013 and was performed by Peter Spackman valuations, Jarad R. Ewing, Registered Valuer N.S.W. 7298 B. Comm (Property Economics).

All operational land has been valued at market value (highest and best use) after identifying all elements that would be taken into account by buyers and sellers in setting the price including but not limited to the land description, area and dimensions, planning and other constraints on development and potential for alternate use. There has been no change to the valuation process during the reporting period.

Community Land

Valuations of all Council's Community Land and Council controlled land were based on valuations performed by Peter Spackman valuations, Jarad R. Ewing, Registered Valuer N.S.W 7298 B. Comm (Property Economics).

All Community Land has been valued at market value (highest and best use). As these rates are were not considered to be observable market evidence they have been classified as Level 3. There has been no change to the valuation process during the reporting year.

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values (continued)

Buildings - Non Specialised and Specialised

Valuations of all Council's Buildings Specialised & Non-Specialised were based on valuations performed by Peter Spackman valuations, Jarad R. Ewing, Registered Valuer N.S.W 7298 B. Comm (Property Economics).

The value of non-specialised buildings, which are predominately houses and units for which there is a secondary market, have been determined on the basis of market value.

Buildings that have been determined as specialised, meaning they are designed for a particular purpose for which there is generally little or no market based evidence available, they have been valued on the basis of depreciated replacement cost taking into consideration a reduction for physical wear and tear and functional obsolescence. The valuations take into account different components of buildings and different useful lives.

While all buildings were physically inspected, inputs such as estimates of residual values and pattern of consumption required extensive judgement and impacted on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs.

There has been no change to the valuation process during the period.

Other Structures

Other Structures class generally comprises memorials, weighbridges and saleyards.

Valuations of all Council's - Other Structures were based on valuations performed by Peter Spackman Valuers, Jarad R. Ewing, Registered Valuer N.S.W 7298 B. Comm (Property Economics).

The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Roads

This class of assets comprises Urban Roads, Sealed Rural Roads, Unsealed Rural Roads, Road Furniture, Islands & Pedestrian Refuges, Guard Rails, Causeways, Culverts, Parking Areas, Aerodrome, Bus Shelters & Kerb & Gutter. Council uses the "Cost Approach" using Level 3 inputs for all Road infrastructure. Valuations for Road Infrastructure are componentised generally into surface, pavement & formation to reflect the different nature of the assets. Valuations were completed in June 2015 by the Manager of Mapping, Assets, Design and Development and reviewed Director of Infrastructure Services utilising detailed pavement information residing in councils BizeAssets Management System.

The cost approach was utilised with inputs such as estimates pattern of consumption, residual value, asset condition and useful life requiring extensive professional judgement which significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is some uncertainty regarding the actual design, specifications and dimensions of some assets. A full revaluation of the Roads have been completed as at 30th June 2015.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values (continued)

Bridges

Bridges were valued in June 2015 by the Director of Infrastructure Services using the cost approach.

The approach estimated the replacement cost for each bridge by componentising the bridges into significant parts with different useful lives and taking into account a range of factors. The components included the Bridge Deck/Superstructure, Bridge Abutments/Foundations and Bridge rails/handrails. The information is maintained in the BizeAssets Management System.

Inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. A full revaluation of Bridges have been completed as at 30th June 2015.

Footpaths

Footpaths were valued in June 2015 by the Manager of Mapping, Assets, Design & Development and reviewed by the Director of Infrastructure and Services using the cost approach. Footpaths were segmented to match the adjacent road segment and no further componentisation was undertaken. Footpaths were originally mapped and condition assessed using a physical inspection by the Roads inspector. The information is maintained in the BizeAssets Management System.

Condition are updated as changes in the networks are observed through regular inspections. There has been a full revaluation of Footpaths as at 30th June 2015.

Stormwater Drainage

Stormwater Assets comprise pits, pipes, open channels, headwalls and various types of water quality devices in the Urban Areas. Stormwater Drainage was valued by the Manager of Mapping, Assets, Design & Development and reviewed by the Director of Infrastructure and Services using the cost approach.

The 'Cost Approach' is the estimated replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The level of componentisation adopted by Council is in accordance with the Institute of Public Works Engineers Australia Infrastructure Management Manual (IMM). Inputs such as estimates of pattern of consumption, residual value, Asset Condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Further condition estimates were carried out with CCTV inspection on over 3.3 km of Stormwater lines. Additionally due to limitations in the historical records of long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been a valuation of Stormwater Assets as at 30th June 2015.

Water Supplies

The valuation of the Water Supplies was completed in June 2012 by AssetVal Pty Ltd. The Water supplies comprise the Gunnedah, Curlewis, Tambar Springs & Mullaley water schemes. The components of the Water Systems include the Mains, Bores, Reservoirs and Pumping Stations. The information is maintained on the BizeAsset Management System.

Due to the nature of much of the Water Network being inaccessible (subsurface) there are limitations in the inputs such as pattern of consumption, residual value, asset condition and useful life requiring extensive professional judgement which impact significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values (continued)

Sewerage Systems

The valuation of the Sewerage Systems was completed in June 2012 by AssetVal Pty Ltd. The Sewerage Systems comprise the Gunnedah & Curlewis Sewerage Systems. The components include the pipelines, Treatment works and Pump Stations. The assets are maintained on the BizeAssets Management System.

Due to the nature of much of the Sewer Network being inaccessible (subsurface) there are limitations in the inputs such as pattern of consumption, residual value, asset condition and useful life requiring extensive professional judgement which impact significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period.

Swimming Pools

Swimming Pools class comprises the 3 pools, diving board & shade sails at the Gunnedah Swimming complex

Valuations of Council's Swimming Pools were based on valuations performed by Peter Spackman valuations, Jarad R. Ewing, Registered Valuer N.S.W 7298 B. Comm (Property Economics).

The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Other Open Space/ Recreational Assets

Other Open Space/ Recreational Assets comprise tennis courts, showground structures such as lighting towers, Grandstands and Park structures such as play equipment, Rotundas, seating etc.

Valuations of Council's Other Open Space/Recreational Assets were based on valuations performed by Peter Spackman valuations, Jarad R. Ewing, Registered Valuer N.S.W 7298 B. Comm (Property Economics).

The cost approach has been utilised whereby the replacement cost was estimated for each asset taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Library Book/Other Assets

Library Books & Other Assets are valued at cost but are disclosed at fair value in the Notes

The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

The key unobservable inputs to the valuation are the remaining life and residual value. Council reviews the classes of assets each year for signs of impairment. There has been no change in the valuation process during the reporting year.

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values (continued)

Tip Remediation

Gunnedah Shire Council has 3 landfills being at Gunnedah, Curlewis & Carroll and 3 transfer stations at Mullaley, Breeza and Tambar Springs. The Waste management service includes a wide range of waste disposal services, resource recovery services, recycled and reclaimed products and waste management educational activities. It is recognised that there will be significant costs in the closure of the landfill sites.

Closure of the landfill will involve a wide range of activities including preparation of a Landfill Closure and Management Plan, final capping of the landfill, site re-vegetation, installation of a final landfill gas management system, revision of the surface water management system and leachate management infrastructure to suit post-closure operation, decommissioning and removal of infrastructure and equipment.

The evaluation of costs for the landfill closure and post closure management was prepared by the Manager of Building & Environment. The key unobservable inputs are the discount rate, cost excavation rate, actual timing of costs and future environmental requirements. This valuation was reviewed at June 2014.

Quarries Remediation

Gunnedah Shire Council has some 51 Quarries that will require remediation in the future. Quarries provide council with Gravel as part of the Road maintenance and construction activities.

Closure of the Quarries will require remediation including earth works to restore the quarries and reseed and plant native trees.

The Quarry remediation Valuation was completed in June 2011 by the Director of Infrastructure & Services.

The key unobservable inputs are the discount rate, Cost escalation, timing of future costs and future environmental requirement. There has been no change to the valuation process during the year.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3)

a. The following tables present the changes in Level 3 Fair Value Asset Classes.

	Investments At Fair Value Through P&L	Plant & Equipment	Office Equipment	Furniture & Fittings	Operational Land	Community Land	Buildings Non - Specialised	Buildings Specialised	Total
Adoption of AASB 13	3,422	7,804	751	501	8,361	5,797	12,772	20,005	59,413
Purchases (GBV)	-	2,005	364	104	71	-	87	194	2,825
Disposals (WDV)	(2,000)	(152)	-	-	-	-	-	-	(2,152)
Depreciation & Impairment	-	(1,623)	(269)	(70)	-	-	(244)	(313)	(2,519)
FV Gains - Income Statement ¹	110	-	-	-	-	-	-	-	110
Closing Balance - 30/6/14	1,532	8,034	846	535	8,432	5,797	12,615	19,886	57,677
Purchases (GBV)	-	2,024	297	85	-	-	77	212	2,695
Disposals (WDV)	(1,540)	(292)	-	-	-	-	-	-	(1,832)
Depreciation & Impairment	-	(1,629)	(239)	(63)	-	-	(250)	(319)	(2,500)
FV Gains - Income Statement ¹	8	-	-	-	-	-	-	-	8
Closing Balance - 30/6/15	-	8,137	904	557	8,432	5,797	12,442	19,779	56,048

¹ FV Gains recognised in the Income Statement relating to assets still on hand at year end total:

YE 13/14	110	-	-	-	-	-	-	-	110
YE 14/15	8	-	-	-	-	-	-	-	8

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) continued

a. The following tables present the changes in Level 3 Fair Value Asset Classes. (continued)

	Other Structures	Roads	Bridges	Footpaths	Stormwater	Water Supplies	Sewerage Network	Swimming Pools	Total
Adoption of AASB 13	3,383	137,044	6,825	3,339	16,689	36,336	28,758	1,045	233,419
Purchases (GBV)	238	6,078	-	198	266	1,433	260	-	8,473
Disposals (WDV)	-	(126)	-	-	-	(7)	-	-	(133)
Depreciation & Impairment	(92)	(3,890)	(97)	(50)	(219)	(839)	(669)	(27)	(5,883)
Material Error - Recognised	-	-	-	-	-	1,438	408	-	1,846
Revaluations to Equity	-	-	-	-	-	1,042	786	-	1,828
Closing Balance - 30/6/14	3,529	139,106	6,728	3,487	16,736	39,403	29,543	1,018	239,550
Purchases (GBV)	93	5,270	-	131	186	1,166	1,511	-	8,357
Disposals (WDV)	-	-	-	-	-	(437)	-	-	(437)
Depreciation & Impairment	(100)	(3,963)	(98)	(52)	(222)	(875)	(692)	(27)	(6,029)
Revaluations to Equity	-	61,127	986	2,170	6,490	571	427	-	71,771
Closing Balance - 30/6/15	3,522	201,540	7,616	5,736	23,190	39,828	30,789	991	313,212

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) continued

a. The following tables present the changes in Level 3 Fair Value Asset Classes. (continued)

	Open Space Recreational Assets	Library Books	Other Assets	Tip Remediation Asset	Quarry Remediation	Total
Adoption of AASB 13	1,160	86	1,550	437	908	4,141
Purchases (GBV)	7	26	111	-	-	144
Depreciation & Impairment	(45)	(9)	(96)	(10)	(39)	(199)
Restatement of Tip Asset	-	-	-	4,728	-	4,728
Closing Balance - 30/6/14	1,122	103	1,565	5,155	869	8,814
Purchases (GBV)	96	32	-	-	-	128
Depreciation & Impairment	(47)	(12)	(99)	(309)	(39)	(506)
Closing Balance - 30/6/15	1,171	123	1,466	4,846	830	8,436

b. Information relating to the transfers into and out of the Level 3 Fair Valuation hierarchy (as disclosed in the Table above) includes:

Nil

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. The Valuation Process for Level 3 Fair Value Measurements

Gunnedah Shire Council value their assets on a fair value basis, in accordance with the NSW Department of Local Government's Guidelines and standards AASB13, AASB116 each year. For the 2015 financial year council has opted to utilise AASB 2015-7 for level 3 unobservable inputs. These assets are valued utilising the cost approach identifying actual plant, staff and material costs where available.

Construction estimates have been completed based on current Australian standards and guidelines to gain unit rates based on the various asset components within each asset class. For example Rural Sealed Roads has been broken down to Formation, Pavement and Seal. The cost to construct each asset component has been calculated on a standard length, depth and width in accordance with Austroads and RMS guidelines and then calculated to give appropriate rates for each component. Distances used for cartage etc. have been averaged over the Shire. Material costs are current prices evidenced by either invoices or current quotes.

Bridges, due to their complexity, have been calculated from tender documents provided by Tamworth Regional Council for a bridge constructed in 2013/14 and applied to Gunnedah Shire bridges at a component level by the Director of Infrastructure Services.

In the case of urban Stormwater the NSW References Rates Manual for water, sewer and stormwater was used.

All other assets have had works estimated by the Manager - Mapping, Assets, Design and Developments in consultation with the Manager - Infrastructure Works and the Director - Infrastructure Services. Once verified these rates were then applied across Council asset classes.

The resulting values were then compared against previous values and verified by the Director Infrastructure Services and Manager, Assets, Design and Development.

Valuations have been undertaken by Gunnedah Shire Council utilising Councils Asset Management System (Biz E Asset). The unit rates and useful lives utilised in this have been compared to a variety of other rural councils.

(5). Highest and best use

All of Council's non financial assets are considered to being utilised for their highest and best use.

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 28. Council Information & Contact Details

Principal Place of Business:

63 Elgin Street
GUNNEDAH NSW 2380

Contact Details**Mailing Address:**

PO Box 63
GUNNEDAH NSW 2380

Opening Hours:

Business Hours
Monday to Friday
8:30am to 5:00

Telephone: 02 6740 2100

Facsimile: 02 6740 2119

Internet: www.infogunnedah.nsw.gov.au

Email: council@infogunnedah.gov.au

Officers**GENERAL MANAGER**

E J GROTH

RESPONSIBLE ACCOUNTING OFFICER

E J GROTH

PUBLIC OFFICER

L E ROWE

AUDITORS

UHY HAINES NORTON
LEVEL 11, 1 YORK STREET
SYDNEY. NSW 2380

Elected Members**MAYOR**

O HASLER

COUNCILLORS

H ALLGAYER

G SWAIN

T DUDDY

C FULLER

G GRIFFEN

D QUINCE

R RYAN

S SMITH

Other Information

ABN: 80 183 655 793

Gunnedah Shire Council
General Purpose Financial Statements
Independent Auditor's Report

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Report on the Financial Statements

We have audited the accompanying financial statements of Gunnedah Shire Council (the Council), which comprises the statement of financial position as at 30 June 2015, the income statement, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by Councillors and Management.

Councillor's Responsibility for the Financial Statements

The Councillors of the Council are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and *the Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Our audit responsibility does not extend to the original budget information disclosed in the income statement, statement of cash flows, note 2(a), note 16 budget variation explanation, note 17 forecast information, nor the attached special schedules and accordingly, we express no opinion on them. In addition, our audit did not include an analysis of the prudence of business decisions made by Councillors or Management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

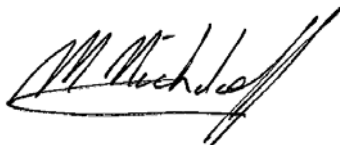
Matters Relating to the Electronic Presentation of the Audited Financial Statements

This auditor's report relates to the general purpose financial statements of Gunnedah Shire Council for the year ended 30 June 2015 published in the annual report and included on Council's website. The Council is responsible for the integrity of the website. We have not been engaged to report on the integrity of this website. The auditor's report refers only to the financial statements identified above. It does not provide an opinion on any other information which may have been hyperlinked to/from the financial statements. If users of the financial statements are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements to confirm the information contained in this website version of the financial statements.

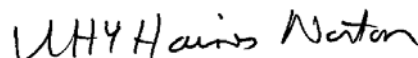
Auditor's Opinion

In our opinion,

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2 (the Division); and
- (b) the financial statements:
 - (i) have been presented, in all material respects, in accordance with the requirements of this Division;
 - (ii) are consistent with the Council's accounting records;
 - (iii) presents fairly, in all material respects, the Council's financial position as at 30 June 2015 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the Local Government (General) Regulations 2005.
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial statements that have come to light during the course of the audit.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed in Sydney on 28th October 2015

28 October 2015

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The Mayor
Gunnedah Shire Council
63 Elgin Street
GUNNEDAH NSW 2380

**Report on the Conduct of the Audit
Year Ended 30 June 2015**

We are pleased to advise completion of our audit of the General and Special Purpose Financial Statements for Gunnedah Shire Council for the year ended 30 June 2015, in accordance with Section 415 of the Local Government Act, 1993 (“the Act”); and that our audit opinion provided under Section 417(2) of the Act has been issued to Council. The following report on the conduct of the audit is issued in compliance with Section 417(3) of the Act.

The Councillors and Council Management are responsible for the preparation and true and fair presentation of the financial reports, which includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial reports. While we considered the effectiveness of management’s internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

We have conducted our audit in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the Council’s financial reports are free of material misstatement. An audit is influenced by factors such as professional judgement, selective testing, the inherent limitations of internal control and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We have reviewed that the accounts have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) and the Local Government Code of Accounting Practice and Financial Reporting.

We offer the following comments on the financial statements and the audit:

STATEMENT OF COMPREHENSIVE INCOME

MOVEMENT IN RESULTS OVER PRIOR YEAR

Council's Net Operating Result before Grants and Contributions provided for capital purposes indicates a surplus of \$4.325 million for the year ended 30 June 2015 compared to a surplus of \$4.021 million for the year ended 30 June 2014.

The Net Operating Result after Grants and Contributions for capital purposes has increased \$1.453 million to a surplus of \$6.522 million (2014: surplus of \$5.069 million).

Commentary on the major movements within the income and expense categories within the income statement is detailed below:

MOVEMENT IN REVENUE ITEMS 2014-2015

	2015	2014	Increase (Decrease)
	\$'000	\$'000	\$'000
Rates and Annual Charges	14,864	13,733	1,131
User Charges and Fees	10,985	9,995	990
Grants & Contributions Provided for Operating Purposes	10,478	8,486	1,992
Grants & Contributions Provided for Capital Purposes	2,197	1,048	1,149

RATES AND ANNUAL CHARGES

Rates and annual charges have increased by \$1.131 million (8%). The increase in rate income is in line with the special rate variation granted by the Minister for Local Government.

USER CHARGES AND FEES

User fees & charges have increased this year by \$990,000 (10%). This increase is mainly a result of higher income from routine maintenance charges from the Roads and Maritimes Services.

GRANTS AND CONTRIBUTIONS PROVIDED FOR OPERATING PURPOSES

Grants and contributions provided for operating purposes has increased by \$1.992 million (23%) to \$10.478 million. The increase was largely due to the full receipt of the Financial Assistance Grant in the 2014/15 financial year.

GRANTS AND CONTRIBUTIONS PROVIDED FOR CAPITAL PURPOSES

Grants and contributions provided for capital purposes have increased by \$1.149 million (110%) to \$2.197 million. The increase in Capital Grant income is a result of developer paid contributions received by Council in relation to water and sewerage assets.

MOVEMENT IN EXPENSE ITEMS 2014-2015

	2015	2014	Increase (Decrease)
	\$'000	\$'000	\$'000
Employee Benefits and On-costs	12,950	12,406	544
Materials and Contracts	9,036	7,058	1,978
Depreciation and Amortisation	9,035	8,589	446
Other Expenses	2,621	2,599	22

EMPLOYEE BENEFITS & ON-COSTS

Employee benefits & on-costs expense has increased by \$544,000 (4%) to \$12.950 million. The increase is broadly consistent with award rate increases and increase in full time staff.

MATERIALS AND CONTRACTS

Materials & contracts expense has increased by \$1.978 million (28%) to \$9.036 million. The increase can mainly be attributed to an increase in raw material and consumables costs.

DEPRECIATION AND AMORTISATION

Depreciation and amortisation expense has increased by \$446,000 (5%) to \$9.035 million. The increase was largely in line with depreciation charged on Council's infrastructure additions.

OTHER EXPENSES

Other expenses have increased by \$22,000 (less than 1%) to \$2.621 million. There were no significant variances.

STATEMENT OF FINANCIAL POSITION

During the year, the Council's net assets increased by \$78.293 million to \$411.779 million. The major movements within the balance sheet were:

- Increase of \$74.627 million in the value of infrastructure, property, plant, and equipment.
- Increase of \$3.958 million in investment securities.
- Increase of \$3.484 million in borrowings.

INFRASTRUCTURE, PROPERTY, PLANT, AND EQUIPMENT

The increase in the I,PPE balance is largely a result of capital revaluations throughout the financial year. These revaluations can be attributed to the following asset classes:

- Roads - \$61.127 million
- Stormwater Drainage - \$6.490 million
- Footpaths - \$2.170 million

INVESTMENTS SECURITIES

The increase in the investments is a result of net investment additions of \$3.949 million. This is accompanied by a \$9,000 increase as a result of revaluations to investments through the income statement.

BORROWINGS

The increase in borrowings is a result of Council acquiring additional loan facilities throughout the financial year.

STATEMENT OF CASH FLOWS

	2015	2014	Increase (Decrease)
	\$'000	\$'000	\$'000
Net Cash Flows from Operations	15,579	13,163	2,416
Net Cash Flows from Investing	(15,968)	(17,754)	(1,786)
Net Cash Flows from Financing	3,484	4,614	(1,130)

NET CASH FLOWS FROM OPERATIONS

Net cash provided from operating activities amounted to \$15.579 million in 2015 compared to \$13.163 million in the prior year. The increase can mainly be explained by a cash increase in rates and annual charges of \$1.624 million and cash increase in grants & contributions of \$3.164 million. These have been offset by an increase materials & contract costs of \$3.784 million.

NET CASH FLOWS FROM INVESTING

Net cash used in investing activities amounted to \$15.968 million for the year ended 30 June 2015 compared to \$17.754 million for the prior year. This is largely due to the purchase of investment securities of \$61.490 million and the acquisition of property, plant and equipment of \$12.498 million, partially offset through the sale of investment securities of \$57.541 million.

NET CASH FLOWS FROM FINANCING

Net cash provided from financing activities amount to \$3.484 million for the year ended 30 June 2015. This can be attributed to new borrowings obtained of \$4.000 million and offset by \$516,000 in borrowing repayments.

TOTAL INVESTMENTS AND CASH BALANCES

	2015	2014	Increase (Decrease)
	\$'000	\$'000	\$'000
Externally Restricted Cash	29,755	25,842	3,913
Internally Restricted Cash	10,064	12,281	(2,217)
Unrestricted Cash	8,929	3,572	5,357
Total Cash, Cash Equivalents and Investments	48,748	41,695	7,053

EXTERNALLY RESTRICTED CASH

Externally restricted cash and investments are restricted in their use by externally imposed requirements. The movement in externally restricted cash balances included the increase in domestic waste management restrictions of \$1.103 million and unexpended grants of \$1.092 million.

INTERNALLY RESTRICTED CASH

Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. The movement in internally restricted cash balances included a net decrease of \$491,000 in future works reserves and a net decrease of \$1.891 million in plant & vehicle replacement reserves.

UNRESTRICTED CASH

Unrestricted cash and investments are those funds available to provide liquidity for day to day operations.

WORKING CAPITAL (NET CURRENT ASSETS)

	2015	2014	Increase (Decrease)
	\$'000	\$'000	\$'000
Current Assets	55,082	46,622	8,460
Current Liabilities	(7,966)	(7,053)	(913)
Net Current Assets	47,116	39,569	7,547
Add: Current Liabilities not anticipated to be settled within the next 12 months	3,451	3,041	410
Adjusted Net Current Assets	50,567	42,610	7,957
Less: Externally Restricted Assets	(30,588)	(26,786)	(3,802)
Less: Internally Restricted Assets	(10,064)	(12,281)	2,217
Working Capital as at 30 June	9,915	3,543	6,372

Council's balance of working capital has increased \$6.372 million to \$9.915 million for the 2015 financial year. This increase is as a result of Council's increase in cash, cash equivalents and investment securities as at 30 June 2015 accompanied by a decrease in internally restricted assets. This is partially offset by Council's increase in externally restricted assets.

PERFORMANCE INDICATORS AND TRENDS

Our comments in regard to Council's performance for the 2015 year are based on those performance indicators that are considered meaningful.

The indicators we have reviewed are as follows:

	2015	2014
Unrestricted Current Ratio	5.43 : 1	4.95 : 1
Debt Service Cover Ratio	13.36 : 1	22.49 : 1
Operating Performance Ratio	11.74%	10.31%
Own Source Operating Revenue Ratio	69.03%	73.08%
Rates and Annual Charges Outstanding Percentage	5.46%	7.96%
Cash Expense Cover Ratio	21.99	20.00

UNRESTRICTED CURRENT RATIO

The unrestricted current ratio is used to assess the adequacy of available current assets and Council's ability to satisfy its obligations in the short term after taking into account any external restrictions over the use of the current assets. The ratio of 5.43 has increased from the prior year's ratio of 4.95 and is an indicator of Council's ability to effectively meet the current liabilities. The increase in the current ratio is largely a result of the increase in Council's cash and investment securities as at 30 June 2015.

DEBT SERVICE COVER RATIO

At 30 June 2015 Council had outstanding borrowings of \$9.480 million compared with \$5.996 million as at 30 June 2014. The debt service cover ratio measures the availability of operating cash to service debt repayments. For the 2015 financial year the ratio indicated that operating results before capital, interest, depreciation and amortisation covered payments required to service debt by 13.36 to 1. The ratio has decreased as a result of Council's increase in borrowings as at 30 June 2015.

OPERATING PERFORMANCE RATIO

This ratio is essentially measures Council's ability to contain operating expenditure within its operating revenue, excluding capital grants and contributions. For the 2015 financial year, this indicator was 11.74%, which exceeded the benchmark of >0%.

OWN SOURCE OPERATING REVENUE RATIO

The own source operating revenue ratio measures Council's fiscal flexibility and their degree of reliance on external funding sources such as grants and contributions. For the 2015 financial year, this indicator was 69.03% and exceeded the benchmark of 60%.

RATES AND ANNUAL CHARGES OUTSTANDING PERCENTAGE

The rates and annual charges outstanding percentage is used to assess the impact of uncollected rates and annual charges on liquidity and the adequacy of debt recovery efforts. The percentage of rates and annual charges outstanding has decreased from 7.96% to 5.46% in the current year. This indicates that debtors are being collected at a faster rate than in the prior year.

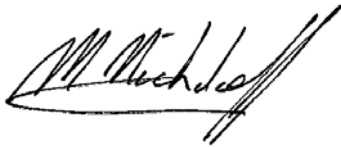
CASH EXPENSE COVER RATIO

This liquidity ratio indicates the number of months that Council can continue to pay its immediate expenditure items with available cash and term deposit balances, without the need for additional cash inflow. For 2015, this ratio stood at 21.99 months compared to the benchmark of greater than 3 months.

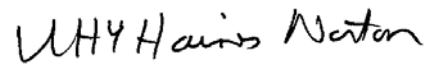
REPORTING TO MANAGEMENT

A management letter highlighting matters arising from our interim audit has been prepared and issued where considered necessary or appropriate. Matters raised in the letter included suggestions for improvement and management's comments and proposed actions.

We wish to record our appreciation to your General Manager, Acting Finance Manager and their staff for the co-operation and courtesy extended to us during the course of our audit and commend their efforts in the timely completion of the financial statements.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed at Sydney on 28th October 2015



Gunnedah Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2015

“To be a focused community valuing
Gunnedah’s identity and quality lifestyle”.



Gunnedah Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2015

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Income Statement - Other Business Activities	n/a
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Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division of Local Government in fulfilling their requirements under National Competition Policy.
- (ii) The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, State or Local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- (iii) For Council, the principle of competitive neutrality & public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation and **(b)** those activities with a turnover of over \$2 million that Council has formally declared as a Business Activity (defined as Category 1 activities).

- (iv) In preparing these financial statements for Council's self classified Category 1 businesses and ABS defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax equivalent regime payments & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).
-

Gunnedah Shire Council

Special Purpose Financial Statements for the financial year ended 30 June 2015

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- The NSW Government Policy Statement "Application of National Competition Policy to Local Government".
- The Division of Local Government Guidelines "Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

To the best of our knowledge and belief, these Financial Statements:

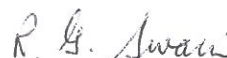
- Present fairly the Operating Result and Financial Position for each of Council's declared Business Activities for the year, and
- Accord with Council's accounting and other records.

We are not aware of any matter that would render these Statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 21 October 2015.



O HASLER
MAYOR



R G SWAIN
COUNCILLOR



E J GROTH
GENERAL MANAGER



E J GROTH
RESPONSIBLE ACCOUNTING OFFICER

Gunnedah Shire Council

Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2015

\$ '000	Actual 2015	Actual 2014
Income from continuing operations		
Access charges	816	810
User charges	2,660	2,824
Fees	-	-
Interest	344	303
Grants and contributions provided for non capital purposes	61	104
Profit from the sale of assets	-	-
Other income	4	2
Total income from continuing operations	3,885	4,043
Expenses from continuing operations		
Employee benefits and on-costs	631	637
Borrowing costs	-	-
Materials and contracts	600	512
Depreciation and impairment	921	890
Water purchase charges	-	-
Loss on sale of assets	437	7
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	841	767
Total expenses from continuing operations	3,430	2,813
Surplus (deficit) from Continuing Operations before capital amounts	455	1,230
Grants and contributions provided for capital purposes	778	516
Surplus (deficit) from Continuing Operations after capital amounts	1,233	1,746
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	1,233	1,746
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(137)	(369)
SURPLUS (DEFICIT) AFTER TAX	1,097	1,377
plus Opening Retained Profits	28,483	25,299
plus/less: Prior Period Adjustments	2	1,438
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	137	369
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
Closing Retained Profits	29,718	28,483
Return on Capital %	1.1%	3.1%
Subsidy from Council	782	198
Calculation of dividend payable:		
Surplus (deficit) after tax	1,097	1,377
less: Capital grants and contributions (excluding developer contributions)	(591)	(315)
Surplus for dividend calculation purposes	506	1,062
Potential Dividend calculated from surplus	253	531

Gunnedah Shire Council

Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2015

\$ '000	Actual 2015	Actual 2014
Income from continuing operations		
Access charges	1,751	1,608
User charges	607	631
Liquid Trade Waste charges	-	-
Fees	-	-
Interest	300	257
Grants and contributions provided for non capital purposes	37	38
Profit from the sale of assets	-	-
Other income	-	5
Total income from continuing operations	2,695	2,539
Expenses from continuing operations		
Employee benefits and on-costs	377	318
Borrowing costs	-	-
Materials and contracts	285	260
Depreciation and impairment	711	687
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	467	345
Total expenses from continuing operations	1,840	1,610
Surplus (deficit) from Continuing Operations before capital amounts	855	929
Grants and contributions provided for capital purposes	1,021	134
Surplus (deficit) from Continuing Operations after capital amounts	1,876	1,063
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	1,876	1,063
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(257)	(279)
SURPLUS (DEFICIT) AFTER TAX	1,620	784
plus Opening Retained Profits	12,091	11,028
plus/less: Prior Period Adjustments	408	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	257	279
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
Closing Retained Profits	14,375	12,091
Return on Capital %	2.6%	3.1%
Subsidy from Council	123	146
Calculation of dividend payable:		
Surplus (deficit) after tax	1,620	784
less: Capital grants and contributions (excluding developer contributions)	(913)	16
Surplus for dividend calculation purposes	707	800
Potential Dividend calculated from surplus	353	400

Gunnedah Shire Council

Statement of Financial Position - Council's Water Supply Business Activity

as at 30 June 2015

\$ '000	Actual 2015	Actual 2014
ASSETS		
Current Assets		
Cash and cash equivalents	374	356
Investments	10,991	9,958
Receivables	511	589
Inventories	113	121
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	11,989	11,024
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	40,951	40,108
Investments accounted for using equity method	-	-
Investment property	-	-
Intangible Assets	-	-
Other	-	-
Total non-Current Assets	40,951	40,108
TOTAL ASSETS	52,940	51,132
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	7	5
Interest bearing liabilities	-	-
Provisions	-	-
Total Current Liabilities	7	5
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	7	5
NET ASSETS	52,933	51,127
EQUITY		
Retained earnings	29,718	28,483
Revaluation reserves	23,215	22,644
Council equity interest	52,933	51,127
Non-controlling equity interest	-	-
TOTAL EQUITY	52,933	51,127

Gunnedah Shire Council

Statement of Financial Position - Council's Sewerage Business Activity

as at 30 June 2015

\$ '000	Actual 2015	Actual 2014
ASSETS		
Current Assets		
Cash and cash equivalents	239	244
Investments	8,994	8,436
Receivables	217	239
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	9,450	8,919
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	32,375	30,196
Investments accounted for using equity method	-	-
Investment property	-	-
Intangible Assets	-	-
Other	-	-
Total non-Current Assets	32,375	30,196
TOTAL ASSETS	41,825	39,115
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	1	1
Interest bearing liabilities	-	-
Provisions	-	-
Total Current Liabilities	1	1
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	1	1
NET ASSETS	41,824	39,114
EQUITY		
Retained earnings	14,375	12,091
Revaluation reserves	27,449	27,023
Council equity interest	41,824	39,114
Non-controlling equity interest	-	-
TOTAL EQUITY	41,824	39,114

Gunnedah Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2015

Contents of the Notes accompanying the Financial Statements

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2	Water Supply Business Best Practice Management disclosure requirements	11
3	Sewerage Business Best Practice Management disclosure requirements	13

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2015

Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Office of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in these special purpose financial statements, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB) &
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Office of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

Declared Business Activities

In accordance with *Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing the towns of Gunnedah, Curlewis, Mullaley & Tambar Springs.

b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets system servicing the towns of Gunnedah & Curlewis.

Category 2

(where gross operating turnover is less than \$2 million)

Nil

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best Practice Management Disclosures) and Note 3 (Sewerage Best Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Notes 2 and Note 3 are disclosed in whole dollars.

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2015

Note 1. Significant Accounting Policies

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all council nominated business activities (this does not include council's non-business activities):

Notional Rate Applied %

Corporate Income Tax Rate – 30%

Land Tax – The first **\$432,000** of combined land values attracts **0%**. From \$432,001 to \$2,641,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,641,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.45%** on the value of taxable salaries and wages in excess of \$750,000.

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from Water Supply and Sewerage Business activities.

The payment of taxation equivalent charges, referred in the Best Practice Management of Water Supply and Sewerage Guides to as a “Dividend for Taxation equivalent”, may be applied for any purpose allowed under the Local Government Act, 1993.

Achievement of substantial compliance against the guidelines for Best Practice Management of Water Supply and Sewerage is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income Tax

An income tax equivalent has been applied on the profits of each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain/(loss) from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the “Council” as the owner of business operations, it represents an internal payment and has no effect on the operations of the council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local Government Rates & Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the Business Activity.

Loan & Debt Guarantee Fees

The debt guarantee fee is designed to ensure that council business activities face “true” commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, council has determined what the differential borrowing rate would have been between the commercial rate and the council's borrowing rate for its business activities.

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2015

Note 1. Significant Accounting Policies

(ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for council to meet its community service obligations.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported Business Activity.

(iii) Return on Investments (Rate of Return)

The Policy statement requires that councils with Category 1 businesses "would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

Operating Result before Capital Income + Interest Expense

Written Down Value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.02% at 30/6/15.

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local Government Water Supply and Sewerage Businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

The dividend, calculated and approved in accordance with the Best Practice Management Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2015 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2015Note 2. Water Supply Business
Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2015

1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

(i)	Calculated Tax Equivalents	-
(ii)	No of assessments multiplied by \$3/assessment	13,821
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for Tax Equivalents	-

2. Dividend from Surplus

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	252,750
(ii)	No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	138,210
(iii)	Cumulative surplus before Dividends for the 3 years to 30 June 2015, less the cumulative dividends paid for the 2 years to 30 June 2014 & 30 June 2013	2,215,300

2015 Surplus	505,500	2014 Surplus	1,062,000	2013 Surplus	647,800
		2014 Dividend	-	2013 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	138,210
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

3. Required outcomes for 6 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

(i)	Completion of Strategic Business Plan (including Financial Plan)	YES
(ii)	Full Cost Recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	YES
	- Complying charges [Item 2(b) in Table 1]	YES
	- DSP with Commercial Developer Charges [Item 2(e) in Table 1]	YES
	- If Dual Water Supplies, Complying Charges [Item 2(g) in Table 1]	YES
(iii)	Sound Water Conservation and Demand Management implemented	YES
(iv)	Sound Drought Management implemented	YES
(v)	Complete Performance Reporting Form (by 15 September each year)	YES
(vi)	a. Integrated Water Cycle Management Evaluation	YES
	b. Complete and implement Integrated Water Cycle Management Strategy	YES

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2015Note 2. Water Supply Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2015

National Water Initiative (NWI) Financial Performance Indicators

NWI F1	Total Revenue (Water) Total Income (w13) - Grants for the Acquisition of Assets (w11a) - Interest Income (w9) - Aboriginal Communities W&S Program Income (w10a)	\$'000	4,319
NWI F4	Revenue from Residential Usage Charges (Water) Income from Residential Usage Charges (w6b) x 100 divided by the sum of [Income from Residential Usage Charges (w6a) + Income from Residential Access Charges (w6b)]	%	73.08%
NWI F9	Written Down Replacement Cost of Fixed Assets (Water) Written down current cost of system assets (w47)	\$'000	39,828
NWI F11	Operating Cost (OMA) (Water) Management Expenses (w1) + Operational & Maintenance Expenses (w2)	\$'000	2,066
NWI F14	Capital Expenditure (Water) Acquisition of fixed assets (w16)	\$'000	1,194
NWI F17	Economic Real Rate of Return (Water) [Total Income (w13) - Interest Income (w9) - Grants for acquisition of assets (w11a) - Operating Costs (NWI F11) - Current Cost Depreciation (w3)] x 100 divided by [Written Down Current Cost of System Assets (w47) + Plant & Equipment (w33b)]	%	3.25%
NWI F26	Capital Works Grants (Water) Grants for the Acquisition of Assets (w11a)	\$'000	-

- Notes:
- References to w (eg. w12) refer to item numbers within Special Schedules No. 3 & 4 of Council's Annual Financial Statements.
 - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2015Note 3. Sewerage Business
Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2015

1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

(i)	Calculated Tax Equivalents	-
(ii)	No of assessments multiplied by \$3/assessment	10,866
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for Tax Equivalents	-

2. Dividend from Surplus

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	353,250
(ii)	No. of assessments x (\$30 less tax equivalent charges per assessment)	108,660
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2015, less the cumulative dividends paid for the 2 years to 30 June 2014 & 30 June 2013	2,189,400

2015 Surplus	706,500	2014 Surplus	800,300	2013 Surplus	682,600
		2014 Dividend	-	2013 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	108,660
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

3. Required outcomes for 4 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

(i)	Completion of Strategic Business Plan (including Financial Plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	YES
	Complying charges	
	(a) Residential [Item 2(c) in Table 1]	YES
	(b) Non Residential [Item 2(c) in Table 1]	YES
	(c) Trade Waste [Item 2(d) in Table 1]	YES
	DSP with Commercial Developer Charges [Item 2(e) in Table 1]	YES
	Liquid Trade Waste Approvals & Policy [Item 2(f) in Table 1]	YES
(iii)	Complete Performance Reporting Form (by 15 September each year)	YES
(iv)	a. Integrated Water Cycle Management Evaluation	YES
	b. Complete and implement Integrated Water Cycle Management Strategy	YES

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2015Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2015

National Water Initiative (NWI) Financial Performance Indicators

NWI F2	Total Revenue (Sewerage) Total Income (s14) - Grants for Acquisition of Assets (s12a) - Interest Income (s10) - Aboriginal Communities W&S Program Income (w10a)	\$'000	3,416
NWI F10	Written Down Replacement Cost of Fixed Assets (Sewerage) Written down current cost of system assets (s48)	\$'000	30,790
NWI F12	Operating Cost (Sewerage) Management Expenses (s1) + Operational & Maintenance Expenses (s2)	\$'000	1,129
NWI F15	Capital Expenditure (Sewerage) Acquisition of Fixed Assets (s17)	\$'000	1,511
NWI F18	Economic Real Rate of Return (Sewerage) [Total Income (s14) - Interest Income (s10) - Grants for acquisition of Assets (s12a) - Operating cost (NWI F12) - Current cost depreciation (s3)] x 100 divided by [Written down current cost (ie. WDCC) of System Assets (s48) + Plant & Equipment (s34b)]	%	4.87%
NWI F27	Capital Works Grants (Sewerage) Grants for the Acquisition of Assets (12a)	\$'000	-

**National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)**

NWI F3	Total Income (Water & Sewerage) Total Income (w13 + s14) + Gain/Loss on disposal of assets (w14 + s15) minus Grants for acquisition of assets (w11a + s12a) - Interest Income (w9 + s10)	\$'000	7,298
NWI F8	Revenue from Community Service Obligations (Water & Sewerage) Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3)	%	1.06%
NWI F16	Capital Expenditure (Water & Sewerage) Acquisition of Fixed Assets (w16 + s17)	\$'000	2,705
NWI F19	Economic Real Rate of Return (Water & Sewerage) [Total Income (w13 + s14) - Interest Income (w9 + s10) - Grants for acquisition of assets (w11a + s12a) - Operating Cost (NWI F11 + NWI F12) - Current cost depreciation (w3 + s3)] x 100 divided by [Written down replacement cost of fixed assets (NWI F9 + NWI F10) + Plant & equipment (w33b + s34b)]	%	3.97%
NWI F20	Dividend (Water & Sewerage) Dividend paid from surplus (2(v) of Note 2 + 2(v) of Note 3)	\$'000	-
NWI F21	Dividend Payout Ratio (Water & Sewerage) Dividend (NWI F20) x 100 divided by Net Profit after tax (NWI F24)	%	0.00%

Gunnedah Shire Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2015Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2015

National Water Initiative (NWI) Financial Performance Indicators
Water & Sewer (combined)

NWI F22	Net Debt to Equity (Water & Sewerage) Overdraft (w36 + s37) + Borrowings (w38 + s39) - Cash & Investments (w30 + s31) x 100 divided by [Total Assets (w35 + s36) - Total Liabilities (w40 + s41)]	%	-21.74%
NWI F23	Interest Cover (Water & Sewerage) Earnings before Interest & Tax (EBIT) divided by Net Interest Earnings before Interest & Tax (EBIT): 2,908 Operating Result (w15a + s16a) + Interest expense (w4a + s4a) - Interest Income (w9 + s10) - Gain/Loss on disposal of assets (w14 + s15) + Miscellaneous Expenses (w4b + w4c + s4b + s4c) Net Interest: - 644 Interest Expense (w4a + s4a) - Interest Income (w9 + s10)		> 100
NWI F24	Net Profit After Tax (Water & Sewerage) Surplus before dividends (w15a + s16a) - Tax equivalents paid (Note 2-1(iv) + Note 3-1(iv))	\$'000	3,109
NWI F25	Community Service Obligations (Water & Sewerage) Grants for Pensioner Rebates (w11b + s12b)	\$'000	77

- Notes:
- References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
 - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

**Gunnedah Shire Council
Special Purpose Financial Statements
Independent Auditor's Report**

Report on the Financial Statements

We have audited the accompanying financial statements, being the special purpose financial statements, of Gunnedah Shire Council (the Council), which comprises the statement of financial position by business activity as at 30 June 2015, the income statement by business activity for the year then ended, notes to the financial statements for the business activities identified by Council and the statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting for the year ended 30 June 2015.

Councillor's Responsibility for the Financial Statements

The Councillors of the Council are responsible for the preparation and fair presentation of the financial statements and have determined that the accounting policies described in Note 1 to the financial statements are appropriate to satisfy the requirements of the Local Government Code of Accounting Practice and Financial Reporting. The Councillors responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those 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 statements are free from material misstatement.

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

Our audit responsibility does not extend to the best practice management disclosures in note 2 and note 3 to the financial statements, and accordingly, we do not express an opinion on such. In addition, our audit did not include an analysis of the prudence of business decisions made by Councillors or Management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This auditor's report relates to the special purpose financial statements of Gunnedah Shire Council for the year ended 30 June 2015 included on Council's website. The Council is responsible for the integrity of the website. We have not been engaged to report on the integrity of this website. The auditor's report refers only to the financial statements identified above. It does not provide an opinion on any other information which may have been hyperlinked to/from the financial statements. If users of the financial statements are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements to confirm the information contained in this website version of the financial statements.

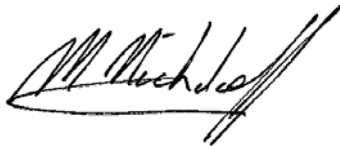
Auditor's Opinion

In our opinion the special purpose financial statements of Gunnedah Shire Council:

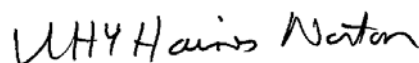
- a) have been prepared in accordance with the requirements of those applicable Australian Accounting Standards detailed in note 1 to the financial statements and the Local Government Code of Accounting Practice and Financial Reporting;
 - i) are consistent with the Council's accounting records;
 - ii) presents fairly, in all material respects, the financial position of Council's nominated Business Activities as at 30 June 2015 and the results of their operations for the year then ended;

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the Local Government Code of Accounting Practice and Financial Reporting. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Council.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed in Sydney on 28th October 2015



Gunnedah Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2015

“To be a focused community valuing
Gunnedah’s identity and quality lifestyle”.



Gunnedah Shire Council

Special Schedules

for the financial year ended 30 June 2015

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Special Schedules¹

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- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	n/a
- Special Schedule No. 3	Water Supply Operations - incl. Income Statement	5
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- Special Schedule No. 8	Financial Projections	n/a
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¹ Special Schedules are not audited (with the exception of Special Schedule 9).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Gunnedah Shire Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	668	38	-	(630)
Administration	5,813	425	-	(5,388)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	430	77	-	(353)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	9	2	-	(7)
Animal Control	113	36	-	(77)
Other	-	-	-	-
Total Public Order & Safety	552	115	-	(437)
Health	33	64	-	31
Environment				
Noxious Plants and Insect/Vermin Control	275	186	-	(89)
Other Environmental Protection	27	41	-	14
Solid Waste Management	2,235	2,708	150	623
Street Cleaning	202	-	-	(202)
Drainage	-	-	-	-
Stormwater Management	206	94	10	(102)
Total Environment	2,945	3,029	160	244
Community Services and Education				
Administration & Education	98	1	-	(97)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	3,119	4,124	-	1,005
Children's Services	126	76	-	(50)
Total Community Services & Education	3,343	4,201	-	858
Housing and Community Amenities				
Public Cemeteries	104	110	-	6
Public Conveniences	-	-	-	-
Street Lighting	196	19	-	(177)
Town Planning	878	396	160	(322)
Other Community Amenities	104	32	-	(72)
Total Housing and Community Amenities	1,282	557	160	(565)
Water Supplies	2,664	3,493	800	1,629
Sewerage Services	1,269	2,685	1,022	2,438

Gunnedah Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	320	71	-	(249)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	283	1	-	(282)
Performing Arts Venues	525	285	-	(240)
Other Performing Arts	-	-	-	-
Other Cultural Services	175	8	-	(167)
Sporting Grounds and Venues	537	47	25	(465)
Swimming Pools	692	272	-	(420)
Parks & Gardens (Lakes)	588	54	30	(504)
Other Sport and Recreation	-	-	-	-
Total Recreation and Culture	3,120	738	55	(2,327)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	325	5	-	(320)
Other Mining, Manufacturing & Construction	548	-	-	(548)
Total Mining, Manufacturing and Const.	873	5	-	(868)
Transport and Communication				
Urban Roads (UR) - Local	1,556	16	-	(1,540)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	2,287	355	-	(1,932)
Sealed Rural Roads (SRR) - Regional	136	502	-	366
Unsealed Rural Roads (URR) - Local	1,823	625	-	(1,198)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	104	-	-	(104)
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	73	-	-	(73)
Aerodromes	221	-	-	(221)
Other Transport & Communication	4,261	5,285	-	1,024
Total Transport and Communication	10,461	6,783	-	(3,678)
Economic Affairs				
Camping Areas & Caravan Parks	9	11	-	2
Other Economic Affairs	1,381	1,265	-	(116)
Total Economic Affairs	1,390	1,276	-	(114)
Totals – Functions	34,413	23,409	2,197	(8,807)
General Purpose Revenues ⁽²⁾		15,329		15,329
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT ⁽¹⁾	34,413	38,738	2,197	6,522

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

Gunnedah Shire Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2015

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	500	5,462	5,962	4,000	500	-	-	367	289	9,173	9,462
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	500	5,462	5,962	4,000	500	-	-	367	289	9,173	9,462
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	16	18	34	-	16	-	-	2	2	16	18
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	16	18	34	-	16	-	-	2	2	16	18
Total Debt	516	5,480	5,996	4,000	516	-	-	369	291	9,189	9,480

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Gunnedah Shire Council

Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	529	393
b. Engineering and Supervision	200	328
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	-	-
d. Maintenance expenses	656	561
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	64	54
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	343	387
i. Maintenance expenses	144	169
- Treatment		
j. Operation expenses (excluding chemical costs)	-	-
k. Chemical costs	14	6
l. Maintenance expenses	3	4
- Other		
m. Operation expenses	62	10
n. Maintenance expenses	23	-
o. Purchase of water	28	-
3. Depreciation expenses		
a. System assets	874	839
b. Plant and equipment	47	51
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	6	11
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	2,993	2,813

Gunnedah Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges		
a. Access (including rates)	665	662
b. Usage charges	1,805	2,034
7. Non-residential charges		
a. Access (including rates)	151	147
b. Usage charges	855	790
8. Extra charges	-	-
9. Interest income	344	303
10. Other income	4	2
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	40	40
c. Other grants	-	-
12. Contributions		
a. Developer charges	208	201
b. Developer provided assets	591	315
c. Other contributions	-	65
13. Total income	4,663	4,559
14. Gain (or loss) on disposal of assets	(437)	-
15. Operating Result	1,233	1,746
15a. Operating Result (less grants for acquisition of assets)	1,233	1,746

Gunnedah Shire Council

Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	125	-
b. New Assets for Growth	804	36
c. Renewals	236	1,082
d. Plant and equipment	29	-
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	1,194	1,118
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	-	-
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	3,980	4,005
b. Residential (unoccupied, ie. vacant lot)	205	150
c. Non-residential (occupied)	422	595
d. Non-residential (unoccupied, ie. vacant lot)	-	10
25. Number of ETs for which developer charges were received	22 ET	26 ET
26. Total amount of pensioner rebates (actual dollars)	\$ 72,303	\$ 73,127

Gunnedah Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies
for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
27. Annual charges			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2014/15 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b +27c + 27d + 28b)			<input type="text" value="-"/>

* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.

Gunnedah Shire Council

Special Schedule No. 4 - Water Supply Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	2,476	-	2,476
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	8,889	-	8,889
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	86	-	86
c. User Charges	424	-	424
d. Other	1	-	1
32. Inventories	113	-	113
33. Property, plant and equipment			
a. System assets	-	39,828	39,828
b. Plant and equipment	-	1,123	1,123
34. Other assets	-	-	-
35. Total assets	<u>11,989</u>	<u>40,951</u>	<u>52,940</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	7	-	7
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>7</u>	<u>-</u>	<u>7</u>
41. NET ASSETS COMMITTED	<u>11,982</u>	<u>40,951</u>	<u>52,933</u>
EQUITY			
42. Accumulated surplus			29,097
43. Asset revaluation reserve			23,836
44. TOTAL EQUITY			<u>52,933</u>
Note to system assets:			
45. Current replacement cost of system assets			65,876
46. Accumulated current cost depreciation of system assets			(26,048)
47. Written down current cost of system assets			<u>39,828</u>

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	399	273
b. Engineering and Supervision	131	148
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	-	-
b. Maintenance expenses	199	144
- Pumping Stations		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	68	72
e. Maintenance expenses	45	38
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	-
g. Chemical costs	3	-
h. Energy costs	-	-
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	206	192
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	78	56
3. Depreciation expenses		
a. System assets	693	669
b. Plant and equipment	18	18
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	1,840	1,610

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
Income		
6. Residential charges (including rates)	1,751	1,608
7. Non-residential charges		
a. Access (including rates)	-	-
b. Usage charges	565	585
8. Trade Waste Charges		
a. Annual Fees	9	46
b. Usage charges	33	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	300	257
11. Other income	-	5
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	37	38
c. Other grants	-	-
13. Contributions		
a. Developer charges	1,021	134
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>3,716</u>	<u>2,673</u>
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	<u>1,876</u>	<u>1,063</u>
16a. Operating Result (less grants for acquisition of assets)	1,876	1,063

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2015

\$'000	Actuals 2015	Actuals 2014
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	1,259	-
c. Renewals	252	260
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	1,511	260
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	-	-
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	3,466	3,463
b. Residential (unoccupied, ie. vacant lot)	146	87
c. Non-residential (occupied)	10	13
d. Non-residential (unoccupied, ie. vacant lot)	-	-
26. Number of ETs for which developer charges were received	14 ET	22 ET
27. Total amount of pensioner rebates (actual dollars)	\$ 67,335	\$ 67,517

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Service Cross Subsidies
for the financial year ended 30 June 2015

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2014/15 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="-"/>

* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

Gunnedah Shire Council

Special Schedule No. 6 - Sewerage Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2015

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	972	-	972
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	8,261	-	8,261
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	158	-	158
c. User Charges	58	-	58
d. Other	1	-	1
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	30,790	30,790
b. Plant and equipment	-	1,585	1,585
35. Other assets	-	-	-
36. Total Assets	9,450	32,375	41,825
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	1	-	1
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	1	-	1
42. NET ASSETS COMMITTED	9,449	32,375	41,824
EQUITY			
42. Accumulated surplus			14,208
44. Asset revaluation reserve			27,616
45. TOTAL EQUITY			41,824
Note to system assets:			
46. Current replacement cost of system assets			52,924
47. Accumulated current cost depreciation of system assets			(22,134)
48. Written down current cost of system assets			30,790

Gunnedah Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2015

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment Losses (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings	Council Offices / Administration Centres	17	24	24	3,237	9%	16%	72%	3%	0%
	Council Works Depot	-	36	36	1,584	7%	17%	74%	2%	0%
	Public Halls	-	96	92	6,751	6%	24%	59%	10%	1%
	Cultural Facilities	7	11	11	4,086	3%	37%	54%	6%	0%
	Saleyards	-	3	3	264	4%	0%	96%	0%	0%
	Waste Depot	156	16	16	1,028	5%	74%	17%	4%	0%
	Council Housing	-	20	2	1,069	7%	1%	62%	6%	24%
	Emergency Services	-	48	48	923	5%	27%	68%	0%	0%
	Swimming Pools	-	4	4	1,332	0%	0%	100%	0%	0%
	Showground	-	7	7	8,271	1%	20%	68%	10%	1%
	Aerodrome	-	1	1	550	2%	40%	56%	2%	0%
	Sporting Grounds	-	19	14	3,081	10%	6%	73%	11%	0%
	Other	-	4	10	45	100%	0%	0%	0%	0%
	sub total	180	289	268	32,221	4.8%	21.7%	64.9%	7.2%	1.3%
Other Structures	Other Structures	8	4	4	596	6%	22%	5%	58%	9%
	Saleyards	-	212	212	2,815	22%	56%	22%	0%	0%
	Waste	-	6	6	111	0%	100%	0%	0%	0%
	sub total	8	222	222	3,522	18.6%	51.6%	18.4%	9.8%	1.5%

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Roads	Sealed Roads	2,371	681	681	56,867	34%	32%	34%	0%	0%
	Unsealed Roads	1,256	1,489	1,489	71,781	24%	22%	53%	1%	0%
	Urban Roads	1,321	308	308	38,204	41%	25%	32%	2%	0%
	Bridges	1,370	6	6	7,616	29%	36%	21%	14%	0%
	Culverts Rural	-	-	-	14,437	21%	42%	31%	6%	0%
	Footpaths	-	42	42	5,735	58%	29%	13%	0%	0%
	Kerb and Gutter	393	30	30	12,504	11%	78%	11%	0%	0%
	Car Parks	-	12	12	464	41%	49%	10%	0%	0%
	Bus Shelters	-	4	4	177	73%	27%	0%	0%	0%
	Aerodrome	693	95	95	1,017	22%	7%	39%	32%	0%
	Causeways	-	-	-	3,655	40%	20%	30%	10%	0%
	Traffic Island/Guard Rails & Signs	-	118	118	2,435	59%	25%	12%	4%	0%
	sub total	7,404	2,785	2,785	214,892	30.5%	30.5%	37.1%	2.0%	0.0%
Water Supply Network	Bores	-	-	-	1,525	18%	23%	18%	35%	6%
	Mains	612	645	645	35,300	30%	32%	18%	20%	0%
	Reservoirs	-	37	7	2,638	7%	16%	46%	23%	8%
	Pumping Station/s	-	131	131	365	17%	23%	17%	37%	6%
	sub total	612	813	783	39,828	27.9%	30.5%	19.8%	20.9%	0.8%
Sewerage Network	Pump Stations	-	40	40	1,119	0%	50%	50%	0%	0%
	Pipeline	284	172	172	25,314	9%	15%	17%	59%	0%
	Treatment Works	-	178	178	4,356	0%	48%	0%	52%	0%
	sub total	284	390	390	30,789	7.4%	20.9%	15.8%	55.9%	0.0%

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Stormwater Drainage	Stormwater Works	5	31	31	23,190	40%	31%	28%	1%	0%
	sub total	5	31	31	23,190	40.0%	31.0%	28.0%	1.0%	0.0%
Open Space/ Recreational Assets	Swimming Pools	1,500	40	40	991	0%	0%	75%	25%	0%
	Parks Infrastructure	76	46	46	1,171	35%	45%	20%	0%	0%
	sub total	1,576	86	86	2,162	19.0%	24.4%	45.2%	11.5%	0.0%
	TOTAL - ALL ASSETS	10,069	4,616	4,565	346,604	26.2%	29.0%	35.0%	9.5%	0.2%

Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate".
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements
- (5). **Infrastructure Asset Condition Assessment "Key"**

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very Poor	Urgent renewal/upgrading required

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2015

\$ '000	Amounts 2015	Indicator 2015	Prior Periods	
			2014	2013
Infrastructure Asset Performance Indicators Consolidated				
1. Building, Infrastructure & Other Structures Renewals Ratio				
Asset Renewals				
<u>(Building, Infrastructure & Other Structures) ⁽¹⁾</u>	<u>6,902</u>	103.87%	121.79%	115.24%
Depreciation, Amortisation & Impairment	6,645			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>10,069</u>			
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<u>346,604</u>	2.91%	4.27%	5.82%
3. Asset Maintenance Ratio				
Actual Asset Maintenance	<u>4,565</u>			
Required Asset Maintenance	4,616	0.99	0.95	1.03
4. Capital Expenditure Ratio				
Annual Capital Expenditure	<u>11,891</u>			
Annual Depreciation	9,035	1.32	1.85	1.20

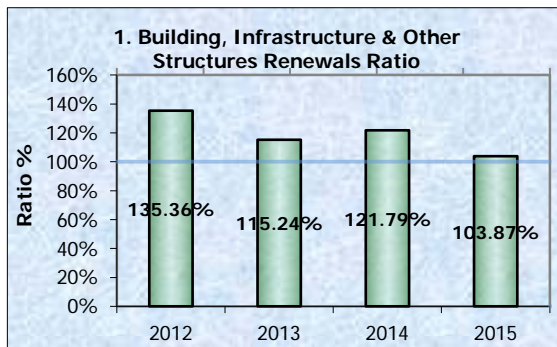
Notes

⁽¹⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

⁽²⁾ Written Down Value

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2015



Purpose of Asset Renewals Ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

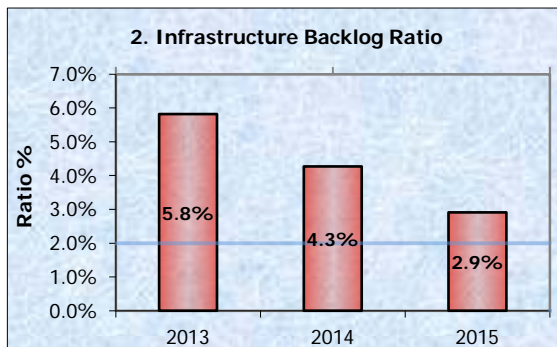
Commentary on 2014/15 Result

2014/15 Ratio 103.87%

Council's long term objective is to match spending on infrastructure renewals with their systematic deterioration. This requires the renewal ratio to approach 100% over the long term. Council has achieved 103.87% this year. More detailed information is available from Council's Strategic Asset Management Plans.

Benchmark: —— Minimum $\geq 100.00\%$
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark
■ Ratio is outside Benchmark



Purpose of Infrastructure Backlog Ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

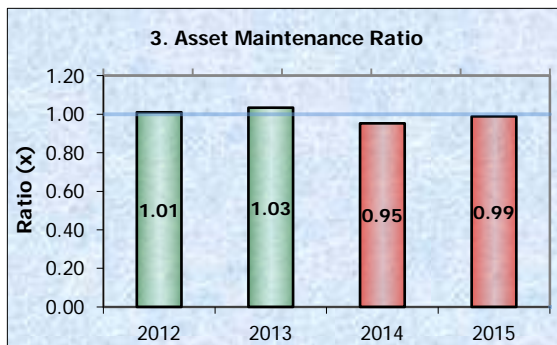
Commentary on 2014/15 Result

2014/15 Ratio 2.91%

This Ratio shows a positive trend as Council continues to tackle its Infrastructure Backlog.

Benchmark: —— Maximum < 0.02
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark
■ Ratio is outside Benchmark



Purpose of Asset Maintenance Ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

Commentary on 2014/15 Result

2014/15 Ratio 0.99 x

This ratio reflects Council's commitment to maintaining current assets and improving where fiscally responsible.

Benchmark: —— Minimum > 1.00
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark
■ Ratio is outside Benchmark



Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2014/15 Result

2014/15 Ratio 1.32 x

Council is currently renewing assets at a greater rate than the deterioration to improve the asset renewal backlog. Council's long term goal is for a ratio of 1.0.

Benchmark: —— Minimum > 1.10
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

■ Ratio is within Benchmark
■ Ratio is outside Benchmark

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2015

\$ '000	Water 2015	Sewer 2015	General ⁽¹⁾ 2015
Infrastructure Asset Performance Indicators By Fund			
1. Building, Infrastructure & Other Structures Renewals Ratio			
Asset Renewals (Building, Infrastructure & Other Structures) ⁽²⁾	76.91%	86.56%	110.87%
Depreciation, Amortisation & Impairment			
prior period:	165.44%	38.86%	125.58%
2. Infrastructure Backlog Ratio			
Estimated Cost to bring Assets to a Satisfactory Condition			
Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	1.54%	0.92%	3.32%
prior period:	2.57%	21.24%	2.14%
3. Asset Maintenance Ratio			
Actual Asset Maintenance			
Required Asset Maintenance	0.96	1.00	0.99
prior period:	1.00	1.00	0.94
4. Capital Expenditure Ratio			
Annual Capital Expenditure			
Annual Depreciation	0.82	2.13	1.30
prior period:	1.26	0.38	2.07

Notes

⁽¹⁾ General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

⁽²⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

⁽³⁾ Written Down Value

Gunnedah Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	9,807	10,660
Plus or minus Adjustments ⁽²⁾	b	27	30
Notional General Income	c = (a + b)	<u>9,834</u>	<u>10,690</u>
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	8.50%	9.50%
or Rate peg percentage	e	0.00%	0.00%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	836	1,016
or plus Rate peg amount	i = c x e	-	-
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	<u>10,670</u>	<u>11,706</u>
plus (or minus) last year's Carry Forward Total	l	(8)	2
less Valuation Objections claimed in the previous year	m	-	-
sub-total	n = (l + m)	<u>(8)</u>	<u>2</u>
Total Permissible income	o = k + n	<u>10,662</u>	<u>11,708</u>
less Notional General Income Yield	p	10,660	11,698
Catch-up or (excess) result	q = o - p	<u>2</u>	<u>10</u>
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	-	-
less Unused catch-up ⁽⁵⁾	s	-	-
Carry forward to next year	t = q + r - s	<u>2</u>	<u>10</u>

Notes

- The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from councils' Special Schedule 9 in the Financial Data Return (FDR) to administer this process.

Gunnedah Shire Council

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Report on Special Schedule No. 9

Scope

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule No.9) of Gunnedah Shire Council ("the Council") for 30 June 2016.

Councillors' Responsibility for Special Schedule No.9

The Councillors of the Council are responsible for the preparation and fair presentation of Special Schedule No.9 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No.23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule No.9 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.

Auditors' Responsibility

Our responsibility is to express an opinion on Special Schedule No.9 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 as to whether Special Schedule No.9 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule No.9. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule No.9, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule No.9.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule No.9 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

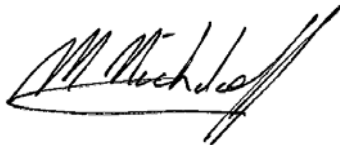
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

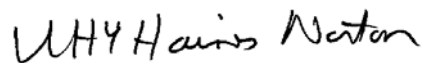
In our opinion, Special Schedule No.9 of Gunnedah Shire Council for the year ending 30 June 2016 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

Basis of Accounting

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of the total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the council and the Office of Local Government.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed in Sydney on 28th October 2015



GUNNEDAH SHIRE COUNCIL

Government Information (Public Access) Act 2009

ANNUAL REPORT 2014/15

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Purpose of Annual Report

Council is required to prepare an annual report in accordance with the requirements of section 125 of the Government Information (Public Access) Act (GIPA Act) and clause 7 of the Government Information (Public Access) Regulation (GIPA Regulation) and submit it to the Minister of Local Government by 31 October each year. A copy of the report is provided to the information Commissioner.

1. Review of proactive release program – Clause 7(a)

Under Section 7 of the GIPA Act, Council must review its programs for the release of government information to identify the kinds of information held by Council that should, in the public interest, be made publicly available without imposing unreasonable additional costs on Council. This review must be undertaken at least once every 12 months.

Council's program for the proactive release of information involves maintaining and promoting to staff a practice of openness and accountability of corporate information and decision making, which is embodied in Council's organisational values as "Open, Accountable, and Customer Satisfaction". The program is achieved by providing information through extensive publication on Council's website or through inspection and/or paper of electronic copy of information. Requests for access to information that cannot be sourced from Council's website may be made verbally or in writing. In order to reduce costs to customers, Council encourages applications to be made, in the first instance, under the informal request provisions of the GIPA Act.

During the reporting period, the program was reviewed by:

- i) Regular monitoring of Council's website for content and currency of information, paying particular attention to ensuring the timely release of information relating to new proposals, developments, programs, services and initiatives of Council.
- ii) Maintain three websites and landing page to ensure the community has access to accurate and timely information on activities, events, hot topics and news.
- iii) Briefing customer service staff, management, and new staff to reinforce Council's open and accountable ethos, combined with Council's responsibilities under the GIPA Act and its relationship to other legislation that restricts access to certain information such as the Privacy & Personal Information Protection Act, Health Records & Information Privacy Act and the Companion Animals Act.
- iv) Checking Council's Access to Information procedures to ensure they are operationally efficient and effective.
- v) Analysing informal requests and formal Access Applications to evaluate if it is possible to proactively release this information, given Council's technological and human resource capabilities.
- vi) Consider a process for providing Development Application information online.

During the reporting period Council continued to proactively release information, in addition to the statutory release of open access information, by:

- i) Reporting to the community through prominent display on its website (which are forwarded to local radio and newspapers) details of proposed activities, policies and strategies which invites community feedback during the decision making process.
- ii) Publishing a fortnightly page in the Namoi Valley Independent newspaper highlighting matters of importance to the community.
- iii) Participating in fortnightly broadcasts on local radio station 2MO, providing an opportunity for the Mayor or his representative to comment on key events, activities and news items.
- iv) Provided opportunity for community engagement through community forums, workshops, written submission processes, online surveys, pop up info stands and social media.

- ii) Maintaining two separate Calendar of Events for the Tourism website and Civic website.
- iii) Hosting a range of community events promoting what we do and enhance community engagement.
- iv) Releasing a weekly Library Lines newspaper promoting news, events and library updates.
- v) Developing and distributing a weekly Civic newsletter and Civic movie program highlighting upcoming cultural events, exhibitions and movie times.
- vi) Maintaining an active social media platform through Facebook, allowing for two way communication between Council and the community.
- vii) Maintaining noticeboard displays in key Council buildings including Administration Building, Library and the Civic Precinct.
- viii) Commencing a process for an online DA tracking facility on Councils website.
- vi) Releasing specific information on a number of projects, initiatives and developments on its website, and to the media, including:
 - a) Riverine project
 - b) Blackjack Creek drainage
 - c) Koala management
 - d) ARTC overhead rail bridge
 - e) Road closure notices
 - f) Council meeting summaries
 - g) Inclusive playground
 - h) Community Scholarship Fund
 - i) Agquip and home hosting
 - j) Memorial Pool upgrade
 - k) Flood Management Plan
 - l) Website upgrades
 - m) Draft Showground Management Plan
 - n) Crime Prevention Plan
 - o) 2016 NSW ALGWA Conference
 - p) Australia Day celebrations
 - q) Infrastructure upgrades
 - r) Delivery Program and Operational Plan
 - s) Annual Report

2. Number of access applications received – Clause 7(b)

During the reporting period, 1 July 2014 to 30 June 2015, Council received a total of two formal access applications (including withdrawn applications but not invalid applications).

3. Number of refused applications for Schedule 1 Information – Clause 7(c)

During the reporting period, Council refused a total of nil formal access applications, because the information requested was information referred to in Schedule 1 to the GIPA Act. Of these applications, none were refused in full, while one was refused in part.

4. Statistical information about access applications – Clause 7(d) and Schedule 2

Table A: Number of applications by type of applicant and outcome*								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of parliament	0	0	0	0	0	0	0	0
Private sector businesses	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Member of the public (application by legal representative)	1	0	0	0	0	0	0	0
Members of the public (other)	0	0	0	0	0	0	0	0

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of applicant and outcome*								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	1	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

* A personal information application is an access information for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications	
Reason for invalidity	No of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is not excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	0

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

* More than one public interest consideration may apply in relation to a particular access application and, if so, each consideration is to be recorded (but only once per application). This also applies in relation to Table E.

Table E: Other public interest consideration against disclosure: matters listed in table to section 14 of Act

	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness

	No of applications
Decided within the statutory timeframe (20 days plus any extensions)	1
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
TOTAL	1

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total
Internal review	0	0	0
Review by Information Commissioner *	0	0	0
Internal review following recommendation under section 93 of Act	0	0	0
Review by ADT	0	0	0
TOTAL	0	0	0

* The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0



GUNNEDAH SHIRE COUNCIL

Public Interest Disclosures Act

ANNUAL REPORT 2014/15

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*Public Interest Disclosures Act – 2014/15
Annual Report
Gunnedah Shire Council*

Background

Council is required to report annually on its obligations under the Public Interest Disclosures Act 1994 (PID Act).

The report must be in accordance with the requirements of Section 31 of the PID Act and clause 4 of the Public Interest Disclosures Regulation 2011 (PID Regulation).

This PID Act Annual Report is for the period July 2014 to June 2015.

1. Statistical Information on Public Interest Disclosures (clause 4(2)(a)-(c) – PID Regulation)

Information, in the detail required by clause 4(2)(a)-(c) of the PID Regulation, is shown in the following table.

July 2014 – June 2015	
Number of public officials who made PIDs	0
Number of PIDs received	0
Number of PIDs received relating to:	
▪ Corrupt conduct	0
▪ Maladministration	0
▪ Serious and substantial waste of local government money	0
▪ Government information contraventions	0
▪ Local government pecuniary interest contraventions	0
Number of PIDs finalised	0

2. Internal Reporting Policy (clause 4(2)(d) – PID Regulation)

Council's current Internal Reporting Policy was adopted in May 2015 and is based on the NSW Ombudsman's model internal reporting policy for local government.

3. Staff Awareness of Internal Reporting Policy (clause 4(2)(e) – PID Regulation)

Council undertook the following actions to meet its staff awareness obligations:

- All staff have been notified of the adoption of the Internal Reporting Policy in October 2012.
- Specialised training on the Internal Reporting System and the importance of public interest disclosures has been provided to administration staff by an external trainer.
- Information on public interest disclosures is included in Council's Employee Manual which is provided to all new staff.
- Information on the Internal Reporting System is provided to all new staff during Council's induction process.
- The Internal Reporting Policy is available on Council's intranet and website.