



Gunnedah Shire Council Annual Report 2013-2014

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For further information

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Gunnedah Shire Council

2013/14 Annual Report

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Introduction

Message from the Mayor and General Manager

We are pleased to present the 2013/14 Annual Report for Gunnedah Shire Council which outlines Council's achievements during another very busy year accompanied by an extremely fast pace of change, within Council and in the broader community. Gunnedah continues to grow and prosper and our Council is well placed to support continued growth over the coming years.

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 2013/14 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.

A number of notable achievements covered in this Annual Report include:

- Recognition under the Healthy Heart Foundation Local Government Awards;
- Councillor Gwen Griffen being recognised as Councillor of the Year by the NSW Local Aboriginal Network;
- Development and implementation of a structured Learning and Development Program for Councillors;

- Implementation of a Leadership Development Program and EEO Action Plan;
- Roll out of an extensive training program for staff;
- Continued strong financial management and sustainable financial position;
- Review and improvement of Council's meeting and reporting practices;
- Implementation of Enterprise Risk Management and commencement of the Audit Committee and Internal Audit function;
- Delivery of a capital works program almost double in value of those of previous years, including over \$6 million in road improvements and \$4.7 million in Waste Management Facility improvements.

Over and above the activities identified in the Operational Plan, Council has also carried out a number of additional and significant projects, including:

- Achievement of more than \$500,000 in annual recurrent savings under Council's efficiency program;
- The successful negotiation of in principle Voluntary Planning Agreements with regard to the Whitehaven and Shenhua coal projects;
- Implementation of 61 out of 67 of the actions identified against the 43 recommendations of the Blackadder Review, with the remaining items to be finalised during 2014/15;
- Reduction of the infrastructure renewal backlog by 33% over the last 12 months in delivery of renewal programs made possible by the Special Rate Variation;

- Finalisation of the implementation of all actions under the Office of Local Government's Promoting Better Practice Review Program.

The achievement of significant savings by Council was achieved by an organisation wide efficiency target required to be met by managers and establishment of a Savings Project Team, in addition delivery of the required 2%, or \$480,000, of savings required by Council under the implementation of the Transformation Taskforce Action Plan. Items included in these savings include the removal and non-replacement of a senior management position, the Director Community and Corporate Services, as part of a restructure; reduction in the number of vehicles held by Council, changes to telephone systems, relocation of the Visitor Information Centre and a number of other efficiency initiatives. These were achieved without negatively impacting upon service delivery. In a number of these instances, Council has in fact been able to enhance service delivery at a reduced cost.

We also take this opportunity to thank all Councillors and staff of Gunnedah Shire Council on considerable efforts to continue to improve on Council's delivery of services to our community, and congratulate them on the significant achievements during 2013/14. We look forward to an even more productive and prosperous 2014/15 for our community.



A handwritten signature in black ink, appearing to read 'Owen Hasler'.

Owen Hasler
MAYOR



A handwritten signature in black ink, appearing to read 'Eric Groth'.

Eric Groth
GENERAL MANAGER

Overview

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 2013/14, Council implemented the second 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 second Annual Report against the objectives of the new planning system.

The primary purpose of the Annual Report 2013/14 is to demonstrate achievements during the year based on the actions identified in the Delivery Program 2013/14 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 Business Unit areas as follows:

- General Manager Executive
- Elected Members
- Human Resources
- Corporate and Community Management
- Finance
- Governance
- Procurement
- Business
- Information Technology
- Records Management
- Communication
- Customer Service
- Administration
- Community Planning Administration
- Community Planning and Development
- Tourism, Promotions and Events

- Economic Development
- Community Care
- Community Transport
- Planning and Development
- Regulation
- Environment
- Domestic Waste Management
- Built Facilities
- Open Space
- Infrastructure Management
- Asset Management Transport
- Asset Management – Other Infrastructure
- Asset Management – Resources
- Private Works
- Infrastructure Services
- Water
- Sewer

Under each service area there is a mission statement, a primary outcome, an overview, achievements and fast facts.

The primary outcome links the service area back to the Community Strategic Plan which is set out firstly by themes:

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

Then by outcomes under themes, for example under Engaging and Supporting the Community:

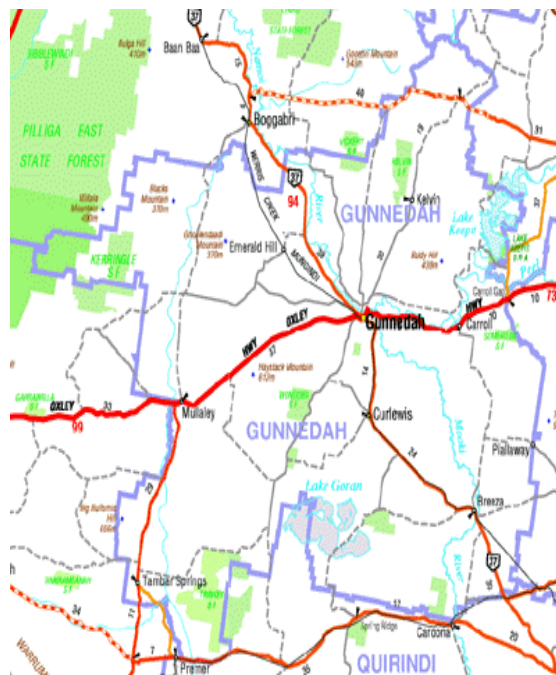
- 1.1 Community leadership encouraged and strengthened.
- 1.2 Council as an organisation.

Under each service area you will see which primary outcome or outcomes the service area is linked to.

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

GSC 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.



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 18 September 2013, 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).



Councillor Owen Hasler—Mayor



Councillor Gae Swain (Deputy)



Councillor Hans Allgayer



Councillor Tim Duddy



Councillor Colleen Fuller



Councillor Gwen Griffen



Councillor David Quince



Councillor Rebecca Ryan



Councillor Steve Smith

Council in Focus

General Manager Executive

Mission statement

Manage all functions across the organisation to ensure a timely, quality and cost effective service delivery to elected members and external customers.

Primary outcome

1.2 Council as an organisation.

Overview

Coordination of Council functions to ensure efficient and effective carrying out of Council Policies, Plans and best practice within the existing legislative framework.

Achievements

- Improved organisational culture and morale through a focus on empowerment, accountability and the recognition of achievement.
- Renewed focus on strengthening of leadership and development throughout Council.
- Better Practice Review Program Action Plan finalised and implemented.
- Implementation of 61 of 67 actions arising from the Blackadder Review, with remainder planned for completion in 2014/15.
- Finalised organisational restructure without adverse impacts on service delivery and enabling operational efficiencies and greater effectiveness.
- Removal of the senior management position of Director Community and Corporate services and merging of

functions of the restructured area with those of General Manager and Business Systems and Governance resulting in an annual recurrent saving of \$236,000.

- Reduction of the Council fleet by approximately 20% resulting in over \$50,000 in recurrent annual savings.
- Improving and encouragement of communication across the organisation.
- Achieved 2%, \$480,000, annual recurrent savings during 2013/14 and within 2014/15 estimates as targeted by Council under the Transformation Taskforce Implementation Plan; additional savings achieved through further efficiency program initiatives and savings project team driven by staff suggestions.
- Reduction of infrastructure renewal backlog (what we should have spent on renewing our existing assets by now but haven't) by 33% over 2013/14.
- Negotiation of Voluntary Planning Agreements with Whitehaven and Shenhua endorsed by Council.
- Active participation and collaboration with Namoi Councils.

Fast Facts

- Council Delivery and Operational Plan objectives completed in line with targets.

Elected Members

Mission statement

Provide quality and timely support to Councillors to facilitate effective decision making.

Primary outcome

1.1 Community leadership encouraged and strengthened.

1.2 Council as an Organisation.

Overview

Accurate and timely advice issued to Elected Members to ensure informed decision making.

Achievements

- Mayor Owen Hasler attended the 2013 Local Government Awards Evening “Healthy Heart Foundation” LG Awards in Sydney in August 2013.
- Mayor Owen Hasler and Deputy Mayor Gae Swain attended the 2013 LGMA NSW Forum and 2013 LG NSW Conference in October 2013.
- The Mayor and General Manager attended the National General Assembly of Local Government in Canberra in June 2014.
- Councillor Gwen Griffen attended the 2013 NSW Local Government Aboriginal Conference in Sydney in August 2013. Councillor Griffen was awarded the Councillor of the Year Award at the Conference.
- During 2013/14, 12 new Australian citizens participated in a Citizenship Ceremony conducted by Council.



Councillor Gwen Griffen being presented the Councillor of the Year Award by the President of the NSW Local Aboriginal Network, Councillor Rod Toney, at the 2013 Conference.

Fast Facts

- Gunnedah Shire has nine Councillors elected in 2012.
- In 2012/13 there was one Councillor per 1,391 people in the Shire. This has increased to 1,400 in 2013/14.



Gunnedah Shire Council hosts the Association of Mining Related Councils Meeting in the Town Hall in November 2013.



Gunnedah Town Hall

Human Resources

Mission statement

Provide talented engaged people, best in class processes and advice that supports Councils strategy and objectives.

Primary outcome

1.2 Council as an Organisation.

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

3.7 Our younger people attracted, retained and developed.

Overview

The Human Resources Department provides employee development and training, performance and talent management, organisational development and recruitment, in addition to work health and safety services and workforce planning.

Achievements

- A Leadership Development Program was developed in early 2014 targeting areas that had demonstrable links back to business needs through such initiatives as EMT Strategic Workshop findings and organisational reviews. Target areas were established and initiatives identified leading to learning outcomes such as: adopting behaviours to enhance working relationships, understanding communication styles, developing active listening skills and techniques and learning how to deal with personal attacks and other difficult situations.
- In order to attract and retain staff, a Flexible Work Arrangement policy has been developed and will be available to staff across the organisation where the flexible arrangement can suit the

business need. This arrangement also allows for staff to work from home and following inspection of the home environment to ensure Work Health and Safety requirements are met, this arrangement was offered to several staff in 2013/14. This provides a unique opportunity to offer a favourable work life balance.

- As part of the Local Government Act to ensure delivery of EEO principles, Human Resources developed an EEO Action Plan and associated formation of a Diversity Committee. The Plan provides a requirement to facilitate development of aboriginal employees into supervisory and management roles through specific initiatives.
- A Performance Evaluation System (PES) has been purchased which interfaces with our corporate planning systems and ensures that day to day actions support the overall Community Strategic Plan. PES will allow for standard and consistent employee performance evaluation across the organisation. This system also provides for automated creation of standard position descriptions as well as individual training plans. Data has been entered and the next stage will commence in late 2014.
- In 2013/14, staff located in the Administration Building in Elgin Street participated in two emergency evacuation drills. Debriefing of key staff was undertaken to evaluate Council's procedures with any gaps identified and addressed as required.



Workers Consultative Committee Members

- A training exercise was conducted with outdoor staff whereby they were given a scenario of a trench collapse. This was facilitated by an external provider. The program was developed entirely by Council. Throughout the day, the scenario was made more difficult and at completion, staff developed an emergency process. Various decision making tools were engaged as part of the process in follow up workshops and staff, both supervisory and other, underwent a Meyers Briggs workshop as part of the training. The training exercise was conducted over three days.
- The 40 and 80 day probation review process was updated, with the inclusion of a tracking device whereby reminders and pre-populated forms are issued to responsible officers prior to the review date.
- A register for past and present Gunnedah Shire Council and Gunnedah Shire Abattoir service was introduced, with the data providing details of those staff eligible for Long Service Awards which are presented annually.
- A monthly reporting via graph of annual leave award compliance, rostered day off compliance, safety activity scores, absenteeism data, and accident/incident analysis is presented to the Supervisor Management Group (SMG) on a

monthly basis. This was introduced in 2013/14 to enable supervisors to better manage their staff resources.

- The Manager Human Resources (MHR) was guest speaker at the Gunnedah Leadership Forum for Women in 2014.
- The MHR was also guest speaker at the NSW ALGWA Conference.
- Gunnedah Shire Council assisted Warra-li with a consumer perspective regarding development of cultural awareness training.
- Council staff completed over 90 training courses/modules in 2013/14 improving individual skills and qualifications as well as providing the organisation with a multi-skilled workforce.



Recognition Award recipients

- In 2014, peer recognition tied into performance was introduced, empowering employees to acknowledge their colleagues through nomination for Employee Recognition Awards.

Fast Facts

- Workers compensation premiums are the lowest since 2005.
- 2014 current estimate is a reduction of one third the cost of premiums in 2010.

- In 2013/14, absenteeism and turnover outperformed LG benchmark.
- 55 employees were awarded an Employee Recognition Award during 2013/14.
- Categories in the Employee Recognition program are: Voice of Customer Award, Customer Focus Award, Collaboration Award and High Impact Performance Award.
- Council received a Highly Commended Award for Safety in Local Government.

Corporate and Community Management

Mission statement

Provide quality leadership, direction and management to the Division of Community and Corporate Services.

Primary outcome

1.2 Council as an Organisation.

Overview

Develop, implement and monitor policies and procedures as they relate to the department.

Ensure statutory obligations are achieved and governance functions are consistent across the organisation.

Promote, enhance and sustain performance management across Council.

Ensure effective and efficient service delivery across the following Departments reporting to the Division: Finance & Governance, Information Services, Communication and

Customer Service, Administration, Community Planning & Development and Community Care Services.



Council Administration Building,

- Following the appointment of the Director Community and Corporate Services to the position of General Manager in 2013, all Managers within this Directorate reported directly to the General Manager. It was subsequently determined to disband this Directorate as a result of the decision not to appoint a new Director. This has resulted in significant cost savings, with staff in now reporting to either the Executive Manager Business Systems and Governance or the Chief Financial Officer.

Finance

Mission statement

To ensure compliance with all external statutory financial requirements, to provide timely and reliable financial information for internal Council and staff decision making and to ensure payment of all creditors and staff in-line with pre-determined parameters.

Primary outcome

1.2 Council as an Organisation.

2.2 Our infrastructure strategically managed.

Overview

Provision of all Financial and Management Accounting, Taxation, Treasury, Payroll, Accounts Payable and Recoverable and Strategic Financial Management activities to support both internal and external customers and assuring adherence with all statutory requirements.

Managing funds received in the form of general purpose grants.

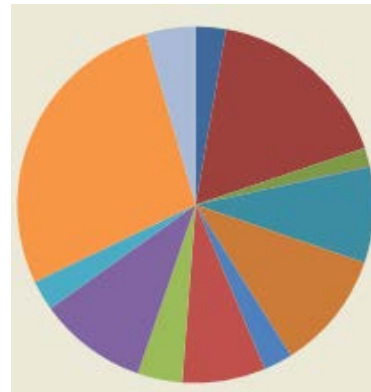
Maximise and manage funds received from investment portfolio and the management of Councils current loan portfolio as part of Council's long term strategy for its financing mix.

The modeling, levying and collection of rates including the management of all day to day rating and debt recovery issues.

Achievements

- Achieved an unqualified audit report on the 2013/14 financial statements.
- Sound overall financial result exceeding all core T-Corp financial benchmarks for local government.
- Achieved in excess of 2% operational savings target set by Council as per the advice of the Blackadder Review.
- 33% reduction in Council's infrastructure backlog due to the completion of projects funded by the Special Rate Variation.
- Increased levels of training and development to improve the skillset of the team and ensure continuity of services and adequate succession planning.
- 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.



Operational expenses – by function

- Successfully completed the borrowing program for the year.
- Successfully implemented an online leave system to streamline the paperwork involved in the leave application process. This has included a risk assessment, creation of a Management Directive, training of staff and ongoing assistance in running the process. The online leave implementation has resulted in a much more efficient process for leave recording and approval.
- Introduced EFTPOS machines for the Civic and Waste Management Facility. This included finalising of a Management Directive to strengthen

the cash handling procedures including the delivery, installation and staff training.

- Introduced an online payments system to assist the visitor Information Centre with taking payments for the Home Hosting Program.
- Finalised migration to a super fund clearing house to allow more efficient transfer of superannuation funds to the respective employees that may utilise disparate funds.
- Undertook a comprehensive survey of creditors to gauge the satisfaction of creditors with Council and our payment terms. This survey indicated that 98.24% of our creditors are satisfied with our service and of that percentage, 82.06% rated our service as Excellent or Very Good.
- Operational procedures have been modified to allow each manager to be assigned a specific finance representative to be their primary point of contact for all finance related matters. This change has been very well received by all managers and has resulted in a closer working relationship between the financial department and the rest of the organisation. There has also been a noticeable increase in the financial skillset of managers as a result of this one-on-one assistance program.

Fast Facts

- Council conducted a creditor satisfaction survey in February/March 2014.
- In total 1,402 creditors were invited to take part in the survey with 57% participating.

- The Blackadder Report suggested a review of Council's payment terms, however 80.7% of creditors indicated they accepted the 30 days from end of month payment terms.
- Participants were asked to compare Council with other customers in relation to payment of accounts, and 70.93% of respondents indicated that Council compared either good or excellent.
- Areas assessed as high or significant risk have been included in the internal audit plan.

Governance

Mission statement

To provide key advice and direction in establishing and maintaining systems and controls to enable the effective communication of policy settings and processes throughout the organisation and that they are clearly understood, adopted and enacted.

Primary outcome

1.2 Council as an Organisation.

2.2 Our infrastructure strategically managed.

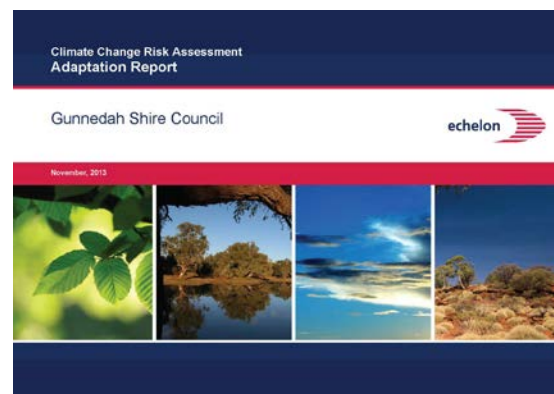
Overview

Primary involvement is in the areas of Policy frameworks, Risk Management, Internal Audit, Insurance and Performance Management.

Achievements

- A review of the procedures for production of Council Meeting Papers to ensure that Councillors are provided the information in accordance with appropriate government regulations was conducted. Part of this process was the review of deadlines for submission of reports and the setup of a formal meeting schedule for the executive management team to review and approve reports prior to the submission to Council. This has resulted in a reduction of the number of late reports and improved on-time delivery of business papers.
- Council completed its implementation of an Audit Committee as per the recommendations of the Office of Local Government. The Audit Committee plays a pivotal role in Council's governance framework and will provide independent oversight and monitoring of Council's audit processes, including internal controls and risk management.
- The appointment of an internal auditor was conducted and approved by the Audit Committee. The internal auditor has been engaged for three years to first develop a plan of audit and then to conduct four audits per year. The internal auditors met with key managers and a plan of audit has been presented to the Audit Committee. The first internal audits shall commence in November 2014.
- A risk management framework was developed and adopted by the Audit Committee with the primary aim of promoting better identification of opportunities and threats to achieving our business objectives and delivering on priorities for the community. A

computerised risk register was also implemented with continuing further development to occur over the coming year to further embed the risk management framework in the organisation.



Gunnedah Shire Council Climate Change Risk Assessment Adaptation Report

- The Business Continuity Plan has been reviewed and updated, with the majority of the amendments relating to organisational structure and job title changes. The BCP was originally adopted in 2010 and is designed to build organisational capabilities to support the continued achievements of critical business objectives in the face of uncertainty and disruption.
- A Councillor Learning and Development Program was developed and aims to ensure our elected representatives have timely access to the information needed to understand and undertake their roles and responsibilities effectively. Three workshops have been confirmed for 2014 including: Conflict of Interest/Code of Conduct, Effective and Fair Meeting Procedures and Long Term Strategic and Financial Planning.

- Councillor attendance at core workshops will be placed on a register that is published to the Council's website and an annual report will be presented to Council regarding attendance and the ongoing effectiveness of the learning and development program.
- The Program also formalises the use of open forums and training sessions for Councillors. The open forums allow the Mayor, Councillors and staff to engage in information sharing through a conversation on various Council matters and are scheduled in advance.



Councillor Development Program Certificate of Attendance

- An E-Learning Program was also offered to Councillors and is made of modules that include harmonisation, managing change, leadership, time management and environmental awareness.
- The Savings Project Team was convened to identify potential savings across the organisation. The Team conducted workshops with outdoor and indoor staff groups to obtain feedback and suggestions in relation to how Council can save costs or increase revenue. The positive response from staff has been very

encouraging, and along with the support of the Executive Management Team, the vast majority of the suggestions have been, or are in the process of being, implemented.

Fast Facts

- The Governance Team achieved a satisfaction rating of 82.7% by internal customers for their first year as a dedicated team within the Business Systems and Governance Department.
- Areas assessed as high or significant risk have been included in the internal audit plan.
- Tendering and procurement processes and procedures will be the first function to undergo an internal audit.
- The internal audit will include a review of the efficient and effective use of resources.
- Good governance will have a positive effect on various aspects of the organisation including consultation, policies and practices, meeting procedures, service quality, Councillor and staff conduct, clarification of roles and good working relationships.

Procurement

Mission statement

To provide access to materials and services required for Councils operations in the most timely manner whilst simultaneously best value is achieved in their purchase and all statutory requirements, policy settings and Council delegations are enforced by way of reliable systems and processes.

Primary outcome

1.2 Council as an Organisation.

2.2 Our infrastructure strategically managed.

Overview

Management of Council's vehicle fleet in order to minimise the whole of life cost of providing vehicles for operational duties, including the sale and purchase of vehicles.

Management of Council's stores facility and all purchasing systems including statutory requirements within Council policy and delegations.

Achievements

- A new fuel control system was installed during 2013/14 whereby fuel cards are no longer required to be inserted, rather they are automatically read and more information is programmed into each fuel key, such as cost numbers. The new system has reduced issues with keys being scratched and showing errors and information is automatically backed up rather than requiring manual intervention.
- A new forklift was purchased in 2013/14 for more efficient operation of the Stores facility.
- Stores staff, overseers and managers worked collaboratively on a program to reduce slow moving stock and increase higher turnover stock during 2013/14. This has resulted in better pricing for stores items being sourced for planned projects, as well as ensuring the required stock is more readily available in-house.
- A replacement program for the recalibration and replacement of worn nozzles on fuel pumps was undertaken.

Fast Facts

- The Store manages and processes the incoming and outgoing freight for the organisation.
- Purchase orders from staff are processed three to four times daily, with as many 30 to 40 purchase orders received within a one hour period on occasions.
- Types of deliveries can vary dramatically and some examples include stationary, swing sets, coffee, spare parts, line marking paint, computers, batteries and fuel.



Neville Turner and Scott Jackson collecting orders from Storeman, Jack Carlin.

- A rolling stocktake is undertaken monthly to assist stock management.
- An annual stocktake is completed each June with the Store closing for a day. An annual stocktake is an intensive annual check to physically verify the presence and condition of all items held in the Store.
- All items are logged into a computer system on arrival and their storage location is recorded.

Business (Saleyards)

Mission statement

To undertake business operations at the Gunnedah Saleyards.

Primary outcome

2.1 Our economic employment base diversified.

2.2 Our infrastructure strategically managed.

Overview

Operation of a livestock selling facility, the Gunnedah Saleyards, primarily driven by the sale of fat cattle.

Achievements

- Ranked fifth largest cattle selling centre in NSW.
- Asset management plan and Long term financial model constructed for the operation.
- New entry/exit gates installed for work alone and WHS requirements (\$28,000 grant received).
- Dividend return to Council of \$280,000 for the year.



Gunnedah Saleyards new pens

Fast Facts

- Livestock throughput target of 110,000 for the year with 118,248 animals sold.
- Selling infrastructure up-time target is greater than 98% with 100% achieved.

Information Technology

Mission statement

Provide quality and timely information services (electronically and otherwise) to enhance decision making, data monitoring and public relations thereby enabling effective and efficient delivery of services and the provisioning of community information resources.

Primary outcome

1.2 Council as an Organisation.

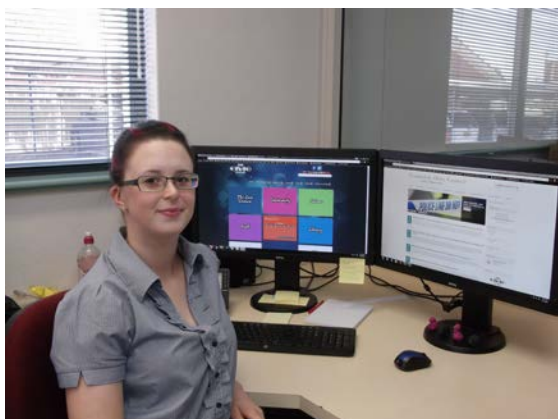
Overview

Provide ICT hardware and systems in partnership with suppliers, contractors and key stakeholders to provide a high quality and effective system that minimises downtime and provides staff and the community with the resources they need.

Geographical and Land information systems (GIS/LIS) and IT software in partnership with suppliers, contractors and key stakeholders to provide a high quality and effective system that minimises downtime and provides staff and the community with the resources they need .

Achievements

- A review of the helpdesk system was undertaken in response to a backlog of IT requests. Improvements in response to the review included the introduction of a new helpdesk ticketing system to log requests for support and implementation of operational procedures containing guidance on work prioritisation and service level targets. The review resulted in the elimination of the request backlog and led to improved customer service satisfaction.
- The implementation of an upgrade to Civica Authority was conducted which introduced several new functions to Council's main line of business system. Most notable of these functions was the ability to enable staff leave applications to be submitted online. This leads to a reduction in paper based form and streamlines the process for applying for and managing staff leave.
- Four internet connected computers were deployed in the lunchroom at the Depot to allow staff to undertake online training. The aim of the project was to facilitate more equitable access to information resources for outdoor staff.



Council's Webmaster, Sarah Allen

- replacement of IT equipment that had reached end of life and included the deployment of 5 new photocopiers and approximately 30 desktop computers and laptops throughout the organisation. This work also included a server decommissioning and virtualisation project which resulted in the removal of 10 physical servers leading to a reduction in maintenance and power requirements.
- The network upgrade project included the renewal of computer network infrastructure and the restructuring of the logical structure of the computer network architecture in order to facilitate the future demands of high bandwidth systems such as video conferencing and telephone systems. This work was implemented without interruption to the business or any unexpected downtime.
- The Wide Area Network infrastructure was upgraded to cater for improved connectivity to the internet, primarily to support the introduction of a VOIP telephone system but also to facilitate improved connectivity to remote offices and to provide a platform for improved connectivity for teleworkers and the hosting of interactive web content. This work was completed without unplanned interruption to the business and has resulted in a more stable and powerful connection to the internet.
- A full review and update of the Information Technology backup and disaster recovery plan was conducted to ensure that it was still accurate and that systems currently in place provide adequate protection for Council's data.
- The hardware replacement and decommissioning project involved the

- Mobile telephone agreements with our telecommunications provider for mobile telephones and data devices was renegotiated to access better value pricing as a result of improvements to government contract negotiations. At the same time a review of the procedures for claiming personal use of devices was conducted and results in the implementation of a more streamlined set of procedures, greatly reducing the administrative overhead for our mobile telephone fleet as well as the ongoing costs of telephone calls.
- Upgrades were performed on three of our four public facing websites primarily to update the technical delivery platform, provide a more modern look and to improve access for mobile devices. Most notably, the addition of Community Care information and a major overhaul of the Civic website was completed. The upgrades were all completed in-house and has been a great skill building exercise for staff involved.

Fast Facts

- The survey of IT service delivery to the organisation indicted two main areas of concern for staff, being: timely response to requests, reliable stable systems. The introduction of the new helpdesk system has alleviated these issues.
- 79 Mobiles and 21 dataplans were renegotiated to access better value pricing resulting in a 50% reduction in telecommunication costs.



Decommissioning ageing server equipment – before shown above and after shown below.



- Internal customer satisfaction for the delivery of IT services to the organisation has risen from 52.7% in 2012/13 to 86.4% in 2013/14.
- Internal customers advised that the timely response to requests was a major concern in 2012/13 with 84.2%. This has been reduced by 30% in 2013/14.
- From January 2013 to October 2014, the gunnedah.nsw.gov.au website has received 94,094 visitors, with 112,168 visiting Council's websites in total.
- The average duration of a visit for these visits is 2-4 minutes.
- In 2013/14, the bounce rate for Council's home page was 4.83%, which is an excellent result.

- The percentage of single-page sessions (sessions in which the visitor leaves a website from the homepage without any interaction with the page) is called the 'bounce rate'. The lower the percentage, the better the score.
- As per the Blackadder report, there were over 200 outstanding requests for IT support. The introduction of the new ticket system in 2013/14 has resulted in the completion of all backlog requests, with an average of only 15 requests in the queue.

Records Management

Mission statement

Provide quality and timely record management services (electronically and otherwise) to enhance decision making, data monitoring and public relations thereby enabling effective and efficient delivery of services and the provisioning of community information resources.

Primary outcome

1.2 Council as an Organisation

Overview

Electronic scanning and registration of all inbound correspondence. Archiving in accordance with the State Records Act this includes daily incoming/outgoing correspondence & those files designated as state archives.

Registration and capture of existing critical legacy council documents including (planning property files, public liability insurance and property insurance files).

Implement and ensure adherence to Records Management process/procedure documentation (workflows, policies etc).

Software training and professional development.

Achievements

- In line with the organisation restructure, a review and structure change of the Dataworks system was undertaken to ensure that documents stored in the document management system were filed according to the current organisational structure to better facilitate the archiving and retrieval of documents from within the system.
- This involved the reorganisation of 9000 files and folders and extensive consultation across the organisation. The review resulted in efficiency improvements and a quality and user friendly filing structure.
- Comprehensive training has been delivered to new users of the records system along with refresher training for those regular users that wanted to upgrade their skills. These sessions have been well received and improved organisational recordkeeping.
- A full upgrade of Dataworks (Records Management System) was undertaken primarily to ensure the system was able to continue to be used on more modern computer systems. During the upgrade, extensive training was conducted to align skills of our records staff to the new functionality introduced during the upgrade.
- The upgrade included training in development and implementation of advanced workflow enablement which provides the ability to communicate information and requirements throughout the organisation to responsible and action

officers, imposing deadlines and alternative flows where deemed appropriate. Extensive consultation has been undertaken with all staff and following the implementation of workflows, extensive reporting capabilities will be available including time taken to respond to customers.



Business Systems and Governance Team: Michelle Welch, Jennifer Turner, Kim Stone, Bob Ironmonger, Colin Formann, Lachlan Woodhead, Laurence Rowe, Catherine Carr and Sarah Allen.

- In conjunction with the workflows, webforms have also been implemented which enable users to complete forms directly into the records system, triggering actions and tasks to responsible officers. The Records Team have commenced consultation with staff and mapping processes to provide data on organisational requirements in this regard.

Fast Facts

- 450 paper-based Gunnedah Shire property files were scanned and registered into Dataworks in 2013/14.
- The Records Team archive paper-based files on an ongoing basis, with 294 archive boxes logged and stored in Council's Records Storage Shed in 2013/14.
- On average, 860 incoming documents (paper-based and electronic) were registered per month in 2013/14.
- Internal customer satisfaction for the delivery of Records Management

services to the organisation has risen from 60% in 2012/13 to 86.2% in 2013/14.

- Staff satisfaction with Council's electronic document management system (Dataworks) has risen from 42.8% in 2012/13 to 66% in 2013/14.

Communication

Mission statement

To provide timely and quality communication related services to Council internal and external customers and all other stakeholders.

Primary outcome

A well engaged community that is involved in decision making.

Overview

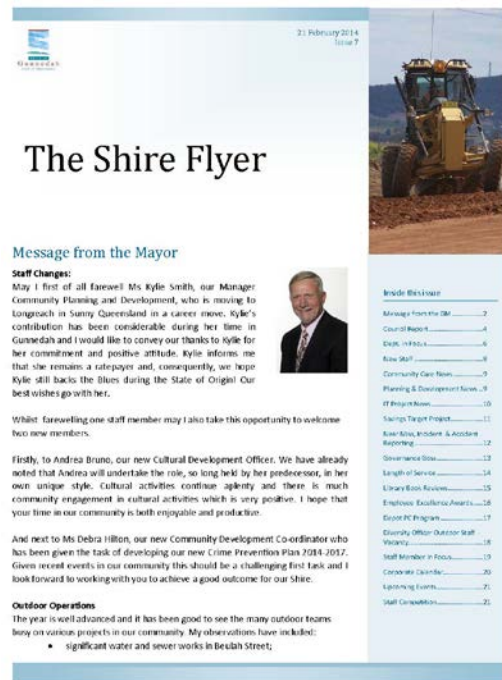
The communication team is responsible for the development of media releases, the monthly Council page which appears in the Namoi Valley Independent, the weekly Council radio segment, some elements of the Gunnedah Shire Council website and the monthly staff newsletter.

Achievements

- The Communications Strategy was endorsed by Council in July 2014, Gunnedah Shire Council's Communication Strategy entitled 'The Art of Communication', seeks to provide solutions to Council's communication inadequacies by identifying a schedule of tools and techniques to ensure consistency and clarity of communication, key messages from the organisation, engagement with the broader community and similarly within Council's internal organisational structure.

- The Community Engagement Framework was also endorsed in July 2014 and provides a framework for Gunnedah Shire Council’s commitment to ensuring active participation and community wide consultation and thoughtful evaluations in Council’s community engagement process.
- The Framework, modelled off the IAP2 Spectrum of Participation, includes the Community Engagement Policy which provides policy direction for engagement and is supported by a Community Engagement Matrix and Toolkit. Implemented as an interdependent resource, the policy, matrix and toolkit creates a user friendly document that provides Council staff, contractors and consultants with clear guidelines on community engagement processes.
- The new look staff newsletter called ‘The Shire Flyer’ is distributed monthly and provides an opportunity for internal communication throughout all levels of the organisation. The Shire Flyer has been integral to bridging relationship gaps between internal and external employees and has been a useful tool in encouraging mateship across the organisation in addition to increasing communication flow.
- Gunnedah Shire Council is committed to ensuring all Council staff have an opportunity to actively participate in, contribute to and are involved in thoughtful evaluation processes through Council’s Staff Engagement Strategy. Developed in response to In-Sync and the Blackadder Associates Review, the Staff Engagement Strategy seeks to empower staff, build morale, open communication

channels, foster a culture of respect, honesty and integrity and strengthen an organisation wide commitment to values, goals and behaviours.



The Shire Flyer – February 2014

- All staff across the organisation have an opportunity to provide feedback and suggestions to management for review. Suggestion forms and boxes are currently located across the organisation including the Administration Building, Store, Community Care, Town Hall and Gunnedah Waste Management Facility. Forms are collected on a weekly basis and reviewed by the relevant manager with comments/actions given in response. All staff suggestions and manager comments are compiled into a monthly report and distributed to all staff for their information.

Customer Service

Mission statement

Ensure the delivery and co-ordination of Council's Customer Service functions including customer service, internal and external communications and community engagement.

Primary outcome

1.2 Council as an organisation.

Overview

The Customer Service Team looks after the front counter and the person operated switchboard. The team is also responsible for the ongoing development of a customer service framework which all employees of Gunnedah Shire Council must adhere to in their interactions with customers.



Greeting customers during the Christmas period 2013:
Liz Ironmonger, Jodie Renton and Annette Gardner

Achievements

- All customer requests received over the counter, via telephone or email are placed into the Customer Service Request register for action by relevant officers/managers. On a monthly basis, a report is tabled identifying the number of requests received and actioned and provides data on KPIs including number of requests lodged and categorised by Department, action timeframes and adequacy of Dataworks notes.
- A comprehensive customer service training module has been developed

by Council's Senior Customer Service Officer for inclusion in Council's on boarding program. The customer service training provides clear guidelines pertaining to how staff are to relate to internal and external customers and the provision of best practice standards for delivering excellent customer service.

- Another new initiative for Customer Service was providing an opportunity for ratepayers to make debtor payments at the VIC during Elgin Street Christmas shut down period in December 2013. This initiative was deemed a success.

Fast Facts

- In 2014, monthly reports indicate improvements in the capturing and actioning of requests with some months indicating an improvement of over 100% in comparison to the same months in 2013.
- 1,463 customer requests were received during 2013/14 with the highest number received in May 2014 (197).
- The Environmental Services section of the Planning Environment and Development Department receives the highest number of customer requests. This area is responsible for responding to requests concerning waste collection bins, excess vegetation, pollution and dumping of rubbish.
- Infrastructure Services receives the second and third highest number of customer requests, with water and sewer services and road maintenance coming in second and third highest respectively.

Administration

Mission statement

Provide accurate, high quality and consistent administrative support and services to internal and external customers.

Primary outcome

1.2 Council as an Organisation.

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

Overview

The team is responsible for delivering quality administrative services to the Community and Corporate Services and Human Resources Departments as well as production of electronic Business Papers and Committee Meeting Notices for Councillors, staff and the public. Training and supervision provided to business administration trainees achieving above average RTO learning outcomes.

Achievements

- Council's first School-based Business Studies trainee was a finalist in the 2014 NSW Training Awards held at the Tamworth Regional Entertainment Centre in June 2014.

Fast Facts

- The business paper has been consistently distributed three business days prior to Council meeting date.



Council's School-based Trainee, Sylvie Golding, with her Finalist Award at the 2014 NSW Regional Training Awards

Community

Planning

Administration

Mission statement

Lead and provide direction to the Community Planning and Development Department to ensure high quality Community Planning and Development outcomes across the department and Council.

Primary outcome

1.2 Council as an Organisation.

Overview

Ensure compliance with relevant contractual obligation's and GSC policies and procedures.

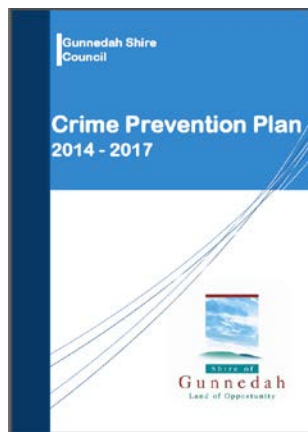
Increased collaboration across Council projects and provide supervision and support staff.

Improve networks within the Gunnedah Shire Council Local Government area in relation to critical areas eg crime prevention.

Develop and maintain opportunities for volunteering.

Achievements

- Draft Gunnedah Crime Prevention Plan 2014-2017 developed in consultation with the community.
- "Your Say Our Future" Community Strategic Plan implemented across Council.
- Gunnedah Liquor Accord meetings attended and secretariat support provided.



Crime Prevention Plan 2014-2017

Fast Facts

- Six Crime Prevention Committee meetings convened.
- 303 Shire residents contributed to the Crime Prevention Plan 2014-2017 by completing the Community Safety Survey with 71 local businesses completing a Business Safety Survey.

Community Planning and Development

Mission statement

Support the Community in planning, delivery and support of initiatives and actions creating outcomes that positively influence a wide variety of Community members.

Primary outcome

3.2 Enhanced access to essential services.

3.7 Our younger people attracted, retained and developed.

3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community member of all ages.

Overview

The Community Development section delivers a variety of services to enrich the lives of residents including Cultural & Community

Development, Library Services, Civic, Town Hall, Events, Youth and Aged Services.

Achievements

- Library staff recognised in staff excellence awards: Excellence in Effort awarded December 2013, and Voice of Customer for Outstanding Performance in July 2014.
- 1,000 Books Before School/Shop Bound Library service commended by the judges of the 2014 Local Government Excellence Awards.
- Shop Bound library service commended by the judges in Best of the Best Library Star 2014, an Australia wide competition – 33 entries, nine commendations.
- 133 community library based events held during July 2013 and August 2014 – 101 adult participants and 1,086 child participants.
- 51 storytelling and handicraft sessions at Curlewis Library with both preschool and primary school children attending.
- Three author visits held at the Library.
- Seven presentations at local schools, clubs and community meetings to promote library services and initiatives (South Primary School, Rotary West, CWA Country of Study Lunch, Dorothea Mackellar Awards presentation).
- 1,712 library computer bookings during 2013/14.



Autumn display at the Gunnedah Shire Library

- Library news and activities contributed to the North East Librarians Zone meetings and to the NSW Public Libraries magazine.
- An array of bright and colourful polo shirts introduced for Library staff.
- Library showcased through the weekly Library Lines, radio news and the monthly Council news and Shire Flyer.
- Launched 1,000 Books Before School early childhood literacy program in January 2014; currently 150 members.
- 1,000 Books Before School programme information now provided to all libraries in the north east librarians zone.
- Held three presentations of certificates for 1,000 Books Before School with some children reaching milestones of 500+ books.
- Launched the Shop Bound library program for Gunnedah CBD in January 2014 with 20 current members.
- Launched the Winter Reading Challenge for adults June 2014 with 30 participants registered.
- Launched Spring Reading Challenge began on 01 August 2014.
- Facilitated library, community and cultural development events during

Homeless Persons Week, NAIDOC Week, Money Smart Week, Local Government Week, Stroke Awareness Week, Seniors Week, Children's Book Week, National Simultaneous Storytelling, Teddy Bears Picnic to raise awareness of special days and key issues in the community

- Team participated in interagency meetings throughout the Shire – including NAIDOC Week meetings, Youth Interagency, Gunnedah Indigenous Services Development Interagency, Domestic and Family Violence Interagency and Seniors Week Committee meetings.



Story time at Gunnedah Shire Library

- Youth Services held an All Stars Winter BBQ and conducted a socks and blanket drive during National Homeless Persons Week.
- Community Chess set provided to the community at the Saturday and Sunday Markets, Health and Wellbeing Expo (Winanga-Li).
- 54 young people enrolled in Council's Homework Program which operates twice weekly during the school terms. Tuesday session includes students from Gunnedah Public School, Gunnedah High School and St Xavier's. Thursday session includes Gunnedah South Public School students.

- Free Rock Climbing wall activity held in Wolseley Park during school holiday, attracted over 120 children and adults.
- What we Can do! Challenge Foundation and Council Exhibition of clay masks created in workshops at the Creative Arts Centre.
- Digital installation of a selection of Portraits of Gunnedah and Districts WWI soldiers and a short digital story of two Gunnedah soldiers.
- Art Relay - pass it on! Exhibition.
- Exhibition by four local artists of the Gunnidar Tribe.
- Michael Page art Exhibition.
- Nancy Hunt art Exhibition.
- Exhibition of artworks by participants of International Women's Day - Teasing the Domestic Travelling Art Exhibition).
- Contributed youth and cultural activities to Porchetta Day program.
- Held nine arts and cultural workshops and performances.
- Mask making with 17 participants of Transition to Work, Challenge foundation from Tamworth and Gunnedah at the Creative Arts Centre.
- Digital Storytelling International Women's Day Project – six Gunnedah women shared their Teapots stories with ABC Open at the Creative Arts Centre and three local women published their stories online.
- Digital Storytelling Youth Project - Gunnedah youth created digital stories about Dorothea Mackellar

with ABC Open at the Creative Arts Centre – seven participants.



Jally Productions: Goldilocks Rocks

- Digital Storytelling- a Gunnedah historian created a digital story about Gunnedah soldiers at the Creative Arts Centre – three participants.
- Manga May Madness – collaboration between Youth, Library Services and Cultural Development – children created a Manga comic in drawing workshops at the Creative Arts Centre – eight participants.
- International Women's Day Creative workshops – women created paintings, assemblage sculpture and theatrical improvisation – 12 participants.
- Squaring the Wheel – 70 participants.
- Supported the delivery of six community fundraisers (Gunnedah Conservatorium of Music, FilmTrac, CanAssist, Probus Club, Gunnedah Day View Club, Gunnedah Evening View Club).
- Initiated special closed movie screenings for children and families of children with Autism Spectrum Disorder.
- Waste>Art &Design competition.
- Maintenance of Council's affiliation with the NSW Companion Card program.

- Seniors Week discounted movies all week plus Seniors Movie Day.
- Grandparent's Day celebration in October.



2013 Grandparents Day

- Christmas Lights competition held in December.
- Library received a donation of 11 pain management books, six books on depression, and 300 books of general fiction, amongst other smaller donations.
- \$1,210 grant for National Youth Week activities – Successful.
- \$6,380 grant application to purchase Autism Spectrum Disorder resources materials and develop short visual presentation for the library under Early Childhood Inclusion Grants – Successful .
- \$5,000 arts application for video, editing and production of an ANZAC commemoration video. – Successful.
- \$5,000 NRMA Crime Prevention grant to develop 1000 'Gunny Get your Home Secure' access education awareness kits for distribution to the community – Successful.
- \$6,500 grant application for the installation of a loading drawbridge at the rear of the Civic under the Community Building Partnership Program – Pending.

Fast Facts

- Gunnedah Community Scholarship Fund - 32 recipients in 2013/14.
- Gunnedah Community Scholarship Fund - 34 sponsors including Council provided funds totalling \$31,500 in donations. Community Golf Day raised \$1600 with 59 players participating.
- Gunnedah Community Scholarship Fund - A total of 306 students have now benefited from the fund since 2003 with a total of \$280,850 awarded.
- 1,632 School holiday program participants for 2013/14.
- 164 school holiday activities across five programs delivered for children and youth aged eight to 18. Activities included; circus school, drumming, tennis coaching, arts/crafts and cooking, treasure hunts, excursions (and events planned by PCYC and Conservatorium of Music).
- Homework Centre client participation averages 236 students per month.



Students at the Homework Centre

- Number of books circulated annually by the library this year, 34,694.
- The number of Library Members in the Gunnedah Shire, 5,138.
- Civic Centre Room bookings 756.
- Civic Cinema admissions 13,217.
- Number of clients accessing Community Hub information and referral service – 851.
- 492 Community Hub referrals to local support services.

Tourism, Promotions and Events

Mission statement

Promote Gunnedah Shire as a tourism destination and support tourism development that actively brings wealth into the community. To encourage and attract events of financial, cultural and social benefit to the Gunnedah community.

Primary outcome

1.5 Our identity and reputation promoted to tourists.

Overview

The Tourism, Promotions and Events Department is responsible for the running of the Visitor Information Centre and marketing Gunnedah widely and effectively as a touring destination.

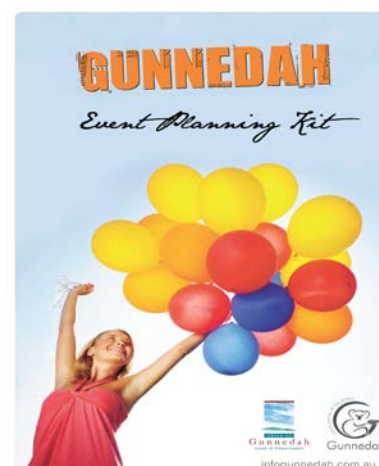
Gunnedah Shire Council also belongs to several tourism consortiums including the Kamilaroi Highway group, New England North-West and Inland New South Wales. These groups collectively promote the region. This

year Gunnedah Shire Council has been an active participant in the Destination Management Planning process and looks forward to working even more closely with our regional partners into the future.

The department also coordinates events for Gunnedah Shire Council and assists community groups with their events.

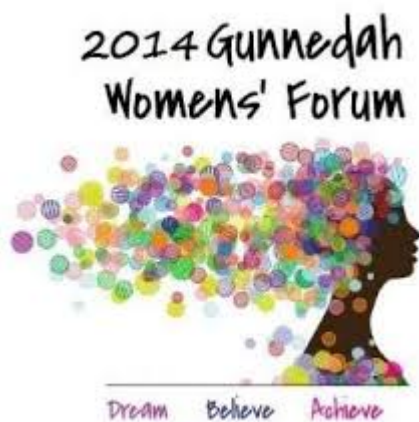
Achievements

- The 41st AgQuip was held in 2013 with Council again participating as an exhibitor at Australia's leading agricultural marketing event. Over 3,000 companies and organisations exhibited at the giant rural supermarket in 2013.
- In the reporting period, Gunnedah Home Hosting, coordinated by the Gunnedah Visitor Information Centre Team, provided lodging for 38 clients and 273 bed nights for visitors attending the 2013 Commonwealth Bank Ag-Quip Field Days. This injected \$17,115 into the local economy through payments made to participating host residents.



Gunnedah Shire Council Event Planning Kit

- Tourism and Event staff successfully coordinated the 2013 Australia Day Program which included events such as a Citizenship Ceremony at Wolseley Park, the athletics and swimming event conducted in conjunction with the Gunnedah Cycling and Triathlon Club, the Raft Race and the Australia Day Dinner held at the Gunnedah PCYC. Mrs Shirley Anderson was awarded the Citizen of the Year and Miss Molly Lorimer was awarded the Young Citizen of the Year.



2014 Gunnedah Women's Forum Program

- Council celebrated Local Government Week in 2013, by conducting the Mayor for a Day Competition which was won by Mr Joshua Day, with the Deputy Mayor for a Day won by Miss Courtney Brandon. Students were invited to make a submission outlining what they would do if they were Mayor of Gunnedah Shire Council for a day.
- Two very entertaining debates between students from St Marys College and Gunnedah High School and staff from Gunnedah Shire Council were also held during the 2013 Local Government Week celebrations. The first topic being "Council Jobs Are Boring" and the second, "Traditional Media is Better than Social Media. Both debates were won by the student teams with

over 100 students from both schools in attendance.



Gunnedah Shire Council Debating Team: Susan Wilson (Cultural Development Coordinator), Councillor Rebecca Ryan, Mayor Owen Hasler and Glenn Learmont (Manager Human Resources)

- A total of 11 speakers imparted information about various current issues at the 2014 Womens Forum held in March at the Creative Arts Centre. Issues such as depression, work/life balance, how to establish a small business, maintaining a positive attitude, politics and perseverance and tenacity in working towards your goals. The 50 attendees from throughout NSW participated in the Forum which was designed for women to link up and support each other, particularly in the business sphere.
- The 2013 Week of Speed, coordinated by Tourism staff was held during March, and events over the two weekends included the Gunnedah Jockey Club Boggabri Cup Race Meeting, Gunnedah and Tamworth Motorcycle Clubs Bikes Speedway Spectacular, Rural Museum Tractor Trek and Street Parade including a Show'n'Shine, Tamworth Drag Racing Club Drags, Gunnedah Blue Vale Speedway Spectacular and the Week of Speed Duck Race.
- Council coordinated the Christmas Lights Competition with South Street declared the winner in 2013.

- Council sponsored the Sixth Annual Porchetta Day event held annually in September and provided financial and in-kind support in conjunction with other Council Departments.
- The installation of an electronic events sign is nearing completion with installation for the promotional tool expected in July 2014. The Electronic Events Sign allows for 24 hour promotion of major events and festivals within the Shire and will be located at Kitchener Park on the corner of Conadilly and Wentworth Streets. Financial analysis of the event sign indicates that over the 25 year lifespan of the sign, costs are less than for ongoing maintenance and reskinning of a static roadside sign.

Fast facts

- 9,013 visitors attended the VIC in 2013/14, equating to approximately 24 visitors a day or three per hour.
- Gunnedah Shire Council's 2013 Ag-quip stand was shared with drumMuster representatives.
- Council's stand in 2013 received more visitors than in the previous 10 years.
- 10 staff volunteered their time to 'man' the Gunnedah Shire Council stand at Ag-quip in 2013.
- Council contributed \$7,000 in financial and in-kind assistance to the Porchetta Day Committee for the 2013 event.
- The Dorothea Mackellar Memorial Society receives \$43,000 financial and in-kind contribution annually.
- Council also contributed to the Minister's Fraternal 2013 Carols in the Park.



Gunny is popular with children of all ages.

Economic Development

Mission statement

To foster an environment conducive to the development of new, existing and expanding businesses within the Shire of Gunnedah through attraction, support and promotion of economic development activity.

Primary outcome

2.1 Our economic employment base diversified.

Overview

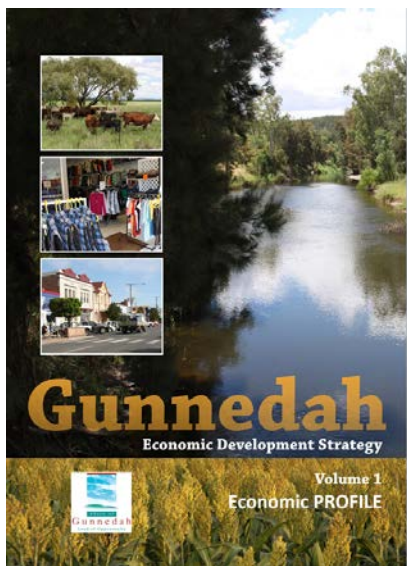
Support Gunnedah Shire's businesses.
Encourage investment in Gunnedah Shire.
Promote Gunnedah Shire.

Achievements

- Gunnedah Shire Economic Development Strategy developed and endorsed by Council.
- Active member of Gunnedah Chamber of Commerce.
- Maintenance of the Business Partner Program to support new business growth in the town.

Fast Facts

- The Gunnedah Shire Economic Development Strategy prepared within the framework set by the NSW State Government through NSW 2021 – A Plan to Make NSW Number One.



Gunnedah Economic Development Strategy

- From 2011 to 2031, the population of the Northern Inland Region is forecast to increase by 10.6% (19,800 people), equivalent to an average compound growth rate of 0.5% per annum.
- Population increases for the Gunnedah Shire is targeted at 12,660. ABS 2011 figures indicate Shire has a current population of 12,388.
- The preliminary population projections forecast that the population of Gunnedah Shire will increase by 7.2% between 2011 and 2013 (0.3% per annum) to 13,400 people.

Community Care

Mission statement

Community Care provides a vibrant and viable service to all clients to ensure they lead a

healthy safe and productive life, enjoying equal access to service provision.

Primary outcome

3.2 Enhanced access to essential services.

Overview

- Ensure efficient and effective service delivery across Community Care operations and projects.
- Delivery of a client focused service including care support plans advocacy for clients and information, including referrals.
- Broker services to meet clients' changing needs and choices.

Achievements

Home and Community Care Multi Service Outlet (HACC MSO)

- Gunnedah HACC MSO organised a Memory Walk on Saturday 19 October 2013. \$3600 was raised, with half sent to Alzheimer's Australia and the other half went towards purchasing a Sensory Chair for Gunnedah Aged Care Services Ltd valued at \$1900. 150 walkers, 30 runners and three dogs participated with around 300 people attending on the day. The Memory Walk was nominated for a Local Government Excellence in Community Services Award in April 2014.



Participants warming up for the Memory Walk and Colourful Fun Run.

- Gunnedah HACC MSO was successful in gaining additional funding in the last Commonwealth round of \$35,621, which was used to expand its Strength and Balance Exercise program to run two days per week for both ladies and men sessions. HACC MSO is also in the process of expanding the Dementia Specific Day Care Centre from one day to two. This will provide carers with an extra day respite and another day for the person with dementia to engage in the community and activities.
- Gunnedah HACC MSO worked in partnership with other community organisations to provide the Seniors Week Program in March 2014 and worked collaboratively with Walcha HACC organising a two night trip to Lightening Ridge in August 2013 for senior male clients.

Northwest Regional Community Care (NRCC)

- The Kooti Bash is a concert held during the Tamworth Country Music Festival for people with disabilities and their carers and participants come from Gunnedah, Tamworth and Moree to attend the free event.
- The concert was as a result of Council's NRCC Case Manager identifying the difficulty some NRCC clients had accessing music venues during the Festival. In 2013/14, the concert was attended by over 200 people and is run completely by volunteers.



State Member for Tamworth, Kevin Anderson, backing two of his constituents at the Kootingal Concert

- NRCC met all outputs required by its funding agreements during the reporting period. NRCC staff also developed a three year Strategic Plan which sets out the key strategic priorities that must be implemented to enable NRCC to meet challenges associated with national reforms of aged care and disability services.

Aboriginal Elders

- Staff expressed that it is a busy and fulfilling role and one where they get to enjoy quality time with the elders. The Arts and Crafts group is popular and well attended which afford staff and Elders and opportunity to share all of the knowledge they have gained over the years. These days are full of fun.
- The Gunnedah Elders' team Bawarra came 3rd at the Elders Olympics held at Kempsey in May 2014. What an amazing day that was, with people meeting up for the first time in years (in some cases). A lot of people attended and shared an amazing sense of pride and camaraderie.



Elders Olympics held in Kempsey in May 2014

Tambar Springs Neighbour Aid

- The Tambar Springs Neighbour Aid Service delivered 874 hours of social support which was an increase of 34% on 2012/13.
- The amount of meals supplied was 28% to 1,305 on 2012/13 and trips provided for clients were on par with the previous year. Tambar Springs gained four new volunteers during this period.

Fast Facts

- Community Care provides services to frail aged people, younger people with a disability and their carers over six local government areas that include Gunnedah Shire, Narrabri Shire, Moree Plains Shire, Liverpool Plains Shire, Tamworth Regional and Gwydir Shire.

Community Transport

Mission statement

Community Transport Service provides safe, flexible and efficient transport service to the residents of the Gunnedah Shire. Elderly people, people with a disability and their

carers, isolated and disadvantaged people are the recipients of this service.

Primary outcome

3.2 Enhanced access to essential services.

Overview

To provide a safe flexible cost effective transport service to the residents of the Gunnedah Shire. These transport services meet the changing needs of frail aged people, those with a disability and their carers and also transport disadvantaged people.

Achievements

- Community Transport applied for an extra \$17,193.85 from the State Government under the Community Transport Program (CTP) and was successful. These funds are used for the BackTrack program.
- Seniors Week in Gunnedah is a very successful week long program held in Gunnedah the third week in March every year. The number of people who attended this years' Seniors Week Program was 800.
- Transport provided to 20 indigenous children to pre-school five days a week in conjunction with Gunnedah pre-school.



Gunnedah Community Transport Bus

Fast Facts

- The number of trips for 2013/14 was 12,744 which is an increase on the previous financial year of 8,716, an increase of 46%.

- Community Transport complied with all funding agreement requirements. There were five volunteers nominated for Long Service awards from the Community Transport Organisation for over 15 years of service and three new volunteers joined during this period.
- The Community Transport volunteer hours were 9,831 hours and they travelled 280,632 kilometres and without these valuable volunteers the transport service would not be able to provide such a flexible and essential transport service to those requiring this service.

Development and Planning

Mission statement

To create and maintain a quality environment for the Shire's community in which land use and development is planned and assessed in line with the community's expectations and the social, environmental, economic, heritage, and physical wellbeing of the community is enhanced and sustainable.

Primary outcome

4.1 Greater balance between development and environmental protection.

Overview

Provision and implementation of planning controls and strategies, which are suitable for the long term development and sustainability of the Gunnedah Local Government Area. Processing of applications, customer service, reporting to Council and State Government and strategic development.

Achievements

- Introduction of Civica Authority module for Development Application Processing, Receipting and Reporting.
- LEP Amended for Strata Title subdivisions.
- DCP reviewed, amended and adopted in January 2014.
- Engineering Guidelines for subdivisions and developments adopted for commencement in August 2013.
- Initiated public notification of advertised development on Council's website.
- Participation in Poultry Think Tank – regional working group for poultry development in the Tamworth and surrounding areas.
- In principle agreement was reached for Voluntary Planning Agreements for Shenhua Watermark and Vickery Coal Project.



Development and Planning Team: Wade Hudson, Carolyn Hunt, Gabrielle Scott and Brendan Williams

- Submissions and evaluations in respect of Vickery and Watermark coal proposals which involved considerable representations to the Department of Planning and Environment regarding issues relating to the impact on the Gunnedah community.

- Involvement with Community Consultative Committees associated with all coal developments in the Gunnedah district, particularly membership of Shenhua and Caroon (BHP).
- The Joint Regional Planning Panel (JRPP) considered the first assessment report in relation to a development application for a gravel quarry at Marys Mount, with the JRPP granting conditional approval.

Fast Facts

- In 2013/14, 139 development applications were lodged valued at \$23,339,662.
- Processing development applications took 31 days on average.
- 20 applications were referred to Council for determination.
- 67 Complying Development Certificates applications were lodged in 2013/14 and the average number of days taken for processing was seven (7).



Koala Signage

Regulation

Mission statement

To provide the community with a safe built environment.

Primary outcome

1.2 Council as an Organisation.

Overview

Assess and determine Complying Development Certificates and Construction Certificates in accordance with statutory requirements, standards and policy. Impound animals and educate the community. Undertake inspections of car parks. Inspect food premises.

Achievements

- Council inspected all food premises that sell food to the public to ensure that food is safe for sale, and also educated proprietors on their responsibilities with regards to food safety. Council's inspection program has seen an improvement in food shop performance across the region, with a reduction in food safety complaints between 2011/12 and 2013/14.
- Proactive and routine food shop inspections are an essential part of a safe food production program and a legislative requirement under the Food Regulation Partnership with the State Government. A symbiotic relationship has been fostered between the Council and food shop proprietors focusing on education and understanding and the results are continuing to be positive.
- With the support of the local veterinary clinics, Council has been actively involved in re-homing impounded companion animals, in lieu of euthanizing these animals. These animals are desexed, microchipped and lifetime registered.

Fast Facts

- 44 food premises were inspected in 2013/14 in accordance with the NSW Food Authority requirements.
- In 2013/14, 57 dogs were rehomed.

- 64 fines under the Companion Animals Act were issued in 2013/14.

Environment

Mission statement

To provide the community with a healthy and safe environment.

Primary outcome

4.1 Greater balance between development and environmental protection.

Overview

Ensure care for the natural environment is balanced with social and economic considerations, Issue correspondence and Notices/Orders for overgrown allotments. Ensure contaminated sites are remediated in accordance with the appropriate legislation. Improvement to stormwater quality and management.

Achievements

- Blackjack Creek Riparian Corridor/Channel Reconstruction – grant for \$2,162,000. The works will realign, reconstruct, revegetate and rehabilitate Blackjack Creek and the riparian zone for 1.9km from north of Lincoln Street to 200m south of the Oxley Highway.
- The Draft Koala Plan of Management was exhibited in April/May 2013 with a further draft prepared to be re-exhibited in 2014.
- Stage 2 of the Gunnedah Urban Riverine Scheme was completed in association with Gunnedah West Rotary including cycleway along Namoi River from Rosemary Street to Marquis street, bollards installed along cycleway and new eastern road

access plus expansion of Donnelly Field.

- Underground Petroleum Service Station Pilot Program commenced with the completion of the preliminary contamination assessment program and receipt of grant funds of \$200,000 to undertake remediation of five sites in Gunnedah.

Fast Facts

- Correspondence or notices are issued within seven days of a complaint being received about allotments being overgrown.

Domestic Waste Management

Mission statement

To reduce the impact of a growing population on the natural environment.

Primary outcome

4.7 Dealing with our waste.

Overview

To provide a high standard of waste management service throughout the Shire, which incorporates recycling and refuse.

Achievements

- Council's Waste Management Division has, with specialist support, completed a comprehensive review and highly detailed update of the Gunnedah Landfill Environmental Management Plan (LEMP) which commenced in 2013/14.

- The LEMP itself provides an extremely important tool for Council, directing how the Gunnedah Waste Management Facility is operated in the present and confirms how the site will be developed well into the future. Development and implementation of an LEMP is a regulatory obligation which seeks to ensure the environmental risks associated with the facility operations are properly managed by reducing the potential for adverse local impacts. Likewise, site enhancement and development works, proposed in the LEMP and commencing in 2014/15, will ensure the waste disposal needs of the community can be met well into the future resulting in a cost effective, sustainable 'community asset'.



Gunnedah Waste Management Facility

- Consistent with this 'sustainable community asset' focus, the Waste Management Division also streamlined the hours of operation of the rural waste management facilities. This will result in efficiency gains achieved primarily through the more effective utilisation of available labour across sites along with minor service level changes.

Fast Facts

- 14,326 tonnes of waste went to landfill at the Gunnedah Waste Management Facility in 2013/14.
- 2,291 tonnes of recycling for reuse and 1,303 tonnes of green waste went

to the Gunnedah Waste Management Facility in 2013/14.

Built Facilities

Mission statement

To provide the Community with the Building assets to the desired level of service in a structured , coordinated, cost effective and financially sustainable manner for present and future generations.

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

Ensure good governance and administrative support for the Council and Community. Sufficient number, type and location of assets to cater for community needs. Provide buildings, commercial property, community housing, public Halls and swimming pool, that are safe and compliant with current regulations and legislations that are accessible to the community at times required and meet internal/external stake holders' requirements.

Achievements

- Maintained facilities to service level requirements (which are determined according age, condition, serviceability and use of the asset) and community expectations determined by community response.
- Maintained assets to meet Work Health and Safety requirements.

- Breeza Hall received a significant upgrade in 2013/14 with the construction of an amenities block adjoining the Hall. The block includes a storage area, upgrade to the sewage system and one male and one female toilet with both providing disabled access. This now allows for internal access to the toilets with the project completed on budget at a total cost of \$85,000. Whilst the project was funded by BHP Billiton, Council project managed the upgrade.



Construction of the new amenities addition to the Breeza Hall

- New entrance stairs and disabled access pad to ramp were installed at Mullaley Hall as the previous access was identified as being unsafe due to general deterioration and cracking. Total cost for works was \$3,500 with the project being completed on budget.
- An energy audit of the Administration Building, Cultural Precinct, and Breeza and Carroll Halls was undertaken to identify potential improvements for the reduction of energy and greenhouse gasses.
- The audit resulted in new energy efficient lighting being installed in the Administration Building, Creative Arts Centre and the Civic Theatre as well as the Breeza and Carroll Halls.

- The audit included Council's key assets which were evaluated for suitability for solar options with a view to installation in 2014/15.
- Following vandalism of the Griffiths Pavilion in the Showground, an asbestos removal project was undertaken at a cost of \$34,000. It was determined that the building was an unsafe environment for occupation and required the removal of the damaged asbestos sheeting prior to the being utilised again.



Asbestos removal at Griffiths Pavilion

- \$140,000 was spent on the Smithurst Theatre upgrade which included: renewed floor piers and support beams, new flooring installed, internal, external and roof painting, installation of a stormwater management system, new ceiling, new energy efficient lighting, removal of asbestos, upgrade of the electrical switchboard, and replacement of the awning between the Smithurst and Town Hall. Brought in on budget, these upgrade works were project managed by Council and subcontracted out.
- Due to a state of disrepair, Council's storage shed at the Showground was upgraded including external painting, ventilation upgrade, new doors, locks and lighting installed at a cost of \$30,000.

- Refurbishment works at the Town Hall were completed during this period, with significant changes undertaken to accommodate office staff. The refurbishment included installation of office facilities on both the first and second floor at a cost of \$123,000.
- Council's Community Services Building in Marquis Street underwent a significant refurbishment/upgrade at a cost of \$60,000. This work included new carpet throughout, replacement of air conditioning units, new window coverings, internal painting and roof weather proofing.
- An asset valuation of built facilities and open space was completed, with each asset's market value, market rental value and resale value determined with this information provided to ensure adequate insurance coverage was undertaken.
- An Asbestos Management Plan and Register was developed in 2013/14.
- Increased levels of training and development undertaken as a result of two long term staff members taking extended leave. This resulted in improved skillset of the team and ensured continuity of service.
- An inspection of all Council's rental properties was undertaken.
- All capital projects for built facilities came in under or on budget.
- The upgrade of the Breeza Hall received significant community support from the Breeza Recreation Reserve Management Committee, Breeza Hall Committee and the Breeza Progress Association.

Open Space

Mission statement

To provide the community with multi functional open space recreational and natural assets to support the current and future requirements and values of sporting, recreational, social and community activities in a cost effective and financially sustainable manner.

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

Provision of sufficient number, type and location of assets to cater for community needs. Provide Cemeteries, Parks and Gardens and Sporting Grounds, that are safe and compliant with current regulations and legislations that are accessible to the community at times required & meet internal/external stake holders' requirements.

Achievements

Fast fact

- Over half a tonne of asbestos was removed from the Griffiths Pavillion with the area then metal clad.
- Approximately 100 assets were inspected for asbestos and the condition it was in, with areas requiring upgrade/replacement prioritised in accordance with the state of the material.
- Maintained facilities to service level requirements (which are determined according age, condition, serviceability and use of the asset) and community expectations determined by community response.
- Maintained assets to meet Work Health and Safety requirements.

- All property license agreements between Council, NSW Trade and Investment and various organisations utilising facilities within the Showground complex were reviewed and/or renewed during this period. The review included an evaluation of the lease arrangements, compliance and currency.
- The second stage of the Riverine Project was completed with the installation of traffic control processes, upgrade to stormwater management, commencement of the cycleway, extension of Donnelly Fields by 22 metres, eastern entrance road of Donnelly Fields sealed and the installation of picnic seating along the river area.



Installation of bollards at the Riverine area

- All playgrounds have been audited and a replacement program developed based on the age and condition of the equipment within the grounds. The equipment will be replaced over a 10-15 year cycle and as new parks are created, installation of equipment is undertaken with regard to servicing the community in that area.
- Athol Gallen Park received an upgrade with the old timber style play equipment module undergoing a refurbishment for a total cost of \$27,000.

- The installation of new fencing along the entire length of the Hunter Street Cemetery was completed with the project coming under the budget. The project included an upgrade of the entrance area including the installation of new gates.



Hunter Street Cemetery new fencing and gates

- Asset valuation of land and open space undertaken to assess market, rental, resale and insurance value of the land.
- A park furniture replacement program, which catalogues and identifies seating, bins, shelters, etc throughout the Shire, has been developed.
- Shelters at various parks throughout the Shire have been upgraded with painting and removal of wood rot to prolong the life of the asset.
- Council’s tree trimming program for Gunnedah Shire and Curlewis is ongoing with extensive trimming being undertaken in Carroll along the Oxley Highway where trees have been identified as encroaching on the road and becoming hazardous for traffic.
- Council project managed the upgrade of the Dorothea Mackellar park near the Memorial Pool with an attractive new area created inviting residents and visitors to get up close with the Dorothea Mackellar statue.

Fast Facts

- Council maintains fire breaks as part of it's Asset Management Program and mows areas including Porcupine Reserve, Leonavale Reserve, Wandobah Reserve and the Wallaby Trap.
- 34 recreation parks and seven sporting fields are maintained by Council's Parks and Gardens staff (this does not include those areas deemed open space).
- All capital projects for open space came in under or on budget.
- Council regularly receives comments from people travelling through Gunnedah on the state of our public amenities, in particular the cleanliness of the Brock's Court toilets at Wolseley Park, street trees and quality of the maintenance of Council's sporting and recreational areas.
- Council receives a significant number of customer requests for tree trimming and all are prioritised according to the potential impact the offending limb has on public and traffic safety.

Infrastructure Management

Mission statement

To ensure timely and cost effective management of the Shire's roads and infrastructure, maximising serviceability and conditions in line with Engineering Best Practice in a cost effective and financially sustainable manner.

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

Provide quality engineering design and survey services to meet all customer needs.

Ensure all infrastructure standards, guides and general library are kept up to date.

Develop program and management of resources to meet customer requirements. Implement engineering projects and programs with respect to approved schedule of works.

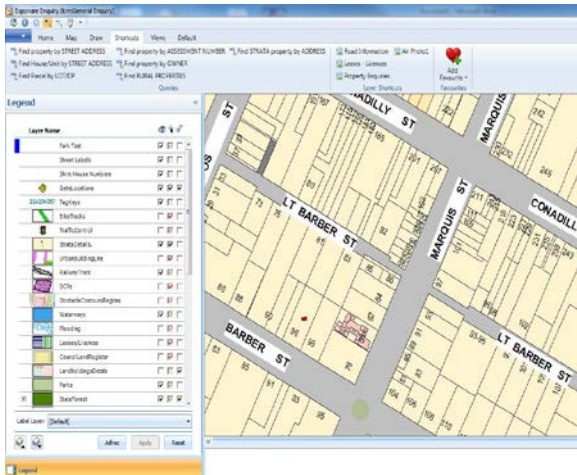
Provide guidance to infrastructure staff.

Manage Council Infrastructure budget's as per Management Plan.

Continue the development of Strategic Asset Management of Infrastructure.

Achievements

- In October 2013, an upgrade to Council's mapping computer software was undertaken, providing additional functionality to Council's geographical information system (GIS).
- Automation of Council's cadastre data updates with the Crown Lands Department to eliminate manual data entry and human error as a result of this process.
- Implementation of a link between GIS and Council's main line of business system to ensure a single source of truth for data.



Council’s mapping software, Exponare

- Implemented process improvements relating to the collection of data which will improve collection times and accuracy of data provided.
- Implemented a 3D-MC² grader control unit. This has meant that all designs can now be loaded remotely into the grader by the design team. This provides automated control of the grader blade based on the survey design and improves accuracy and speed of works.
- Traffic data has been collated in relation to local developments to enable accurate data to be used in negotiating agreements and ensuring developer compliance.

Fast Facts

- The past 18 months has seen 3-4 major subdivisions with more going through development application stages now. The Team has managed the increased workload with current resources.
- In August 2013, Council adopted the Subdivision Engineering Guidelines which is now available to all developers and is available publicly through Council’s website.
- Undertook condition surveys of 1476km of roads, 702 road culverts,

40.6km of stormwater and other assets in preparation for re-valuation of these assets. Work on this commenced in March 2014 and has now been completed.

- The team has completed traffic surveys on most of the road network over the last 3 years. There have been 99 traffic counts completed this year including counts for development purposes.

Asset Management – Transport

Mission statement

Provide and maintain access to properties via council’s road network in accordance with best practice and relevant standards and to provide pedestrian and cyclist paths for the safety of the community.

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

This area is responsible for providing and maintaining quality Bridges, Footpath and Cycleway Networks, roads infrastructure, Bus and Taxi facilities. This includes scheduled expansion, ongoing maintenance and routine inspections. Ensuring that assets remain in a safe and usable condition for the benefit of the community.

To ensure that all assets are maintained in a condition that meets relevant transport standards.

Conduct traffic studies to monitor community requirements and road accident histories to identify suitable blackspot grant programs.

Achievements

- Rural pavement renewals were undertaken on Bluevale Road, Preston Road, Ross Road and Kelvin Road.
- Urban pavement renewals were undertaken in Bloomfield Street, between Henry and Elgin Streets.
- Rural resheeting programs included Goran Lake Road, Pialloway Road, Trinkey Forest Road, Pullaming Road, Long Arm Road, Wean Road, Pine Clift Road and South Wandobah Road.



Bloomfield Street Upgrade – three blocks now complete

- Urban and rural bitumen resealing works throughout the Shire as identified in the adopted Asset Management Plans and subsequent Special Rate Variation.
- The completion of significant pavement reconstruction works south of Breeza on the Kamilaroi Highway using grader control technology.
- Culvert on Main Road 357, Rangari Road culvert and concrete causeway works at Watercress Gully.



New culvert MR357 under and over

Asset Management - Other Infrastructure

Mission statement

Provide and maintain other infrastructure such as drainage and bus shelters for the protection and benefit of the community

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

This area is responsible for providing and maintaining the Airport, Car Parking, Kerb and Gutter, Stormwater, Street Cleaning and Street Lighting. This includes expansion, ongoing maintenance and routine inspections. Ensuring that assets remain in a safe and serviceable condition for the benefit of the community.

Achievements

- New stormwater line constructed in Carroll Street, from Baldwin Place to Conadilly Street.,
- Completion of urban kerb and gutter renewal works in Bloomfield Street from Abbott to Elgin Streets, Conadilly Street from Henry to Osric Streets and Henry Street above Barber Street.

units, backhoe, street sweeper, tractor.



Water Car

Asset Management – Resources

Mission statement

Provide and maintain suitable resources for the benefit of the community and to aid in the maintenance of other council infrastructure.

Primary outcome

2.2 Our infrastructure strategically managed.



Grader

Overview

This provides management to the areas of Plant, Works Depot and Quarries and includes expansion, ongoing maintenance and routine inspections.

To match the level of service provided by Council’s Plant and Fleet, to the expectations of the community within available resources and to maintain that plant and fleet to an acceptable standard. Ensure that quarries are managed to provide suitable gravel for the construction and maintenance of council’s roads infrastructure and that the Depot is managed in a way that supports Council operations now and into the future.

Achievements

- Replacement of plant and equipment in line with Council’s Plant Replacement Program including: water cart, grader, table top truck with crane and two weed spraying

Private Works

Mission statement

To provide competitive products and services to all customers and to support the orderly expansion of the Gunnedah economy.

Primary outcome

1.2 Council is a financially organisation, delivering value services to the community.

Overview

Private Works completed at competitive rates within time constraints and to customer requirements.

Identify opportunities for private works.

Infrastructure Services

Mission statement

To provide the community with quality services for the protection of the community and environment.

Primary outcome

4.1 Greater balance between development and environmental protection.

Overview

Provide and maintain access to emergency services within Councils budgetary constraints and relevant grants to enable sufficient access of services to the community.

Noxious weeds identified and controlled throughout the Shire. Community education on potential weed threats provided.

Achievements

- Introduction of new Weed Tracer program to assist in management of spraying and identifying weeds infested areas.
- Further recognition of Weeds Staff for their contribution to the on ground control of weeds in NSW.



The new boom on the weeds spray vehicle in action on the Junior Cricket Ground

- Weed inspections totalled 467 for the year with an annual target of 380.

- In conjunction with the Liverpool Plains and Moree Plains Shire Councils, staff worked with New England Weeds Authority as part of a regional targeting of Tropical Soda Apple on the MacLeay River.

Fast Facts

- A further 16 alligator weed infestations were identified and treated as well as the administration of regional \$200,000 grant for weed identification and removal.
- Weed inspections totalled 467 for the year with an annual target of 380.
- 16 inspections of Livestock Health and Pest Authority reserves, Council road reserves, recreational reserves and quarries.

Water

Mission statement

To provide adequate water supply to the community and to meet relevant Australian Drinking Water Guidelines

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

To provide and sustain Gunnedah & Villages with an adequate and safe public water supply. Develop and maintain a cost effective water network. Source, store, distribute water to customers. Continuous water quality testing to ensure Australian Drinking Water Guidelines are met.

Achievements

- Achieved position in the top 10% of the state for operating costs of the water supply infrastructure.

- Rated the fourth cheapest local government area for water supply charges.
- Water supply charges less than half of the state median charge per kilolitre.
- Obtained compliance with NSW Best Practice Management Framework for water operations.
- Development of Risk Based Drinking Water Management system, including review of monitoring and data collection sampling processes and development of a water quality assurance program.
- Links Road No 2 Reservoir leak repair and roof and access upgrades at Links Road No 3 and Apex Reservoirs.
- Water main replacement program Beulah Street, Bloomfield Street, Meldrum Street and Cobbadah Crescent complete.
- No 7 Bore, located on Orange Grove Road, is a vital contributor to the Gunnedah Town Water Supply. Due to a failure in the bore casing and screen connections which allowed gravel to penetrate the pumping section of the bore, a full replacement has been undertaken.



Bore No 7

Fast Facts

- The new bore has now been constructed to a depth of 72 metres
- and is producing approximately 40 litres per second of good quality water.
- The project had a budget estimate of \$170,000 and has been completed within budget at a cost of \$140,000.
 - Undertook tender process for replacement of No 8 bore due to failure of bore casing with work to commence in the latter half of 2014.
 - Introduction of new water conservation policy as part of a collaborative regional effort to provide a uniform conservation policy throughout the Namoi Region.
 - Improvements to the meter reading process have resulted in efficiency gains including reduction in the amount of time taken to undertake and process the reads.
 - Sustained positive feedback from the community on the level of customer service provided staff in the field.

Sewer

Mission statement

To provide quality waste treatment services to the community and commercial industries

Primary outcome

2.2 Our infrastructure strategically managed.

Overview

Transport and treat sewage and liquid trade waste from connected properties to the Gunnedah and Curlewis Sewerage Treatment Plants in a, safe, and cost efficient manner. Plan for future extensions and upgrades to ensure meeting the needs of the future growth of Gunnedah and Curlewis.

Achievements

- Obtained compliance with NSW Best Practice Management Framework for sewer operations.
- Achieved position in the top 5% of the state for operating and supply costs of the sewerage infrastructure.
- Bloomfield Street sewerage pump station augmentation complete.
- Gunnedah sewerage treatment plant upgrade concept plan commenced.
- 2012/13 main relining program completed with 2,775 metres of main relined. Main relining program extends useful life of sewer assets by an estimated 50 years resulting in significant savings in infrastructure costs and reduced interruptions to services.
- Curlewis Sewerage Treatment Plant was constructed in 1990 and consisted of three evaporation ponds. Over the 20 years of operation, the banks have eroded considerably due to wave action through wind erosion.



Curlewis Sewerage Treatment Plant

Fast Facts

- In 2011.12, Council completed rehabilitation of No 1 pond with the installation of a geo-tech fabric and rip-rap rock installed around the entire pond.
- In 2013/14, Council completed the rehabilitation by undertaking a similar project for No 2 and 3 ponds.
- The project had a budget estimate of \$107,000 and has been completed within budget at a cost of \$72,000.



Gunnedah Shire Council

Delivery Program and Operational Plan Report

Period: 2013/14

Directorate: *Corporate and Community Services*

Business Unit: *Administration*

Theme: *1 Engaging and supporting the community*

Outcome: *1.2 Council as an organisation*

STRATEGY <i>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.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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.	Ongoing	50%	<ul style="list-style-type: none"> ▪ Reports to Council have been collated in line with structured procedure resulting in 100% of business papers released in accordance with the required minimum legislative lead time. In most cases delivery times have been better than minimum legislative requirements. 	Executive Manager Business Systems and Governance	30/06/17
1.2.1.2 Implement program to review policies in accordance with Council's Police Framework, identify gaps and need for further policy development.	Ongoing		<ul style="list-style-type: none"> ▪ Review of policy and creation of new policies ongoing throughout the cycle on an as required basis. ▪ The bulk of policy review work has been scheduled for the latter part of 2014 and early 2015 as part of the governance section program of works. Priorities for this work will include the formulation of a policy register and review of policy and management directives followed by a gap analysis of areas requiring policy attention. 	Executive Manager Business Systems and Governance	30/06/17

STRATEGY <i>1.2.5 Identify continuous improvements to Council's business, process and systems including customer service delivery.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.25 Provide systems and processes to identify and manage all risks of Council, both operational and strategic.	Completed	100%	<ul style="list-style-type: none"> ▪ A risk management action plan has been constructed, endorsed by the executive management team and provided to Council's insurer. ▪ Further processes have been added for the identification of risks, both strategic and operational and to enable workflows and reporting. A central computerized risk register has been constructed and an integrated system to supply this service has been implemented. ▪ Reporting of risks will now be performed on a quarterly basis to Council via the Audit Committee. 	Executive Manager Business Systems and Governance	30/06/17

STRATEGY 1.2.5 Identify continuous improvements to Council's business, process and systems including customer service delivery.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.5.1 Maximise up-time of all systems throughout the cattle selling process by minimizing systems failure through system development and innovation and a structured maintenance program.	Completed	100%	<ul style="list-style-type: none"> ▪ All maintenance carried out with no downtime to the selling process. ▪ LED display in progress. ▪ Air conditioner installed in the canteen. 	Manager Finance	30/06/17

STRATEGY 1.2.8 Council is a financially sustainable organization, delivering value services to the community					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.8.1 Maximise the return on investment delivered by saleyards operations in-line with long term strategies and policy settings.	Completed	100%	<ul style="list-style-type: none"> ▪ 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 Finance	01/07/17

Theme: 1 Building our Shire's economy

Outcome: 1.2 Our infrastructure strategically managed

STRATEGY 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and stormwater drains.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.1.37 Provide a safe and efficient saleyards facility for the conducting of cattle sales and associated activities.	Completed	100%	<ul style="list-style-type: none"> ▪ 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 Council's risk register and have been allocated the resources and time to address such. 	Manager Finance	30/06/17

STRATEGY					
2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.29 Implement management plans and practices to minimise the impact on livestock and the environment whilst undertaking the saleyards operations.	Completed	100%	<ul style="list-style-type: none"> 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 Finance	30/06/17

Business Unit: Communication

Theme: 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.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.9.3 Undertake community engagement in accordance with Council's Community Engagement Strategy.	Ongoing		<ul style="list-style-type: none"> Community Engagement has consistently been undertaken in accordance with Council's current Community Engagement Strategy. The review of the tourism unit has reflected Council's Community Engagement Strategy and has included written correspondence and phone calls to stakeholders in addition to a community forum held in April 2014. A revised Community Engagement Framework including a revised policy, matrix and toolkit have been drafted and will be submitted to the July Ordinary Council (2014) meeting for consideration and adoption. 	Manager Customer and Community Relations	30/06/17

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

STRATEGY					
1.7.1 Provide more opportunities for the community to have a say in decision making and widely community these opportunities.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.7.1.1 Develop a Communication Strategy which details how the community will be involved and informed in regards to Council operations and decisions. The strategy is to include consideration of social media and community for a.	In progress	95%	<ul style="list-style-type: none"> ▪ A formalised Communication Strategy has been drafted including the use of a mix of communication tools to ensure Council communicates effectively with the Gunnedah community and within all levels of the organisation. ▪ Elements of Councils current Communications Strategy includes a weekly radio segment, monthly Council Page published in the NVI, social media (Facebook), regular media releases and three purpose built webpages. 	Manager Customer and Community Relations	30/06/14

Theme: 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.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.4.6.1 Review and better establish the branding of the Gunnedah area.	Ongoing		<ul style="list-style-type: none"> ▪ A review of Gunnedah's tourism branding is underway as part of a broader tourism review and is a priority in the next reporting period. ▪ Officers are investigating the development of a Destination Management Plan (DMP) for the shire to assist in establishing the strategic direction of tourism for the future. ▪ Billboard signage has been replaced on the Tamworth side of the Highway. Other billboards and essential signage on the approach to Gunnedah and within the township have been identified as requiring maintenance and or replacement. 	Manager Customer and Community Relations	30/06/17

Theme: 3 Retaining our quality of life

Outcome: 3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community members of all ages

STRATEGY 3.8.3 Improve the marketing and promotion of existing facilities to people from different demographic groups.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.8.3.1	Ongoing		<ul style="list-style-type: none"> ▪ GSC's communications methods are designed to appeal to a wide variety of demographic groups. ▪ Councils draft Communication Strategy outlines tools that will assist in communicating effectively with a range of people within the Gunnedah Shire and broader community using verbal, visual and audible techniques. 	Manager Customer and Community Relations	30/06/17

Business Unit: Community and Cultural Development

Theme: 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.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.1.2.1 Celebrate volunteers and role models in our community.	Ongoing		<ul style="list-style-type: none"> ▪ Community calendar of events now accessible. Ongoing updates added as required. 	Director Planning and Environmental Services	30/06/17

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.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.6.1.1 Strengthen and facilitate the community scholarship fund by developing and maintaining partnerships with educational institutions across the State.	Ongoing		<ul style="list-style-type: none"> ▪ 2013 Gunnedah Community Scholarship Fund delivered and continues to grow with the support of the local community and businesses. In the 12 years since its inception over 300 young people have been provided with scholarships to a total funding pool of over \$280,000. ▪ 17 young people from throughout the Shire were provided with scholarship funds to attend universities and colleges of their choice. \$33,200 dispersed through the fund. ▪ 2014 Program actions commence July each year with approaches to past sponsors and official launch to commence in November. 	Manager Community Development	30/06/17

STRATEGY					
1.6.2 Consider development of a Community Education Trust to provide support for disadvantaged youth to continue their education					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.6.2.1 Continue to identify and support opportunities for disadvantaged youth to participate in education.	Ongoing		<ul style="list-style-type: none"> ▪ Youth Officer commenced March 2014 and has established strong networks with community group, schools and service providers. ▪ Homework Program operating and targets young people at risk of disengaging from the school system. ▪ Youth Officer has developed youth program 2014/2015 targeting youth at risk, diversionary activities, education and strengths based initiatives with local community providers. ▪ Facilitated greater collaboration with other areas within the Community Development to foster a more strategic approach to youth services delivery. 	Manager Community Development	30/06/17

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.			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.8.1.1 Attend, promote and participate in initiatives aimed at increasing education opportunities.	Ongoing		<ul style="list-style-type: none"> ▪ Working with Community Hub Worker to deliver Gunnedah Shire Council Homework Program which works with local tutors to assist young people to stay engaged in school based education. ▪ Assist with delivery and growth of GSC Community Scholarship Fund through marketing of the initiative and connections with local schools and colleges. ▪ Using a multitude of mediums to connect with young people and to ascertain views and options regarding issues relevant to their age groups. ▪ Provided input and support to implementation of school and business based truancy program. ▪ Youth Engagement Policy under development. 	Manager Community Development	30/06/17

Theme: 2 Building our Shire's economy**Outcome: 2.2 Our infrastructure strategically managed**

STRATEGY					
1.1.2 Celebrate role models and volunteers through positive community and media campaigns.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.6.1 Provide resources and support to persons with a disability.	Ongoing		<ul style="list-style-type: none"> ▪ All venues operated by Council accept the Companion Card. The Companion Card is issued to people with a significant, permanent disability, who can demonstrate that they are unable to access most community activities and venues without attendant care support. Carers are provided free admission. ▪ Disability Action Plan development commenced and a desktop audit of sample plans completed. Planning Environment and Development section managing project with input from Community Planning Coordinator and CD team. Anticipated project conclusion date December 2014 in anticipation of consultation with disability sector. ▪ Adoption of Accessibility Guidelines and best practice approach for design of print communication, and incorporated into the design and development of the new Civic website, to enhance access for people with low vision and aged demographic. ▪ Risk management practices include consideration of accessibility needs of users to Civic venues and halls, events and activities including but not limited to access to stages, emergency access and egress, dance areas etc. 	Manager Community Development	30/06/17

Theme: 3 Retaining our quality of life**Outcome: 3.2 Enhanced access to essential services**

STRATEGY					
<i>3.2.6 Continue to provide quality services that meet changing needs of our residents, including key services, such as library and community services</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.2.6.1 Maintain a high quality Civic Centre that meets the needs of the community.	Ongoing		<ul style="list-style-type: none"> ▪ Continuous improvement functions undertaken including Annual review of User Fees and Charges undertaken for Operational Plan; Development of a User and Hall Hire Agreement commenced and expected to be finalised late 2014; Investigating implementation of the online purchasing of tickets to increase access and attendance; Investigating automated booking system; Internal audit of WHS procedures relating to the Civic commenced to determine best practice approach to service delivery and event management; Internal reviews of operational procedures have occurred and are ongoing to ensure compliance with Industry standards and legislative obligations. E.g. Keys Audit was completed. Access system to Creative Centres reviewed and access code system to be implemented in late 2014. Additional Work Health and Safety systems have been implemented to minimise risk. ▪ The installation of a mechanised loading ramp at the rear of the Creative Arts Centre is to occur late 2014, to maximise safe delivery and removal of exhibition artwork and items. New infrastructure will assist in the maintenance of the precinct to a standard suitable to attract exhibitors. ▪ New Civic landing platform launched in 2014 to enhance promotion and increase visitor traffic. Review of content was completed and plans underway to move towards online booking of halls and purchase of cinema tickets in late 2014. 	Manager Community Development	30/06/17

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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.			<ul style="list-style-type: none"> ▪ The promotion of Civic activities and functions occurs via concentrated marketing strategy including: Civic web based marketing, development of exhibition invitations, targeted media releases, radio interviews, distributions to established mailing lists, weekly program produced for The Civic and Gallery activities, monthly e-newsletter, weekly cinema advertisement in the Namoi Valley Independent, weekly flyer on Council website and Facebook page to increase impact. ▪ Attendance at the cinema is increasing due to booking first release holiday films and opening daily, and school holiday screenings have been well attended. A minimum of 4-5 films per week are delivered including filmTRAC's monthly program of international cinema. Focus is also on attracting new users to the venues through promotion on website and marketing and the display of venue hire information via the Civic portal. ▪ Cultural Program 2013/14. ▪ Centenary of WWI art exhibition, and book launch scheduled in the cultural program. ▪ Live performances including music and theatre performances as well as children's shows in collaboration with Gunnedah Conservatorium and Two Rivers Arts Council (TRAC) have been delivered e.g. The Squaring of the Wheel, Launch of Gunnedah Theatre Group season four short performances. ▪ Goldilocks is confirmed for a performance on 5 September in the Town Hall and Highway of Lost Hearts is confirmed for 4 September 2014. 	Manager Community Development	30/06/17

STRATEGY					
<i>3.2.6 Continue to provide quality services that meet changing needs of our residents, including key services, such as library and community services</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.			<ul style="list-style-type: none"> ▪ To date the Creative Arts gallery program has brought to Gunnedah a successful exhibition from Queensland 'Teasing the Domestic' exhibitions of latest works of artists from Narrabri and Tamworth, a very educational exhibition from Gwydir Environmental Water Management project as well as featuring for the first time an exhibition of artwork from Aboriginal artists from the Gunnibar Tribe. ▪ In 2013/14 over 22 school holiday activities have been conducted in the Smithurst Theatre, Town Hall and the Art Studio. The Town Hall had over 30 youth attendees when the Circus School matched its workshop delivery dates with the Squaring of the Wheel Theatrical Circus performance. ▪ Cultural Plan development commenced. ▪ Public Art Policy development commenced. ▪ A Gallery Condition Report was prepared regarding environmental controls: light levels, pest management, manual handling, storage, collection management, borrowing and lending, and security. ▪ Museums and galleries NSW Building Improvement Grant application under consideration for building assessment. 	Manager Community Development	30/06/17

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

STRATEGY					
<i>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.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.6.4.1 Support the Crime Prevention committee.	Ongoing		<ul style="list-style-type: none"> ▪ Crime Prevention Committee meetings held August, October and December with secretarial support given to the Committee. 	Manager Community Development	30/06/17

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.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.7.1.1 Implement and action State and Federal Government youth programs and plans that have been adopted by Council.	Ongoing		<ul style="list-style-type: none"> Successful National Youth Week Grant submitted for 2013/14 \$2021 – acquittal completed. Program delivered within budget and timeframe. 	Manager Community Development	30/06/17

STRATEGY 3.7.1 Develop creative activities for young people after school and during school holidays.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.7.1.2 Provide quality youth services that are comprehensive, responsive and satisfies the needs of the community..	Ongoing		<ul style="list-style-type: none"> School Holiday Programs for July September, December and April completed. Activities for the program are developed and/or supported by Youth Officer. e.g. Bushwalking of Wallaby Track, May Manga Madness, Digital Storytelling, Scavenger Hunt, Kids Bingo, craft activities, Lets Knit, Painting with an Artist (NAIDOC Week), sporting activities, Rock Wall Climb at Wolseley Rotunda, cooking classes etc. The Homework Program continues to be supported and a Rewards Day was held in June 2014 with 37 children attending the games and activity afternoon at Kitchener Oval. Working to create a calendar of special youth based events to raise awareness of key issues for young people (homelessness, bullying, truancy etc.) Inclusion of youth events on Civic Calendar of Events to increase awareness and participation. Development of a Youth Engagement Policy commenced and expected finalization December 2014. General community engagement matrix developed, endorsed and implemented across Council to guide community engagement activities across all sectors including youth. Provided input into GSC Communication Plan to facilitate broader initiatives to engage young people throughout the Shire including arts and activity based programs. 	Manager Community Development	30/06/17

STRATEGY					
3.7.1 Develop creative activities for young people after school and during school holidays.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> • Attempts to establish a Youth Group using traditional means are generally proven to be unpopular and greater success has been achieved through use of multi-media as a means to connect and engage young people, particularly those 'at risk', eg use of pop surveys on facebook, May Manga Madness art workshops, circus schools. • Partnership programs delivered with Reconnect, Gunnedah High School and Red Chief Lands Council. Partnering with other community service providers to promote Child Protection Week, Homeless Persons Week and NAIDOC Week. Routinely seek opportunities to deliver presentations on key youth issues within the community sector eg presentation at STACSA on sexual assault and the provision of suicide, mental health, anxiety etc. • In conjunction with the Civic a partnership project has been developed to include a craft, sport and movie day for the Villages including Mullaleey, Curlewis, Breeza and Carroll providing transport, movie and lunch. • Participation on NAIDOC Week Committee and facilitation of Council youth activity area at Community Day (included a tug of war, parachute and ball games, sack races and rope exercises). • Chair of bi-monthly Youth Interagency meetings and attendance at bi-monthly at Youth Accommodation Meetings. Attendance at a variety of interagency meetings to increase knowledge of role and capacity to support other services. Posters and flyers are distributed for each new project activity. • Regular visits and connections with local schools and colleges to engage young people and counselors. 	Manager Community Development	30/06/17

STRATEGY					
3.7.2 Encourage and develop strategies to attract young people and families to our area to maintain the population balance					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.7.2.1 Efficiently and effectively manage and allocate youth resources.	Ongoing		<ul style="list-style-type: none"> School Holiday Program within allocated projections. Review of effective youth service is ongoing throughout the year, planning and programming of events for all ages. Routinely seeking funding opportunities to maximise capacity to deliver program and progress new initiatives. Grant conditions of Community Hub Worker monitored and reported against via six monthly acquittals. Funding secured for additional 2 years. Adoption of a more strategic approach to youth services delivery through linkages with other team members. 	Manager Community Development	30/06/17

Outcome: 3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community members of all ages

STRATEGY					
3.8.1 Provide innovative and enhanced library services using multimedia options that encourage lifelong learning					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.8.1.1 Efficiently and effectively manage and allocate library resources.	Ongoing		<ul style="list-style-type: none"> ▪ Annual budget and expenditure monitored. Staffing reviews to be undertaken to ascertain resourcing allocations. ▪ Annual data collation for the State Library of NSW funding acquittal complete and within budget. Acquittal obligation met. ▪ Review of Fees and Charges conducted to support library activities. ▪ Extensive efforts made to engage with other internal stakeholder to utilise library space as a community hub and venue for projects and activities. ▪ All library procedures – over dues, interlibrary loans, bulk loans, purchasing, processing, cataloguing, and weeding - are running effectively and in accordance with industry standards. A statistical outline of the library figures is compiled for comparison with benchmarks and to assist with service improvements. ▪ Grant opportunities have been sourced and accessed to enhance service delivery. ▪ Gunnedah Library submitted application for Local Government Management Excellent Awards NSW – “Read It and Reap! Revitalising Library Services throughout the Gunnedah Shire”. Nominated as a finalist in leadership excellence category and invited to Awards ceremony in Sydney. ▪ Lodged application for Library Stars Best for Best Awards 2014 – Innovation in Collaboration, Content and Capability for implementation of 1000 Books Before School Initiative. 	Manager Community Development	30/06/17

STRATEGY					
3.8.1 Provide innovative and enhanced library services using multimedia options that encourage lifelong learning					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.8.1.2 Provide quality library service which is comprehensive, up to date and satisfies the needs of the community.	Ongoing		<ul style="list-style-type: none"> ▪ Gunnedah Shire Library membership has surpassed 5000. The library now has 97 pre-school aged members. ▪ A Junior membership campaign in association with the National Year of Reading is underway with the program regularly advertised in the NVI. ▪ A weekly edition of Library Lines is published in the Tuesday Namoi Valley Independent and highlights sections of the collection, information on new books and services, and promoting library events. ▪ Library news, events and information is also broadcast on the local radio program. ▪ A monthly contribution to the Shire Flyer of the library page has been implemented, with book reviews and library information. ▪ Four 'new' computers have been installed replacing old public access computers ▪ The Science Fiction, Young Adult and Junior Fiction collections have been weeded and any materials over ten years old discarded. ▪ 15 new plastic chairs and one scoop chair purchased and received to be used by mothers with children in the picture book area to enhance the reading space. 	Manager Community Development	30/06/17

STRATEGY					
3.8.2 Reivew Council and community programs and facilities in maximizing the participation of all community members					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.8.2.1 Effectively and efficiently manage and allocate resources within the Civic Centre.	Ongoing		<ul style="list-style-type: none"> ▪ Civic operations in accordance with budget allocations. Civic Fees and Charges delivered in accordance with Operational Plan ▪ Purchasing practices reviewed to determine compliance with internal audit obligations and procedural changes implemented for efficiency gains. ▪ Acquisition of Civic laptop for cinema hire use to maximise customer service and professionalism of presentations. ▪ Eftpos facilities installed in the Civic ▪ New User and Hall Hire Agreement under development ▪ New Artist and Exhibitions Agreement under development ▪ New ticketing and cash management system under consideration ▪ Online booking systems under investigation ▪ Load bearing assessment of stage in Town Hall completed 	Manager Community Development	30/06/17

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 Memorial, Ben Hall's Wall and the 150^o meridan					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.10.1.1 Coordinate and promote events and initiatives that are community development and cultural related.	Ongoing		<ul style="list-style-type: none"> ▪ Community Development Team adopts a strategic planning approach to service delivery. Programs focus on building the capacity of participants or partners in the project. ▪ Draft Crime Prevention Plan 2014 has been developed and is a whole of community action plan to reduce crime and enhance community safety throughout the shire . The plan articulates key projects and potential partners across all sectors and focuses on utilising shared resources, maximising grant opportunities and working together ▪ Section 356 Community and Sport Grant Program closed for 2013/2014 and grants dispersed to seven (7) successful organisations. Funds are designed to enable organisations to progress with projects or events ▪ Financial and in-kind support and resources provided to assist various committees and working groups to deliver project such as NAIDOC Week, Porchetta Day. ▪ Annual Grandparents Day was a success with over 90 grandparents, parents and children attending in 2013. Local groups such as "Paint the Town REaD" and Gunnedah Physio supported the event. ▪ Christmas Lights Competition held annually. 	Manager Community Development	30/06/17

STRATEGY		3.10.1 Support and promote Dorothea Mackellar National Poetry Competition, celebration of NAIDOC Week the Red Chief Relief, the Oxleys Memorial, Ben Hall's Wall and the 150^o meridan			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> ▪ Board Development Workshop conducted for non-profit Community Groups in October 2013. ▪ Supported arts and cultural groups throughout the Shire: Supported Gunnedah Theatre Group in the delivery of a play for the launch of the season; assisted with the development and design of a logo for the group to enhance visibility and marketing; working with the Gunnedah and Districts Historical Society to deliver a book launch for the commemoration of WWI centenary; negotiated successfully with the Australian War Memorial for a fee waiver for the screening of WWI real footage; lodged successful application for Touring Exhibition loan from AWM of digital content for Anzac Commemorations and School Project; supported the long term sustainability of tourism through the preparation of a report on the condition of the Poet's Drive in preparation for 30th Anniversary of the Dorothea Mackellar Poetry Awards: conducted Film Location Scouting Workshop conducted with industry stakeholders present to advise on best industry practices; working with the Circus School to create a working group which will make recommendations to TRAC in order to help the establishment of a regular youth program; working with Gunnedah Conservatorium of Music and Circus TRAC to promote access and provide opportunities for residents to participate in arts and music based activities; support provided to FilmTRAC program through the distribution of programs and promotion using Council resources; support provided to Dorothea Mackellar Awards and the Entertainment Committee. 	Manager Community Development	30/06/17

STRATEGY 3.10.1 Support and promote Dorothea Mackellar National Poetry Competition, celebration of NAIDOC Week the Red Chief Relief, the Oxleys Memorial, Ben Hall's Wall and the 150 ^o meridan					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.			<ul style="list-style-type: none"> ▪ Prepared a report outlining the condition of plaques on the poetry trail in preparation for the 30th anniversary of the Poetry Awards. ▪ Developing a youth based art competition/exhibition fundraiser for the RSPCA in Dec 2014. ▪ Community Development Manager and Cultural Development Coordinator attended 2014 Local Government Arts and Cultural Summit for best practice initiatives across local government. 		

STRATEGY 3.10.2 Assess opportunities for better use, functionality and accessibility of existing cultural facilities and spaces					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.10.2.1 Efficiently and effectively manage and allocate community development and cultural resources.	Ongoing		<ul style="list-style-type: none"> ▪ Review of User Fees and Charges completed. ▪ Adoption of strategic planning approach and facilitation of greater collaboration within the Community Development team to maximise outcomes particularly against GCS Plan. ▪ Review of budget allocations and revenue opportunities undertaken in budget 2014/2015 plenary context. Regular meetings with program coordinators to monitor expenditure against budget allocations. Regular discussions and sharing of ideas to maximise collaborative opportunities. 	Manager Community Development	30/06/17

STRATEGY					
3.10.3 Recognise and resource Council's role in supporting and facilitating arts and cultural programs in partnership with the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.10.3.1 Coordinate and promote effective and sustainable community development and cultural programs and assist community organisations to build capacity.	Ongoing		<ul style="list-style-type: none"> ▪ Community Development Team adopts a strategic planning approach to service delivery. Programs focus on building the capacity of participants or partners in the project. ▪ Draft Crime Prevention Plan 2014 has been developed and is a whole of community action plan to reduce crime and enhance community safety throughout the shire . The plan articulates key projects and potential partners across all sectors and focuses on utilising shared resources, maximising grant opportunities and working together ▪ Section 356 Community Grant Program closed for 2013/2014 and grants dispersed to seven (7) successful organisations. Funds are designed to enable organisations to progress with projects or events ▪ Financial and in-kind support and resources provided to assist various committees and working groups to deliver project such as NAIDOC Week, Porchetta Day. ▪ Annual Grandparents Day was a success with over 90 grandparents, parents and children attending in 2013. Local groups such as "Paint the Town REaD" and Gunnedah Physio supported the event. ▪ Christmas Lights Competition held annually. 	Manager Community Development	30/06/17

STRATEGY					
3.10.3 Recognise and resource Council's role in supporting and facilitating arts and cultural programs in partnership with the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> ▪ Board Development Workshop conducted for non-profit Community Groups in October 2013. ▪ Supported arts and cultural groups throughout the Shire. Supported Gunnedah Theatre Group in the delivery of a play for the launch of the season. Assisted with the development and design of a logo for the group to enhance visibility and marketing. Working with the Gunnedah and Districts Historical Society to deliver a book launch for the commemoration of WWI centenary. Negotiated successfully with the Australian War Memorial for a fee waiver for the screening of WWI real footage. Lodged successful application for Touring Exhibition Loan from AWM of digital content for Anzac Commemorations and School Project. Supported the long term sustainability of tourism through the preparation of a report on the condition of the Poet's Drive in preparation for 30th Anniversary of the Dorothea Mackellar Poetry Awards. ▪ Conducted Film Location Scouting Workshop conducted with industry stakeholders present to advise on best industry practices. ▪ Working with the Circus School to create a working group which will make recommendations to help the establishment of a regular team program. ▪ Working with Gunnedah Conservatorium of Music and Circus TRAC to promote access and provide opportunities for residents to participate in arts and music based activities. 	Manager Community Development	30/06/17

STRATEGY					
3.10.3 Recognise and resource Council's role in supporting and facilitating arts and cultural programs in partnership with the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> ▪ Support provided to FilmTRAC program through the distribution of programs and promotion using Council resources. ▪ Support provided to Dorothea Mackellar Awards and the Entertainment Committee. Prepared a report outlining the condition of plaques on the poetry trail in preparation for the 30th Anniversary of the Poetry Awards. ▪ Youth Services Officer has developed an Art Competition/Exhibition fundraiser for the RSPCA in Dec 2014. ▪ Community Development Manager and Cultural Development Coordinator attended 2014 Local Government Arts and Cultural Summit for best practice initiatives across local government. 	Manager Community Development	30/06/17

STRATEGY					
3.10.5 Assess opportunities for funding for existing or identified cultural activities					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.10.5.1 Continue to advocate for and administer grant funding to support cultural activities in Gunnedah Shire.	Ongoing		<ul style="list-style-type: none"> Community Development Team routinely source and act on grant opportunities including but not limited to: successful Youth Week Grant submitted \$2120; successful NRMA Crime Prevention Grant submitted \$5000; successful submission for funding for local History group to add the contents of the local newspaper to date to the microfiche collection was successful and the microfiche was added to the collection; successful submission to the State Library for the Library subsidy; successful submission for Local Government Management Excellence Awards NSW 2014 – ‘Read it and Reap! - Revitalising Library services throughout the Gunnedah Shire. Library nominated as a finalist in leadership excellence category and invited to Awards ceremony in Sydney; submission of a grant from the State Library to provide a Library trailer was unsuccessful; submission of application for Library Stars Best of Best Awards 2014 - Innovation in Collaboration, Content and Capability for implemented of 1000 Books Before School initiative was unsuccessful; community Building Program Grant developed for installation of a loading ramp at rear of Creative Arts Centre and submission pending finalisation of budget; Anzac Centenary Local Grants Program application to the value of \$5,000 has been submitted for an exhibition to be held in 2015 in line with the Centenary celebrations. Outcome pending. Routinely disseminate information to community organisations on a range of funding opportunities and provided advice on the development of applications. Creation of a Grants Register commenced and due for completion December 2014. 	Manager Community Development	30/06/17

STRATEGY					
3.10.5 Assess opportunities for funding for existing or identified cultural activities					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> • Creation of a Grants Register commenced and due for completion December 2014. • Administration of Section 356 Community and Sports Grants completed in accordance with policy and management directive. Promotion of opportunity on website and via media release, Council website and facebook. • Promotion of Council's Business Partner Program on website. 	Manager Community Development	30/06/17

Outcome: 3.11 Our community values retained over time.

STRATEGY					
3.11.2 Extend programs to promote Aboriginal organisations heritage and culture					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.11.2.1 Identify opportunities to partner with Aboriginal groups to promote Aboriginal heritage and culture.	Ongoing		<ul style="list-style-type: none"> Community Development Team (Youth Services, Cultural Development, Community Development, Community Hub and the Civic) work to develop culturally inclusive activities to enhance access and increase participation, particularly of local youth. Community Engagement Matrix adopted and utilised for project planning purposes. Includes the identification of key stakeholders. Review of Community Engagement Strategy undertaken in May 2014. Youth Engagement Strategy under development and expected to be finalised December 2014. Provision of Council grant to support NAIDOC Week program of activities. Community Development Team attended NAIDOC Week Committee meetings to assist with planning. Provision of a banner to use as a community resource, with the engagement of local Aboriginal artist to design artwork and the inclusion of a range of activities and programs from Council staff to add value to the week's activities. Inclusion of a Aboriginal Timeline Tent at NAIDOC Week Community Day to inform and raise awareness of Australian Aboriginal History and the contributions across the generations. Cultural Development Coordinator worked with local Aboriginal artists to deliver an exhibition of artwork for NAIDOC Week. The launch of the exhibition was well attended and artists were provided with an opportunity to showcase their work. The exhibition raised both interest in and awareness of both contemporary and traditional Aboriginal art. 	Manager Community Development	30/06/17

STRATEGY		3.11.2 Extend programs to promote Aboriginal organisations heritage and culture			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont..	Ongoing		<ul style="list-style-type: none"> • Consultations occurred with local Elders Group as an established protocol within the team to ensure cultural protocols are observed and to identify opportunities for new initiatives. Strengthened relationships with local Aboriginal Corporations through consultation. • Inclusion of local Aboriginal organisations. Elders and peak bodies as potential partners within Crime Prevention Plan 2014-2017. • Attendance by staff at bi-monthly Gunnedah Indigenous Services Interagency meetings to strengthen connections. • Community Hub Worker and Youth Services Officer deliver a twice weekly Homework Program and provide additional tutors to encourage local youth to stay in school. A total of 37 attend the combined program. • Lodged an unsuccessful grant application for Stage 2 of the Rainbow Serpent project. Staff will seek additional funding opportunities and undertake further consultations with interest groups to progress the project. 	Manager Community Development	30/06/17

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.			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.12.2.1 Administer financial assistance to community and sporting groups with Section 356 Community Sports Small Grants program.	Ongoing		<ul style="list-style-type: none"> • Section 356 Community and Sports Small Grants launch, advertised, closed and culled by Section 356 Community Grant Committee in accordance with Section 356 Community Grants Policy and Management Directive. • Report sent to July Ordinary Council Meeting and approved. Presentation ceremony held for seven (7) successful community groups in August 2014. 	Manager Community Development	30/06/17

Business Unit: Community and Corporate Services Management**Theme: 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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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.	Completed	100%	<ul style="list-style-type: none"> Restructure undertaken and Director Community and Corporate Services not replaced – further reporting against this action not required. 	Director Community and Corporate Services	30/06/14
1.2.3.2 Provide appropriate advice, information, participation and input to Executive Management Team (EMT).	Completed	100%	<ul style="list-style-type: none"> Restructure undertaken and Director Community and Corporate Services not replaced – further reporting against this action not required. 	Director Community and Corporate Services	30/06/14
1.2.3.3 Provide effective leadership and management to the Managers and direct reports with Community and Corporate Services.	Ongoing		<ul style="list-style-type: none"> Noting organisational restructure, this has been continued from the position of General Manager. 	Director Community and Corporate Services	30/06/14
1.2.3.4 Provide expert and appropriate information and advice to Councillors to enable them to carry out their functions.	Ongoing		<ul style="list-style-type: none"> Noting organisational restructure, this has been continued from the position of General Manager. 	Director Community and Corporate Services	30/06/14

Business Unit: Community Care**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.7.2.1 To efficiently and effectively manage and allocate Aboriginal Elders resources to achieve desired outcomes.	Ongoing		<ul style="list-style-type: none"> The HACC Elders program met its outputs for 2013/14, as prescribed by funding agreements with the Commonwealth and NSW State governments. The output statistics for this program are combined with HACC Multi-Service Outlet (MSO) centre-based day care statistics, as prescribed in these funding agreements. This program also complied with all requirements set out in funding agreements during 2013/14. Consultation with the Elders' group has resulted in a more diverse program of fitness being proposed for 2014 and a 3 month plan of Art and Craft activities was also developed. Participant numbers increased during 2013/14. The Coordinator also met with all Aboriginal groups in an endeavour to close the gaps in services available. Discussions were well underway with the Elders' men as to what they feel their needs are and what interests they would like to pursue. New brochures regarding this program have been printed and distributed along with flyers detailing upcoming events promoting activities in the local area. Investigation into forming an all male arts group with the assistance of male volunteers is underway. 	Manager Community Care	30/06/14

STRATEGY					
1.7.2 Encourage and support Aboriginal community involvement in leadership roles					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> A group of Elders attended the Aboriginal Olympics in Kempsey ,achieving third place in competition. A lot of walk in country trips have taken place in preparation for a book that is being written by Jane Delaney about early life within the local area. Good results were achieved in the Aboriginal community with an increased understanding of the importance of our elders, including their limits and need for quality care and diet. Consultation with Gunnedah South School about their upcoming mentoring program for 2014 and participation in Seniors Week and NAIDOC Week 2014 was well underway. A good communication base was developed, with all Aboriginal community groups, schools and employment services being notified through the local paper and bush telegraph (radio program) about events and services on a regular basis. The HACC Elders' budget was monitored fortnightly with expenditure and banking monitored weekly. 	Manager Community Care	30/06/14

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.1.1.1 To achieve optimum outcomes for HACC MSO clients and carers in an accessible and equitable way.	Ongoing		<ul style="list-style-type: none"> The HACC Multi-Service Outlet has met its service output targets, as prescribed by funding agreements with the Commonwealth and State governments. The following service output targets were achieved in 2013/14: social Support hours (target 3010) provided 3438 hours; respite care hours (target 316) provided 320 hours; home maintenance hours (target 726) provided 726 hours; counseling/support/information and advocacy hours (target 592) provided 601 hours; centre-based day care hours (target 10,607) provided 9,580 hours (includes HACC Aboriginal Elders Program) which was within target margin allowed; transport trips (target 2,123) provided 2,000 (includes Tambar Springs Neighbour Aid trips) which was within target margin allowed. New client handbooks have been created including, new intake forms stating goals, costs, non response procedure and consent for HACC MSO clients. Service provision contracts were maintained within the new Common Community Care Standards. Media was used on a regular basis to promote services. HACC MSO complied with all requirements in funding agreements. 	Manager Community Care	30/06/14

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.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.2.1.1 To achieve optimum outcomes for NRCC clients and carers in an accessible and equitable way.	Ongoing		<ul style="list-style-type: none"> The Northwest Regional Community Care (NRCC) was required, by funding agreements with the Commonwealth and NSW State governments, to provide a target output of 7246 case management hours for older clients in 2013/14 and 11782 case management hours for younger clients in 2013/14. The number of hours provided during 2013/14 were 8100 for older clients and 10125 for younger clients. The under provision for younger clients was due to vacancies in case management positions during 2013/14. A Strategic Plan covering 2014 to 2017 was developed for NRCC by staff with the assistance of Dianne Beatty from Community Contracts. The Strategic Plan is designed to provide the key directions for NRCC's sustainability over the next three years. NRCC complied with all requirements set out in the Commonwealth and State funding agreements during 2013/14. 	Manager Community Care	30/06/17

STRATEGY 3.2.3 Identify and address gaps in health services for the community, including gaps in mental health services and medical facilities.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.2.3.1 Manage service delivery of Community Care programs.	Ongoing		<ul style="list-style-type: none"> All Community Care client support plans were kept up to date and assessed on a regular basis to ensure that service provided was maintained to meet the changing needs of clients. 	Manager Community Care	30/06/17

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.			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.3.2.1 To efficiently and effectively manage and allocate HACC MSO resources.	Ongoing		<ul style="list-style-type: none"> HACC MSO staff promoted services through newsletters, guest speaking at community groups and via the media, including radio segments and advertising in the Council page. HACC MSO staff were up to date with funding requirements and changes associated with the delivery of services and client needs. Volunteers were recruited and given regular training that ensured care provided to clients enabled them to live independently in their own homes. HACC MSO complied with funding agreement requirements during 2013/14. 	Manager Community Care	30/06/17
3.3.2.2 To efficiently and effectively manage and allocate NRCC resources.	Ongoing		<ul style="list-style-type: none"> The Northwest Regional Community Care service complied with all funding agreement requirements during 2013/14. 	Manager Community Care	30/06/17

Business Unit: Community Planning and Development

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.1.4.1 Develop consultative networks within the Shire.	Ongoing		<ul style="list-style-type: none"> • Development and maintenance of linkages across arts, cultural, youth, community safety and community development sectors achieved through attendance interagency meetings, bi-monthly Liquor Accord Meetings, bi-monthly Crime Prevention Meetings. • Ongoing identification and progression of collaborative opportunities and participation in cross sectoral projects and initiatives in accordance with KPIs and sectional targets and key strategic activities such as National Youth Week, Child Protection Week, Homelessness Week, NAIDOC Week. • Consultation occurs with service organisations for the progressions of grant opportunities. e.g. NRMA Crime Prevention Grant 2014, National Youth Week Grant 2014, Arts NSW grants. • Working with local artists to develop a program of exhibitions and events to commemorate the ANZAC Centenary in 2015. • Working with local Elders Group to develop programs to enhance cultural connections e.g. Exhibition of works by Aboriginal Artists of the Gunnidar Tribe. • Development of weekly promotional material via the Civic website and mailing lists. • Ongoing commitment to the promotion of activities and events happening across the Shire in order to increase access and participation. • Adoption of the Gunnedah Community Engagement Matrix for projects such as the Crime Prevention Plan 2014-2017. 	Manager Community Development	30/06/17

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 to Gunnedah area					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.2.1 Review the "Your Say, Our Future" Community Strategic Plan.	Ongoing		<ul style="list-style-type: none"> • Delivery Plan reviewed and exhibited with review of actions and tasks performed to ensure that actions that have been added via council resolution throughout the year are recorded and tracked in line with Council's strategic planning framework. • Operational plan updated and exhibited with adoption completed by required legislative timeframes. Review of the Long Term Financial Plan is currently underway. 	Executive Manager Business Systems and Governance	30/06/17

STRATEGY					
1.2.7 Improve relationships with all levels of Government and proactively seek to be involved in decision making processes impacting our areas					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.7.1 Identify, represent, advocate and lobby for inclusion of Gunnedah Shire's community needs within regional and state planning processes.	Not Started	0%	<ul style="list-style-type: none"> • Contributed to discussions regarding needs based planning with government funding stakeholders to secure ongoing support. • Advocated for additional support in areas of homelessness and domestic violence and considered new initiatives and projects in the context of Economic Development Strategy, Gunnedah's Community Strategic Plan in order to maximise outcomes for the community. • Secured funding for the continuation of the Community Builders funding of the Community Hub Worker for a further two years. • Librarian attended Zone Library conferences to represent the Shire and advocate for continuation of State Library funding. • Participated in consultations regarding social impact of mining ventures in the Shire. 	Manager Community Development	30/06/17

STRATEGY					
1.2.8 Council as a financially sustainable organisation, delivering value services to the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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		<ul style="list-style-type: none"> • Delivery plan and operational plan updated and linked to business and unit plans. Long Term Financial Plan under review. • Risk management framework completed and currently being implemented to become an integral component of the business planning process. • Provided input to Leadership Development Plan to improve strategic planning skillset throughout the organisation. 	Executive Manager Business Systems and Governance	30/06/17

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

STRATEGY					
1.7.4 Investigate annual forums (to coincide with Council's required annual progress report) to consider progress of the Community Strategic Plan					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.7.4.1 Lead the development, implementation and review of Council's corporate plans.	Ongoing		<ul style="list-style-type: none"> • Interplan training for new managers conducted as required and includes information on the Council's corporate planning process and IP&R. • Training for a member of the Governance staff undertaken on IP&R. • Corporate Reporting produced in line with legislative requirements. • Delivery Plan and Operational Plan revised and produced. 	Executive Manager Business Systems and Governance	30/06/17

Outcome: 1.8 Improved access to education and training opportunities

STRATEGY		1.8.2 Provide access to education services to groups most in need, including scholarships, traineeships and retraining opportunities			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.8.2.1 Promote and participate in initiatives aimed at developing educational services across the Shire through current and future networks.	Ongoing		<ul style="list-style-type: none"> • Now in its 12th year, the Gunnedah Community Scholarship Fund continues to grow with community and local business donating to the Fund which supports local youth to access universities and colleges of their choice. Funds are distributed across a variety of disciplines and efforts to encourage agricultural scholarship donations will continue.. Since its inception almost 300 students have received a scholarship and over \$280,000 in scholarships have been awarded. 32 students received a scholarship in 2014 with a total pool of funds of approximately \$33,120. • Crime Prevention Plan 2014-2017 articulates actions aimed at connecting with young people at school with the aim of identifying and developing diversionary programs for young people deemed to be 'at risk' of entering the juvenile justice system. • Staff within the Community Development Team are working to enhance existing linkages with the schools and colleges throughout the Shire in order to maximise opportunities for young people to express themselves through a multitude of mediums including the arts. • Youth Services Officer is working collaboratively with local schools to identify opportunities for the development of education program and truancy prevention initiatives. • Council's Homework Program is very successful with up to 37 young people now participating in the program which is designed to support young people who require additional tutoring in order to stay within the school system. 	Manager Community Deveopment	30/06/17

STRATEGY					
1.8.2 Provide access to education services to groups most in need, including scholarships, traineeships and retraining opportunities					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<i>Cont.</i>			<ul style="list-style-type: none"> School Holiday Program has expanded to include educational activities (art classes, cooking classes, music and circus schools) which seek to strengthen a young persons' sense of self worth and activities have been well attended. Working to establish local Love Bites program for young girls in consultation with local service providers, with the Youth Services Officer to seek accreditation as a trained facilitator for the program. 		

Theme: 3 Retaining our quality of life**Outcome: 3.2 Enhanced access to essential services**

STRATEGY					
3.2.7 Create a better understanding with the community of the services and facilities Council provides					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.2.7.1 Promote the services offered by the Community Planning and Development Department across a broad range of service areas.	Ongoing		<ul style="list-style-type: none"> • A new website landing page for the Civic has been developed and implemented in June 2014 to increase traffic to all areas of Community Development including the Library. • Currently progressing opportunities for online hall and cinema bookings and consultations have occurred with other venue operators in neighbouring Shires to secure best practice document. • 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 NVI. • Content has also been provided for the internally delivered Staff Newsletter and Economic eNews. • Community Development Team develop flyers and posters to promote activities and events, and to increase participation as required. • Youth Officer and Community Hub Worker have service specific pamphlets to promote access and to increase awareness of their specific roles with service providers • Community Development Team support community based activities and awareness raising events to foster collaboration e.g. White Ribbon Day, Child Protection Week, NAIDOC Week, Homelessness Week, Walk to School Day, Harmony Day, etc. 	Manager Community Development	30/06/17

Outcome: 3.3 Improved housing affordability

STRATEGY					
3.3.3 Remove any impediments to, and encourage the supply of affordable housing					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.3.3.2 Continue to participate in forums and initiatives aimed at supporting the disadvantaged members of the community.	Ongoing		<ul style="list-style-type: none"> Accommodation meetings held in Gunnedah are attended by Youth Service Staff. Funding secured from Department of Family and Community Services for the continued engagement of a Community Hub worker under Community Builders Program with the position secured until June 2014. Advertisements for the role to commence in August 2014. Community Development Team attends a multitude of community meetings to enhance network and increase linkages with service providers. e.g. Participation as Chair of Crime Prevention Meeting, Chair of bi-monthly Youth Interagency meetings. attendance and bi-monthly Liquor Accord Meetings, bi-monthly Youth Accommodation Meetings, Gunnedah Indigenous Services Interagency meetings. Member of the NAIDOC Week planning Committee. Connections made with Elders Group and as result a number of arts and cultural initiatives have been developed or are progressing. Design of the NAIDOC Week banner as a community resource, successful exhibition of Aboriginal artists during NAIDOC Week. Progressing the development of the draft Disability Action Plan in consultation with internal and external stakeholders. Working with local government stakeholders and peak bodies to develop a strategy for culturally and linguistically diverse residents from a non-English speaking background and the promotion of culturally inclusive programs eg Harmony Day, Refugee Week. In consultation with service providers and Community Hub Worker, Manager Community Development has commenced planning for a community service provider’s forum to be held late 2014, to discuss referral pathways and service delivery issues in the Shire. 	Manager Community Development	30/06/17

Outcome: 3.4 Villages are sustainable

STRATEGY					
3.4.2 Encourage involvement of village residents in village improvement programs					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.4.2.1 Work with Village Progress Association to develop village specific plans to address local issues.	Ongoing		<ul style="list-style-type: none"> Community Development Coordinator to undertake review of Social Plan late 2014 and to incorporate villages in process. Connections made with Progress Associations and Village Halls as part of the Crime Prevention Plan consultations. Youth Engagement Strategy will identify issues relating to access and articulate actions to include youth in the outlying villages in activities and programs. Arts and Cultural program have been expanded to the villages to increase access. e.g. an outdoor movie night, arts and cultural activities at the local halls. Villages to be included in consultations relating to the development of Disability Action Plan. 	Manager Community Development	30/06/17

Business Unit: Community Transport**Theme: 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>% Complete</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	Ongoing		<ul style="list-style-type: none"> • Tambar Springs Neighbour Aid provided 184 trips, 988 meals and 1120 hours of social support during 2013/14. • A Policy and Procedure Manual was developed for Gunnedah Community Transport which included the Tambar Springs Neighbour Aid Program. • Clients are provided with a consumer handbook outlining their rights and responsibilities. All clients' rights are respected, including privacy and confidentiality. Individual support plans are developed for clients to ensure that cultural, religious and social relationships of clients are respected. • Client files and support plans are kept in a locked cabinet and information is not shared with other service providers without client consent. Pamphlets and referral to other services are available for advocacy and assistance when required by clients. • The Tambar Springs Neighbour Aid Coordinator attends interagencies meetings to ensure where possible that reliable service provision is available to all clients, including meals on wheels, medical and social transport trips and access to the shopping bus. 	Manager Community Care	30/06/17

Theme: 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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.3.2.3 To achieve optimum outcomes for Community Transport clients and their carers in an accessible equitable way.	Ongoing		<ul style="list-style-type: none"> The Coordinator has regularly attended appropriate interagency meetings including Regional Transport Forums, Community Transport Annual Conference, local interagency meetings and Regional Transport Forum with Transport NSW representative. All clients' rights are respected, including privacy and confidentiality. Individual support plans are developed for clients to ensure that cultural, religious and social relationships of the client are respected. Client files and support plans are kept in a locked cabinet and information is not shared with other service providers without client consent. Client complaints are recorded and dealt with accordingly. Satisfaction surveys were sent to clients, volunteers and service providers. A planning day was held in August 2013. The results of these surveys were presented at this planning day. An action plan has been developed and implemented. Community Transport client handbooks are handed to clients when assessments are completed. These handbooks inform clients of their rights and responsibilities as a consumer and the procedures to follow when making a complaint. Staff promoted Community Transport in the local paper and advertised on the Bush Telegraph segment on GGG radio station. Clients' choices and goals are recorded in individual client support plans. Support plans are adjusted during ongoing client assessments to reflect changing need and to monitor enablement outcomes. 	Manager Community Care	30/06/17

<i>STRATEGY</i>		<i>3.3.2 Encourage the provision of aged care facilities and promote the availability of programs that support aged persons in their own home</i>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
Cont.	Ongoing		<ul style="list-style-type: none"> Transport trips are organised in a cost effective and efficient manner to meet clients' changing needs. Clients are appropriately matched with volunteers and service vehicles to ensure individual needs are met. Volunteers attend training to ensure skills are up to date for service provision. Volunteers are required to complete fitness to drive assessment which is signed and approved by GPs. 	Manager Community Care	30/06/17

Business Unit: Customer Service**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.3 Ensure Customer Service training forms part of Gunnedah Shire Council's employee induction process.	In Progress	95%	<ul style="list-style-type: none"> Customer service training has been developed and will become a learning unit within Human Resources On-Boarding process. 	Manager Customer Service and Communication	30/06/17
1.2.5.4 Identify a method whereby customer service standard can be reported accurately on a quality basis.	Ongoing		<ul style="list-style-type: none"> Customer request statistics are collected manually and have been either reported to MANEX or emailed to the Senior Management Group for their information on a monthly basis. Customer request data indicates a rise in Customer Requests recorded with April and May 2014 indicating twice as many requests received in comparison to the same time in the previous reporting period. 	Manager Customer Service and Communication	30/06/14
1.2.5.5 Implement and monitor Council's Customer Complaint Policy and provide regular performance management reporting to management.	Ongoing		<ul style="list-style-type: none"> Council's Complaint Policy has been implemented and monitoring is conducted via reporting of complaints as part of KPI requirement. Greater emphasis will be given to analysing complaints in 2014 -15 with departmental breakdown and reporting commencing. 	Manager Customer Service and Communication	30/06/17
1.2.5.6 Investigate and implement a software system to manage Council's customer request appropriate to Council's needs.	In Progress	50%	<ul style="list-style-type: none"> Project is being primarily run out of Business Systems and Governance in consultation with Customer Relations. Currently the need for such a system is being investigated as well as the possibility of improving current systems through currently used systems such as Dataworks. 	Manager Customer Service and Communication	30/06/14

Business Unit: Economic Development**Theme: 2 Building our Shire's economy****Outcome: 2.1 Our economic employment base diversified**

STRATEGY 2.1.1 <i>Develop a marketing strategy to position Gunnedah as an attractive place for business and investment</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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		<ul style="list-style-type: none"> Economic Development Strategy on public exhibition. Due for adoption in February 2014. Economic Development Strategy adopted May 2014. 	Director Planning and Environmental Services	30/06/17

STRATEGY 2.1.4 <i>Foster partnerships between farming, business, mining, community and government to identify economic opportunities</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.1.4.1 Regularly attend meetings and other forums aimed at supporting partnerships across industry and promoting economic development in the local area.	Ongoing		<ul style="list-style-type: none"> Attendance at Gunnedah Chamber of Commerce meetings and information sessions. Attendance at Department of Premier and Cabinet Working Group meetings. 	Director Planning and Environmental Services	30/06/17

STRATEGY 2.1.5 <i>Support a diversified economy that is a balance of all current economic contributors and encourage new industry to set up in the area</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.1.5.1 Efficiently and effectively manage and allocate Economic Development resources.	Ongoing		<ul style="list-style-type: none"> New and existing businesses approached for contact details and organisation database updated. 	Director Planning and Environmental Services	30/06/17

STRATEGY 2.1.8 Identify and support small business across the Shire					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.1.8.1 Identify, support and facilitate new business and investment in the Shire.	Ongoing		<ul style="list-style-type: none"> Out of round funding proposal circulated for the industrial area. Economic Development Strategy draft on public exhibition. Economic Development Strategy adopted by Council. Business and development opportunities pursued with interested developers. Support advice provided. 	Director Planning and Environmental Services	30/06/17

STRATEGY 2.1.9 Support viable business in the main street, industrial area and villages					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.1.9.1 Support and maintain existing business activity in the shire.	Ongoing		<ul style="list-style-type: none"> Provided a Gunnedah display at Agquip 2013 with assistance of Council staff. Business provided with planning, development and building advice as required. 	Director Planning and Environmental Services	30/06/17

Outcome: 2.4 Our identity and reputation promoted to tourists

STRATEGY 2.4.3 Extend improved access to telecommunications and broadband services					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.4.3.1 Work with telecommunication companies to ensure that the Shire has access to appropriate networks.	Ongoing		<ul style="list-style-type: none"> Progress of the NBN network distributed via eNews. 	Director Planning and Environmental Services	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.5.1.1 Review and provide updated business and organisation details via a range of promotional activities.	Ongoing		<ul style="list-style-type: none"> Updated details available on website. Contributed to the development and finalization of Civic website. Provision of ongoing updates to existing web content for currency purposes. 	Director Planning and Environmental Services	30/06/17

STRATEGY 2.5.3 Encourage business investments in property/shops to maintain attractiveness to workers and visitors					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.5.3.1 Continue to administer the Business Partner program.	Not Started	0%	<ul style="list-style-type: none"> Nil applications received to date. 	Director Planning and Environmental Services	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.5.5.2 Support and participate in the Foundation for Regional Development Marketing Strategy.	Ongoing		<ul style="list-style-type: none"> Opportunities for the Foundation to participate and promote Gunnedah monitored. 	Director Planning and Environmental Services	30/06/17

Business Unit: Finance

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.1.3 Implement financial strategies to effectively communicate Council's financial performance and position to all relevant stakeholders.	Completed	100%	<ul style="list-style-type: none"> The final Budget review was submitted to Council at the August 2013 meeting, the First Quarterly review report presented Council at the November 2013 Council Meeting. The Second Quarterly review has been completed and presented to the February Council Meeting. The third quarterly review was submitted to the May 2014 meeting. The Final review for 2013/14 will be submitted to the August 2014 Council meeting. 2012/13 Financial Statements lodged on the 4th November 2013. The final financial statements, analysis and auditors presentation was presented to Council on the 20th November 2013. 	Manager Finance	30/06/17

STRATEGY					
1.2.8 Council is a financially sustainable organisation, delivering value services to the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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%	<ul style="list-style-type: none"> Cash flow management techniques are employed to maximise the amount of funds on investment at any point in time, and forecasting of cash requirement also enable funds to be left on investment for as long as possible. The current purchasing terms and conditions and council's automated purchasing control system are critical in facilitating this process. Loan for \$5 million was taken out on the 26 June 2014. The loan database has been created and maintained for future interest & Principal payments. 	Manager Finance	30/06/17
1.2.8.4 Maximise funds received through general purpose grants and contributions.	Completed	100%	<ul style="list-style-type: none"> The financial assistance return has been reviewed and a benchmarking exercise against other similar councils has been undertaken to establish any areas for potential further claim. The findings of this exercise have since been provided to senior staff for input when completing the current return. Financial Assistance Grant completed and lodged 27 November 2013. A review was completed prior to the finalisation of the Financial Assistance Grant. Requested input on additional isolation from Managers. 	Manager Finance	30/06/17
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.	Completed	100%	<ul style="list-style-type: none"> Council funds have all been invested in-line with the Investment Policy, in a manner that is prudent, diversified and varied in time frames to enable required cash flows of the business and simultaneously maximise return within councils accepted risk parameters. Finance constantly reviews Investments in line with the Investment Policy and the Ministers Order. Investment Register completed to 30 June 2014 and will be submitted to 17 July 2014 Council Meeting. All Investments are placed in line with Councils Investment Policy and the Ministers Order. Council holds 2 Investments in securities which remain Grandfathered under the provisions of a previous ministers order. Investments placed in line with Cash Flow requirements. No issues have arising in making payments on time. 	Manager Finance	30/06/17

STRATEGY					
1.2.8 Council is a financially sustainable organisation, delivering value services to the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.8.6 Model rates structures to maximise equity across the Council area and between rate categories.	Completed	100%	<ul style="list-style-type: none"> • Policies and Procedures are constantly reviewed by the Rates department. Currently reviewing the Debt Recovery policy. • New Valuations received from VG 01/11/2013. Valuations have been uploaded to Authority and balanced to the Valuer General Report as at 31/5/2014. • Postpone valuations received from Valuer General in May 2014 and now reconciled. • Fees and Charges not a part of the Revenue Sections task for 1 July 2013 to 30 June 2014. However the Finance Team completed the Fees and Charges for the 2014/15 Operational Plan with was adopted on the 25 June 2014. 	Manager Finance	30/06/17
1.2.8.7 Rates are levied in compliance with all regulatory requirements and are collected in-line with the payment schedule.	Completed	100%	<ul style="list-style-type: none"> • Annual rates levy completed by the end of July and water billing will be invoiced 4 times per year. • The statement of compliance for rating has also been completed, signed by councils auditors and lodged with the Department. • Pension Estimates Return sent to Local Government Department 30/09/2013. • Pension Rebate Claim sent to Local Government Department 01/10/2013. • Statement of Compliance sent to Local Government Department 01/11/2013. • Pension Rebate Claim paid by Government 13/12/2013. • Rate Levy raised 08/07/2013 and posted 23/07/2013. • All installments raised and sent on time. All debtor accounts issued on time. • All water billing completed. • Current outstanding rate is 7.7% 30th June 2014 (Estimated) • New valuations received from VG 31/05/2014. These have been updated and rates modeled for the 2014-15 Rate Notices. • Rates, Water and Accounts Receivable have been balanced, rolled in compliance with Council Procedures. 	Manager Finance	30/06/17

STRATEGY					
1.2.8 Council is a financially sustainable organisation, delivering value services to the community					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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.	In Progress	75%	<ul style="list-style-type: none"> • Council's Long Term Financial Plan is currently being reviewed to meet current requirements following the completion of the 2014/15 Operational Plan. • Drafting of the Long Term Financial Plan has commenced and is expected to be finalised by November 2014. 	Manager Finance	30/06/17
1.2.8.9 Undertake recovery schedule for outstanding accounts in-line with policy settings.	Completed	100%	<ul style="list-style-type: none"> • Recovery strategy and resultant recovery action is being undertaken with considerable success. Council's outstanding collection percentage is down compared to the last 12 months to 6.21% as at the 30th June 2014. • The debt recovery policy is currently being reviewed to ensure that the provision for the application of Hardship is robust and clearly documented. • Sale of land listing has been prepared up to March 2014. Will look to proceed with Sale of Land in 2015. • All debt recovery procedures on target. All Rate Notices for year issued. • All Water Notices issued for the year. • Debtor accounts all issued in a timely manner. Collection rates - Collection 92.9% and Outstanding 7.70% (Estimate Figures only - Calculation to be completed) 	Manager Finance	30/06/17

STRATEGY					
1.2.10 Support Council's operation by providing financial, human resources and information technology services					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.1 Ensure Council meets all of its statutory requirements with regard to external financial reporting, returns and internal compliance processes.	Completed	100%	<ul style="list-style-type: none"> All statutory requirements for finance have been met including; monthly budget reports, quarterly budget reviews, construction of financial statements, Operational Plan preparation and various other departmental and grant returns. Financial Statements completed. To undertake a review of procedures and workfiles. Preparation has commenced for the completion of the 2013/14 Financial Statements. Financial Statements lodged with the Department of Local Government 4/11/2013. Statements approved and Auditors presented to the Council Meeting 20/11/2013. The Interim Audit has been completed in May 2014. 	Manager Finance	30/06/17
1.2.10.2 Provide accurate and timely financial reports to internal customers.	Completed	100%	<ul style="list-style-type: none"> Monthly budget reports distributed to responsible budget managers via Power Budget. Finance created "Budget Buddies" to assist budget managers with there Financial reporting requirements with great success. Good governance checklist provided to Senior management team monthly. Ad-hoc reports created as requested. The March 2014 QBRS completed and submitted to 15 May 2014 Council Meeting. Constantly review procedures for efficiencies. Finance have reviewed the General Ledger for redundant Accounts & structure of Work Orders for Community Services & Waste Management Invoicing uploads. Database Maintained. All modules balanced. Any deficiencies are followed up immediately to ensure accuracy. All ledgers updates and balanced as at 30 June 2014. Modules have been rolled from the 2013/14 Financial year to the 2014/15 year. 	Manager Finance	30/06/17

STRATEGY					
1.2.10 Support Council's operation by providing financial, human resources and information technology services					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.3 Staff are paid in-line with established control procedures and by adopted time frames.	Completed	100%	<ul style="list-style-type: none"> All pay runs completed in-line with procedures and within timeframes. Payroll databases constantly kept up to date to ensure accurate payroll payments. Have received the new 2014 Award and proceeding with updates. Payment Summaries completed and to be mailed by the due date. 	Manager Finance	30/06/17
1.2.10.4 Suppliers are paid in-line with established control procedures and authorization and Council's stated Terms and Conditions.	Completed	100%	<ul style="list-style-type: none"> All suppliers paid within time frames set-out in Council's terms and conditions following authorisation of such. Accounts Payable masterfiles only created with the completion of the New creditor request form. No issues evolving from this practice. Have undertaken a review of Accounts Payable payment terms in line with the Blackadder recommendation. These results were presented to the Blackadder Task Force. Suppliers are paid in line with purchasing terms. Following the Blackadder review some suppliers are now paid more frequently based on business type. All Certifications completed and filed. Archiving for the 2012/13 now complete and located at the depot records shed. 2013/14 archiving will commence at completion of Annual Audit. 	Manager Finance	30/06/17

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.30 Undertake long term financial modeling to assist the development of strategies and documents that facilitate effective and efficient asset management.	In Progress	75%	<ul style="list-style-type: none"> • Civica & Bize-asset databases are up to date as at 30th June 2013. Assets ledger rolled over in November 2013 following audit. Work has commenced processing Assets Sales & Additions for 2013/14 will be finalised prior to Annual Audit. • Copies of Asset Registers have been sent to responsible officers for review and signs of Impairment. These returns have been returned to finance for processing. • The 2014/15 Operational Plan was completed and passed at the 25 June 2014 Council Meeting. This was completed in consultation with the Budget Managers and will be entered onto the Financial System in early July. • A review has commenced on the Long Term Financial Plan especially in relation to the May Federal Budget this will be expected to be finished by the end of November 2014. 	Manager Finance	30/06/17

Business Unit: Governance**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.1.4 Establish and support and internal audit function of Council, including an Internal Audit Committee.	Completed	100%	<ul style="list-style-type: none"> Audit Committee has been established with the first meeting held in June. The committee will meet quarterly with the next meeting tentatively scheduled for September. The Internal Auditor has been selected via EOI with the initial engagement to develop a plan of audit commencing in July/August. The plan of audit is to be reported to the September meeting of the audit committee. 	Executive Manager Business Systems and Governance	30/06/17

STRATEGY					
1.2.5 Identify continuous improvements to Council's business, processes and systems including customer service delivery					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.26 Review Council's governance framework to identify any gaps or areas for development and improvement.	In Progress	25%	<ul style="list-style-type: none"> Transfer of documents from procedures to Management Directives, as per the newly adopted format and templates is underway and progressing. Policies are currently being reviewed to determine requirement and currency, and some new policies are currently being developed to make councils suite of policies more robust and complete. Further detailed review scheduled to commence in the later part of this year and include Policy/Management Directives & Delegations of Authority. 	Executive Manager Business Systems and Governance	30/06/17

Business Unit: Information Technology**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.5 Assist, prepare maps and provide recommendations for the generation of street and rural addressing in the Gunnedah Shire.	Ongoing		<ul style="list-style-type: none"> Preparation of maps and generation of street and rural addressing data has been completed as required throughout the cycle with some minor reduction in services as key resources from the area have been absent from the business due to maternity leave . High priority services have continued to be provided by sharing duties within other areas of Council on a temporary basis which has resulted in a net saving for the organisation. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.6 Civica Authority – annual upgrade.	Completed	100%	<ul style="list-style-type: none"> Civica upgrade completed successfully with additional functionality (online leave applications) in the pilot phase of rollout. The online leave functionality will allow requests and approval of leave to be transacted via Civica and streamline processes, removing a labour intensive paper trail. Completion of the rollout is expected in the next reporting cycle. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.7 Design, recommend, purchase and implement corporate application and software systems for Council.	Completed	100%	<ul style="list-style-type: none"> - During the current reporting cycle the following works have been undertaken toward this action: Upgrades to Dataworks, Upgrades to Civica and Selection of DA Tracking software. • During the current calendar year the number of upgrades to corporate software systems has been minimised in line with a strategy to prioritise upgrades related to technology infrastructure. During the next calendar year and the later part of 2014 further upgrades are expected to commence at a greater pace. 	Executive Manager Business Systems and Governance	30/06/17

STRATEGY					
1.2.10 Support Council's operation by providing financial, human resources and information technology services					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.8 Design, recommend, purchase and implement network and telecommunication systems for Council.	In Progress	90%	<ul style="list-style-type: none"> Telecommunications contracts have been reviewed resulting in net savings for the organisation. Process surrounding reimbursement of personal usage for mobile telephones has been streamlined. Network and WAN platforms have been upgraded to a standard capable of supporting future development and Voice Over IP Telecommunications. Voice Over IP telephone system has been selected, installation commenced and commissioning scheduled to be completed before the end of July. Delays have been experienced due to lead times being higher than expected for delivery of services from telecommunications providers. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.9 Disaster recovery integration	Completed	100%	<ul style="list-style-type: none"> Review of disaster recovery plans and a disaster recovery test was undertaken during the second quarter. Also, a formal maintenance checklist and signoff sheet was implemented in the last quarter to further to add accountability to the process of checking backups and verifying disaster recovery systems are adequately monitored. Council had no technology outages with a level of severity that required enactment of the disaster recovery plan during the reporting cycle. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.13 Rolling computer system replacement program.	Completed	100%	<ul style="list-style-type: none"> Rolling replacement of computers was completed on an as-required basis. Due to the current upgrade of the Council's network system this work has been minimalised for the period covered by the reporting cycle and is scheduled to occur during November/December 2014. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.14 Rolling IT peripheral replacement program.	Completed	100%	<ul style="list-style-type: none"> Replacement of Photocopiers and printers under the rolling asset replacement plan has largely been completed as per the schedule of works for the year with two photo copiers being replaced in the reporting cycle. Opportunities are being assessed to reduce the number of peripherals including printers and faxes as the requirement for these devices lessens over time due to advancements and changes in technology. 	Executive Manager Business Systems and Governance	30/06/17

STRATEGY 1.2.10 Support Council's operation by providing financial, human resources and information technology services					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.15 Voice over IP telecommunications.	In Progress	90%	<ul style="list-style-type: none"> Telecommunications contracts have been reviewed resulting in net savings for the organisation. Process surrounding reimbursement of personal usage for mobile telephones has been streamlined. Network and WAN platforms have been upgraded to a standard capable of supporting future development and Voice Over IP Telecommunications. Voice Over IP Telephone System has been selected, installation commenced and commissioning scheduled to be completed before the end of July. Delays have been experienced due to lead times being higher than expected for delivery of services from telecommunications providers. 	Executive Manager Business Systems and Governance	30/06/17

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.4.4.2 Ensure Council's intranet and internet display timely and accurate information.	Completed	100%	<ul style="list-style-type: none"> Redevelopment of Council's public facing websites has been undertaken during the period including the release of a new Council website, Civic & Community & InfoGunnedah Portal. 189 internal requests to update the website with new information were actioned by the Webmaster during the reporting period. Requests will vary in size and scope and are tracked in the Information technology ticketing system. 	Executive Manager Business Systems and Governance	30/06/17

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.6.5.1 CCTV Gunnedah CBD surveillance system.	Completed	100%	<ul style="list-style-type: none"> Performed maintenance of CCTV system and ongoing monitoring and processing of requests. Meetings were held with the Police to review satisfaction with the service and several process improvements were implemented to provide better tracking and more defined processes with regard to lodging and dealing with CCTV requests. The new processes have reduced the delivery times and improved communication between Council and the Police. 	Executive Manager Business Systems and Governance	30/06/17

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.6.2.1 Attend appropriate forum and educational opportunities to keep informed about advances in technology and possible application.	Completed	100%	<ul style="list-style-type: none"> Staff have attended web based seminars and training sessions when offered by vendors. New Microsoft Licencing agreement provides opportunities for greater access to training for technical staff. Technical staff have undertaken training in the new Telephone System and Dataworks. 	Executive Manager Business Systems and Governance	30/06/17

Business Unit: Procurement**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.17 Maintain a store facility and systems to provide materials required for works in the most timely manner whilst simultaneously minimizing the cost of holding idle stock.	In Progress	75%	<ul style="list-style-type: none"> Stock outages minimised by rolling just-in-time inventory analysis. Total carrying stock value is maintained at historically low values over the last 3 years whilst simultaneously reducing the number of unavailable stock occurrences. 	Manager Finance	30/06/17
1.2.10.18 Provide systems and control procedures to enable purchasing to take place within set delegations and to maximise fraud prevention.	Completed	100%	<ul style="list-style-type: none"> Integrated purchasing system is in operation at Council with full internal controls and approval hierarchy. Strong purchasing control requirements also compliment such with regard to quotation and supporting documentation thresholds and requirements for purchasing. Spot checks of compliance are undertaken and reported to the executive management team. A review of council purchasing policy, delegations and processes is currently under way by the Governance Section. A draft policy has been produced for consideration by the Council before the end of 2014. 	Executive Manager Business Systems and Governance	30/06/17
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.	Completed	100%	<ul style="list-style-type: none"> A full review of council's fleet usage patterns, requirements, alternatives and fleet size and composition is currently being undertaken with finalisation of the process awaiting commencement of the Chief Financial Officer. For the reporting period a strategy to not replace vehicles where possible to ensure that savings could be realised was in force with a reduction in the vehicle fleet the result. Savings have been realised in next year's operational plan fleet budget. 	Executive Manager Business Systems and Governance	30/06/17

Business Unit: Records Management**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.10.20 Archiving of all physical records, minute books and Council files.	Completed	100%	<ul style="list-style-type: none"> Action completed as per standard process requirements, reorganisation of Councils' physical records storage locations has been undertaken at both the Administration building and Council's long term record storage facility at the Depot. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.21 Compliance with State Records Act and associated Council or State Archive policies/procedures.	Completed	100%	<ul style="list-style-type: none"> Compliance with the state records act has been achieved with no breaches reported during the period. Records staff have undertaken regular meetings with key users of the records system throughout the organisation and stay appraised via circulars received from the state of changes to legislation to assess gaps. 	Executive Manager Business Systems and Governance	30/06/17
1.2.10.22 Provide efficient and accurate daily records tasks to the organisation (eg mail distribution, registration, scanning).	Completed	100%	<ul style="list-style-type: none"> Standard records management services provided throughout the reporting cycle including the upgrade of key technology systems and implementation of workflows with electronic forms currently being designed and tested for future rollout to the organisation. Significant amounts of systems training has been undertaken in the records department during the cycle as a result of technology upgrades. 	Executive Manager Business Systems and Governance	30/06/17

Business Unit: Tourism**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.1.3.1 Provide support to community groups with event planning and promotion.	Ongoing		<ul style="list-style-type: none"> Gunnedah Shire Council (GSC) has provided monetary support to various community organisations, including the Annual Porchetta Committee. GSC has employed an events officer to assist with formalising GSC's events documentation which will include reference to community events and provide guidelines for GSC involvement and assistance. 	Manager Customer Service and Communication	30/06/17

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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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		<ul style="list-style-type: none"> GSC now has a communications framework which includes a monthly Council page, a weekly radio segment, an official Gunnedah Shire Council Facebook business page, regular media releases, as well as flyers to promote all GSC activities and events. The provision and maintenance of three Council websites (Corporate, Tourism & Community Development) provide round the clock access to Council news, events, activities and initiatives as well as events taking place in the community. 	Manager Customer Service and Communication	30/06/17

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

STRATEGY 1.5.1 Ensure new residents and families are welcomed and integrated into the community					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.7.6.1 Efficiently and effectively manage and allocate events resources.	Ongoing		<ul style="list-style-type: none"> An Events Officer has been appointed in order to assess the capacity of GSC to plan and undertake events, as well as assess the value of attracting events. Councils Events Officer will also refine GSC's events documentation. Council coordinated events have been reviewed and allocated to appropriate department for action on the basis of community verse corporate events. Events undertaken this financial year have been efficiently managed. 	Manager Customer Service and Communication	30/06/17

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.1.6.1 Efficiently and effectively manage and allocate tourism and promotion resources.	Ongoing		<ul style="list-style-type: none"> The restructuring of the Tourism unit has been completed with preliminary outcomes being positive. A comprehensive review into the location of the Visitor Information Centre and Tourism in Gunnedah has commenced to ensure that the budget is being spent as effectively as possible. The review will include but not be limited to, analysis to numbers, volunteers, our digital presence, and the highway re-routing. A report by Jenny Rand and Associates has been developed for consideration as per the location and operations of the VIC. Extensive Community Engagement has been undertaken with submissions from the community received, tabled and awaiting further action. 	Manager Customer Service and Communication	30/06/17

Outcome: 2.4 Our identity and reputation promoted to tourists

STRATEGY		2.4.1 Undertake visitor analysis to better understand what attracts tourist to the area and identify opportunities to attract more visitors			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.4.1.1 Promotion and support of tourism in Gunnedah Shire.	Ongoing		<ul style="list-style-type: none"> Tourism staff have continued to support the growth of tourism in Gunnedah with both a strategic and operational focus. GSC has become an active participant in the Destination Management Planning process for the region and has actively maintained an association with New England North West Regional Tourism and the Kamilaroi Highway Group. Local industry and tourism operators are supported through the VIC and efforts to develop new tourism product and promote existing product are ongoing. 	Manager Customer Service and Communication	30/06/17

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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.4.2.1 Attract new events to Gunnedah.	Ongoing		<ul style="list-style-type: none"> Analysis of the benefits versus the resources required to attract events to Gunnedah is ongoing. GSC successfully hosted the 2014 Women's Forum in March 2014 and have also been awarded host of the 2016 ALGWA NSW Conference with an anticipated 150 delegates due to attend this event. 	Manager Customer Service and Communication	30/06/17

STRATEGY					
2.4.4 Support effective communication and promotion of services in the area					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.4.4.1 Market Gunnedah widely and effectively as a destination.	Ongoing		<ul style="list-style-type: none"> GSC is an active participant and member of Inland NSW and is involved in the working group that has been formed to coordinate tourism in the Tamworth Region (other members being Tamworth and Liverpool Plains). Gunnedah is also active in the Inland NSW Campaign for New England North West. Gunnedah continues to market itself in various publications and marketing mediums and has started refreshing its tourism brand with formal evaluation of the brand and strategy occurring as part of the Tourism Review currently underway. Gunnedah is also an active member of the Kamilaroi Highway Marketing Group attending regular meetings with this group, however has made a strategic decision to reduce presence with the Newell Highway Group. Gunnedah has continued to be well represented at Caravan and Camping Shows across NSW, QLD & VIC including Maitland, Newcastle, Sydney, Wauchope, Brisbane and Melbourne. 	Manager Customer Service and Communication	30/06/17

STRATEGY					
2.4.5 Actively seek to bring business, sporting and cultural events to the area					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.4.5.1 Effectively coordinate and promote events in partnership with community groups as determined by Council.	Ongoing		<ul style="list-style-type: none"> GSC is committed to providing support to community groups and has been actively involved in the coordination and promotion of Community Events in the Shire. Events Officer currently reviewing the Event Planning Toolkit initially prepared in 2010 with a focus on relaunching this tool for adoption by Community Groups when coordinating events. 	Manager Customer Service and Communication	30/06/17

STRATEGY					
<i>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</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.4.7.1 Maintain a high quality Visitor Information Centre.	Ongoing		<ul style="list-style-type: none"> GSC has maintained a Level 2 Accredited VIC in the 2013-14 reporting period with savings and higher efficiencies achieved through the restructure of the tourism unit. A review has been undertaken with reference to the location and operation of the VIC with the future strategic planning for the delivery of this service being of focus. Tourism staff continue to support tourism operators through services delivered through the VIC. 	Manager Customer Service and Communication	30/06/17

Theme: 3 Retaining out quality of life

Outcome: 3.11 Our community values retained over time

STRATEGY					
<i>3.11.1 Partner with the community and other agencies to extend opportunities for best practice cultural and event programs eg Porchetta Day, Week of Speed, Agquip</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.11.1.1 Support the community and other agencies in developing and hosting events in the Shire.	Ongoing		<ul style="list-style-type: none"> Community groups have been supported throughout the year, including the Annual Porchetta Day Committee, Week of Speed Committee, NAIDOC Week Committee, Ministers Fraternal, TRAC, Dorothea Mackellar Poetry Society, Gunnedah Historical Society and RSL Sub Branch. Community groups are assisted as required and within the operational scope of Council. 	Manager Customer Service and Communication	30/06/17

Directorate: **General Manager**

Business Unit: **Elected Members**

Theme: **1 Engaging and supporting the community**

Outcome: **1.2 Council as an organisation**

STRATEGY <i>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.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.2.2 Prepare, monitor, review and report on Delivery and Operational Plans.	Ongoing		<ul style="list-style-type: none"> ▪ Updates are completed in accordance with Section 404(5) of the Local Government Act. 	General Manager	30/06/17

STRATEGY <i>1.2.5 Identify continuous improvements to Council's business, processes and systems including customer service delivery</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.8 Information provision.	Ongoing		<ul style="list-style-type: none"> ▪ Completed for 2013/14. 	General Manager	30/06/17
1.2.5.9 Maintain effective administration of the Integrated Planning and Reporting process.	Ongoing		<ul style="list-style-type: none"> ▪ Completed for year ended 2013/14 with final report on progress against Operational Plan and Delivery Program at July 2014 Ordinary meeting. 	General Manager	30/06/17
1.2.5.10 Organising and support of Council meetings.	Ongoing		<ul style="list-style-type: none"> ▪ Completed for 2013/14. 	General Manager	30/06/17
1.2.5.11 Prepare, review and advise on plans and reports.	Ongoing		<ul style="list-style-type: none"> ▪ Completed through the Interplan reports for 2013/14. 	General Manager	30/06/17
1.2.5.12 Prepare, review and advise on policies and procedures.	Ongoing		<ul style="list-style-type: none"> ▪ Completed for 2013/14. 	General Manager	30/06/17

Business Unit: General Manager – Management

Theme: 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>% Complete</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		<ul style="list-style-type: none"> Undertaken proactively as and when required, or need identified. Further work to be done on identifying strategic business partners and stakeholders in a systems planning fashion to ensure there are no gaps in approach. 	General Manager	30/06/17
1.2.4.2 Cooperate with other organisations and Namoi Councils to identify and initiate sharing of resources.	Ongoing		<ul style="list-style-type: none"> A number of areas including: human resources management, water and sewerage services and plant operations being reviewed with further opportunities explored as agreed with Namoi Councils. 	General Manager	30/06/17

STRATEGY					
1.2.5 Identify continuous improvements to Council's business, process and systems including customer service delivery					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.13 Delivery Plan implementation.	Ongoing		<ul style="list-style-type: none"> Completed for 2013/14 – refer 1.2.2.2. 	General Manager	30/06/17
1.2.5.14 Development and promotion of customer service culture.	Ongoing		<ul style="list-style-type: none"> Ongoing and being change managed by Manager Customer Relations through training, awareness programs and revision of communications framework. 	General Manager	30/06/17
1.2.5.15 Encourage and facilitate leadership in strategic planning and implementation.	Ongoing		<ul style="list-style-type: none"> Being encouraged through management team meetings and the establishment of a leadership and management development program in accordance with Transformation Taskforce Implementation Plan. 	General Manager	30/06/17
1.2.5.16 Facilitate the marketing of Council's achievements.	Ongoing		<ul style="list-style-type: none"> Undertaken on an ongoing basis through media releases. 	General Manager	30/06/17
1.2.5.17 Operational Plan implementation.	Ongoing		<ul style="list-style-type: none"> Completed for 2013/14 – refer 1.2.2.2.2 	General Manager	30/06/17
1.2.5.18 Preparation of plans and reports.	Ongoing		<ul style="list-style-type: none"> Completed in accordance with statutory requirements and as required as needs are identified. 	General Manager	30/06/17
1.2.5.19 Provide effective financial management and reporting.	Ongoing		<ul style="list-style-type: none"> Completed for immediate budget responsibilities and in oversight of Financial Management staff's discharge of responsibilities and functions. 	General Manager	30/06/17
1.2.5.20 Provide effective human resource management.	Ongoing		<ul style="list-style-type: none"> Completed for 2013/14 in both own immediate areas of operations and oversight of Human resource Management Departments discharge of functions and responsibilities. 	General Manager	30/06/17

STRATEGY					
1.2.5 Identify continuous improvements to Council's business, process and systems including customer service delivery					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.5.21 Provide for effective information technology and records system.	Ongoing		<ul style="list-style-type: none"> Completed for 2013/14 by Business Systems and Governance Team. 	General Manager	30/06/17
1.2.5.22 Provide for effective revenue management.	Ongoing		<ul style="list-style-type: none"> Completed for 2013/14 by Revenue Team within Financial Services. 	General Manager	30/06/17
1.2.5.23 Review and guide Council's organizational structure.	Ongoing		<ul style="list-style-type: none"> Council's structure reviewed during 2013/14 and changed in consultation with all staff and Council. Implementation of structural changes being completed in accordance with Change Management Plan during July 2014. 	General Manager	30/06/17
1.2.5.24 Timely and accurate information to Councillors and staff.	Ongoing		<ul style="list-style-type: none"> Communication greatly enhanced through collaborative efforts of staff across Council including delivery of Shire Flyer, improved meeting processes and staff engagement strategies. 	General Manager	30/06/17

Business Unit: Human Resources**Theme: 1 Engaging and supporting the community****Outcome: 1.2 Council as an organisation**

STRATEGY 1.2.3 Foster a strong organizational culture which strives for best practice in all operations					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.3.4 Talent management (leadership model implemented) and reviewed annually.	Completed	100%	<ul style="list-style-type: none"> Leadership model has been developed and forwarded onto EMT. 	Manager Human Resources	30/06/17

STRATEGY 1.2.6 Council is an employer of choice, promoting a safe, healthy and innovative working environment					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.2.6.1 An organization that values diversity in the workplace.	Completed	100%	<ul style="list-style-type: none"> Diversity Committee established and EEO Plan drafted and sent to GM in line with changes from organizational review. This has now been referred to Diversity Committee and Consultative Committee. Feedback has been provided and actioned. 	Manager Human Resources	30/06/17
1.2.6.2 Annual review of the Workforce Labour Plan.	In Progress	80%	<ul style="list-style-type: none"> Critical assumptions under review. These are now extrapolated from the Gunnedah Economic Development Strategy to provide better consistency. 	Manager Human Resources	30/06/17
1.2.6.3 Attraction/retention – develop brand reputation for recruitment and value declaration for retention.	In Progress	40%	<ul style="list-style-type: none"> This is now being informed through engagement process outcomes. 	Manager Human Resources	30/06/17
1.2.6.4 Succession planning annual review.	In Progress	90%	<ul style="list-style-type: none"> Links through to training program. 	Manager Human Resources	30/06/17
1.2.6.7 Workplace culture of engaged employees.	Ongoing		<ul style="list-style-type: none"> The Staff Engagement Strategy has been developed by the Manager of Customer Relations with input from the HRM and in collaboration with other Managers. This strategy provides structure to ideas based on an assessment of opportunities concerning engagement and acts as a planning tool. 	Manager Human Resources	30/06/17

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

STRATEGY		1.6.4 Council as an organization will provide access to Council traineeships and on the job training strengthens the local skill			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.6.4.1 Excellence in training and development.	In Progress	70%	<ul style="list-style-type: none"> Electronic performance evaluation system has been installed that generates opportunities against our capacity framework. We are now using the NSW Government capability framework. External service provider is using a return on investment framework and will be reviewed upon completed. 	Manager Human Resources	30/06/17
1.6.4.2 Performance management accountable and compliant.	In Progress	70%	<ul style="list-style-type: none"> Training being scheduled and implemented alongside new performance evaluation system. 	Manager Human Resources	30/06/17

Directorate: *Infrastructure Services*

Business Unit: *Asset Management – Other Infrastructure*

Theme: *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 stormwater drains					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.1.2 Review and complete airport capital works program.	Completed	100%	<ul style="list-style-type: none"> ▪ Fencing completed. 	Works Manager	30/06/17
2.2.1.3 Review and complete airport maintenance program.	Completed	100%	<ul style="list-style-type: none"> ▪ Maintenance program completed as required. 	Works Manager	30/06/17
2.2.1.4 Review and complete carpark capital works program.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/17
2.2.1.5 Review and complete carpark maintenance program.	Completed	100%	<ul style="list-style-type: none"> ▪ Maintenance program completed as required. 	Works Manager	30/06/17
2.2.1.6 Review and complete kerb and gutter capital works program.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/17
2.2.1.7 Review and complete kerb and gutter maintenance program.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/17
2.2.1.8 Review and complete stormwater capital works program.	In Progress	80%	<ul style="list-style-type: none"> ▪ Pipes laid in Carroll Street between Bloomfield Street to White Street. Rolling project into 2014/15 towards the railway line. 	Works Manager	30/06/17
2.2.1.9 Review and complete stormwater maintenance program.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/17
2.2.1.10 Review and complete street cleaning program.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/17
2.2.1.11 Review and complete street lighting maintenance program.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/0/17

STRATEGY 2.2.4 <i>Develop best practice asset registers and management and practices for infrastructure and asses</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.1 Review and update airport long term financial plan.	In Progress	80%	<ul style="list-style-type: none"> Commenced 	Works Manager	30/06/17
2.2.4.2 Review and update carparks long term financial plan.	In Progress	80%	<ul style="list-style-type: none"> Commenced 	Works Manager	30/06/17
2.2.4.3 Review and update kerb and gutter long term financial plan.	Completed	100%	<ul style="list-style-type: none"> Completed 	Works Manager	30/06/17
2.2.4.4 Review and update stormwater long term financial plan.	Completed	100%	<ul style="list-style-type: none"> Completed 	Works Manager	30/06/17
2.2.4.5 Update airport asset management plan.	Completed	100%	<ul style="list-style-type: none"> Asset inspections carried out. 	Works Manager	30/06/17
2.2.4.6 Update carparking asset management plans.	Completed	100%	<ul style="list-style-type: none"> Asset inspections carried out in preparation for 2014 revaluation. 	Works Manager	30/06/17
2.2.4.7 Update kerb and gutter asset management.	Completed	100%	<ul style="list-style-type: none"> Asset inspections carried out in preparation for 2014 revaluation. 	Works Manager	31/03/14
2.2.4.8 Update stormwater asset management plans.	Completed	100%	<ul style="list-style-type: none"> Completed 	Works Manager	31/03/14

Outcome: 2.3 Access to our goods, services and markets

STRATEGY 2.3.4 <i>Develop an airport master plan to assess future viability of the facility and options for future use</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.3.4.1 Develop and implement airport master plan.	In Progress	10%	<ul style="list-style-type: none"> Consultant engaged to prepare plan. 	Director Infrastructure Services	30/06/17

Theme: 4 Protecting and enjoying our beautiful surrounds

Outcome: 4.4 A secure and high quality water supply

STRATEGY 4.4.4 Investigate opportunities to harvest stormwater runoff					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.4.4.1 Investigate stormwater harvesting options.	Ongoing		<ul style="list-style-type: none"> In planning stages. 	Works Manager	30/06/17
4.4.4.2 Implement stormwater management education programs.	Ongoing		<ul style="list-style-type: none"> In planning stages. 	Works Manager	30/06/17

STRATEGY 4.4.6 Provide education and technology to reduce the amount of rubbish entering our waterways					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.4.6.1 Develop education strategies in consultation with Northern Inland Regional Waste.	Ongoing		<ul style="list-style-type: none"> Gross pollutant traps monitored and emptied as necessary. 	Director Infrastructure Services	30/06/17

Business Unit: Asset Management – Resources

Theme: 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 stormwater drains					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.1.12 Review and complete annual capital plant replacement programs.	Completed	100%	<ul style="list-style-type: none"> Plant hire reviewed and updated replacement strategy updated. 	Director Infrastructure Services	30/06/17
2.2.1.13 Review and complete maintenance program – Depot.	Completed	100%	<ul style="list-style-type: none"> Completed 	Works Manager	30/06/14
2.2.1.14 Review and complete maintenance program – Plant.	Completed	100%	<ul style="list-style-type: none"> Completed 	Works Manager	30/06/14
2.2.1.16 Review and complete annual capital plant replacement program.	Completed	100%	<ul style="list-style-type: none"> Completed 	Director Infrastructure Services	30/06/14
2.2.1.41 Review and complete quarries and operational plans.	Completed	100%	<ul style="list-style-type: none"> Completed 	Works Manager	30/06/14
2.2.1.42 Review and complete Depot capital works program.	Completed	100%	<ul style="list-style-type: none"> Fuel tanks have been investigated, monitored at this point in time. If no leaks are detected this project may be deferred. Quotes are being gathered for the actual replacement if required. 	Works Manager	30/06/14

STRATEGY		2.2.4 Develop best practice asset registers and management plans			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.9 Review and update Depot long term financial plan.	Completed	100%	▪ Completed	Works Manager	30/06/17
2.2.4.10 Review and update Plant long term financial plan.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.4.11 Review and update Quarries long term financial plan.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.4.12 Update Depot asset management Plan.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.4.13 Update Plant asset management plan.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.4.14 Update Quarries asset management plans.	Completed	100%	▪ Completed	Works Manager	30/06/14

Business Unit: Asset Management – Transport

Theme: 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 stormwater drains					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.1.15 Bluevale Road reconstruction.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.17 Review and complete bridges capital works program.	Completed	100%	▪ Completed	Works Manager	30/06/17
2.2.1.18 Review and complete footpaths and bike track maintenance program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.19 Review and complete Regional Roads maintenance program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.20 Review and complete Regional Roads reseal program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.21 Review and complete Regional Roads resheet program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.22 Review and complete RMCC maintenance program.	Completed	100%	▪ RMS still to make payment completed.	Works Manager	30/06/14
2.2.1.23 Review and complete rural roads reseal program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.24 Review and complete rural sealed roads capital works program.	Completed	100%	▪ Completed	Works Manager	30/06/17
2.2.1.25 Review and complete rural sealed roads maintenance program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.26 Review and complete rural unsealed maintenance program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.1.1.27 Review and complete rural unsealed resheet program.	Completed	100%	▪ Completed	Works Manager	30/06/17
2.2.1.28 Review and complete rural unsealed roads maintenance program.	Completed	100%	▪ Completed	Works Manager	30/06/14
2.2.1.29 Review and complete urban maintenance program.	Completed	100%	▪ Completed	Works Manager	30/06/14

STRATEGY		2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and stormwater drains			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.1.30 Review and complete urban streets reseal.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.1.39 Review and complete urban roads capital works program.	Completed	100%	<ul style="list-style-type: none"> ▪ Pavement renewal completed between Henry and Elgin Streets. 	Works Manager	30/06/14
2.2.1.40 Review and complete footpaths and cycleways capital works program.s			<ul style="list-style-type: none"> ▪ 		

STRATEGY		2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and asses			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.15 Review and update bridges asset management plans.	Completed	100%	<ul style="list-style-type: none"> ▪ Asset inspections carried out. 	Works Manager	30/06/14
2.2.4.16 Review and update bridges long term financial plan.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.4.17 Review and update footpaths and bike tracks long term financial plan.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.4.18 Review and update footpaths and bike tracks asset management plan.	In Progress	90%	<ul style="list-style-type: none"> ▪ Asset inspections to be carried out this quarter in preparation for 2014 revaluations. 	Works Manager	30/06/14
2.2.4.19 Review and update roads, culverts and road furniture asset management plans.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.4.20 Review and update regional roads long term financial plan.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.4.21 Review and update rural sealed long term financial plan.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.4.22 Review and update rural unsealed long term financial plan.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14
2.2.4.23 Review and update urban streets long term financial plan.	In Progress	90%	<ul style="list-style-type: none"> ▪ Ongoing 	Works Manager	30/06/14

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 surrounding villages and neighbouring Councils					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.3.3.1 Continue to lobby for the provision of upgraded rail infrastructure.	Completed	100%	<ul style="list-style-type: none"> New Street, Marquis Street, Carroll Street and Curlewis level crossings upgraded by ARTC. 	Director Infrastructure Services	30/06/14

Business Unit: Infrastructure Management**Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.6.3.1 Develop and implement staff training program.	Completed	100%	<ul style="list-style-type: none"> Ongoing 	Director Infrastructure Services	30/06/14

Theme: 2 Building and 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 stormwater					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.1.38 Carry out survey and design works for infrastructure services.	Completed	100%	<ul style="list-style-type: none"> Designs have been completed for the 2013/14 financial year. 	Survey and Design Engineer	30/06/14

STRATEGY 2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.4.31 Review infrastructure staff delegations.	Completed	100%	<ul style="list-style-type: none"> Delegation reviews of staff completed. 	Director Infrastructure Services	30/06/14
2.2.4.32 Update water and stormwater computer models and support infrastructure computer programs.	Completed	100%	<ul style="list-style-type: none"> Water model has been updated for the 2013/14 period. 	Survey and Design Engineer	30/06/14

STRATEGY		2.2.5 Investigate and pursue opportunities to improve the public domain, included Gunnedah and village town entrances, main streets and business areas parks and open space			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.5.1 Carry out traffic survey on all roads in Gunnedah Shire.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Survey and Design Engineer	30/06/14

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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.9.1 Participate in regional transport planning meeting, lobby for RPT services to the aerodrome, and support the transport options to villages and neighbouring centres.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Works Manager	30/06/14

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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.9.2 Attend transport planning meetings.	Not started		<ul style="list-style-type: none"> ▪ No meetings scheduled to date. 	Director Infrastructure Services	30/06/14

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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.3.3.2 Make representations for increased RPT options.	In Progress		<ul style="list-style-type: none"> ▪ Preliminary discussions held with REX. 	Director Infrastructure Services	30/06/14

Theme: 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 from the centre of Gunnedah given the increase in train traffic					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.2.5.1 Make representations for improved transport options.	Completed	100%	<ul style="list-style-type: none"> Ongoing representations associated with second rail over bridge and State Highway floodway treatments. 	Director Infrastructure Services	30/06/14

Business Unit: Infrastructure Services**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.2.1.1 Develop and implement education program on noxious weeds for the community.	Completed	100%	<ul style="list-style-type: none"> Completed Agquip representation. Ongoing alligator weed media engagement. Media releases kept residents informed on the progress of alligator weed program. The alligator weed commercial was run on Prime over the New Year, feature articles and advertisements were run in the bush telephone and north west fishing magazine. 	Works Manager	30/06/14

STRATEGY					
4.2.2 Continue to develop and implement management and rehabilitation programs with high priority wildlife corridors					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.2.2.1 Identify and provide noxious weed spraying services to the community.	Completed	100%	<ul style="list-style-type: none"> Control programs continued as planned. Alligator weed inspections program in the Peel River took place early February with around 6 separate infestations recorded. Officers from Narrabri, Liverpool Plains, Tamworth Regional and Gunnedah shires were assisted by LLS staff covering the Namoi river from Lake Keepit to Narrabri boundary. Control of all identified sites was carried out with good overall results. Inspections of High Risk pathways included the Kamilaroi Highway, Oxley Highway and major regional and local roads. No weeds other than general widespread species were detected. Silos, machinery dealers, rural outlets nurseries and pet shops were all inspected and Weeds booklets were distributed. Summer programs including the St Johns Wort offensive concluded in February with good results achieved. 	Works Manager	30/06/14

STRATEGY 4.2.4 Review management systems for effective management of bushfires and the potential threats to residential areas					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.2.4.1 Maintain bushfire protection zones around urban areas.	Completed	100%	<ul style="list-style-type: none"> Slashing slowing due to season. 	Works Manager	30/06/14
4.2.4.2 Review and complete annual emergency services maintenance plan.	Completed	100%	<ul style="list-style-type: none"> Flood sub plan being updated. DisPLAN review as necessary. 	Director Infrastructure Services	30/06/14

Business Unit: Private Works

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.7.1 Identify and develop private works program by Council to help offset costs of asset infrastructure and reduce the cost to the community.	Completed	100%	<ul style="list-style-type: none"> Significant down turn in works this year. 	Works Manager	30/06/14

Business Unit: Sewer

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.2.1 Operate and maintain Curlew sewerage infrastructure.	Ongoing		<ul style="list-style-type: none"> System operating successfully with operating costs slightly lower than estimated and revenue also slightly lower. 	Water Services Manager	30/06/14
2.2.2.2 Operate and maintain Gunnedah sewerage infrastructure.	Ongoing		<ul style="list-style-type: none"> System operating successfully with operating costs slightly lower than estimated and revenue also significantly higher than estimated. 	Water Services Manager	30/06/14
2.2.2.3 Sewer main relining program.	Completed	100%	<ul style="list-style-type: none"> 2014 relining project complete with 3125 metres of main relining. 	Water Services Manager	30/06/14
2.2.2.4 Review and update annual Curlew Sewer capital works program.	Completed	100%	<ul style="list-style-type: none"> No capital works planned for this financial year. 	Water Services Manager	30/06/17
2.2.2.5 Review and update annual Gunnedah sewer capital works program.	Completed	100%	<ul style="list-style-type: none"> Program regularly updated. 	Water Services Manager	30/06/17

Business Unit: Water**Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.3.1 Develop drinking water framework.	In Progress	75%	<ul style="list-style-type: none"> Project being funded by Department of Health which have engaged public works to progress framework for Gunnedah workshop held in February. 	Water Services Manager	30/06/14
2.2.3.2 Operate and maintain Curlewis town water supply.	Ongoing		<ul style="list-style-type: none"> System operating successfully. Fiscal outcome approximately even. 	Water Services Manager	30/06/14
2.2.3.3 Operate and maintain Gunnedah town water supply network.	Ongoing		<ul style="list-style-type: none"> System operating successfully with expenditure as expected and revenue significantly higher due to dry season. 	Water Services Manager	30/06/14
2.2.3.4 Operate and maintain Mullaley water supply.	Ongoing		<ul style="list-style-type: none"> System operating successfully. Improved fiscal outcome due to reduced expenditure. 	Water Services Manager	30/06/17
2.2.3.5 Operate and maintain Tambar Springs water supply.	Ongoing		<ul style="list-style-type: none"> System operating successfully however as expected expenditure is higher than revenue poor results. 	Water Services Manager	30/06/14
2.2.3.6 Resource monitoring	Ongoing		<ul style="list-style-type: none"> Water consumption slightly higher than average due to dry period. 	Water Services Manager	30/06/14
2.2.3.7 Review and complete annual Gunnedah water capital works program.	Completed	100%	<ul style="list-style-type: none"> Capital works program for 2013/14 reviewed regularly. 	Water Services Manager	30/06/17
2.2.3.8 Review and complete annual Curlewis water capital works program.	Completed	100%	<ul style="list-style-type: none"> No capital works planned for this financial year. 	Water Services Manager	30/06/16
2.2.3.9 Review and complete annual Tambar Springs Water capital water program.	Completed	100%	<ul style="list-style-type: none"> No capital works planned for this financial year 2013/14. 	Water Services Manager	30/06/16
2.2.3.10 Review and complete annual Mullaley water capital works program.	Completed	100%	<ul style="list-style-type: none"> No capital works planned for this financial year 2013/14. 	Water Services Manager	30/06/16

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.4.3.1 Utilise existing resources to develop an education strategy.	Ongoing		<ul style="list-style-type: none"> ▪ Ongoing 	Water Services Manager	30/06/14

STRATEGY 4.4.5 Secure a permanent water allocation to a level that will ensure that our community is sustainable and allows for future growth					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.4.5.1 Permanent water allocation secured.	Ongoing		<ul style="list-style-type: none"> ▪ Ongoing. No changes to water allocation. 	Water Services Manager	30/06/14

Directorate: *Planning and Environmental Services*

Business Unit: *Built Facilities*

Theme: **2** *Building our Shire's economy*

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

STRATEGY <i>2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and stormwater drains</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.1.31 Annual review of asset management plans for administration buildings to ensure assets remain in a safe and serviceable condition.	Completed	100%	<ul style="list-style-type: none"> ▪ Completed 	Manager Public Facilities	30/06/17
2.2.1.32 Annual review of asset management plans for commercial properties to ensure assets remain in safe and serviceable condition.	Completed	100%	<ul style="list-style-type: none"> ▪ Ongoing process 	Manager Public Facilities	30/06/17
2.2.1.33 Annual review of asset management plans for community housing to ensure assets remain in a safe and serviceable condition.	Completed	100%	<ul style="list-style-type: none"> ▪ Ongoing process 	Manager Public Facilities	30/06/17
2.2.1.34 Annual review of asset management plans for the public halls and centres to ensure assets remain in a safe and serviceable condition.	Completed	100%	<ul style="list-style-type: none"> ▪ Ongoing process 	Manager Public Facilities	30/06/17
2.2.1.35 Annual review of asset management plans for the swimming pools to ensure assets remain in a safe and serviceable condition.	Completed	100%	<ul style="list-style-type: none"> ▪ Ongoing process. RLSS undertook an audit on the pool complex on 22/11/12 – report received and recommendations actioned and completed. 	Manager Public Facilities	30/06/17
2.2.1.36 Maintain pool complex in accordance with service levels, RLSS guidelines and government regulations.	Completed	100%	<ul style="list-style-type: none"> ▪ Royal Life Saving Society (RLSS) undertook an audit on the pool complex on 22/11/12 at the request of the Manager. The report is part of the auditing process by management of the pool complex to maintain compliance. The report was received and recommendations were actioned. ▪ The pool complex is maintained to compliance within acceptable perimeters due to the redevelopment process. 	Manager Public Facilities	30/06/17

STRATEGY		2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.24 Revalue the administration buildings property portfolio for market/current value.	Completed	100%	<ul style="list-style-type: none"> Revaluation of assets completed and report forwarded to Finance for Council's auditing process. 	Manager Public Facilities	30/06/17
2.2.4.25 Revalue the commercial property portfolio for market/current value.	Completed	100%	<ul style="list-style-type: none"> Revaluation of assets completed and report forwarded to Finance for Council's auditing process. 	Manager Public Facilities	30/06/17
2.2.4.26 Revalue the community housing property portfolio for market/current value.	Completed	100%	<ul style="list-style-type: none"> Revaluation of assets completed and report forwarded to Finance for Council's auditing process. 	Manager Public Facilities	30/06/17
2.2.4.27 Revalue the public halls and centres property portfolio for market/current value.	Completed	100%	<ul style="list-style-type: none"> Revaluation of assets completed and report forwarded to Finance for Council's auditing process. 	Manager Public Facilities	30/06/17
2.2.4.28 Revalue the swimming pool property portfolio for market/current value.	Completed	100%	<ul style="list-style-type: none"> Note swimming pool requires renewal and has been identified to start the documentation process 1 2013/14, with the construction stage starting 2014/15. Revaluation of assets completed and report forwarded to Finance for Council's auditing process. 	Manager Public Facilities	30/06/17

Theme: 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 identify of each location			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.4.1.1 Liaise with participating village progress associations in maintenance requirements of their parks.	Ongoing		<ul style="list-style-type: none"> Working with village progress associations in respect to halls and parks. This is undertaken through contracts with progress associations for village maintenance and providing improvement within the maintenance program for village halls. The process is working well and will always be an ongoing process of evaluation/consultation with the villages. 	Manager Public Facilities	30/06/17

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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.9.1.1 Implement the administration buildings capital works program.	Not started		<ul style="list-style-type: none"> ▪ Currently gaining quotations for works. Quotations received and approved the partition wall in the Administration Foyer work commenced and completed. Will engage an architect to develop a plan for the PEDs office layout. 	Manager Public Facilities	30/06/17
3.9.1.2 Implement the commercial property building capital works program.	Ongoing		<ul style="list-style-type: none"> ▪ Carpet replacement and painting/upgrading of the community services building has started and is 90% complete. Currently addressing the purchase of laneway off Conadilly Street. 	Manager Public Facilities	30/06/17
3.9.1.3 Implement the community housing building capital works program.	Not started		<ul style="list-style-type: none"> ▪ No capital projects identifies in 2013/14. 	Manager Public Facilities	30/06/17
3.9.1.4 Implement the public halls and centres building works program.	Ongoing		<ul style="list-style-type: none"> • Capital works projects started. Town Hall disabled toilet block, ramp & storage shed completed. Reviewing requirements for the new building maintenance officer. Town Hall renewal works is being reviewed in lieu of potential relocation of VIC to Town Hall, this has now been rolled to 2014/15, with the Smithurst Theatre upgrade taking precedence this financial year, quotes are currently being sourced for the works. Breeza Hall toilets block quotes received, contractor approved, works starting 21/10/2103 	Manager Public Facilities	30/06/17
3.9.1.5 Implement the swimming pools building capital works program.	Ongoing		<ul style="list-style-type: none"> • Expression of interest brief developed and currently being advertised for companies to tender for the documentation/specifications/plans stage of the upgrade of the pool complex. 	Manager Public Facilities	30/06/17

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.8.3.1 Review energy consumption of Councils administration buildings.	Completed	100%	<ul style="list-style-type: none"> Quotation received and approved for energy Audit of the Admin building, audit completed and report received. Solar options report being prepared for Councils consideration. 	Manager Public Facilities	30/06/17
4.8.3.2 Review energy consumption of Council's commercial properties.	Completed	100%	<ul style="list-style-type: none"> Administration building, Curlewis and Breeza Hall energy audit's completed and report's received. Solar system options report for the Civic theatre, Mooki, Depot, Library and Community Services building being prepared for Councils consideration. 	Manager Public Facilities	30/06/17
4.8.3.3 Review energy consumption of Council's community housing.	Not started		<ul style="list-style-type: none"> Admin building, Curlewis & Breeza halls will be addressed this year as per funding allocations 	Manager Public Facilities	30/06/17
4.8.3.4 Review energy consumption of Council's public halls and centres.	Completed	100%	<ul style="list-style-type: none"> Curlewis & Breeza halls energy audit completed & report received. Solar energy is not an option due to low daytime usage. 	Manager Public Facilities	30/06/17
4.8.3.5 Review energy consumption of Council's swimming pools.	Deferred	20%	<ul style="list-style-type: none"> Ongoing process , safety switches have been installed and electrical infrastructure inspected. note complex identified to be rebuilt starting 2014/15 financial year, power consumption will be addressed during this process. 	Manager Public Facilities	30/06/17

Business Unit: Compliance Management**Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.3.1.1 Implement and annually review parking control.	Ongoing		<ul style="list-style-type: none"> The annual parking control program has been completed for this year. 	Manager Building and Environment	30/06/17

STRATEGY 2.3.2 Review street parking controls to maximize vehicle turn over and review public car park availability in the Gunnedah CBD					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.3.2.2 Completion of Car Parking Strategy.	Completed	100%	<ul style="list-style-type: none"> Completed in 2012/13. 	Manager Development and Planning	30/06/14

Theme: 3 Retaining our quality of life**Outcome: 3.2 Enhanced access to essential services**

STRATEGY 2.3.1 Maximise the use of existing parking spaces to access business premises					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.2.2.2 Implement and review systems and processes to ensure compliance with food legislation and standards.	Ongoing		<ul style="list-style-type: none"> Inspections of food premises for this year have been completed. A review of systems and processes used to ensure Council complies with the Food Act and Food Safety Standards have been completed. 	Manager Building and Environment	30/06/17

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

STRATEGY 3.6.1 Identify joint opportunities with government agencies to strengthen community self regulation and compliance with their laws					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.6.1.1 Enforcement of local laws and review Council policies.	Ongoing		<ul style="list-style-type: none"> Compliance with Local laws (relevant Acts and Regulations) is being undertaken. Swimming Pool Safety Barrier Inspection Program has been reviewed and adopted. 	Manager Building and Environment	30/06/17

Theme: 4 Protecting and enjoying our beautiful surrounds**Outcome: 4.3 Secure our native fauna and encourage biodiversity in the Gunnedah Shire**

STRATEGY 2.3.1 Maximise the use of existing parking spaces to access business premises					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.3.2.2 Control animals within Gunnedah Local Government area.	Ongoing		<ul style="list-style-type: none"> Animals are being controlled/managed within the Gunnedah Shire Council in accordance with the Companion Animals Act and the Impounding Act. 	Manager Building and Environment	30/06/17

Outcome: 4.8 Manage our exposure and contribution to the changing climate

STRATEGY 4.8.1 Develop strategies to address climate change					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.8.1.1 Ensure new dwellings along with alternations and additions to existing dwellings comply with BASIX.	Ongoing		<ul style="list-style-type: none"> Compliance with BASIX requirements is checked prior to issue of occupation certificate. 	Manager Building and Environment	30/06/17
4.8.1.3 Assess and process construction certificate applications in accordance with legislation and the Building Code of Australia.	Ongoing		<ul style="list-style-type: none"> Applications for Construction Certificates, which are submitted with all the required information, are being processed within the allotted time frames. 	Manager Building and Environment	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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		<ul style="list-style-type: none"> Notices and orders are being issued under both the Environmental Planning and Assessment Act and the Local Government Act in order to protect the natural and built environments. 	Manager Building and Environment	30/06/17

Business Unit: Domestic Waste Management**Theme: 4 Protecting and enjoying our beautiful surrounds****Outcome: 4.7 Dealing with our waste**

STRATEGY 4.7.2 Identify opportunities for increasing community recycling both volume and type of waste					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.7.2.1 Continue to identify opportunities for increasing community recycling both volumes and types of waste.	Ongoing		<ul style="list-style-type: none"> Three education campaigns have been completed for the year. 	Manager Building and Environment	30/06/17

STRATEGY 4.7.3 Investigate ways to reduce waste produced by households and industry in the community					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.7.3.1 Ongoing investigations of ways to reduce waste.	Completed	100%	<ul style="list-style-type: none"> An e-waste recycling program has been established at the Gunnedah Waste Management Facility. 	Manager Building and Environment	30/06/14

STRATEGY 4.7.3 Investigate ways to reduce waste produced by households and industry in the community					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.7.3.1 Ongoing investigations of ways to reduce waste.	Completed	100%	<ul style="list-style-type: none"> An e-waste recycling program has been established at the Gunnedah Waste Management Facility. 	Manager Building and Environment	30/06/14

STRATEGY 4.7.4 Develop and implement a strategy that provides for future waste disposal					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.7.4.1 Research different methods and techniques for waste disposal.	Completed	100%	<ul style="list-style-type: none"> An e-waste recycling program has been trialed at the Gunnedah Waste Management Facility 	Manager Building and Environment	30/06/14

Business Unit: Environment**Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.6.1.1 In partnership with Namoi Councils and Namoi Local Government group seek resources from government agencies to facility investment.	Completed	100%	<ul style="list-style-type: none"> Ways in which to obtain resources from government agencies have/are being discussed at the bi-monthly Regional Manager's meeting. 	Manager Building and Environment	30/06/17

Outcome: 4.8 Manage our exposure and contribution to the changing climate

STRATEGY 4.8.1 Develop strategies to address climate change					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.8.1.2 Partner with Namoi Councils to facilitate development of local and regional strategies.	Completed	100%	<ul style="list-style-type: none"> Meetings are being held with Managers from neighbouring Councils every two months, in order to discuss and develop ways of improving development control and compliance processes/policies. 	Manager Building and Environment	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.8.2.1 Promote sustainable living to owners of recently built houses.	Completed	100%	<ul style="list-style-type: none"> Sustainable living is being promoted via compliance with BASIX requirements to dwellings and Part J of the Building Code of Australia for commercial and industrial buildings. 	Manager Development and Planning	30/06/17

Business Unit: Open Space

Theme: 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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.4.33 Annual review of cemeteries asset management plans to ensure asset remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> ▪ Ongoing process. 	Manager Public Facilities	30/06/17
2.2.4.34 Annual review of parks and gardens asset management plans to ensure asset remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> ▪ Ongoing processes, plans updated as required. 	Manager Public Facilities	30/06/17
2.2.4.35 Annual review of sporting grounds asset management plans to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> ▪ Ongoing process, plans updated as required. 	Manager Public Facilities	30/06/17

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					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.5.2 Maintain Councils sports fields in accordance with Council need.	Ongoing		<ul style="list-style-type: none"> • All sports fields are maintained to suit the requirement of the organisation's that use these fields. This information is reflected in their facility agreement process for booking the field. 	Manager Public Facilities	30/06/17
2.2.5.3 Manage Council's parks and gardens portfolio to maximize community usage.	Ongoing		<ul style="list-style-type: none"> • Ongoing process, maintained for community use, Parks management plans developed and adopted by Council, maintenance schedules are as per these plans 	Manager Public Facilities	30/06/17
2.2.5.4 Manage Council's sporting grounds portfolio to maximize community usage.	Ongoing		<ul style="list-style-type: none"> • Ongoing process, maintained for the community and sporting organisations use. Sports fields management plans developed and adopted by Council maintenance schedules are as per these plans 	Manager Public Facilities	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
2.2.5.5 Review future potential of parks and gardens ie increase through the growth of the town or disposal through lack of use and to further develop/support existing high use assets.	Ongoing		<ul style="list-style-type: none"> Ongoing process to be evaluated with new housing estates and the planning section. 	Manager Public Facilities	30/06/17
2.2.5.6 Review future potential of sporting grounds parks/land ie increase through the growth of the town or disposal through lack of use and to further develop/support existing high use assets.	Ongoing		<ul style="list-style-type: none"> Ongoing process to be reviewed with the increase of new housing estates and the planning section. 	Manager Public Facilities	30/06/17

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.2.2.1 Creating liveable communities through the provision of walkways and open space.	Ongoing		<ul style="list-style-type: none"> Ongoing process, open space requirement will be addressed through the growth of the town and further requirement, current open space status is acceptable. Provisions for out door Gym equipment have been identified and an installation schedule has been adopted, walkways are maintained in conjunction with Infrastructure services. 	Manager Public Facilities	30/06/17

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

STRATEGY 3.2.2 Partner with health agencies in promoting healthy lifestyles and disease prevention					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.6.2.1 Maintain facilities to a level that entices increased patronage.	Completed	100%	<ul style="list-style-type: none"> Public facilities infrastructure maintenance meets current service delivery levels, this is an ongoing process of evaluation, working within budget allocations and consultation with user groups. 	Manager Public Facilities	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.12.1.1 Encourage the use of the existing cycleway/walking network with user safety a priority design characteristics.	Ongoing	100%	<ul style="list-style-type: none"> Community access to reserves maintained through pathway cycleway network GULC support this access through maintenance in the Porcupine reserve. Access to Namoi river improved through construction with namoi parklands associated environmental work. Provision of embellishment such as exercise equipment encourages use of cycleways. Process undertaken in conjunction with Infrastructure services 	Manager Public Facilities	30/06/17

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.2.2.1 Creating liveable communities through the provision of walkways and open space.	Ongoing		<ul style="list-style-type: none"> Ongoing process, open space requirement will be addressed through the growth of the town and further requirement, current open space status is acceptable. Provisions for outdoor Gym equipment have been identified and an installation schedule has been adopted, walkways are maintained in conjunction with Infrastructure services. 	Manager Public Facilities	30/06/17

Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.1.3.1 Maintain Council owned land in accordance with service levels and liability requirements.	Completed	100%	<ul style="list-style-type: none"> Ongoing process to meet required service levels as per adopted land's plan of management. 	Manager Public Facilities	30/06/17

Outcome: 4.9 Enhance our streetscapes in Gunnedah and Villages

STRATEGY		4.9.4 Provide attractive town entrances to Gunnedah and Villages			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.9.4.1 Cemetery condition to remain at condition level 3 or above.	Completed	100%	<ul style="list-style-type: none"> Cemetery maintained at level 3 as an ongoing process. 	Manager Public Facilities	30/06/17
4.9.4.2 Parks and gardens condition to remain at condition level 3 or above.	Completed	100%	<ul style="list-style-type: none"> Parks and gardens maintained level 3 as an ongoing process. 	Manager Public Facilities	30/06/17
4.9.4.3 Sporting grounds condition to remain at condition level 3 or above.	Ongoing		<ul style="list-style-type: none"> Sports grounds maintained at level 3 as an ongoing process. 	Manager Public Facilities	30/06/17

Business Unit: Planning and Development**Theme: 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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
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).	Completed	100%	<ul style="list-style-type: none"> Submissions on major projects to promote the development of education services. 	Manager Development and Planning	30/06/17

Theme: 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 to unfairly burden existing ratepayer or future developers			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.2.8.1 Implement Council's Section 94A Contributions Plan where applicable.	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process. 	Manager Development and Planning	30/06/17

Outcome: 2.3 Access to our goods, services and markets

STRATEGY		2.3.2 Review street parking controls to maximize vehicle turn over and review public car park availability in the Gunnedah CBD			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.3.2.1 Implement the provision of Council's Development Control Plan.	Completed	100%	<ul style="list-style-type: none"> ▪ Implemented through development assessment process. 	Manager Development and Planning	30/06/17

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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.3.3.3 Liaise with the ARTC and mining companies during major development application process.	Completed	100%	<ul style="list-style-type: none"> ▪ Submissions to Department of Planning major projects have included the request for provision of upgraded rail infrastructure. 	Manager Development and Planning	30/06/17

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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
2.5.2.1 Review Development Control Plan provisions.	Completed	100%	<ul style="list-style-type: none"> • DCP review being prepared. LEP amendment in progress • Amendment to DCP adopted by Council at Dec 2013 Ordinary meeting. DCP review completed - 07/01/14. 	Manager Development and Planning	30/06/14

Theme: 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			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.3.3.1 Consideration of affordable housing during the development and review of strategic plans.	Completed	100%	<ul style="list-style-type: none"> ▪ Enquiries have been made. However no applications lodged to date for affordable housing. 	Manager Development and Planning	30/06/17

STRATEGY		3.3.4 Encourage workers in the area where possible, to live in the local area			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
3.3.4.1 Maintain sufficient supply of residential land.	Completed	100%	<ul style="list-style-type: none"> ▪ Adequate supply of land zoned for residential purposes. Ongoing monitoring being undertaken in conjunction with the Department of Planning. 	Manager Development and Planning	30/06/17

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

STRATEGY 3.6.3 Encourage crime prevention by incorporating appropriate design principles in new development					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
3.6.3.1 Ensure compliance with the provisions of Council's Development Control Plan.	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process. 	Manager Development and Planning	30/06/17

Theme: 4 Protecting and enjoying our beautiful surrounds**Outcome: 4.1 Greater balance between development and environment protection**

STRATEGY 4.1.2 Ensure adequate green space in residential developments and encourage green space in commercial developments					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.1.2.1 Implement Council's Development Control Plan with regard to provision and location of open space area.	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process. 	Manager Development and Planning	30/06/17

STRATEGY 4.1.4 Lobby for planning controls that balance the need for mining, agriculture and protection of the environment					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.1.4.1 Review major projects when on public exhibition.	Completed	100%	<ul style="list-style-type: none"> Major projects reviewed when on public exhibition. 	Manager Development and Planning	30/06/17

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

STRATEGY 4.2.3 Encourage cooperation between industry (including mining) and environmental groups to rehabilitate negatively impacted areas					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.2.3.1 Ensure rehabilitation plans are incorporated into development approvals (where required).	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process where required. 	Manager Development and Planning	30/06/17

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.3.1.1 Continue to investigate available funding opportunities with State organisations including Local Land Services.	Completed	100%	<ul style="list-style-type: none"> Funding opportunities considered when available. 	Manager Development and Planning	30/06/17

STRATEGY 4.3.2 Identify and protect local population of threatened species					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
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.	Completed	100%	<ul style="list-style-type: none"> Funding opportunities considered when available. 	Manager Development and Planning	30/06/17

STRATEGY 4.3.3 Provide the Shire with strategies to protect and nurture the koala population					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.3.3.1 Complete Koala Plan of Management	In Progress	75%	<ul style="list-style-type: none"> Review of Draft Plan being undertaken. Exhibited draft reported April Council meeting 2014. Exhibited draft to be workshopped with Councillors. Workshop scheduled for July 2014. 	Manager Development and Planning	30/06/14

Outcome: 4.4 A secure and high quality water supply

STRATEGY 4.4.1 Lobby government and participate in reviews and catchment management partnerships					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.4.1.1 Participation in the Namoi Local Government Group	Completed	100%	<ul style="list-style-type: none"> Attendance at meetings when scheduled. Attended October meeting. No meetings have been scheduled. Namoi CMA no longer existing, with Local Land Services no longer hosting meetings. 	Manager Development and Planning	30/06/17

STRATEGY 4.4.2 Implement catchment management strategies to protect and rehabilitate waterways, artesian and river supplies					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.4.2.1 Work with Local Land Services, Environmental Protection Authority, Department of Primary Industries and the Office of Water to achieve catchment management strategy outcomes.	Completed	100%	<ul style="list-style-type: none"> Part of NLGG charter. Working with Department of Primary Industries regarding potential Riverine project opportunities. 	Manager Development and Planning	30/06/17

Outcome: 4.5 Protect our heritage

STRATEGY 4.5.1 Assess impact of flooding on the community					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.5.1.1 Complete Blackjack Creek Riparian Corridor/Channel reconstruction project.	In Progress	10%	<ul style="list-style-type: none"> Seeking approval through Federal Government. Funding granted in March 2014. Engaged consultant to prepare work plan and submitted work plan to Office of Environment and Heritage, NSW Department of Premier and Cabinet (30/04/2014). Work Plan submitted in April 2014. Surveyor engaged to undertake survey of channel. 	Manager Development and Planning	30/06/13

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.5.2.1 Complete community based heritage study.	Completed	100%	<ul style="list-style-type: none"> Community based heritage study reported to Council. Draft amended and updated in accordance with Council resolution. 	Manager Development and Planning	30/06/13

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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
4.9.1.1 Ensure future development contributes to the existing streetscapes.	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process. 	Manager Development and Planning	30/06/17

STRATEGY		4.9.2 Protect and maintain our older buildings recognizing their value to our community			
<i>Actions</i>	<i>Status</i>	<i>% Complete</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.	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process. 	Manager Development and Planning	30/06/17

STRATEGY		4.9.3 Investigate and act on preservation of our natural and built environment			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
4.9.3.1 Implement the provisions of the LEP.	Completed	100%	<ul style="list-style-type: none"> Implemented through development assessment process. 	Manager Development and Planning	30/06/17

Business Unit: Planning and Regulatory Management**Theme: 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					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
1.2.2.3 Implement Floodplain Management strategies.	In Progress	60%	<ul style="list-style-type: none"> Blackjack Creek Concept Design Study - Stage 2 approved by Council at August 12 meeting. Design adopted and approved. Grant funding for mitigation stage sort. Funding of \$2.2 million approved under NSW Flood Mitigation Program. Workplan for implementation of mitigation works finalised and forwarded to OEH. Additional grant funding of \$0.5 million approved. 	Manager Development and Planning	30/06/17
1.2.2.4 Implement integrated environmental and natural resource management programs.	Completed	100%	<ul style="list-style-type: none"> RLCIP Stage 3 project nearing completion in association with Gunnedah Rotary Project (Shenhua Community Fund). Cycleway and Bollards being installed. Environmental Trust Riverine Sustainability Project planning completed. Sourcing contractors. RLCIP Stage 3 project completed. Return signed off and forwarded to Commonwealth Government. Discussions with Gunnedah Rotary regarding completion of Shenhua Community Fund project. Design for addition to Donnelly Field amenities completed. Rotary project completed March 2014. 	Director Planning and Environmental Services	30/06/17
1.2.2.5 Implement Open Space strategy initiatives.	Ongoing		<ul style="list-style-type: none"> Riverine improvement program established in accordance with matserplanning. Design work for extension to amenities at Donnelly Field completed. Draft Masterplan for Showground Reserve prepared and exhibited, Submissions considered and subject to review. Draft Showground Masterplan being redrafted. Draft Showground Masterplan placed on public exhibition. 	Director Planning and Environmental Services	30/06/17
1.2.2.6 Manage processing of development and construction proposals in accordance with legislative requirements.	Completed	100%	<ul style="list-style-type: none"> Development and building proposals assessed in accordance with legislation. Processes reviewed to ensure compliance and efficiency. 	Director Planning and Environmental Services	30/06/17

Outcome: 1.4 Funding of local facilities and services through mining royalties

STRATEGY					
<i>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</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
1.4.1.1 Maintain involvement of regional planning, environmental development focus groups.	Ongoing	60%	<ul style="list-style-type: none"> Attendance at Caroon Coal CCC, Shenhua Watermark CCC. Namoi Councils Mining and Energy Working Group, Department of Premier and Cabinet Regional Working Groups and Native Title Analysis Meetings. Presentations to Department of Planning and Environment on coal mining related issues. Evidence at Upper House hearing into affording housing. 	Director Planning and Environmental Services	30/06/17

Theme: 4 Protecting and enjoying our beautiful surrounds**Outcome: 4.1 Greater balance between development and environmental protection**

STRATEGY					
<i>4.1.1 Investigate and promote incentives for reductions in energy and water consumption in developments</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</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		<ul style="list-style-type: none"> During the assessment of development applications 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	30/06/17



Gunnedah Shire Council

KPI Report

Period: 2013/14

KPI: Elders meals provided					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	200.00	325.00	Aboriginal Services Co-Ordinator	Aboriginal Elders 325 hours as at 30/09/13
Dec-13	#	400.00	1,070.00	Aboriginal Services Co-Ordinator	Aboriginal Elders 745 hours as at 31/12/13
Mar-14	#	600.00	1,318.00	Aboriginal Services Co-Ordinator	Aboriginal Elders 248 hours as at 30/03/14
Jun-14	#	800.00	1,674.00	Aboriginal Services Co-Ordinator	Aboriginal Elders 356 hours as at 30/06/14

KPI: Access to Services					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	0.00	0.00	Chief Financial Officer	Information relating to this KPI is not presently available for collection or reporting purposes.

KPI: Division KPIs achieved					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	95.00	Chief Financial Officer	Most targets that have been measured have been achieved. The Stores remain over target and will need additional attention in the 14/15 year.

KPI: Community Transport trips provided per annum					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	2,250.00	1,558.00	Community Transport	Community Transport 1558 trips July-September
Dec-13	#	4,500.00	4,958.00	Community Transport	Community Transport 3400 trips October-December
Mar-14	#	6,750.00	7,015.00	Community Transport	Community Transport 2057 trips January-March
Jun-14	#	9,000.00	9,316.00	Community Transport	Community Transport 2301 trips April-June.

KPI: Number of volunteer hours per annum					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	2,750.00	1,375.00	Community Transport	Community Transport Jul-Sept 1375 hours
Dec-13	#	5,500.00	3,172.00	Community Transport	Community Transport Oct-Dec 1797 hours
Mar-14	#	8,250.00	5,710.00	Community Transport	Community Transport Jan-Mar 2538 hours
Jun-14	#	11,000.00	8,388.00	Community Transport	Community Transport Apr-June 2678 hours. Volunteer hours are down due to being more productive with the numbers of clients transported per vehicle.

KPI: Tambar Springs Neighbour Aid meals provided					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	300.00	272.00	Community Transport	Meals on Wheels July-Sept 272 meals
Dec-13	#	600.00	445.00	Community Transport	Meals on Wheels Oct-Dec 171 meals
Mar-14	#	900.00	678.00	Community Transport	Meals on Wheels Jan-Mar 233 meals
Jun-14	#	1,200.00	988.00	Community Transport	Meals on Wheels Apr-June 310 meals. The demand for meals are down due to a decline in the ageing population in the Tambar Springs area.

KPI: Tambar Springs Transport Trips provided per annum					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	125.00	74.00	Community Transport	Tambar Springs Trips July-Sept 74 Trips
Dec-13	#	250.00	130.00	Community Transport	Tambar Springs Trips Oct-Dec 56 Trips
Mar-14	#	375.00	157.00	Community Transport	Tambar Springs Trips Jan-Mar 27 Trips
Jun-14	#	500.00	184.00	Community Transport	Tambar Springs Trips Apr-June 27 Trips. Tambar Springs has problems with recruiting volunteers to help with the service delivery. There is currently a volunteer drive to help rectify this ongoing issue.

KPI: # Representations for increased RPT and improved Transport options					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	2.00	1.00	Director Infrastructure Services	Attended 2 nd Rail Over Bridge Workshop 26/09/13.

KPI: # Transport Planning meetings attended					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	4.00	1.00	Director Infrastructure Services	

KPI: # Weeds identified					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	0.00	9.00	Director Infrastructure Services	A further 9 outbreaks of Alligator Weed infestations have been located and treated.

KPI: # Infrastructure Asset Management Plans updated/reviewed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	20.00	0.00	Director Infrastructure Services	All 20 reviewed. Scheduled for update prior to June 2015.

KPI: Plant Replacement Program reviewed/updated					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	100.00	100.00	Director Infrastructure Services	All plant hire rates have been reviewed.

KPI: # DEMC Meetings held					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	1.00	1.00	Director Infrastructure Services	Attended meeting 17/09/13.
Dec-13	#	2.00	2.00	Director Infrastructure Services	Attended meeting 11/12/13.
Mar-14	#	3.00	3.00	Director Infrastructure Services	Attended meeting/ 12/03/14.
Jun-14	#	4.00	4.00	Director Infrastructure Services	

KPI: # Hazard Reductions completed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	0.00	0.00	Director Infrastructure Services	
Dec-13	#	2.00	0.00	Director Infrastructure Services	
Mar-14	#	0.00	2.00	Director Infrastructure Services	Roadside slashing recommended following suspension due to hot dry weather, lack of growth and fire risk.
Jun-14	#	0.00	0.00	Director Infrastructure Services	

KPI: # LEMC Meetings held					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	1.00	1.00	Director Infrastructure Services	Meeting held 07/08/13.
Dec-13	#	2.00	2.00	Director Infrastructure Services	Meeting held 06/11/13.
Mar-14	#	3.00	3.00	Director Infrastructure Services	Meeting held 05/02/14.
Jun-14	#	4.00	4.00	Director Infrastructure Services	

KPI: Crime					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	0.00	0.00	Director Planning and Environmental Services	Crime statistics reviewed and monitored at Crime Prevention Committee meetings.

KPI: Household Waste Generation					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	tonnes	0.00	0.00	Director Planning and Environmental Services	2,372 tonnes for the year ended 30/06/2014

KPI: Household Waste Recycling					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	tonnes	0.00	0.00	Director Planning and Environmental Services	1,080 tonnes for the year ended 30/06/2014

KPI: Library & Cultural Precinct Usage					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	0.00	0.00	Director Planning and Environmental Services	Cultural Precinct bookings have held firm with 488 during the period. Library membership and usage has exceeded the target of 4,400 members. Membership stands at 5,138.

KPI: Native Vegetarian Cover					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	Ha	0.00	0.00	Director Planning and Environmental Services	Koala Plan of Management being prepared – vegetation data collated to support Plan.

KPI: Review Floodplain Management Plan for Gunnedah & Carroll					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	75.00	Director Planning and Environmental Services	Plan reviewed and updated. To be exhibited.

KPI: Water Consumption					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	KL	0.00	2,400,000.00	Director Planning and Environmental Services	Gunnedah has an availability of 3,900,000.00 KL for the urban centre.

KPI: Review of Construction Certificate processing times					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	Director Planning and Environmental Services	Analysed processing times against Division of Local Government comparative figures for other Councils. Ensured compliance with requirements of legislation was followed.

KPI: Review of Development Application processing times					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	Director Planning and Environmental Services	Analysed processing times against Division of Local Government comparative figures for other Councils. Ensured compliance with requirements of legislation was followed.

KPI: Number of Crime Prevention Committee Meetings held					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	3.00	3.00	Director Planning and Environmental Services	
Jun-14	#	6.00	6.00	Director Planning and Environmental Services	

KPI: Business Survey					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	510.00	0.00	Economic Development	Interaction with Chamber of Commerce in supporting membership and sustainable commercial development. Commercial strategic initiated. Stakeholder engagement commenced to assess business needs and interests.

KPI: Population Increase					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	12,910.00	12,066.00	Economic Development	
Jun-14	#	12,910.00	12,548.00	Economic Development	Based on population increase projected by Department of Planning and Environment.

KPI: Customer Satisfaction Survey results					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	70.00	0.00	General Manager	To be completed and carried out at commencement of new Council Term in line with Transformation Taskforce determinations.

KPI: Delivery Plan implementation					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	98.00	100.00	General Manager	No significant variation to Delivery Program outside of those approved by Council and all elements on track unless varied with Council's approval.

KPI: Organisational Structure					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	1.00	1.00	General Manager	Council's organisational structure reviewed and amended with implementation of new structure finalised at commencement of 2014/15 financial year.

KPI: Number of Community Forums held per year					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	5.00	0.00	General Manager	No general forums held during the year. Forums facilitated and held on specific issues as required.

KPI: Council Meetings					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	95.00	100.00	General Manager	Council meetings organised and prepared for in accordance with statutory and Council requirements.

KPI: Preparation of Plans and Reports					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	85.00	100.00	General Manager	Completed and reported as required.

KPI: Provision of timely and accurate information					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	100.00	General Manager	All relevant information provided in a timely fashion.

KPI: Staff representation at venues					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	95.00	100.00	General Manager	Council staff attending functions on a proactive basis.

KPI: Strategic Direction					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	95.00	100.00	General Manager	Leadership provided to ensure future planning and decisions are placed in a strategic context. All long term plans reviewed to ensure information and direction is current and compliant. All reports and recommendations address existing strategies and long term considerations.

KPI: Customer Service levels					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	10.00	0.00	General Manager	No complaints.
Dec-13	#	10.00	0.00	General Manager	No complaints.
Mar-14	#	10.00	0.00	General Manager	No complaints.
Jun-14	#	10.00	0.00	General Manager	No complaints.

KPI: Delivery and Operational Plans					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	General Manager	All aspects of Plan and Program preparation and reporting completed as required.

KPI: Financial Management and Reporting					
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PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jul-13 to Jun-14	%	100.00	100.00	General Manager	No instances for non-compliance to report.

KPI: Marketing of Council's achievement

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	85.00	0.00	General Manager	No reliable measures or targets set. Council has overall embarked on an improvement of communication including achievements.

KPI: Operational Plan implementation

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	98.00	100.00	General Manager	No material variations from Operational Plan deliverables without approval of Council.

KPI: Best in Class WHS Audit Score

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	10.00	12.23	Human Resources Manager	Great result.

KPI: Absenteeism					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	%	5.00	6.39	Human Resources Manager	Health Checks and initiatives introduced some long term absenteeism.
Jun-14	%	5.00	5.73	Human Resources Manager	Opportunity for improvement.

KPI: Recruitment lead time indicator					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	Days	5.00	0.00	Human Resources Manager	Parameters that have informed this KPI have now changed, thus this is a redundant measurement.
Jun-14	Days	5.00	0.00	Human Resources Manager	Parameters that have informed this KPI have now changed, thus this is a redundant measurement.

KPI: Turnover					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	%	5.00	3.35	Human Resources Manager	Strong performance.
Jun-14	%	5.00	4.29	Human Resources Manager	Year ended on great result.

KPI: 90 Day Fit to Job Score					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	80.00	100.00	Human Resources Manager	
Dec-13	#	80.00	84.20	Human Resources Manager	
Mar-14	#	80.00	96.70	Human Resources Manager	
Jun-14	#	80.00	95.70	Human Resources Manager	

KPI: 100% of investigations completed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	Manager of Building and Environment	Investigations into the introduction of a commercial recycling service have been completed. It has been determined not to implement commercial recycling at this time. A further review will be carried out when waste contracts are up for renewal.

KPI: 90% of animals impounded are processed within four working days					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	90.00	Manager of Building and Environment	90% of animals impounded for the year were processed within four working days.

KPI: 90% of building inspections are conducted within 48 hours of being requested

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	100.00	Manager of Building and Environment	100% of building inspections undertaken for the year were conducted within 48 hours of being requested.

KPI: 90% of Construction Certificates are processed within 21 days

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	95.00	Manager of Building and Environment	95% of Construction Certificates lodged with all the required supporting documentation were processed within 21 days.

KPI: 90% of Notices or Correspondence issued within 7 days of complaint being received

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	90.00	Manager Building and Environment	90% of Correspondence or Notices were issued within 7 days of the complaint being received.

KPI: 90% of inspections are to be undertaken in the accordance with the Food Authority Enforcement Agency Activity Report

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	95.00	Manager Building and Environment	95% of food premises required to be inspected for the year (in order to comply with the Food Authority requirements) have been inspected.

KPI: 95% of Infringement Notices are issued within 24 hours of the offence					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	95.00	100.00	Manager Building and Environment	100% of Infringement Notices were issued within 24 hours of offence occurring.

KPI: 95% of Infringement Notices are issued within 3 working days of ownership of animal being confirmed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	95.00	95.00	Manager Building and Environment	95% of Infringement Notices were issued within 3 working days of the ownership of the animal being confirmed.

KPI: Completion of Car Parking Strategy					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	Manager Building and Environment	Car Parking Study has been completed.

KPI: Review Gunnedah Waste Strategy					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	0.00	Manager Building and Environment	The Strategy for Gunnedah Shire Council will not be prepared until the Waste Management Strategy for the Region is completed.

KPI: Three or more community education campaigns conducted per year					
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PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	3.00	3.00	Manager Building and Environment	Three education campaigns were conducted for the year.

KPI: CCTV Footage – system availability

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	99.00	Executive Manager Business Systems and Governance	

KPI: # Community Groups/Organisations assisted with technology advancements

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	3.00	3.00	Executive Manager Business Systems and Governance	Promotion of community groups via revamped websites.

KPI: # Hits per month to Council's website

PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	1,500.00	4,797.00	Executive Manager Business Systems and Governance	Total hits for all Council public facing websites for the 12 month period was 57,575.00.

KPI: # Physical files archived this year					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	240.00	290.00	Executive Manager Business Systems and Governance	

KPI: # Security breaches to Council systems					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	0.00	0.00	Executive Manager Business Systems and Governance	No security breaches.

KPI: Written correspondence delivered on-time each year					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	95.00	95.00	Executive Manager Business Systems and Governance	Measured against known complaints for delayed written correspondence.

KPI: Information Technology and Records Systems					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	50.00	50.00	Executive Manager Business Systems and Governance	
Jun-14	#	50.00	50.00	Executive Manager of Business Systems and Governance	

KPI: Business Paper distributed 3 business days prior to Council meeting date					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jul-13	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Aug-13	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Sep-13	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Oct-13	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Nov-13	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Dec-13	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Jan-14	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Feb-14	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Mar-14	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Apr-14	Days	3.00	3.00	Executive Manager Business Systems and Governance	
May-14	Days	3.00	3.00	Executive Manager Business Systems and Governance	
Jun-14	Days	3.00	3.00	Executive Manager Business Systems and Governance	

KPI: Budget Performance					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	Manager Community Care	Community Care Division operations were within budget.

KPI: Home Maintenance hours provided per annum					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	500.00	624.50	Manager Community Care	Actual hours exceeded target during reporting period.

KPI: # Clients receiving aged care packages					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	60.00	78.00	Manager Community Care	The average number of clients receiving aged care packages during the reporting period was 78 which exceeds target.

KPI: Centre based day care hours					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	720.00	236.00	Manager Community Care	This is a dementia specific service and client numbers were down due to loss of clients and drop in referrals.
Dec-13	#	720.00	228.00	Manager Community Care	This is a dementia specific service and client numbers were down due to loss of clients and drop in referrals.
Mar-14	#	720.00	256.00	Manager Community Care	This is a dementia specific service and client numbers were down due to loss of clients and drop in referrals.

Jun-14	#	720.00	228.00	Manager Community Care	This is a dementia specific service and client numbers were down due to loss of clients and drop in referrals.
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KPI: # Clients across 6 Local Government Areas					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	137.50	200.00	Manager Community Care	Actual client numbers exceeded target during reporting period.
Dec-13	#	275.00	400.00	Manager Community Care	Actual client numbers exceeded target during reporting period.
Mar-14	#	412.50	600.00	Manager Community Care	Actual client numbers exceeded target during reporting period.
Jun-14	#	550.00	800.00	Manager Community Care	Actual client numbers exceeded target during reporting period.

KPI: Social support hours					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	1,000.00	985.00	Manager Community Care	Actual hours close to target during reporting period.
Dec-13	#	2,000.00	3,218.00	Manager Community Care	Actual hours exceeded target during reporting period.
Mar-14	#	3,000.00	6,968.00	Manager Community Care	Actual hours exceeded target during reporting period.
Jun-14	#	4,000.00	6,968.00	Manager Community Care	Actual hours exceeded target during reporting period.

KPI: Amount raised for Scholarship Fund					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	\$	35,000.00	31,500.00	Manager Community Development	\$31,500 in donations (including Council contribution) was distributed to local youth for 32 scholarships. 34 sponsors supported the fund in 2013/14. A total of 306 students have benefited from the fund since 2003 with a total of \$280,850 awarded.

KPI: Civic Cinema admissions					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	11,552.00	13,217.00	Manager Community Development	Audience admissions from July 2013 – Dec 2013 = 6,542.00. Admissions from Jan 2014 – Jun-2014 = 6,675.00. Total for year = 13,217.00.

KPI: Civic Centre bookings					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	600.00	268.00	Manager Community Development	Increase from July-Dec 2012, comparative figure of 150.00.
Jun-14	#	600.00	488.00	Manager Community Development	488 for Jan 14- Jun-14. Increase from Jan-June 2013, comparative figure of 150.00. Total for year = 756.00.

KPI: Homework Centre client participation					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	100.00	972.00	Manager Community Development	Increased level of participation. Attendees are regular and numbers constant. Homework Program operates 36 weeks per year.
Jun-14	#	100.00	972.00	Manager Community Development	Increased level of participation. Attendees are regular and numbers constant. Homework Program operates 36 weeks per year.

KPI: Number of books circulated annually					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	45,000.00	34,694.00	Manager Community Development	01/07/2013 to 31/12/2013 – total loans 16,407.00 01/01/2014 to 30/06/2014 – total loans 18,287.00 Total loans for year = 34,694.00

KPI: # Clients accessing youth information and referral services					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	80.00	254.00	Manager Community Development	Community Hub Worker and Youth Worker roles complement each other.
Jun-14	#	80.00	128.00	Manager Community Development	Slight decrease due to role vacancy.

KPI: # Library Members					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	4,400.00	5,138.00	Manager Community Development	

KPI: School Holiday Program participation					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	1,200.00	1,632.00	Manager Community Development	164 activities were planned and executed for children and youth aged 8-18 across 5 school holiday programs.

KPI: # Community Groups assisted per annum					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	5.00	> 5.00	Manager Customer Service and Communication	<p>Financial and in-kind assistance to the value of \$7,000 provided to Annual Porchetta Day.</p> <p>Financial and in-kind assistance provided to Dorothea Mackellar Memorial Society and to numerous groups through the Community Small Grants Program.</p> <p>Council also actively promotes community group events and activities via Council's three website portals, Council Page, radio segments, media releases and social media.</p>

KPI: Visitor Information Centre visits per month					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jul-13	#	700.00	1,359.00	Manager Customer Service and Communication	
Aug-13	#	700.00	1,445.00	Manager Customer Service and Communication	
Sep-13	#	700.00	884.00	Manager Customer Service and Communication	
Oct-13	#	700.00	764.00	Manager Customer Service and Communication	
Nov-13	#	700.00	528.00	Manager Customer Service and Communication	Visitation data for November 2013 significantly lower than that recorded in November 2012.
Dec-13	#	700.00	539.00	Manager Customer Service and Communication	
Jan-14	#	700.00	667.00	Manager Customer Service and Communication	
Feb-14	#	700.00	311.00	Manager Customer Service and Communication	
Mar-14	#	700.00	626.00	Manager Customer Service and Communication	
Apr-14	#	700.00	765.00	Manager Customer Service and Communication	
May-14	#	700.00	623.00	Manager Customer Service and Communication	
Jun-14	#	700.00	602.00	Manager Customer Service and Communication	

KPI: Visitors to the Shire					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	12,000.00	9,113.00	Manager Customer Service and Communication	<p>Data indicates a steep decline in visitor numbers through the VIC during the reporting period.</p> <p>Possible reasons:</p> <p>Oxley Highway traffic reduced with the Kamilaroi Highway becoming Gunnedah's most used highway.</p> <p>Visitor needs, behaviours and route habits changing.</p> <p>Numerous consultants' reports indicate that the Gunnedah VIC located within ANZAC Park is not the ideal location for an information centre with poor viability and poor functionality with reference to consumer needs.</p> <p>Variation in recording data.</p>

KPI: Attendance at Namoi Local Government Group meetings					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	3.00	0.00	Manager Development and Planning	No future meetings proposed with the change to Local Land services. The NLGG is no longer operational.

KPI: Section 149 Certificates to be issued within 10 days of lodgement					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	100.00	Manager Development and Planning	All Certificates issued within 10 days.
KPI: Completion of bi-annual reports on LEP, Strategic Planning instruments and major projects					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	#	1.00	1.00	Manager Development and Planning	DCP amended – December 2013; Draft Master Plans prepared for existing zoned residential land and incorporated into Council's mapping system.
Jun-14	#	1.00	1.00	Manager Development and Planning	

KPI: Development Applications to be determined within 40 days of lodgement					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jul-13	%	80.00	76.19	Manager Development and Planning	
Aug-13	%	80.00	81.85	Manager Development and Planning	
Sep-13	%	80.00	78.81	Manager Development and Planning	
Oct-13	%	80.00	82.02	Manager Development and Planning	
Nov-13	%	80.00	85.62	Manager Development and Planning	
Dec-13	%	80.00	83.85	Manager Development and Planning	
Jan-14	%	80.00	86.15	Manager Development and Planning	
Feb-14	%	80.00	81.64	Manager Development and Planning	Increase in over 40 days due to 40% of DAs had to be approved by Councillors.
Mar-14	%	80.00	81.45	Manager Development and Planning	
Apr-14	%	80.00	83.31	Manager Development and Planning	
May-14	%	80.00	84.29	Manager Development and Planning	Met target
Jun-14	%	80.00	77.27	Manager Development and Planning	

KPI: Audits undertaken					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	2.00	2.00	Chief Financial Officer	Annual Audit completed and Annual Statements signed off 25 October 2013. Interim Audit completed May 2014.

KPI: Average total cost per vehicle annualised					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	\$	0.00	4,475.00	Chief Financial Officer	Average cost of running the Fleet vehicles annualised excluding depreciation.

KPI: Debt Service Ratio					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	3.08	2.25	Chief Financial Officer	Debt Service Ratio was 2.25% as at 30/06/2014. This puts Council in a strong position to fund future infrastructure renewals. Council has taken out \$5 million in Loan Funds in June 2014 as per the 2013/14 Operational Plan and \$4 million is expected to be taken out in 2014/15.

KPI: Financial Assistance Grant growth					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	3.00	4.70	Chief Financial Officer	The initial estimate for the Financial Assistance Grant for 2013/14 is \$4,017,462 compared to the 2012/13 estimate of \$3,837,031; however, the Federal Government has frozen increases in the Financial Grant for the next 3 years. The 2014/15 Financial Assistance Grant is \$4,075,690.00.

KPI: Unrestricted Current Ratio					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	3.39	4.95	Chief Financial Officer	The Unrestricted Current Ratio was 4.95 as at 30 June 2014.

KPI: Livestock throughput					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jul-13	#	7,708.00	8,091.00	Chief Financial Officer	
Aug-13	#	15,416.00	15,739.00	Chief Financial Officer	
Sep-13	#	23,125.00	22,450.00	Chief Financial Officer	
Oct-13	#	30,833.00	36,600.00	Chief Financial Officer	
Nov-13	#	38,541.00	50,125.00	Chief Financial Officer	
Dec-13	#	46,249.00	60,450.00	Chief Financial Officer	Livestock throughput is in line with targets.
Jan-14	#	53,957.00	72,543.00	Chief Financial Officer	
Feb-14	#	61,666.00	82,963.00	Chief Financial Officer	
Mar-14	#	69,374.00	94,593.00	Chief Financial Officer	Numbers on track to be above expectations.
Apr-14	#	77,082.00	102,693.00	Chief Financial Officer	
May-14	#	84,791.00	108,793.00	Chief Financial Officer	
Jun-14	#	92,500.00	114,636.00	Chief Financial Officer	

KPI: Outstanding Accounts					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	%	9.00	7.93	Chief Financial Officer	
Dec-13	%	9.00	8.43	Chief Financial Officer	Current collection rates are steady.
Mar-14	%	9.00	7.24	Chief Financial Officer	Current collection strategies continue to lower outstanding amounts.
Jun-14	%	9.00	7.96	Chief Financial Officer	Rates, Annual Charges, Interest and Extra Charges outstanding % as at 30/06/14.

KPI: Payments with Terms and Conditions					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	95.00	Chief Financial Officer	95% of payments made within Terms. The remaining is generally due to disputed invoices and invoices not reaching Accounts Payable by payment cut-off date.

KPI: Rating Statutory Compliance					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	%	30.00	30.00	Chief Financial Officer	2013/2014 Levy raised and posted according to the legal requirements of the Local Government Act Pension "Estimates of Households 2013/2014" forwarded to the Department of Premier and Cabinet.
Dec-13	%	75.00	80.00	Chief Financial Officer	Pension Concession Subsidy forwarded to the Department of Premier and Cabinet; Second Instalment Notices posted according to the legal requirements of the Local Government Act; 2013/2014 Rating Return – Comprising the Statement of Compliance and Rates and Charges forwarded to the Department of Premier and Cabinet Pension Concession Subsidy 2013/2014 paid by Government.
Mar-14	%	85.00	100.00	Chief Financial Officer	Rating returns finalised, audited and submitted.
Jun-14	%	100.00	100.00	Chief Financial Officer	Rating returns finalised, audited and submitted.

KPI: Statutory Financial Compliance					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	100.00	Chief Financial Officer	Council has met all statutory compliance dates including the lodgement of Financial Statements, Quarterly Reviews, ABS Return and Grants Commission Return.

KPI: Stock on Hand					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	\$	380,000.00	396,947.76	Chief Financial Officer	Stock on Hand as at 30/09/13 amounted to \$396,947.76.
Dec-13	\$	380,000.00	398,978.00	Chief Financial Officer	Stock on Hand at Store amounted to \$398,978.59 as at 19/12/2013 compared to \$413,295.84 as at 30/06/2013.
Mar-14	\$	380,000.00	405,599.63	Chief Financial Officer	Stock on Hand at Store amounted to \$405,599.15 as at 31/03/2014 compared to \$398,978.59 as at 19/12/2013, compared to \$413,295.84 as at 30/06/2013. Remains fairly static.
Jun-14	\$	380,000.00	398,736.00	Chief Financial Officer	Stock on Hand at Store amounted to \$398,736.00 as at 30/06/2014 compared to \$398,978.59 as at 19/12/2013, compared to \$413,295.84 as at 30/06/2013. Remains fairly static.

KPI: Assess 3 assets for power consumption					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	100.00	36.00	Manager Public Facilities	Assets assessed for solar installation.

KPI: Asset Management Register maintained for accuracy within parameters					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	90.00	Manager Public Facilities	Ongoing process.

KPI: Assets to achieve Condition Level 3 (Good)					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	90.00	Manager Public Facilities	Ongoing process in conjunction with maintenance programs.

KPI: Increased usage of sporting facilities by sports groups associated with Riverine Project					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	4.00	0.00	Manager Public Facilities	Ongoing process in conjunction with the Showground Concept Plan and community consultation with relocating sports from the Longmuir fields. This process will not happen for a number of years due to funding identified in the Operational Plan and community consultation/acceptance.

KPI: Respond to community requests within parameters					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	90.00	90.00	Manager Public Facilities	Ongoing process.

KPI: Royal Life Saving Society compliant based on RLSS Audit					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	70.00	90.00	Manager Public Facilities	Complete

KPI: Works as required by community or stakeholder requests be completed within 6 months					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	90.00	90.00	Manager Public Facilities	Ongoing process.

KPI: Buildings to be maintained with an acceptable level of compliance with current legislation/regulations within parameters					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Dec-13	%	80.00	80.00	Manager Public Facilities	Ongoing process in conjunction with scheduled inspections or maintenance programs.
Jun-14	%	80.00	80.00	Manager Public Facilities	Ongoing process in conjunction with scheduled inspections or maintenance programs.

KPI: Water and Sewer Capital Works Program completed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	%	25.00	5.00	Project Engineer Water/Sewer	
Dec-13	%	50.00	15.00	Project Engineer Water/Sewer	
Mar-14	%	75.00	25.00	Project Engineer Water/Sewer	
Jun-14	%	100.00	35.00	Project Engineer Water/Sewer	Reservoir delays reducing actual completed.

KPI: Water and Sewer Operation Budget expended					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	%	25.00	25.00	Project Engineer Water/Sewer	
Dec-13	%	50.00	50.00	Project Engineer Water/Sewer	
Mar-14	%	75.00	75.00	Project Engineer Water/Sewer	
Jun-14	%	100.00	100.00	Project Engineer Water/Sewer	

KPI: Properties in Shire that hold accurate rural address details					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	%	85.00	92.00	Survey and Design Engineer	

KPI: Traffic Count Program					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	#	0.00	42.00	Survey and Design Engineer	
Dec-13	#	0.00	70.00	Survey and Design Engineer	
Mar-14	#	0.00	146.00	Survey and Design Engineer	
Jun-14	#	156.00	170.00	Survey and Design Engineer	

KPI: Stormwater Harvesting Investigations					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Jun-14	#	1.00	1.00	Works Manager	Cost to provide stormwater holding tanks is proving prohibitive at this time.

KPI: % RMCC Contract Completed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	%	25.00	25.00	Works Manager	
Dec-13	%	50.00	50.00	Works Manager	
Mar-14	%	75.00	75.00	Works Manager	
Jun-14	%	100.00	100.00	Works Manager	

KPI: % Annual Re-sheet Program completed					
PERIOD	UNIT	TARGET	ACTUAL	RESPONSIBLE OFFICER	COMMENT
Sep-13	%	25.00	25.00	Works Manager	
Dec-13	%	50.00	50.00	Works Manager	
Mar-14	%	75.00	75.00	Works Manager	
Jun-14	%	100.00	100.00	Works Manager	

Statutory Information

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 2013/14 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 2013/14 in excess of \$150,000.

▪ Stormwater – Carroll Street	\$178,000
▪ Plant – Paveline UD MK li Jetpatcher Truck	\$231,551
▪ Plant – Scarab Merlin Hino Streetsweeper	\$222,152
▪ Plant – Fuso FV5155K Water Truck	\$237,567
▪ Plant – Caterpillar 12M Motor Grader	\$317,950
▪ Plant – Cat Articulated Motor Grader	\$314,800
▪ Urban Streets – Bloomfield Construction (Henry – Elgin)	\$813,168
▪ Rural Sealed Roads – Bluevale Road	\$456,162
▪ Rural Sealed Roads – Ross Road Construction	\$273,114
▪ Rural Sealed Roads – Preston Road (R2R)	\$275,949
▪ Rural Sealed Roads – Kelvin Road	\$482,535
▪ Rural Sealed Roads – Quai Road Reseal	\$181,020
▪ Rural Sealed Roads – Wandobah Road Reseal	\$227,475
▪ Regional Roads – MR357 Culvert Construction	\$167,226
▪ Rural Unsealed Roads – Pullaming Road (R2R)	\$155,815
▪ Rural Unsealed Roads – Trinkey Forest Road (R2R)	\$154,838
▪ Rural Unsealed Roads – Long Arm Road Resheeting	\$155,362
▪ Built Facilities – Walkway Purchase – 178 Conadilly Street	\$153,189

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.

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

During 2013/14 Council made grants under Section 356, Local Government Act 1993, totaling \$22,120.48 to local community groups.

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

Council did not hold a controlling interest in any company during 2012/13.

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 2012/13	ACTUALS TO JUNE 2013
Expenditure		
• Impound and control companion animals	91,852	110,171.34
• Dog and cat pound M&R	2,568.00	4,288.56
• Depreciation	1,554.00	1,612.80
• Overheads – corporate support	39,668.53	39,688.53
TOTAL EXPENDITURE	135,642.53	155,761.23
Revenues		
Companion animals – registration fees	10,962	18,581
Dogs – impounding fees	14,000	11,721.93
Dogs – fines and costs		7,764.65
Dogs – sales		
TOTAL REVENUES	24,962	38,067.58

SUMMARY OF POUND DATA	CATS	DOGS	TOTAL
Seized and transferred to Council's facility	101	302	403
Returned to Owner	0	1	1
Dumped	0	1	1
Surrendered by owners	0	4	4
Released to Owners	2	67	69
Euthanized	95	173	268
Sold	0	0	0
Released for rehoming	5	57	62
Died at Council facility	0	0	0
Stolen or escaped from Council facility	0	1	1
Holding pending Court Action	0	0	0

Conditions of Assets [LG Planning and Reporting Manual 2013]

Gunnedah Shire Council is responsible for assets with a current total replacement value of \$501 million and a Carrying Value of \$306 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:

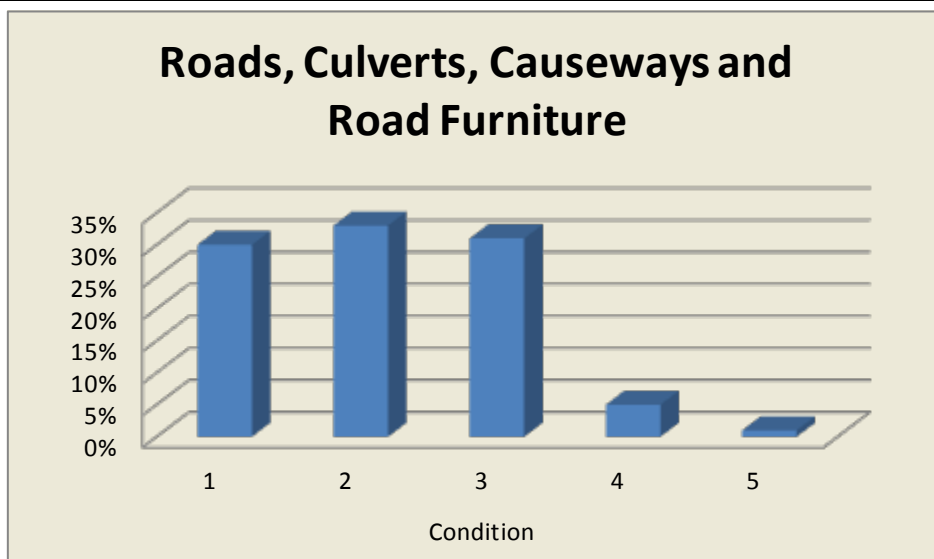
1	Excellent Condition
2	Good Condition
3	Average Condition
4	Poor Condition
5	Very Poor Condition

Roads, Culverts, Causeways and Road Furniture:

Council's Roads, Culverts, Causeways & Road Furniture have a Current Replacement Value of \$214 million with a written down value of \$125.6 million. The most recent valuation for this class of assets was in June 2010. The Roads are classed as average in condition. The annualised required Maintenance/Renewal cost is approximately \$9.81 million. During the 2013/14 year Council has spent \$8.8 million on Road Maintenance and Renewals.

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

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$6,697,213	\$7,017,529	\$7,319,143	\$7,634,063
Asset Renewal	\$4,709,795	\$4,945,109	\$5,029,297	\$5,415,696

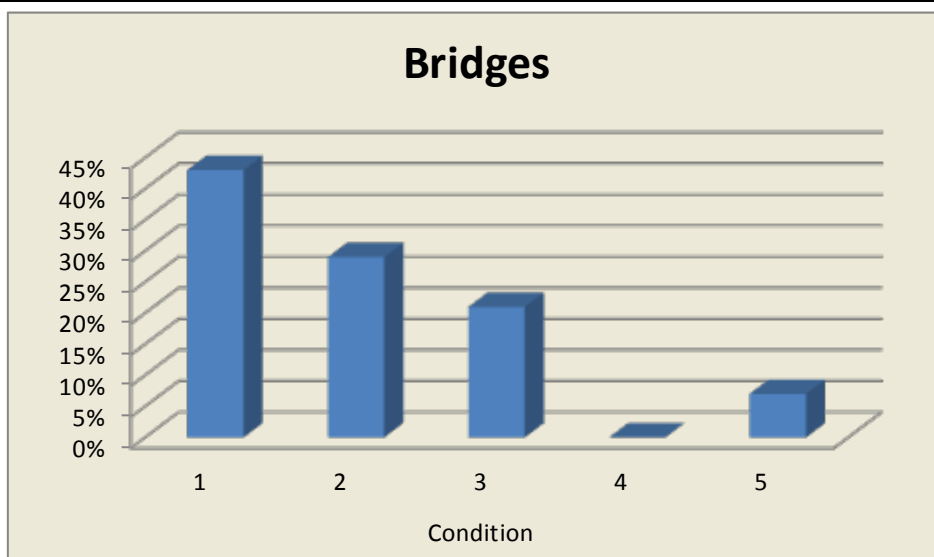


Bridges:

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 \$11.99 million with a written down value of \$6.7 million. The bridges were valued in June 2010. 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 2013/14 there was capital expenditure on the Simpson’s Bridge Replacement Study of \$6,200 and maintenance cost was \$5,853.

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

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$105,724	\$109,729	\$113,801	\$118,027
Asset Renewal	\$0	\$1,370,000	\$0	\$0

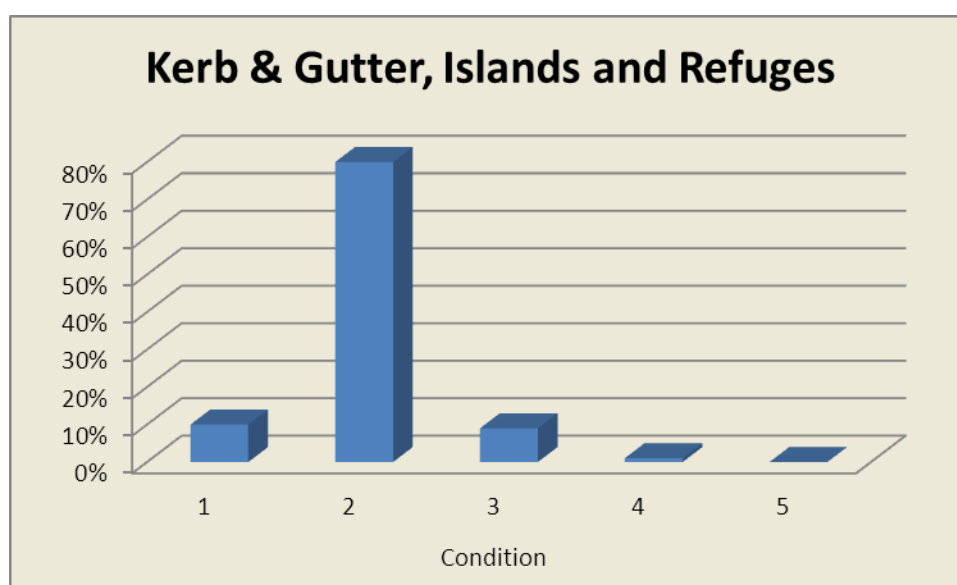


Kerb and Gutter:

Council is responsible for maintaining Kerb & Gutter to a length of 137.52km. The Current Replacement Value of Kerb & Gutter is \$23.8 million with a written down value of \$11.9 million. The valuation of the Kerb & Gutter & Islands & Pedestrian Refuges was undertaken in June 2010. The cost to bring the assets up to standard is \$525,000 and required maintenance/renewal cost of \$330,000. There is a current funding gap of \$235,000. During 2013/14 council spent \$329,535 on renewal works and \$19,193 on asset maintenance.

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

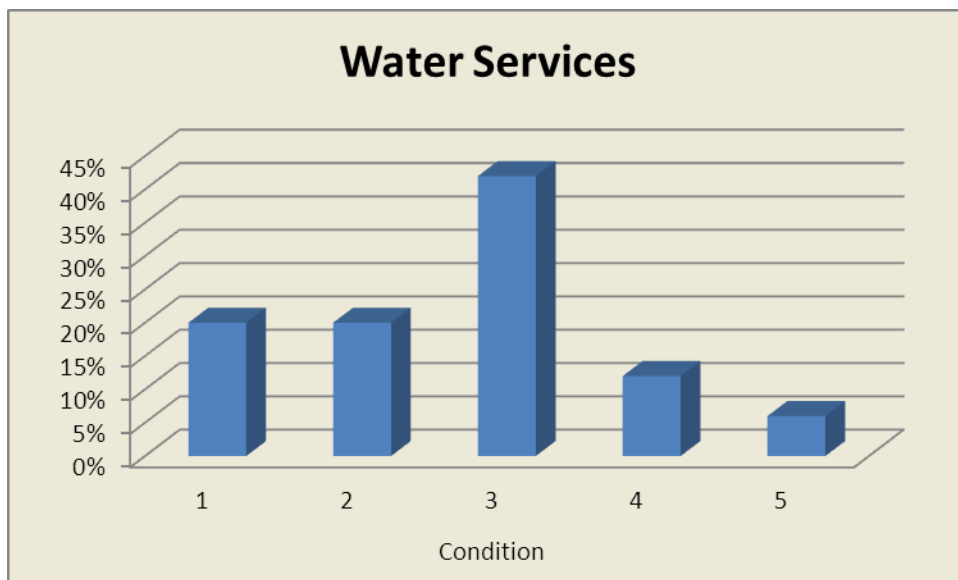
	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$323,703	\$336,104	\$348,667	\$361,705
Asset Renewal	\$381,924	\$393,382	\$405,183	\$417,339

**Water Services:**

Council has four Water Supplies being Gunnedah, Curlewis, Mullaley & Tambar Springs. The Water Services network is 198.73km long. The Current Replacement Value of the Water Systems is \$64.6 million with a written down value of \$39.4 million. The valuation of the Water System was carried out in 2012 by Asset Val Pty Ltd. The Annualised maintenance and renewal cost is \$2.2 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 2013/14 Council has spent \$809,921 on asset renewals and \$803,831 on maintenance.

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

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$2,920,575	\$3,057,735	\$3,163,420	\$3,302,773
Asset Renewal	\$423,500	\$985,405	\$451,727	\$465,279

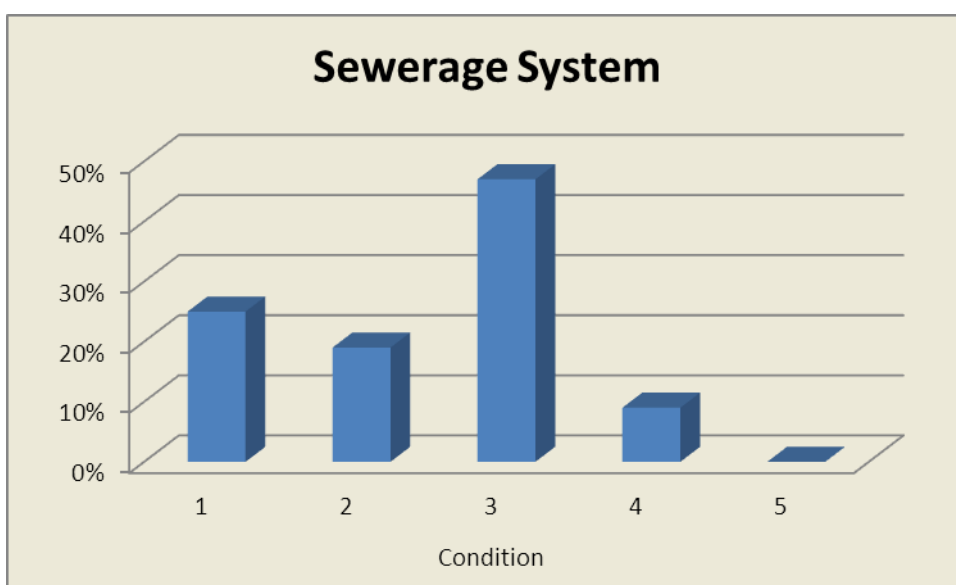


Sewerage System:

Council has two Sewerage Schemes being the Gunnedah and Curlewis. The Sewerage Schemes have 116.58 km of pipelines plus Treatment Works. The Current Replacement Value of the Sewerage Schemes is \$50.2 million with a written down value of \$29.1 million. The valuations are based on the 2012 Asset Valuation by Asset Val Pty Ltd. The Annualised maintenance and renewal cost is \$3.2 million. 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 2013/14 Council has spent \$433,977 on Asset Renewals and \$374,632 on maintenance.

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

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$1,741,081	\$2,099,700	\$2,263,530	\$2,335,882
Asset Renewal	\$275,834	\$6,284,109	\$292,632	\$501,411

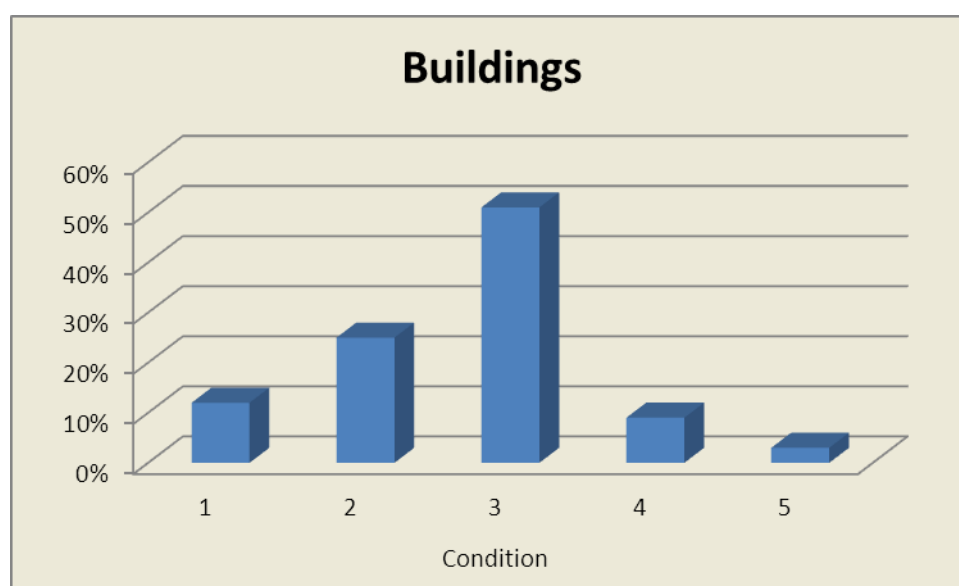


Buildings:

Council Buildings have a Fair Value of \$50.01 million with a written down value of \$32.4 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 \$148,000 and an annual Maintenance Cost of \$165,000. During 2013/14 Council has spent \$494,751 on asset renewals.

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

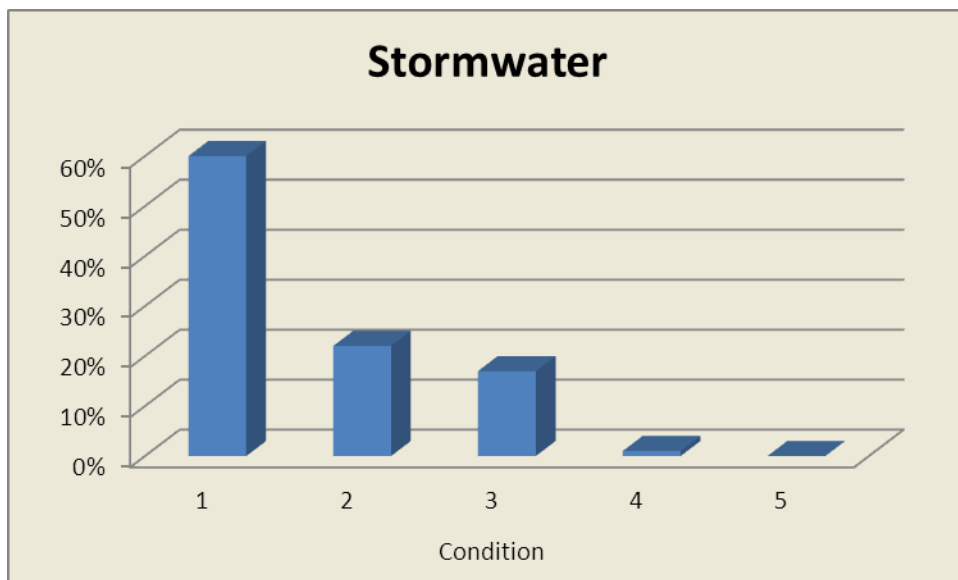
	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$895,307	\$934,279	\$976,589	\$1,020,854
Asset Renewal	\$16,444	\$16,937	\$17,445	\$17,969

**Stormwater:**

Gunnedah Shire Council's Stormwater system is 40.68km and has Current Replacement Cost of \$22.1 million and a written down value of \$16.7 million. The graph below is based on internal revaluation in June 2010. The Annualised maintenance/ renewal cost is approximately \$330,400. Current Maintenance and renewal funding is \$33,400. The Stormwater System is rated with a good Condition. During 2013/14 Council has spent \$151,180 on new works and \$26,929 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:

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$245,866	\$255,659	\$265,445	\$275,612
Asset Renewal	\$0	\$0	\$15,000	\$0
New Assets	\$38,000	\$583,000	\$105,000	\$95,000

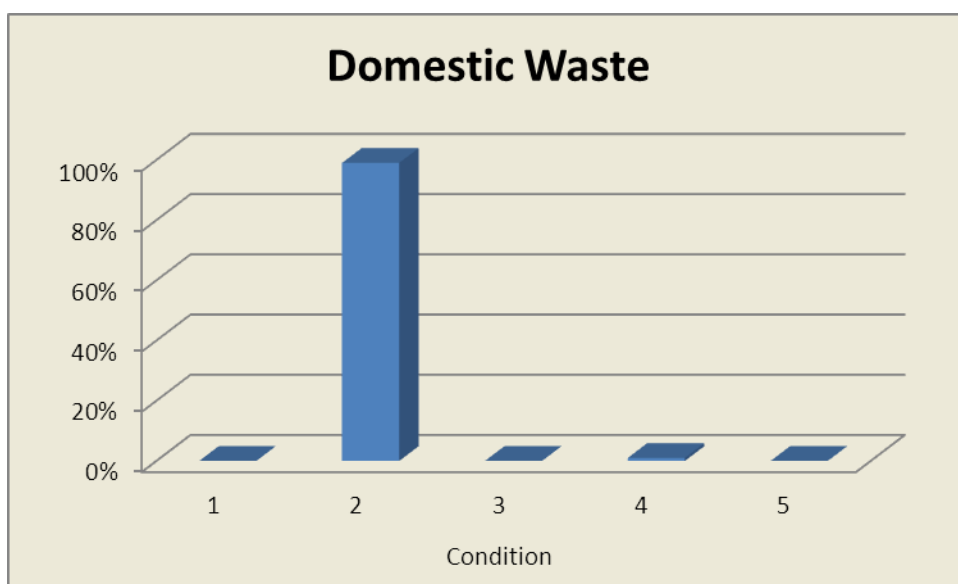


Domestic Waste Management:

The Waste Management Facility is Valued at \$5.332 million dollars. The Graph below is based on an internal valuation in 2010. The Condition is rated excellent to good condition. The Waste Management Facility receives approximately 14,326 tonnes of waste to land refill, 2,291 tonnes of recycling for reuse and 1,303 tonnes of Green waste. The Facility conducts almost 5270 domestic kerb side collections weekly/fortnightly and 2,833 commercial/industrial collections and 4,637 construction/demolition collections annually. The Annualised Maintenance cost is approximately \$870,000 funded through Property Rates and Waste Disposal Charges. During 2013/14 Council has spent \$127,754 at the Facility on Asset Renewal and New Assets and \$1,888,635 on the maintenance and operations expenses.

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

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$1,878,132	\$2,135,020	\$2,013,256	\$2,166,053
Asset Renewal	\$635,000	\$225,000	\$362,000	\$362,000
New Assets	\$60,000	\$720,000	\$100,000	\$150,000

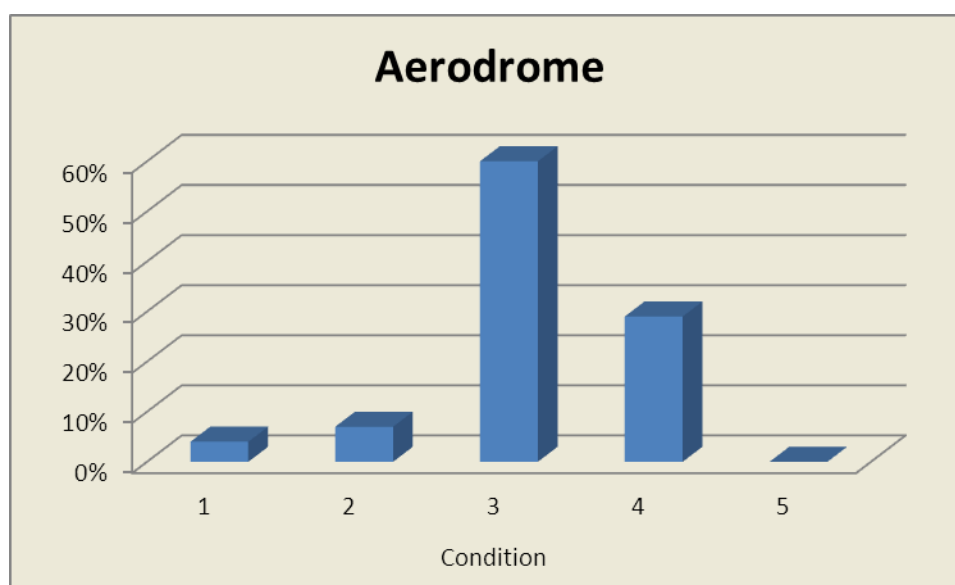


Aerodrome:

The Gunnedah Aerodrome is Valued at \$4.5 million excluding Land & Buildings with a written down value of \$1.04 million. The Valuation is based on an internal valuation as at 2011 and is rated in average condition. The Current maintenance costs is \$110,000 per year and costs to bring up to standard of \$191,530. The airport has a low income base of \$13,590 per year. During 2013/14 Council has spent \$10,282 on Asset Renewals and \$90,593 on Grounds & Airstrip Maintenance.

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

	2014/15	2015/16	2016/17	2017/18
Maintenance and Operations	\$228,396	\$239,046	\$249,241	\$259,884
Asset Renewal	\$5,177	\$73,332	\$490,392	\$129,057

**OTHER ASSET CATEGORIES CONDITION:**

Asset Category	Condition 1 %	Condition 2 %	Condition 3 %	Condition 4 %	Condition 5 %
Footpath/Off Road Cycleways	55	32	12	1	0
Bus Shelters and Taxi Ranks	100	0	0	0	0
Amenities	10	90	0	0	0
Swimming Pools	0	0	100	0	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	24	46	30	0	0

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

Council awarded the following contracts in excess of \$150,000 during 2012/13.

CONTRACTOR	NATURE OF GOODS AND SERVICES PROVIDED	DURATION OF CONTRACT	AMOUNT SPENT THIS FINANCIAL YEAR
Boral ACM	Roadwork and emulsion services	30/06/14	\$1,640,979.52
Hopes Fuels	Fuel	30/06/14	\$1,071,154.03
WesTrac Equipment Pty Ltd	Vehicles and plant	30/06/14	\$615,445.31
JR & EG Richards	Waste services	30/06/14	\$569,313.73
Statewide Mutual	Insurance	30/06/14	\$505,509.81
Workfore International Group	Labour hire	30/06/14	\$495,375.26
Fulton Hogan	Roadwork services	30/06/14	\$482,330.25
Ray Priestley Earthmoving Pty Ltd	Gravel carting	30/06/14	\$479,496.90
Home Care Services	Homecare	30/06/14	\$458,816.84
Statecover Mutual Limited	Insurance	30/06/14	\$396,459.39
ERM Power Retail Pty Ltd	Electricity	30/06/14	\$386,662.79
JT Fossey Sales Pty Ltd	Vehicles and plant	30/06/14	\$384,628.60
Rollers Australia Pty Ltd	Plant hire	30/06/14	\$382,079.89
Somerville Earthmoving Pty Ltd	Gravel carting	30/06/14	\$337,574.26
Jobs Australia	Labour hire	30/06/14	\$308,615.85
Concrete Remedial Services	Concrete reservoirs	30/06/14	\$304,975.20
Kevin Smith Contracting	Gravel carting	30/06/14	\$278,262.04
Roads and Maritime Services	Plant hire/rego	30/06/14	\$376,289.40
Rosmech Sales & Service Pty Ltd	Plant	30/06/14	\$256,341.17
Paveline International Pty Ltd	Plant	30/06/14	\$235,339.80
Origin Energy	Electricity	30/06/14	\$245,998.43
Country Energy	Electricity	30/06/14	\$230,763.39
Tim Hoswell Building Services	Building contractor	30/06/14	\$224,739.13
Nandebri Home Nursing Pty Ltd	Homecare	30/06/14	\$222,226.82
SOS Nursing Service S9 Account	Homecare	30/06/14	\$218,459.34
Independent Cement & Lime Pty Ltd	Roadworks	30/06/14	\$211,134.87
Norwest Plant Hire	Plant hire	30/06/14	\$208,155.75
Powerdirect	Electricity	30/06/14	\$207,617.36
GHD Pty Ltd	Engineering consultancy	30/06/14	\$181,108.41
Emergency Management NSW	Emergency services	30/06/14	\$172,574.82
Telstra	Telecommunications	30/06/14	\$167,929.87
Gunnedah Workshop Enterprises	Recycling services	30/06/14	\$159,293.52

Councillor Expenses [LG (Gen) Reg Cl 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 2013/14 was as follows:

Expense/Facility	Cost
Mayoral allowance	\$22,870.00
Councillor fees	\$92,642.84
Provision of dedicated office equipment allocated to Councillors	\$3,712.20
Telephone expenses	\$5,063.70
Attendance at conferences and seminars	\$11,264.08
Training and skill development expenses	Nil
Interstate visits undertaken by Councillors	\$237.34
Overseas visits undertaken by Councillors	Nil
Expenses of spouse or partners	Nil
Expenses involved in the provision of child care	\$465.00
Travel expenses in NSW	\$32,382.57
Meals (excluding Council meeting catering)	1,527.89
Total	\$170,175.62

Environmental Upgrade Agreements [LGA S54P]

Council did not enter Environmental Upgrade Agreements during 2013/14.

Equal Employment Opportunity Management Plan [LG (Gen) Reg Cl217(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 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 and 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 qualifications and the opportunity to gain greater career development and achieve job satisfaction.

The main aim of Gunnedah Councils EEO Plan is to increase harmony and efficiency in the workplace, by utilising the talents and skills of the workforce, which can only be achieved by eliminating discrimination.

The implementation of the Plan will be monitored and it is important that the EEO Management Plan has the support, cooperation and commitment of all staff.

In particular Gunnedah Shire Council will:

1. Fulfill its social responsibility towards employees and the community.
2. Encourage active participation of all employees in the equal opportunity planning and implementation process.
3. Review periodically all selection criteria and procedures to maintain a system where individuals are selected, promoted and treated solely on the basis of their merit and abilities which are appropriate to the job.
4. Seek to give employees equal opportunity and encouragement to progress within the organisation by implementation the ongoing EEO Management Plan.
5. Distribute and publicise the policy statement throughout the organisation and elsewhere, as appropriate.
6. Provide, within the Management Plan, to all employees training which may improve their prospects within the organisation and which will enhance employees' understanding of the need for an equal opportunity program.
7. Recognise its legal obligations and subsequent amendments under the:
 - a) Anti-Discrimination Act 1977
 - b) Age Discrimination Act 2004
 - c) Australian Human Rights Commission Act 1986
 - d) Disability Discrimination Act 1992
 - e) Racial Discrimination Act 1975
 - f) Sex Discrimination Act 1984
 - g) Workplace Gender Equality Act 2012
 - h) Local Government Act 1993

Following the review of the EEO Plan, Council also hosted the 2014 Women's Forum encouraging women from across the district to come along and hear from a diverse range of speakers on a number of interesting topics.

The Forum focused on the theme "The Power to Dream, Believe, Achieve", a mantra of life. This theme emphasized the need for women to have a vision for their lives, to nourish their dreams through commitment, passion and will, and to embrace their future. The forum created a useful framework for women wanting to gain practical knowledge and skills to advance their career and enhance their wellbeing.

The Forum explored topics including: social media, balancing home and career, opportunities for indigenous women, mentoring women, and the importance of health, wellbeing and lifelong learning in optimizing career paths.

Financial Summary [LG Planning and Reporting Manual 2013]

Attached to this 2013-14 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:

Councils Net Operating Result for the 2013/14 year is \$5.069 million after Grants and Contributions which compares with \$4.2 million for the year ended 2012/13.

Councils Net Operating Result before Capital Grants & Contributions is \$4 million compared to \$2.5 million for the 2012/2013 year.

This puts Councils overall financial position in a satisfactory position, but Council will not be able to continue to sustain the community's existing assets or services on these results in the long term. As a result Council has engaged in a comprehensive Community Consultation process and has been successful in obtaining a Special Rate Variation spread over the next 4 years to ensure Councils Sustainability beyond 2013/14.

INCOME:

Below is a detailed summary of Income from Continuing Operations in 2013/14 and variations from 2012/13 and a brief explanation of the variances:

TYPE	2013/14 \$'000	2012/13 \$'000	PERCENTAGE CHANGE
Rates and Annual Charges	\$13,733	\$12,556	9.37%
User Charges and Fees	\$9,995	\$8,245	21.22%
Interest and Investment Revenue	\$1,485	\$1,676	-11.4%
Other Revenues	\$778	\$597	30.3%
Grants and Contributions provided for Operating Purposes	\$8,486	\$10,371	-18.1%
Grants and Contributions provided for Capital Purposes	\$1,048	\$1,729	-39.4%
Net Gains from the Disposal of Assets	\$369	\$0	100%
TOTAL INCOME FROM CONTINUING OPERATIONS	\$35,894	\$35,174	

- 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.
- Interest and Investments – as a result of lower interest rates with the current low interest rate Climate.
- Grants and Contributions – Mainly resulting from Financial Assistance Grants not being received in advance as at the 30 June 2014 as a result of the 2014 Federal Budget.
- Grant and Contributions – Capital – mainly due to additional funds received from Developer and RMS for Roadworks, water, sewerage & amenities.

EXPENSES:

Below is a detailed Summary of Operating Expenses from Continuing Operations for 2013/14 and variations from 2012/13 and a brief explanation of the variances:

TYPE	2013/14 \$'000	2012/13 \$'000	PERCENTAGE CHANGE
Employee Benefits and On-Costs	\$12,406	\$12,301	0.00%
Borrowing Costs	\$161	\$179	-0.09%
Materials and Contracts	\$7,058	\$7,463	-5.4%
Depreciation and Amortisation	\$8,589	\$8,245	4.2%
Impairment	\$12	\$2	500%
Other Expenses	\$2,599	\$2,622	\$0
Net Losses from the Disposal of Assets	\$0	\$115	-\$100
TOTAL EXPENDITURE FROM CONTINUING OPERATIONS	\$30,825	\$30,927	

- Borrowing Costs reflecting the low loan Portfolio balance held be Council which will assist Councils capacity to borrow into the future. Council borrowed \$5 million in June 2014 which will reflect in future borrowing costs.
- Materials and Contract – reflects the increased renewal works carried out by council as opposed to the just maintaining of assets.

ASSETS:

Council has net assets under its control as at 30 June 2014 of \$333 million being an Increase of \$6.9 million from 30 June 2013.

The majority of this figure relates to Infrastructure, Property, Plant & Equipment of \$306 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 Councils 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	\$260,067	\$110,746	\$149,321	42.6%
Stormwater Drainage	\$22,150	\$5,414	\$16,736	24.44%
Water Supply Network	\$64,654	\$25,161	\$39,403	38.9%
Sewerage Network	\$50,236	\$21,101	\$29,135	42%
Buildings	\$50,061	\$17,560	\$32,501	35.08%
Plant and Equipment	\$18,453	\$10,419	\$8,034	56.46%
Land	\$14,229	\$0	\$14,229	Na
Other Asets	\$21,422	\$5,219	\$16,203	24.3%
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	\$501,182	\$195,620	\$305,562	39.0%

CASH AND CASH EQUIVALENTS:

Council has a total of cash, cash equivalents and investments totalling \$41.7 million as at 30 June 2014 which is an increase of \$7.1 million from 30th June 2013 where they totalled \$34.6 million. Councils 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 (\$25.8 million) or by Internal Policy (\$12.3 million) which only leaves \$3.6 million of Investments as unrestricted.

External Restrictions include as follows:

- Developer Contributions – S94 - \$1.781 million
- Developer Contributions – S64 - \$3.057 million
- Water Supplies – Gunnedah, Curlewis, Mullaley & Tambar Springs - \$8.095 million
- Sewerage Schemes – Gunnedah & Curlewis - \$7.841 million
- Waste Management Facilities - \$2.986 million
- Unexpended Grants - \$2.076 million

Internal Restrictions include as follows:

- Plant Replacement Reserves - \$2.852 million
- Employee Entitlement Reserves - \$1.143 million
- Future Works - \$4.184 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). Council has reported an improvement of \$324,000 in the market value of investments as at 30 June 2014. Council still hold \$1.5 million of these products with a market value of \$1.532 million.

KEY FINANCIAL RESULTS SUMMARY (2013/14):

- Operating Result from Continuing Operations is \$5.069 million Surplus.
- Operating Result before Capital Funding is \$4.021 million Surplus
- Net Assets Increased by \$6.9 million to \$333 million.
- Total Expenses from Continuing Operations decreased by \$102,000 to \$30.825 million
- Total Revenue from Continuing Operations increased by \$750,000 to \$35.894 million
- Cash, Cash Equivalents & Investment increased by \$7.1 million to a Total of \$41.7 million
- Infrastructure, Property, Plant & Equipment increased by \$6.9 million to \$333 million.
- Borrowings increased by \$4.6 million to \$5.996 million
- Provisions (Leave Entitlements) decreased by \$53K to \$3.982 million

PERFORMANCE INDICATORS:

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

PERFORMANCE INDICATORS	2013/14	2012/13	2011/12
Unrestricted Current Ratio	4.95:1	4.81:1	5.12:1
Debt Service Ratio	22.49%	18.76%	16.84%
Rates and Annual Charges Coverage Ratio	35.70%	35.70%	32.61%
Rates, Annual Charges, Interest and Extra Charges Outstanding Percentage	7.96%	7.30%	7.795
Building and Infrastructure Renewals Ratio	123.54%	115.24%	135.36%

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.

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 not taken out any new loans this financial year and puts Council in a strong position to fund future infrastructure renewals.

Rate Aand Annual Charges Coverage Ratio – *The amount received from rates and annual charges revenues as a percentage of total operating revenues. It measures Council’s dependency on Rates & Annual Charges.* Gunnedah Shire Council is close to the preferred split of one third. The ratio shows a strong position absent of an over reliance on rating income but maintaining a strong base to fund expenditure.

Rates, Annual Charges, Interest and 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 and procedures. It is a significant improvement from the 2009/10 year.

Building and Infrastructure Renewals Ratios – *Is the Capital expenditure on the replacement, refurbishment or upgrade to existing assets as a percentage of total depreciation, amortisation and impairment.* Gunnedah Shire Council’s objective is to match expenditure on assets renewals with their systematic deterioration. Council’s long term objective is to approach 100%. The 2012/13 result of 163% indicates additional funds spent over deterioration to overcome the Assets infrastructure Back Log.

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

No external bodies exercised functions delegated by Council during 2013/14.

Legal Proceedings [LG (Gen) Reg CI217 (1)(a3)]

The following expenditure on legal proceedings was incurred by Council in 2013/14:

SUBJECT	PARTICULARS OF PROCEEDINGS	RESULT	COST TO COUNCIL
Debt Recovery **	Recovery of rates and charges	Ongoing	\$58,477.70
Planning	Planning matters	Ongoing	\$16,469.90
Animal Control	Animal control matters	Resolved	\$150.00
Building	Non compliance	Resolved	\$3,262.00
Aged Care	Equity	Resolved	\$4,030.50
Audit	Meeting attendance	Ongoing	\$750.00
Airport	Leasing matter	Resolved	\$384.50

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

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

No overseas visits were undertaken by Councillors, Council staff or other persons during 2013/14.

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

Council was not involved in any partnerships, co-operatives or joint ventures during 2012/13, 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.

Planning Agreements [EPA S93G(5)]

Council did not enter into any Planning Agreements during 2013/14.

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 2012/13.

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

The following rates and charges were written off during 2013/14.

	GENERAL	POSTPONED	PENSIONER	TOTAL
Ordinary Rates	83.45	39,189.38	159,535.07	198,,807.90
Water Charges	6,424.27	-	72,631.39	79,055.66
Sewer Charges	1,621.24	-	68,112.90	69,734.14
Waste Management	1,353.58	-	68,916.48	70,270.06
Legal Costs	12.94	-	-	12.94
Interest	2,323.98	19,446.99	-	21,770.97
TOTALS	11,819.46	58,636.37	369,195.84	439,651.67

Remuneration Package – General Manager [LG (Gen) Reg CI217(1)(b)]

The General Manager's remuneration for 2013/14 consisted of:

Salary	\$193,687.95
Bonus Payments	-
Superannuation	\$17,812.00
Non Cash Benefits	-
Fringe Benefits Tax Payable	\$1,019.69
TOTAL REMUNERATION	\$212,519.84

Remuneration Package – Senior Staff [LG (Gen) Reg CI217(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 2013/14 together with the projected stormwater management services that were proposed to be made available are shown below:

	2013/14 Budget	2013/14 Actual
Stormwater Maintenance and Repair	\$37,014	\$26,929
Carroll Street	\$178,000	\$124,768

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

During 2013/14 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.



Gunnedah Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2014

“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 2014

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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 15 October 2014. Council has the power to amend and reissue these financial statements.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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 2014.

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 2014

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 15 October 2014.



O HASLER
MAYOR



R G SWAIN
COUNCILLOR



E J GROTH
GENERAL MANAGER



K P CHUA
RESPONSIBLE ACCOUNTING OFFICER

Gunnedah Shire Council

Income Statement

for the financial year ended 30 June 2014

Budget ¹ 2014	\$ '000	Notes	Actual 2014	Actual 2013
Income from Continuing Operations				
Revenue:				
13,686	Rates & Annual Charges	3a	13,733	12,556
7,728	User Charges & Fees	3b	9,995	8,245
998	Interest & Investment Revenue	3c	1,485	1,676
422	Other Revenues	3d	778	597
10,524	Grants & Contributions provided for Operating Purposes	3e,f	8,486 ²	10,371
538	Grants & Contributions provided for Capital Purposes	3e,f	1,048	1,729
Other Income:				
-	Net gains from the disposal of assets	5	369	-
-	Net Share of interests in Joint Ventures & Associated Entities using the equity method	19	-	-
33,896	Total Income from Continuing Operations		35,894	35,174
Expenses from Continuing Operations				
12,482	Employee Benefits & On-Costs	4a	12,406	12,301
367	Borrowing Costs	4b	161	179
8,444	Materials & Contracts	4c	7,058	7,463
8,563	Depreciation & Amortisation	4d	8,589	8,245
-	Impairment	4d	12	2
3,332	Other Expenses	4e	2,599	2,622
102	Net Losses from the Disposal of Assets	5	-	115
33,290	Total Expenses from Continuing Operations		30,825	30,927
606	Operating Result from Continuing Operations		5,069	4,247
Discontinued Operations				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
606	Net Operating Result for the Year		5,069	4,247
606	Net Operating Result attributable to Council		5,069	4,247
-	Net Operating Result attributable to Non-controlling Interests		-	-
68	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		4,021	2,518

¹ Original Budget as approved by Council - refer Note 16

² Financial Assistance Grants for 13/14 are lower, reflecting a timing difference due to a change in how the grant is paid - refer Note 3 (e)

Gunnedah Shire Council

Statement of Comprehensive Income
for the financial year ended 30 June 2014

\$ '000	Notes	Actual 2014	Actual 2013
Net Operating Result for the year (as per Income statement)		5,069	4,247
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	1,828	8,052
Total Items which will not be reclassified subsequently to the Operating Result		1,828	8,052
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
Total Other Comprehensive Income for the year		1,828	8,052
Total Comprehensive Income for the Year		6,897	12,299
Total Comprehensive Income attributable to Council		6,897	12,299
Total Comprehensive Income attributable to Non-controlling Interests		-	-

Gunnedah Shire Council

Statement of Financial Position

as at 30 June 2014

\$ '000	Notes	Actual 2014	Actual 2013	Actual 2012
ASSETS				
Current Assets				
Cash & Cash Equivalents	6a	1,359	1,336	2,248
Investments	6b	40,336	31,801	24,331
Receivables	7	4,488	4,028	3,852
Inventories	8	411	413	406
Other	8	28	77	47
Non-current assets classified as 'held for sale'	22	-	-	-
Total Current Assets		46,622	37,655	30,884
Non-Current Assets				
Investments	6b	-	1,452	5,707
Receivables	7	39	53	65
Inventories	8	-	-	-
Infrastructure, Property, Plant & Equipment	9	305,562	296,437	285,311
Investments accounted for using the equity method	19	-	-	-
Investment Property	14	-	-	-
Intangible Assets	25	-	-	-
Total Non-Current Assets		305,601	297,942	291,083
TOTAL ASSETS		352,223	335,597	321,967
LIABILITIES				
Current Liabilities				
Payables	10	2,785	2,416	2,598
Borrowings	10	516	386	399
Provisions	10	3,752	3,866	3,482
Total Current Liabilities		7,053	6,668	6,479
Non-Current Liabilities				
Payables	10	-	-	-
Borrowings	10	5,480	996	1,382
Provisions	10	6,612	1,752	1,662
Total Non-Current Liabilities		12,092	2,748	3,044
TOTAL LIABILITIES		19,145	9,416	9,523
Net Assets		333,078	326,181	312,444
EQUITY				
Retained Earnings	20	171,760	166,691	161,006
Revaluation Reserves	20	161,318	159,490	151,438
Council Equity Interest		333,078	326,181	312,444
Non-controlling Interest		-	-	-
Total Equity		333,078	326,181	312,444

Gunnedah Shire Council

Statement of Changes in Equity
for the financial year ended 30 June 2014

\$ '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)	1,438	-	1,438	-	1,438
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/13)		166,691	159,490	326,181	-	326,181
c. Net Operating Result for the Year		5,069	-	5,069	-	5,069
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	1,828	1,828	-	1,828
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
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		171,760	161,318	333,078	-	333,078
2013						
Opening Balance (as per Last Year's Audited Accounts)		161,006	151,438	312,444	-	312,444
a. Correction of Prior Period Errors	20 (c)	1,438	-	1,438	-	1,438
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/12)		162,444	151,438	313,882	-	313,882
c. Net Operating Result for the Year		4,247	-	4,247	-	4,247
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	8,052	8,052	-	8,052
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
Other Comprehensive Income		-	8,052	8,052	-	8,052
Total Comprehensive Income (c&d)		4,247	8,052	12,299	-	12,299
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		166,691	159,490	326,181	-	326,181

Gunnedah Shire Council

Statement of Cash Flows

for the financial year ended 30 June 2014

Budget 2014	\$ '000	Notes	Actual 2014	Actual 2013
Cash Flows from Operating Activities				
Receipts:				
13,726	Rates & Annual Charges		13,541	12,563
7,671	User Charges & Fees		9,375	7,586
893	Investment & Interest Revenue Received		1,462	1,522
10,821	Grants & Contributions		9,810	12,503
416	Other		2,690	757
Payments:				
(12,482)	Employee Benefits & On-Costs		(12,423)	(11,893)
(8,360)	Materials & Contracts		(6,754)	(7,799)
(333)	Borrowing Costs		(87)	(114)
(3,435)	Other		(4,451)	(2,652)
8,917	Net Cash provided (or used in) Operating Activities	11b	13,163	12,473
Cash Flows from Investing Activities				
Receipts:				
2,000	Sale of Investment Securities		60,500	61,500
1,179	Sale of Infrastructure, Property, Plant & Equipment		654	710
6	Deferred Debtors Receipts		14	12
Payments:				
(1,000)	Purchase of Investment Securities		(67,473)	(64,500)
(16,013)	Purchase of Infrastructure, Property, Plant & Equipment		(11,449)	(10,708)
(13,828)	Net Cash provided (or used in) Investing Activities		(17,754)	(12,986)
Cash Flows from Financing Activities				
Receipts:				
5,000	Proceeds from Borrowings & Advances		5,000	-
Payments:				
(470)	Repayment of Borrowings & Advances		(386)	(399)
4,530	Net Cash Flow provided (used in) Financing Activities		4,614	(399)
(381)	Net Increase/(Decrease) in Cash & Cash Equivalents		23	(912)
2,918	plus: Cash & Cash Equivalents - beginning of year	11a	1,336	2,248
2,537	Cash & Cash Equivalents - end of the year	11a	1,359	1,336
Additional Information:				
	plus: Investments on hand - end of year	6b	40,336	33,253
Total Cash, Cash Equivalents & Investments			41,695	34,589

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 2014

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n/a - not applicable

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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

During the current year, the following relevant standards became mandatory for Council and have been adopted:

- AASB 13 Fair Value Measurement
- AASB 119 Employee Benefits

AASB 13 Fair Value Measurement has not affected the assets or liabilities which are to be measured at fair value, however it provides detailed guidance on how to measure fair value in accordance with the accounting standards.

It introduces the concept of highest and best use for non-financial assets and has caused the Council to review their valuation methodology.

The level of disclosures regarding fair value have increased significantly and have been included in the financial statements at Note 27.

AASB 119 Employee Benefits introduced revised definitions for short-term employee benefits.

Whilst the Council has reviewed the annual leave liability to determine the level of annual leave which is expected to be paid more than 12 months after the end of the reporting period, there has been no effect on the amounts disclosed as leave liabilities since Council's existing valuation policy was to discount annual leave payable more than 12 months after the end of the reporting period to present values.

(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 2013.

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

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(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)].

(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 the entity 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

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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).

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 incomes are recognised as revenue on a proportional basis when payment is due, the value of the payments is notified, or the payment is received, whichever first occurs.

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 2014) and **(ii)** all the related operating results (for the financial year ended the 30th June 2014).

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

The financial statements also include Council's share of the assets, liabilities, income and expenses of any **Jointly Controlled Operations** under the appropriate headings.

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*

(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 Ventures

Council has no interest in any Joint Venture Entities, Assets or Operations.

(iv) Associated Entities

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 the other 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 Venture Entities & Partnerships.

Such entities are usually termed Associates.

(v) County Councils

Council is not a member of any County Councils.

(vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

(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

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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 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.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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.

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

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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.

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.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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.

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;

- **Investment Properties** – refer Note 1(p),
- **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)

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

- **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.

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

Building	
- construction/extensions	100% Capitalised
- renovations	> \$10,000
Other Structures	
	> \$2,000

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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
--------------------------------------	------------

- Bridge : Other	50 years
- Road Pavements	60 years
- Kerb, Gutter & Paths	40 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
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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

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	80 to 100 years
- Culverts	50 to 80 years

Transportation Assets

- Sealed Roads : Surface	20 years
- Sealed Roads : Structure	60 years
- Unsealed roads	20 years
- Bridge : Concrete	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).

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

(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.

(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 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 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

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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 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

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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 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.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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 employee benefit obligations disclosed under payables.

Council holds 30% of Employee Entitlements 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.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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 2014 the prior period deficit still exists.

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

Accordingly, Councils contributions to the scheme for the current reporting year have been recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a).

The Local Government Superannuation Scheme has advised member councils that, as a result of the global financial crisis, it has a significant deficiency of assets over liabilities.

As a result, they have asked for significant increases in future contributions to recover that deficiency.

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 30/6/14.

(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

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

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.

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 2014.

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.

Applicable to Local Government with implications:

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures and AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments (effective from 1 January 2017)

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2015 but is available for early adoption.

When adopted, the standard will affect in particular Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss although there is currently a proposal by the IASB to introduce a Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

designated at fair value through profit or loss and Council does not have any such liabilities.

The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.

The Council has not yet fully assessed the impact on the reporting financial position and performance on adoption of AASB 9.

Applicable to Local Government but no implications for Council;

AASB 2013-3 Amendments to AASB 136 Recoverable Amount Disclosures for Non-Financial Assets (effective for 30 June 2015 Financial Statements)

There are no changes to reported financial position or performance from AASB 2013 – 3, however additional disclosures may be required.

Applicable to Local Government but not relevant to Council at this stage;

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective for 30 June 2015 Financial Statements for not-for-profit entities)

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities.

The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities.

It focuses on the need to have both power and rights or exposure to variable returns.

Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both.

Control exists when the investor can use its power to affect the amount of its returns.

There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 11 introduces a principles based approach to accounting for joint arrangements.

The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement.

Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture.

Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted.

Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard.

AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

Council's investment in the joint venture partnership will be classified as a joint venture under the new rules.

As Council already applies the equity method in accounting for this investment, AASB 11 will not have any impact on the amounts recognised in its financial statements.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 1. Summary of Significant Accounting Policies

Application of this standard by Council will not affect any of the amounts recognised in the financial statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa.

The amendments also introduce a "partial disposal" concept.

Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date.

They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2015.

Not applicable to Local Government per se;

None

There are no other standards that are "not yet effective" and expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

(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 2014

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
	2014	2014	2013	2014	2014	2013	2014	2014	2013	2014	2013	2014	2013
Governance	3	1	5	728	839	725	(725)	(838)	(720)	-	-	29	5,577
Administration	137	374	186	3,415	5,271	4,902	(3,278)	(4,897)	(4,716)	35	-	14,403	8,069
Public Order & Safety	46	248	150	463	518	494	(417)	(270)	(344)	-	-	1,635	1,770
Health	26	35	50	80	23	78	(54)	12	(28)	-	-	344	354
Environment	2,853	3,345	3,085	3,130	2,679	2,825	(277)	666	260	605	214	27,363	21,616
Community Services & Education	3,714	3,800	3,700	3,505	3,320	3,482	209	480	218	3,713	3,585	2,218	2,173
Housing & Community Amenities	910	704	886	1,065	811	804	(155)	(107)	82	12	56	6,653	7,680
Water Supplies	3,122	4,197	3,511	2,959	2,325	2,499	163	1,872	1,012	40	79	51,118	46,888
Sewerage Services	2,189	2,664	2,370	1,896	1,247	1,302	293	1,417	1,068	38	37	39,115	37,266
Recreation & Culture	724	690	794	3,787	3,045	3,127	(3,063)	(2,355)	(2,333)	50	75	37,438	35,457
Mining, Manufacturing & Construction	606	7	6	983	841	708	(377)	(834)	(702)	-	-	1,373	1,277
Transport & Communication	2,942	6,246	5,797	9,060	8,511	8,315	(6,118)	(2,265)	(2,518)	1,032	2,211	163,386	160,446
Economic Affairs	1,931	1,191	1,271	2,219	1,395	1,666	(288)	(204)	(395)	20	-	7,148	7,024
Total Functions & Activities	19,203	23,502	21,811	33,290	30,825	30,927	(14,087)	(7,323)	(9,116)	5,545	6,257	352,223	335,597
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	-	-	-	-	-	-	-	-	-	-	-	-
General Purpose Income ¹	14,693	12,392	13,363	-	-	-	14,693	12,392	13,363	2,114	3,842	-	-
Operating Result from Continuing Operations	33,896	35,894	35,174	33,290	30,825	30,927	606	5,069	4,247	7,659	10,099	352,223	335,597

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 2014

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 2014

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2014	Actual 2013
(a) Rates & Annual Charges			
Ordinary Rates			
Residential		2,947	2,669
Farmland		3,832	3,543
Mining		1,036	768
Business		1,679	1,616
Total Ordinary Rates		9,494	8,596
Special Rates			
Nil			
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		1,781	1,683
Stormwater Management Services		93	92
Water Supply Services		776	747
Sewerage Services		1,589	1,438
Total Annual Charges		4,239	3,960
TOTAL RATES & ANNUAL CHARGES		13,733	12,556

Council has used 2010 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 2014

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(b) User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Domestic Waste Management Services		442	490
Water Supply Services		2,501	2,142
Sewerage Services		585	527
Waste Management Services (non-domestic)		46	38
Total User Charges		3,574	3,197
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s.608)			
Planning & Building Regulation		261	407
Private Works - Section 67		113	375
Regulatory/ Statutory Fees		57	54
Registration Fees		27	31
Section 149 Certificates (EPA Act)		32	37
Section 603 Certificates		31	37
Total Fees & Charges - Statutory/Regulatory		521	941
(ii) Fees & Charges - Other (incl. General User Charges) (per s.608)			
Aerodrome		14	10
Aged Care		70	100
Caravan Park		41	8
Cemeteries		125	109
Conferences		-	2
Library & Art Gallery		5	5
Noxious Weeds		28	10
Park Rents		68	86
Public Halls		3	2
RMS (formerly RTA) Charges (State Roads not controlled by Council)		4,274	2,665
Saleyards		870	705
Swimming Pools		188	177
Theatre		185	180
Tourism		18	29
Other		11	19
Total Fees & Charges - Other		5,900	4,107
TOTAL USER CHARGES & FEES		9,995	8,245

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		82	96
- Interest earned on Investments (interest & coupon payment income)		1,293	1,365
Fair Value Adjustments			
- Fair Valuation movements in Investments (at FV or Held for Trading)		110	215
TOTAL INTEREST & INVESTMENT REVENUE		1,485	1,676
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges (General Fund)		82	60
General Council Cash & Investments		702	865
Restricted Investments/Funds - External:			
Development Contributions			
- Section 94		45	44
- Section 64		92	93
Water Fund Operations		236	279
Sewerage Fund Operations		232	222
Domestic Waste Management operations		96	113
Total Interest & Investment Revenue Recognised		1,485	1,676
(d) Other Revenues			
Rental Income - Other Council Properties		88	112
Fines		9	6
Fines - Parking		11	3
Legal Fees Recovery - Other		54	40
Commissions & Agency Fees		39	25
Diesel Rebate		98	-
Insurance Claim Recoveries		-	24
Recycling Income (non domestic)		1	-
Sales - Domestic Waste		76	105
Sales - Events		8	5
Sales - General		1	16
Sales - Swimming Pools		109	115
Sales - Theatre		60	50
Sales - Tourism		18	25
Reimbursements		63	61
Bad Debts - Recovered		72	-
Government Paid Parental Leave		54	-
Other		17	10
TOTAL OTHER REVENUE		778	597

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

\$ '000	2014 Operating	2013 Operating	2014 Capital	2013 Capital
(e) Grants				
General Purpose (Untied)				
Financial Assistance - General Component	1,292	2,371	-	-
Financial Assistance - Local Roads Component	735	1,384	-	-
Pensioners' Rates Subsidies - General Component	87	87	-	-
Total General Purpose	2,114	3,842	-	-

¹ The Financial Assistance Grant for 13/14 reflects a one off reduction due to the fact that this grant is no longer being paid in advance by up to 50% as has occurred in previous years - it does not represent a loss of income but is instead a timing difference.

Specific Purpose

Pensioners' Rates Subsidies:

- Water	40	40	-	-
- Sewerage	38	38	-	-
- Domestic Waste Management	39	44	-	-
Water Supplies	-	-	-	38
Community Care	3,713	3,585	-	-
Community Centres	-	-	-	20
Environmental Protection	226	20	49	-
Heritage & Cultural	5	-	-	-
Library	46	46	-	-
Noxious Weeds	291	194	-	-
Recreation & Culture	-	9	-	-
Saleyards	-	-	20	-
Street Lighting	12	12	-	-
Transport (Roads to Recovery)	303	1,068	-	-
Transport (Other Roads & Bridges Funding)	728	1,029	-	114
Information Technology	-	-	35	-
Total Specific Purpose	5,441	6,085	104	172
Total Grants	7,555	9,927	104	172

Grant Revenue is attributable to:

- Commonwealth Funding	4,697	7,201	-	172
- State Funding	2,829	2,726	104	-
- Other Funding	29	-	-	-
	7,555	9,927	104	172

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 3. Income from Continuing Operations (continued)

\$ '000		2014 Operating	2013 Operating	2014 Capital	2013 Capital
(f) Contributions					
Developer Contributions:					
(s93 & s94 - EP&A Act, s64 of the LGA):					
S 94 - Contributions towards amenities/services		-	-	224	293
S 64 - Water Supply Contributions		-	-	201	106
S 64 - Sewerage Service Contributions		-	-	134	74
S 64 - Stormwater Contributions		-	-	70	-
Total Developer Contributions	17	-	-	629	473
Other Contributions:					
Breeza Park Toilets		-	-	-	7
Community Services		-	1	-	-
Emergency Services		189	113	-	-
Recreation & Culture		10	-	-	86
Roads & Bridges		438	203	-	663
Saleyards		60	37	-	-
Water Supplies (excl. Section 64 contributions)		65	90	315	-
Riverine Project		147	-	-	328
ELE Contributions - Other Councils		22	-	-	-
Total Other Contributions		931	444	315	1,084
Total Contributions		931	444	944	1,557
TOTAL GRANTS & CONTRIBUTIONS		8,486	10,371	1,048	1,729

\$ '000		Actual 2014	Actual 2013
(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		5,918	4,424
add: Grants & contributions recognised in the current period but not yet spent:		1,255	1,668
less: Grants & contributions recognised in a previous reporting period now spent:		(259)	(174)
Net Increase (Decrease) in Restricted Assets during the Period		996	1,494
Unexpended and held as Restricted Assets		6,914	5,918
Comprising:			
- Specific Purpose Unexpended Grants		2,076	1,614
- Developer Contributions		4,838	4,222
- Other Contributions		-	82
		6,914	5,918

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2014	Actual 2013
(a) Employee Benefits & On-Costs			
Salaries and Wages		9,900	9,882
Travelling		142	174
Employee Leave Entitlements (ELE)		1,723	1,138
Superannuation		1,218	1,194
Workers' Compensation Insurance		216	434
Fringe Benefit Tax (FBT)		46	36
Payroll Tax		38	39
Training Costs (other than Salaries & Wages)		186	201
Other		96	65
Total Employee Costs		13,565	13,163
less: Capitalised Costs		(1,159)	(862)
TOTAL EMPLOYEE COSTS EXPENSED		12,406	12,301
Number of "Equivalent Full Time" Employees at year end		166	170
Number of "Equivalent Full Time" Employees at year end (incl. vacancies)		177	178
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Overdraft		-	1
Interest on Loans		90	107
Interest on Advances		-	5
Total Interest Bearing Liability Costs Expensed		90	113
(ii) Other Borrowing Costs			
Discount adjustments relating to movements in Provisions (other than ELE)			
- Remediation Liabilities	26	71	66
Total Other Borrowing Costs		71	66
TOTAL BORROWING COSTS EXPENSED		161	179

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Materials & Contracts			
Raw Materials & Consumables		14,637	14,908
Contractor & Consultancy Costs			
- Environmental Consultants		-	26
- Governance		8	40
- Information Technology		42	25
- Parking		11	-
- Planning		89	131
- Water Services		-	13
- Human Resources		31	-
- Domestic Waste Management		16	-
- Community Services		33	-
- Tourism/Economic Development		13	-
- Community Planning & Development		20	-
- Other		21	37
Auditors Remuneration ⁽¹⁾		21	26
Legal Expenses:			
- Legal Expenses: Planning & Development		24	1
- Legal Expenses: Debt Recovery		59	58
- Legal Expenses: Other		3	14
Total Materials & Contracts		15,028	15,279
less: Capitalised Costs		(7,970)	(7,816)
TOTAL MATERIALS & CONTRACTS		7,058	7,463

1. Auditor Remuneration

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

(i) Audit and Other Assurance Services

- Audit & review of financial statements: Council's Auditor	21	26
Remuneration for audit and other assurance services	21	26
Total Auditor Remuneration	21	26

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2014	Actual 2013	Actual 2014	Actual 2013
Plant and Equipment		2	1	1,621	1,542
Office Equipment		-	1	269	250
Furniture & Fittings		7	-	63	51
Buildings - Non Specialised		-	-	244	229
Buildings - Specialised		-	-	313	338
Other Structures		-	-	92	86
Infrastructure:					
- Roads		-	-	3,889	3,752
- Bridges		-	-	98	98
- Footpaths		-	-	50	49
- Stormwater Drainage		-	-	219	206
- Water Supply Network		-	-	839	820
- Sewerage Network		-	-	669	649
- Swimming Pools		-	-	27	23
- Other Open Space/Recreational Assets		-	-	45	43
Other Assets					
- Library Books		-	-	9	7
- Other		3	-	93	52
Asset Reinstatement Costs	9 & 26	-	-	49	50
<u>TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED</u>		<u>12</u>	<u>2</u>	<u>8,589</u>	<u>8,245</u>

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(e) Other Expenses			
Other Expenses for the year include the following:			
Advertising		104	102
Bad & Doubtful Debts		11	7
Bank Charges		30	34
Computer Software Charges		166	153
Contributions/Levies to Other Levels of Government			
- Emergency Services Levy (includes FRNSW, SES, and RFS Levies)		19	20
- NSW Rural Fire Service Levy		153	151
Councillor Expenses - Mayoral Fee		24	24
Councillor Expenses - Councillors' Fees		93	90
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		49	48
Election Expenses		-	8
Electricity & Heating		848	895
Gas		7	8
Insurance		495	457
Postage		42	39
Printing & Stationery		109	118
Street Lighting		198	186
Subscriptions & Publications		25	14
Telephone & Communications		176	225
Valuation Fees		44	41
Other		9	2
Total Other Expenses		2,602	2,622
less: Capitalised Costs		(3)	-
TOTAL OTHER EXPENSES		2,599	2,622

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2014	Actual 2013
Property (excl. Investment Property)			
Proceeds from Disposal - Property		-	9
less: Carrying Amount of Property Assets Sold / Written Off		-	(11)
Net Gain/(Loss) on Disposal		-	(2)
Plant & Equipment			
Proceeds from Disposal - Plant & Equipment		654	701
less: Carrying Amount of P&E Assets Sold / Written Off		(152)	(735)
Net Gain/(Loss) on Disposal		502	(34)
Infrastructure			
Proceeds from Disposal - Infrastructure		-	-
less: Carrying Amount of Infrastructure Assets Sold / Written Off		(133)	(79)
Net Gain/(Loss) on Disposal		(133)	(79)
Financial Assets*			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		60,500	61,500
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		(60,500)	(61,500)
Net Gain/(Loss) on Disposal		-	-
<u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u>		<u>369</u>	<u>(115)</u>

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 6a. - Cash Assets and Note 6b. - Investments

\$ '000	Notes	2014 Actual Current	2014 Actual Non Current	2013 Actual Current	2013 Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		358	-	1,085	-
Cash-Equivalent Assets ¹					
- Deposits at Call		1,001	-	251	-
Total Cash & Cash Equivalents		1,359	-	1,336	-
Investments (Note 6b)					
- Long Term Deposits		38,804	-	29,831	-
- Equity Linked Notes		1,532	-	-	1,452
- NCD's, FRN's (with Maturities > 3 months)		-	-	1,970	-
Total Investments		40,336	-	31,801	1,452
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		41,695	-	33,137	1,452

¹ Those Investments where time to maturity (from date of purchase) is < 3 months.

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"		1,359	-	1,336	-
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Investments

a. "At Fair Value through the Profit & Loss"					
- "Held for Trading"	6(b-i)	1,532	-	1,970	1,452
- "Designated at Fair Value on Initial Recognition"	6(b-i)	-	-	-	-
b. "Held to Maturity"	6(b-ii)	38,804	-	29,831	-
c. "Loans & Receivables"	6(b-iii)	-	-	-	-
d. "Available for Sale"	6(b-iv)	-	-	-	-
Investments		40,336	-	31,801	1,452

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 2014

Note 6b. Investments (continued)

\$ '000	2014 Actual Current	2014 Actual Non Current	2013 Actual Current	2013 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	1,970	1,452	-	5,707
Revaluations (through the Income Statement)	110	-	-	215
Disposals (sales & redemptions)	(2,000)	-	-	(2,500)
Transfers between Current/Non Current	1,452	(1,452)	1,970	(1,970)
Balance at End of Year	1,532	-	1,970	1,452
Comprising:				
- Equity Linked Notes	1,532	-	-	1,452
- NCD's, FRN's (with Maturities > 3 months)	-	-	1,970	-
Total	1,532	-	1,970	1,452
Note 6(b-ii)				
Reconciliation of Investments classified as "Held to Maturity"				
Balance at the Beginning of the Year	29,831	-	24,331	-
Additions	67,473	-	64,500	-
Disposals (sales & redemptions)	(58,500)	-	(59,000)	-
Balance at End of Year	38,804	-	29,831	-
Comprising:				
- Long Term Deposits	38,804	-	29,831	-
Total	38,804	-	29,831	-
Note 6(b-iii)				
Reconciliation of Investments classified as "Loans & Receivables"				
Nil				
Note 6(b-iv)				
Reconciliation of Investments classified as "Available for Sale"				
Nil				

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details

\$ '000	2014	2014	2013	2013
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investments	41,695	-	33,137	1,452
attributable to:				
External Restrictions (refer below)	25,842	-	20,924	1,452
Internal Restrictions (refer below)	12,281	-	10,799	-
Unrestricted	3,572	-	1,414	-
	41,695	-	33,137	1,452

2014 \$ '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 (D)	1,443	322	16	1,781
Developer Contributions - Water Fund (D)	1,953	266	-	2,219
Developer Contributions - Sewer Fund (D)	826	178	(166)	838
Specific Purpose Unexpended Grants (F)	1,614	462	-	2,076
Water Supplies (G)	7,036	1,059	-	8,095
Sewerage Services (G)	6,611	1,230	-	7,841
Domestic Waste Management (G)	2,805	181	-	2,986
Breeza Hall Toilets - Contribution	82	-	(82)	-
Other	6	-	-	6
External Restrictions - Other	22,376	3,698	(232)	25,842
Total External Restrictions	22,376	3,698	(232)	25,842

D Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

F Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)

G 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 2014

Note 6c. Restricted Cash, Cash Equivalents & Investments - Details (continued)

2014 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Internal Restrictions				
Plant & Vehicle Replacement	2,775	202	(125)	2,852
Employees Leave Entitlement	1,168	75	(100)	1,143
Aerodrome	531	67	(72)	526
Business Partnering Program	26	-	-	26
Community Facilities Fund	510	118	(77)	551
Contract Works	189	-	-	189
Future Works	1,752	4,184	(1,752)	4,184
Gravel Pit Restoration	160	93	-	253
Land	45	-	-	45
Information Technology	12	-	-	12
Parking Areas	83	-	-	83
Roads	2,301	-	(1,983)	318
Saleyards	800	124	-	924
Storm Water - Contingency	100	-	-	100
Strategic Planning	164	-	-	164
Tourism	186	-	-	186
Fleet	179	317	-	496
Depot Refuelling Upgrade	-	82	-	82
Other	111	15	(10)	116
less: Investment Fair Valuation write downs	(293)	324	-	31
Total Internal Restrictions	10,799	5,601	(4,119)	12,281
TOTAL RESTRICTIONS	33,175	9,299	(4,351)	38,123

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 7. Receivables

\$ '000	Notes	2014		2013	
		Current	Non Current	Current	Non Current
Purpose					
Rates & Annual Charges		1,101	-	909	-
Interest & Extra Charges		191	-	185	-
User Charges & Fees		2,114	-	1,287	-
Private Works		483	-	736	-
Contributions to Works		133	-	115	-
Accrued Revenues					
- Interest on Investments		333	-	418	-
- Other Income Accruals		8	-	7	-
Government Grants & Subsidies		104	-	380	-
Deferred Debtors		-	39	-	53
Net GST Receivable		138	-	168	-
Total		4,605	39	4,205	53
less: Provision for Impairment					
Rates & Annual Charges		(10)	-	(10)	-
Interest & Extra Charges		(103)	-	(95)	-
User Charges & Fees		(4)	-	(72)	-
Total Provision for Impairment - Receivables		(117)	-	(177)	-
TOTAL NET RECEIVABLES		4,488	39	4,028	53
Externally Restricted Receivables					
Water Supply					
- Rates & Availability Charges		107	-	84	-
- Other		482	-	352	-
Sewerage Services					
- Rates & Availability Charges		183	-	147	-
- Other		57	-	56	-
Total External Restrictions		829	-	639	-
Internally Restricted Receivables					
Nil					
Unrestricted Receivables		3,659	39	3,389	53
TOTAL NET RECEIVABLES		4,488	39	4,028	53

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 9.00% (2013 10.00%).
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 2014

Note 8. Inventories & Other Assets

\$ '000	Notes	2014		2013	
		Current	Non Current	Current	Non Current
Inventories					
Stores & Materials		411	-	413	-
Total Inventories		411	-	413	-
Other Assets					
Prepayments		28	-	77	-
Total Other Assets		28	-	77	-
TOTAL INVENTORIES/OTHER ASSETS		439	-	490	-
Externally Restricted Assets					
Water					
Stores & Materials		121	-	124	-
Total Water		121	-	124	-
Sewerage					
Stores & Materials		-	-	1	-
Total Sewerage		-	-	1	-
Domestic Waste Management					
Nil					
Other					
Nil					
Total Externally Restricted Assets		121	-	125	-
Total Internally Restricted Assets		-	-	-	-
Total Unrestricted Assets		318	-	365	-
TOTAL INVENTORIES & OTHER ASSETS		439	-	490	-

(i) Other Disclosures

(a) Inventory Write Downs

\$ 1,019 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 2014

Note 9a. Infrastructure, Property, Plant & Equipment

\$ '000	as at 30/6/2013					Asset Movements during the Reporting Period					as at 30/6/2014				
	At Cost	At Fair Value	Accumulated		Carrying Value	Asset Additions	WDV of Asset Disposals	Depreciatio n Expense	Impairment Loss (recognised in P/L)	Revaluation Increments to Equity (ARR)	At Cost	At Fair Value	Accumulated		Carrying Value
			Dep'n	Impairment									Dep'n	Impairment	
Capital Work in Progress	1,448	-	-	-	1,448	13	-	-	-	-	1,461	-	-	-	1,461
Plant & Equipment	-	18,929	11,125	-	7,804	2,005	(152)	(1,621)	(2)	-	-	18,453	10,419	-	8,034
Office Equipment	-	2,452	1,701	-	751	364	-	(269)	-	-	-	2,225	1,379	-	846
Furniture & Fittings	-	1,135	634	-	501	104	-	(63)	(7)	-	-	976	441	-	535
Land:															
- Operational Land	-	8,361	-	-	8,361	71	-	-	-	-	-	8,432	-	-	8,432
- Community Land	-	5,797	-	-	5,797	-	-	-	-	-	-	5,797	-	-	5,797
Buildings - Non Specialised	-	20,012	7,240	-	12,772	87	-	(244)	-	-	-	20,099	7,484	-	12,615
Buildings - Specialised	-	29,768	9,763	-	20,005	194	-	(313)	-	-	-	29,962	10,076	-	19,886
Other Structures	-	4,460	1,077	-	3,383	238	-	(92)	-	-	-	4,699	1,170	-	3,529
Infrastructure:															
- Roads	-	238,091	101,048	-	137,043	6,078	(126)	(3,889)	-	-	-	243,907	104,801	-	139,106
- Bridges	-	11,993	5,167	-	6,826	-	-	(98)	-	-	-	11,993	5,265	-	6,728
- Footpaths	-	3,969	630	-	3,339	198	-	(50)	-	-	-	4,167	680	-	3,487
- Stormwater Drainage	-	21,884	5,195	-	16,689	266	-	(219)	-	-	-	22,150	5,414	-	16,736
- Water Supply Network	-	61,782	24,008	-	37,774	1,433	(7)	(839)	-	1,042	-	64,564	25,161	-	39,403
- Sewerage Network	-	48,615	19,857	-	28,758	260	-	(669)	-	786	-	50,236	21,101	-	29,135
- Swimming Pools	-	1,912	867	-	1,045	-	-	(27)	-	-	-	1,912	894	-	1,018
- Other Open Space/Recreational Assets	-	1,849	689	-	1,160	7	-	(45)	-	-	-	1,855	733	-	1,122
Other Assets:															
- Library Books	-	101	15	-	86	26	-	(9)	-	-	-	127	24	-	103
- Other	-	1,788	238	-	1,550	111	-	(93)	(3)	-	-	1,893	328	-	1,565
Reinstatement, Rehabilitation & Restoration Assets (refer Note 26):															
- Tip Assets	-	480	43	-	437	4,728	-	(10)	-	-	-	5,208	53	-	5,155
- Quarry Assets	-	1,066	158	-	908	-	-	(39)	-	-	-	1,066	197	-	869
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	1,448	484,444	189,455	-	296,437	16,183	(285)	(8,589)	(12)	1,828	1,461	499,721	195,620	-	305,562

Additions to Buildings & Infrastructure Assets are made up of Asset Renewals (\$7,898K) and New Assets (\$625K).

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 2014

Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

\$ '000	Actual 2014				Actual 2013			
	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	317	-	-	317	583	-	-	583
Plant & Equipment	-	452	241	211	-	452	191	261
Office Equipment	-	23	10	13	-	23	9	14
Land								
- Operational Land	-	164	-	164	-	164	-	164
Infrastructure	-	64,564	25,161	39,403	-	61,782	24,008	37,774
Total Water Supply	317	65,203	25,412	40,108	583	62,421	24,208	38,796
Sewerage Services								
WIP	481	-	-	481	269	-	-	269
Plant & Equipment	-	196	125	71	-	198	117	81
Office Equipment	-	100	56	44	-	100	47	53
Land								
- Operational Land	-	465	-	465	-	465	-	465
Infrastructure	-	50,236	21,101	29,135	-	48,615	19,857	28,758
Total Sewerage Services	481	50,997	21,282	30,196	269	49,378	20,021	29,626
Domestic Waste Management								
WIP	-	15	-	15	-	5	-	5
Plant & Equipment	-	296	279	17	-	296	270	26
Office Equipment	-	2	2	-	-	2	2	-
Furniture & Fittings	-	25	4	21	-	25	2	23
Land								
- Operational Land	-	661	-	661	-	661	-	661
- Community Land	-	134	-	134	-	134	-	134
Buildings	-	1,034	192	842	-	1,034	178	856
Other Structures	-	140	73	67	-	140	70	70
Other Assets	-	297	13	284	-	206	-	206
Total DWM	-	2,604	563	2,041	-	2,503	522	1,981
TOTAL RESTRICTED I,PP&E	798	118,804	47,257	72,345	852	114,302	44,751	70,403

Note 9c. Infrastructure, Property, Plant & Equipment - Current Year Impairments

\$ '000	Notes	Actual 2014	Actual 2013
(i) Impairment Losses recognised in the Income Statement:			
TV, DVD & Cam Recorder - Library - Office Equipment - Not Found		-	(1)
Water leak detector - Water Fund - Plant & Equipment - Not Found		-	(1)
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)	(2)
IMPAIRMENT of ASSETS - GAINS/(LOSSES) in P/L	4(d)	(12)	(2)

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2014		2013	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		1,491	-	1,189	-
Goods & Services - capital expenditure		665	-	659	-
Payments Received In Advance		170	-	148	-
Accrued Expenses:					
- Borrowings		9	-	6	-
- Salaries & Wages		450	-	414	-
Total Payables		2,785	-	2,416	-
Borrowings					
Loans - Secured ¹		500	5,462	365	962
Government Advances		16	18	21	34
Total Borrowings		516	5,480	386	996
Provisions					
Employee Benefits;					
Annual Leave		1,336	-	1,388	-
Long Service Leave		2,239	237	2,338	169
Wages - Time in Lieu		44	-	47	-
Rostered Days Off		126	-	93	-
Sub Total - Aggregate Employee Benefits		3,745	237	3,866	169
Asset Remediation/Restoration (Future Works) ²⁶		-	6,375	-	1,576
Other		7	-	-	7
Total Provisions		3,752	6,612	3,866	1,752
Total Payables, Borrowings & Provisions		7,053	12,092	6,668	2,748
(i) Liabilities relating to Restricted Assets					
		2014		2013	
		Current	Non Current	Current	Non Current
Externally Restricted Assets					
Water		5	-	4	-
Sewer		1	-	1	-
Liabilities relating to externally restricted assets		6	-	5	-
Internally Restricted Assets					
Nil					
Total Liabilities relating to restricted assets		6	-	5	-
Total Liabilities relating to Unrestricted Assets		7,047	12,092	6,663	2,748
TOTAL PAYABLES, BORROWINGS & PROVISIONS		7,053	12,092	6,668	2,748

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 2014

Note 10a. Payables, Borrowings & Provisions (continued)

\$ '000	Actual 2014	Actual 2013
(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	3,034	3,336
Other Liabilities	7	7
	<u>3,041</u>	<u>3,343</u>

Note 10b. Description of and movements in Provisions

Class of Provision	2013		2014			
	Opening Balance as at 1/7/13	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	Closing Balance as at 30/6/14
Annual Leave	1,388	585	(637)	-	-	1,336
Long Service Leave	2,507	312	(343)	-	-	2,476
Other Leave (enter deta	140	414	(384)	-	-	170
Asset Remediation	1,576	1,460	-	3,339	-	6,375
Other	7	-	-	-	-	7
TOTAL	5,618	2,771	(1,364)	3,339	-	10,364

- 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 2014

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2014	Actual 2013
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	1,359	1,336
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		1,359	1,336
(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		5,069	4,247
Adjust for non cash items:			
Depreciation & Amortisation		8,589	8,245
Net Losses/(Gains) on Disposal of Assets		(369)	115
Impairment Losses Recognition - I,PP&E		12	2
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "At Fair Value" or "Held for Trading"		(110)	(215)
- Other non cash tip asset additions		(4,728)	-
Unwinding of Discount Rates on Reinstatement Provisions		71	66
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		(400)	(34)
Increase/(Decrease) in Provision for Doubtful Debts		(60)	6
Decrease/(Increase) in Inventories		2	(7)
Decrease/(Increase) in Other Assets		49	(30)
Increase/(Decrease) in Payables		302	(329)
Increase/(Decrease) in accrued Interest Payable		3	(1)
Increase/(Decrease) in other accrued Expenses Payable		36	-
Increase/(Decrease) in Other Liabilities		22	-
Increase/(Decrease) in Employee Leave Entitlements		(53)	408
Increase/(Decrease) in Other Provisions		4,728	-
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		13,163	12,473

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 11. Statement of Cash Flows - Additional Information (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Non-Cash Investing & Financing Activities			
Recalculation of Remediation - Domestic Waste Management Sites		4,728	-
Developer Contributions to the Gunnedah Water Network		315	-
Total Non-Cash Investing & Financing Activities		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

(d) Investment Property Commitments

Nil

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts 2014	Indicator 2014	Prior Periods 2013 2012	
Local Government Industry Indicators - Consolidated				
1. Operating Performance Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	<u>3,542</u>	10.31%	7.28%	6.44%
Total continuing operating revenue ⁽¹⁾ (excl. Capital Grants & Contributions)	34,367			
2. Own Source Operating Revenue Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(less ALL Grants & Contributions)</u>	<u>25,881</u>	73.08%	65.39%	63.83%
Total continuing operating revenue ⁽¹⁾	35,415			
3. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽²⁾	<u>19,830</u>	4.95 : 1	4.81	5.12
Current Liabilities less Specific Purpose Liabilities ^(3, 4)	<u>4,006</u>			
4. Debt Service Cover Ratio				
Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation (EBITDA)	<u>12,304</u>	22.49	18.76	16.84
Principal Repayments (from the Statement of Cash Flows) + Borrowing Interest Costs (from the Income Statement)	<u>547</u>			
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual and Extra Charges Outstanding	<u>1,179</u>	7.96%	7.30%	7.79%
Rates, Annual and Extra Charges Collectible	<u>14,804</u>			
6. Cash Expense Cover Ratio				
Current Year's Cash and Cash Equivalents including All Term Deposits	<u>40,163</u>	20.00	16.36	12.49
Payments from cash flow of operating and financing activities	<u>2,008</u>			

Notes

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and net share of interests in joint ventures.

⁽²⁾ Refer Notes 6-8 inclusive.

Also excludes any Real Estate & Land for resale not expected to be sold in the next 12 months

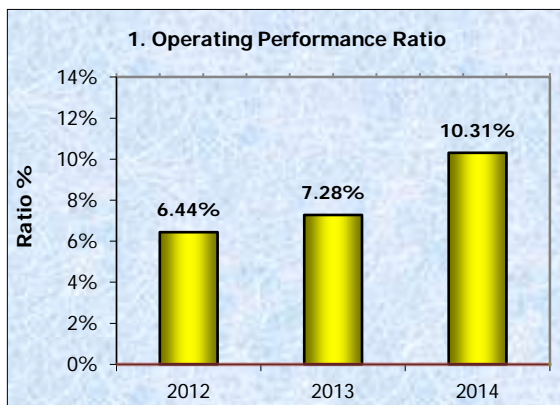
⁽³⁾ Refer to Note 10(a).

⁽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 2014

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.

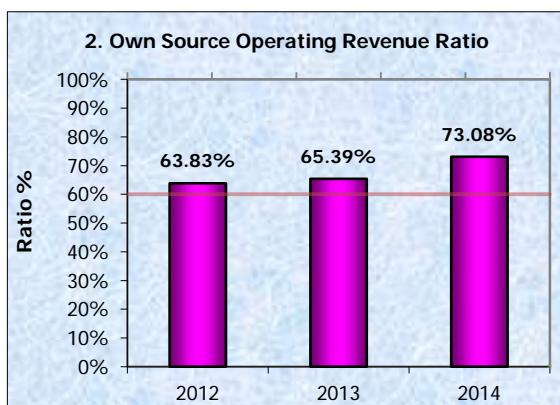
Commentary on 2013/14 Result

2013/14 Ratio 10.31%

Council continues to maintain operating expenditures within operating revenues. This improved result reflects reduced Materials and Contracts expenses due to increased renewal works. Additional revenue has been received due to the Special Rate Variation.

— Minimum 0.00%

Source for Benchmark: Code of Accounting Practice and Financial Reporting



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.

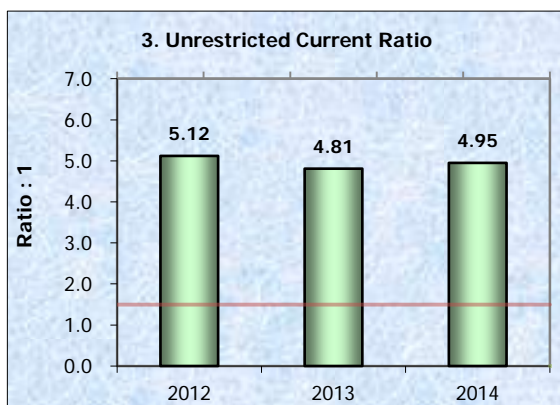
Commentary on 2013/14 Result

2013/14 Ratio 73.08%

This Ratio reflects councils reliance on Rating income. This addition would reflect the additional income of the Special Rate Variation and a reduction of Grant & contributions received. This remains well above the bench mark.

— Minimum 60.00%

Source for Benchmark: Code of Accounting Practice and Financial Reporting



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 2013/14 Result

2013/14 Ratio 4.95 : 1

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. They are above the Local Government bench mark of 1.50.

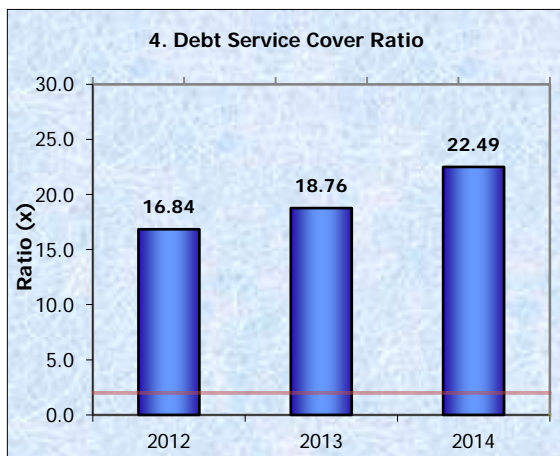
— Minimum 1.50

Source for Benchmark: Code of Accounting Practice and Financial Reporting

Gunnedah Shire Council

Notes to the Financial Statements for the financial year ended 30 June 2014

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



— Minimum 2.00

Source for Benchmark: NSW Treasury Corporation

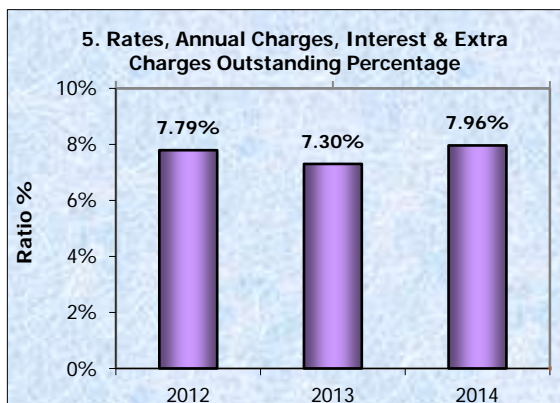
Purpose of Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2013/14 Result

2013/14 Ratio 22.49

This result has been affected by the improved operating result for the year due to the additional income from the Special Rate Variation. Council borrowed \$5 million in June 2014 and would expect to see a reduction in this ratio next year. Council still remains in a strong position to borrow into the future to carry out projected renewal works as per the Long Term Financial Plan.



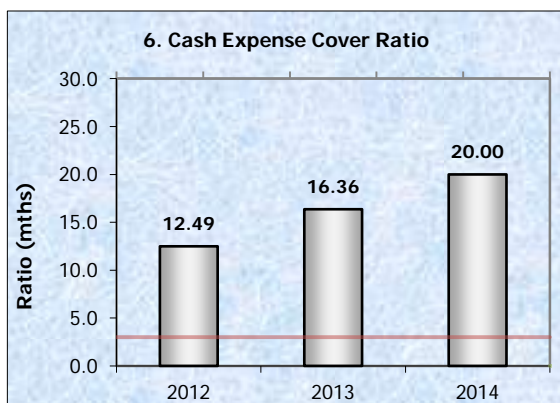
Purpose of Rates & Annual Charges Outstanding Ratio

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2013/14 Result

2013/14 Ratio 7.96%

Council's outstanding percentage has plateaued this year showing a slight increase. Whilst all efforts are taken to collect outstanding debts, this has been effected by staff changes in the Rating Team. The ratio of 7.96% still reflects well compared to past years.



— Minimum 3.00

Source for Benchmark: Code of Accounting Practice and Financial Reporting

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 Result

2013/14 Ratio 20.00

Council's Cash expense ratio 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 held as at the 30th June 2014 of \$5 million.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 13b. Statement of Performance Measurement - Indicators (by Fund)

\$ '000	Water 2014	Sewer 2014	General ⁵ 2014
Local Government Industry Indicators - by Fund			
1. Operating Performance Ratio			
Total continuing operating revenue ⁽¹⁾			
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	30.42%	36.59%	4.98%
Total continuing operating revenue ⁽¹⁾			
(excl. Capital Grants & Contributions) prior period:	21.26%	37.67%	2.84%
2. Own Source Operating Revenue Ratio			
Total continuing operating revenue ⁽¹⁾			
<u>(less ALL Grants & Contributions)</u>	86.38%	93.57%	68.98%
Total continuing operating revenue ⁽¹⁾			
prior period:	92.76%	95.29%	59.32%
3. Unrestricted Current Ratio			
<u>Current Assets less all External Restrictions ⁽²⁾</u>	No Liabilities	No Liabilities	4.95 : 1
Current Liabilities less Specific Purpose Liabilities ^(3, 4)			
prior period:	2387.25	7641.00	4.81
4. Debt Service Cover Ratio			
Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation (EBITDA)			
<u>Principal Repayments (from the Statement of Cash Flows)</u>	0.00	0.00	15.66
+ Borrowing Interest Costs (from the Income Statement)			
prior period:	0.00	0.00	13.25
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage			
<u>Rates, Annual and Extra Charges Outstanding</u>	13.21%	11.38%	7.18%
Rates, Annual and Extra Charges Collectible			
prior period:	10.84%	10.17%	6.69%
6. Cash Expense Cover Ratio			
Current Year's Cash and Cash Equivalents including All Term Deposits			
<u>Payments from cash flow of operating and financing activities</u> x12	0.00	0.00	19.70
prior period:	0.00	0.00	15.96

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 2014

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	
	2014	2013	2014	2013
Financial Assets				
Cash and Cash Equivalents	1,359	1,336	1,359	1,336
Investments				
- "Held for Trading"	1,532	3,422	1,532	3,422
- "Held to Maturity"	38,804	29,831	38,804	29,831
Receivables	4,527	4,081	4,357	3,932
Total Financial Assets	46,222	38,670	46,052	38,521
Financial Liabilities				
Payables	2,615	2,268	2,615	2,268
Loans / Advances	5,996	1,382	5,996	1,382
Total Financial Liabilities	8,611	3,650	8,611	3,650

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 2014

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 its 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 these 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
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)
2013				
Possible impact of a 10% movement in Market Values	532	532	(532)	(532)
Possible impact of a 1% movement in Interest Rates	(239)	(239)	(239)	(239)

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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:

	2014 Rates & Annual Charges	2014 Other Receivables	2013 Rates & Annual Charges	2013 Other Receivables
(i) Ageing of Receivables - %				
Current (not yet overdue)	0%	100%	0%	77%
Overdue	100%	0%	100%	23%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>
(ii) Ageing of Receivables - value				
Current (not yet overdue)	-	2,658	-	2,575
Past due by up to 30 days	-	151	-	81
Past due between 31 and 60 days	-	90	-	142
Past due between 61 and 90 days	724	402	-	306
Past due by more than 90 days	377	242	909	245
	<u>1,101</u>	<u>3,543</u>	<u>909</u>	<u>3,349</u>
(iii) Movement in Provision for Impairment of Receivables			2014	2013
Balance at the beginning of the year			177	171
+ new provisions recognised during the year			12	6
- previous impairment losses reversed			(72)	-
Balance at the end of the year			<u>117</u>	<u>177</u>

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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		
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
2013									
Trade/Other Payables	-	2,268	-	-	-	-	-	2,268	2,268
Loans & Advances	-	386	382	33	36	38	507	1,382	1,382
Total Financial Liabilities	-	2,654	382	33	36	38	507	3,650	3,650

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:

	2014		2013	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Bank Overdraft	-	8.9%	-	9.1%
Trade/Other Payables	2,615	0.0%	2,268	0.0%
Loans & Advances - Fixed Interest Rate	5,996	6.3%	1,382	6.7%
	<u>8,611</u>		<u>3,650</u>	

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 13/14 was adopted by the Council on 06 March 2013.

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	2014 Budget	2014 Actual	2014 Variance*		
REVENUES					
Rates & Annual Charges	13,686	13,733	47	0%	F
User Charges & Fees	7,728	9,995	2,267	29%	F
The user Fees & Charges have exceeded budget in the following main areas: Additional works for the RMS exceeded budget by \$3,119,000, Additional Water Usage with the hot summer amounted to an addition \$571,000. With the additional RMS works private works income reduced by \$748,000.					
Interest & Investment Revenue	998	1,485	487	49%	F
This variance is due to the increase in Council's investment portfolio. The portfolio rose from \$34.6 million to \$41.7 million. Whist \$5million relates to a loan taken out in June 2014, the portfolio has risen by \$2.1million net of loan funds. Some investments have previously been effected by the Global Crisis are now maturing and are earning interest. These equate to 1.9Million. Unrealised Capital Gains from these Investments amounted to \$110,000.					
Other Revenues	422	778	356	84%	F
Various factors have results in this variance including external review of Diesel Fuel Rebate, reimbursements for the Paid Maternity payments, Legal fees recovered and a recovery of an outstanding bad debt.					
Operating Grants & Contributions	10,524	8,486	(2,038)	(19%)	U
Council usually receives an advance payment of the Financial Assistance Grant in June each year equating to the first 2 instalments of the next year. The Federal Budget in May 2014 announced that this would cease and Councils would revert back to normal quarterly payments. This amounted to \$1.9 million.					
Capital Grants & Contributions	538	1,048	510	95%	F
Additional funds received for Roadworks contributions from the RMS & Developer contributions in relation to Water, Sewerage & Amenities.					
Net Gains from Disposal of Assets	-	369	369	0%	F
Council trades out various Plant & Fleet, dispose of infrastructure assets throughout the year. This year in Council traded out 2 graders and received values greater than the book values.					

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 16. Material Budget Variations (continued)

\$ '000	2014 Budget	2014 Actual	2014 Variance*	
EXPENSES				
Employee Benefits & On-Costs	12,482	12,406	76	1% F
Borrowing Costs	367	161	206	56% F
Council delayed the borrowing of Loan Funds until late in the Financial year, whilst a full year of interest was budgeted for the delay meant the interest wasn't required.				
Materials & Contracts	8,444	7,058	1,386	16% F
The lower Materials and Contracts is reflection of budgets being under spent and the cost savings initiatives being put into effect.				
Depreciation & Amortisation	8,563	8,589	(26)	(0%) U
Impairment Expenses	-	12	(12)	0% U
This is as a result of a review of Council assets that are impaired. No budget was set for this process.				
Other Expenses	3,332	2,599	733	22% F
Reflection of cost savings initiatives put forward. Major areas of savings in other expenses relate to telephone & Electricity savings.				
Net Losses from Disposal of Assets	102	-	102	100% F
Council trades out various Plant & Fleet, dispose of infrastructure assets throughout the year. This year in Council traded out 2 graders and received values greater than the book values. This resulted in an overall profit on sale of assets.				

Budget Variations relating to Council's Cash Flow Statement include:

Cash Flows from Operating Activities	8,917	13,163	4,246	47.6% F
Council over the 13/14 year has received additional Cash Flows especially from the RMS for work on State Roads, Developer Contributions, additional Water Sales as a result of the dry Summer. Payments have been effected by Cost savings measures implemented.				
Cash Flows from Investing Activities	(13,828)	(17,754)	(3,926)	28.4% U
The major variance in the Cash Flows from Investing Activities is a result of major Capital projects budgeted in the year still needing to be completed.				
Cash Flows from Financing Activities	4,530	4,614	84	1.9% F

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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	Expenditure still outstanding	Over or (under) Funding	
Drainage	195	70	-	4	-	-	269	-	(269)	-	-
Parking	127	-	-	5	-	-	132	-	(132)	-	-
Open Space	19	-	-	-	-	-	19	-	(19)	-	-
Community Facilities	26	-	-	-	-	-	26	-	(26)	-	-
S94 Contributions - under a Plan	367	70	-	9	-	-	446	-	(446)	-	-
S94A Levies - under a Plan	1,075	225	-	36	-	-	1,336				-
Total S94 Revenue Under Plans	1,442	295	-	45	-	-	1,782				-
S64 Contributions	2,780	334	-	92	(150)	-	3,056				
Total Contributions	4,222	629	-	137	(150)	-	4,838	-	(446)	-	-

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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	Expenditure still outstanding	Over or (under) Funding	
Drainage	195	70	-	4	-	-	269	-	(269)	-	-
Parking	127	-	-	5	-	-	132	-	(132)	-	-
Open Space	19	-	-	-	-	-	19	-	(19)	-	-
Community Facilities	26	-	-	-	-	-	26	-	(26)	-	-
Total	367	70	-	9	-	-	446	-	(446)	-	-

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	Expenditure still outstanding	Over or (under) Funding	
Community Facilities	1,075	225	-	36	-	-	1,336	-	-		-
Total	1,075	225	-	36	-	-	1,336				-

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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 2014

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 2014

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

Council has no interest in any Controlled Entities, Associated Entities or Joint Ventures.

Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2014	Actual 2013
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		165,253	161,006
a. Correction of Prior Period Errors	20 (c)	1,438	1,438
b. Net Operating Result for the Year		5,069	4,247
Balance at End of the Reporting Period		<u>171,760</u>	<u>166,691</u>
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		161,318	159,490
Total		<u>161,318</u>	<u>159,490</u>
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		159,490	151,438
- Revaluations for the year	9(a)	1,828	8,052
- Balance at End of Year		<u>161,318</u>	<u>159,490</u>
TOTAL VALUE OF RESERVES		<u>161,318</u>	<u>159,490</u>
(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 2014

Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2014	Actual 2013
(c) Correction of Error/s relating to a Previous Reporting Period			
Correction of errors disclosed in this 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 - 1/7/12 (relating to adjustments for the 30/6/12 reporting year end and prior periods)		-	-
- Adjustments to Closing Equity - 30/6/13 (relating to adjustments for the 30/6/13 year end)		1,438	-
Total Prior Period Adjustments - Prior Period Errors		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 2014

Note 21. Financial Result & Financial Position by Fund

Income Statement by Fund \$ '000	Actual 2014	Actual 2014	Actual 2014
	Water	Sewer	General ¹
Continuing Operations			
Income from Continuing Operations			
Rates & Annual Charges	810	1,608	11,315
User Charges & Fees	2,824	631	6,540
Interest & Investment Revenue	303	257	925
Other Revenues	2	5	771
Grants & Contributions provided for Operating Purposes	104	38	8,344
Grants & Contributions provided for Capital Purposes	516	134	398
Other Income			
Net Gains from Disposal of Assets	-	-	369
Share of interests in Joint Ventures & Associates using the Equity Method	-	-	-
Total Income from Continuing Operations	4,559	2,673	28,662
Expenses from Continuing Operations			
Employee Benefits & on-costs	637	318	11,451
Borrowing Costs	-	-	161
Materials & Contracts	512	260	6,286
Depreciation & Amortisation	890	687	7,012
Impairment	-	-	12
Other Expenses	767	345	1,487
Net Losses from the Disposal of Assets	7	-	(7)
Total Expenses from Continuing Operations	2,813	1,610	26,402
Operating Result from Continuing Operations	1,746	1,063	2,260
Discontinued Operations			
Net Profit/(Loss) from Discontinued Operations	-	-	-
Net Operating Result for the Year	1,746	1,063	2,260
Net Operating Result attributable to each Council Fund	1,746	1,063	2,260
Net Operating Result attributable to Non-controlling Interests	-	-	-
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	1,230	929	1,862

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 2014

Note 21. Financial Result & Financial Position by Fund (continued)

Statement of Financial Position by Fund \$ '000	Actual 2014	Actual 2014	Actual 2014
ASSETS	Water	Sewer	General¹
Current Assets			
Cash & Cash Equivalents	356	244	759
Investments	9,958	8,436	21,942
Receivables	589	239	3,660
Inventories	121	-	290
Other	-	-	28
Non-current assets classified as 'held for sale'	-	-	-
Total Current Assets	11,024	8,919	26,679
Non-Current Assets			
Investments	-	-	-
Receivables	-	-	39
Inventories	-	-	-
Infrastructure, Property, Plant & Equipment	40,108	30,196	235,258
Investments Accounted for using the equity method	-	-	-
Investment Property	-	-	-
Intangible Assets	-	-	-
Total Non-Current Assets	40,108	30,196	235,297
TOTAL ASSETS	51,132	39,115	261,976
LIABILITIES			
Current Liabilities			
Payables	5	1	2,779
Borrowings	-	-	516
Provisions	-	-	3,752
Total Current Liabilities	5	1	7,047
Non-Current Liabilities			
Payables	-	-	-
Borrowings	-	-	5,480
Provisions	-	-	6,612
Total Non-Current Liabilities	-	-	12,092
TOTAL LIABILITIES	5	1	19,139
Net Assets	51,127	39,114	242,837
EQUITY			
Retained Earnings	28,483	12,091	131,186
Revaluation Reserves	22,644	27,023	111,651
Total Equity	51,127	39,114	242,837

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 2014

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 2014) 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 15/10/14.

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 2014.

(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 2014 and which are only indicative of conditions that arose after 30 June 2014.

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 2014

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	
		2014	2013
Quarry Sites	2036	1,126	1,078
Waste Management Tip Sites	2029	5,249	498
Balance at End of the Reporting Period	10(a)	6,375	1,576

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	1,576	1,510
Amounts capitalised to new or existing assets:		
Tip Revised Remediation Costs	4,728	-
Amortisation of discount (expensed to borrowing costs)	71	66
Total - Reinstatement, rehabilitation and restoration provision	6,375	1,576

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 2014

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, e.g. 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 2014

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
- Investment Property
- 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:

2014	Date of latest Valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring Fair Value Measurements					
Financial Assets					
Investments					
- "Held for Trading"	30/6/14	-	-	1,532	1,532
Total Financial Assets		-	-	1,532	1,532
Financial Liabilities					
Payables	30/6/14	2,615	-	-	2,615
Loans / Advances	30/6/14	5,996	-	-	5,996
Total Financial Liabilities		8,611	-	-	8,611
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

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(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.

(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 (i.e.. 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:

Financial Assets

Investments - At fair value through profit and loss are represented by two notes. Note 1 is "All Seasons", Capital Protected - Hedge Fund arranged through FIIG Securities. The Second note Series 32 - a 7 year Capital Protected Client Managed Equity and Fund Basket Linked Note arranged by Longreach Capital Markets. Council obtains, on a monthly basis and at the end of the reporting period the most up to date valuations from our arrangers. They represent the Mid point valuations provided by the Calculation Agent. As at 30th June 2014 "All Seasons" was quoted at 103.72 and Series 32 at 98.88. "All Seasons" note matured on the 29th August 2014 realising 104.04. Series 32 is due to mature 28th November 2014. The market for these securities are highly illiquid as a direct consequence of the Global Financial Crisis therefore creating difficulties valuing the security within the market.

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 marker 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 2014

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.

Council purchased a building over the walkway in Conadilly Street. This was classified as a level 3 as the value was immaterial in relation to the Asset Class. There has been no change to the valuation process during the period.

Other Structures

Other Structures class comprises memorials, weighbridges and saleyards.

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 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 2010 by the 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. 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 2014

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 2010 by the Director of Infrastructure and 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. There has been no change to the valuation process during the reporting period.

Footpaths

Footpaths were valued in June 2010 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 is updated as changes in the networks are observed through regular inspections. There has been no change to the valuation process during the period.

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 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. 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 no change to the valuation process during the reporting period/

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 2014

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 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.

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.

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 2014

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 2014

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
Transfers from/(to) Level 1 FV hierarchy 27 4(b)	-	-	-	-	-	-	-	-	-
Transfers from/(to) Level 2 FV hierarchy 27 4(b)	-	-	-	-	-	-	-	-	-
Transfers from/(to) another asset class	-	-	-	-	-	-	-	-	-
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

¹ FV Gains recognised in the Income Statement relating to assets still on hand at year end total:

YE 12/13	215	-	-	-	-	-	-	-	215
YE 13/14	110	-	-	-	-	-	-	-	110

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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
Transfers from/(to) Level 1 FV hierarchy 27 4(b)	-	-	-	-	-	-	-	-	-
Transfers from/(to) Level 2 FV hierarchy 27 4(b)	-	-	-	-	-	-	-	-	-
Transfers from/(to) another asset class	-	-	-	-	-	-	-	-	-
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	-	-	1,438
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	29,135	1,018	239,142

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

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
Transfers from/(to) Level 1 FV hierarchy 27 4(b)	-	-	-	-	-	-
Transfers from/(to) Level 2 FV hierarchy 27 4(b)	-	-	-	-	-	-
Transfers from/(to) another asset class	-	-	-	-	-	-
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

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 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various Level 3 Asset Class fair values.

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
Financial Assets					
Investments - At fair Value through profit or loss	1,532	Valuations received from Arranger - Mid Market rates	Unit Price	\$0.99 to \$1.04	Significant changes in the estimated unit price would result in significant changes in fair value measurement.
I,PP&E					
Plant & Equipment	8,034	Valued at Cost but Disclosed at Fair Value	1. Gross Replacement Cost 2. Remaining Useful Life 3. Residual Value	1. Varies between assets 2. 5 to 15 Years 3. As determined at purchase	Significant changes in the estimated Gross Replacement Value, pattern of consumption effecting remaining useful life or residual value would result in significant changes to fair value measurement.
Office Equipment	846	Valued at Cost but Disclosed at Fair Value	1. Gross Replacement Cost 2. Remaining Useful Life	1. Varies between assets 2. 3 to 10 Years	Significant changes in the estimated Gross Replacement Value, pattern of consumption effecting remaining useful life would result in significant changes to fair value measurement.

Gunnedah Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value (continued).

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
I,PP&E (continued)					
Furniture & Fittings	535	Valued at Cost but Disclosed at Fair Value	1. Gross Replacement Cost 2. Remaining Useful Life	1. Varies between assets 2. 5 to 10 Years	Significant changes in the estimated Gross Replacement Value, pattern of consumption effecting remaining useful life would result in significant changes to fair value measurement.
Operational Land	8,432	Valued Externally at Market Value (Highest & best Use)	1. Market Value	1. Varies between assets	Significant changes in the Market would result in significant changes in fair value measurement
Community Land	5,797	Valued Externally at Market Value (Highest & best Use)	1. Market Value	1. Varies between assets	Significant changes in the Market would result in significant changes in fair value measurement

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value (continued).

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
Buildings - Non Specialised	12,615	Valued externally at Market Value	1. Market Value	1. Varies between assets	Significant changes in the Market would result in significant changes in fair value measurement.
Buildings - Specialised	19,886	Valued externally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 7 to 100 Years 3. 99% rated 1 to 3	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Other Structures	3,529	Valued externally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 7 to 100 Years 3. 99% rated 1 to 3	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.

Gunnedah Shire Council

Notes to the Financial Statements

for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value (continued).

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
Roads	139,106	Valued internally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 1 to 60 Years 3. Rated Good to Average	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Bridges	6,728	Valued internally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 0 to 100 Years 3. Rated Good to Poor	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Footpaths	3,487	Valued internally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 16 to 79 Years 3. Rated Excellent to Good	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.

Gunnedah Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value (continued).

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
Stormwater	16,736	Valued internally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 3 to 95 Years 3. Rated Excellent to Average	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Water Supplies	39,403	Valued externally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 0 to 110 Years 3. Rated Excellent to Poor	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Sewerage Networks	29,135	Valued externally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 7 to 78 Years 3. Rated Excellent to Poor	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.

Gunnedah Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value (continued).

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
Swimming Pools	1,018	Valued externally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 10 to 33 Years 3. Rated Average	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Open Space/ Recreational Assets	1,122	Valued externally at Depreciated Replacement Cost	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 8 to 90 Years 3. Rated Average	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Library Assets	103	Valued at Cost but Disclosed at Fair Value	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 6 to 17 Years 3. Rated Average	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.

Gunnedah Shire Council

Notes to the Financial Statements
for the financial year ended 30 June 2014

Note 27. Fair Value Measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (Level 3) (continued)

c. Significant unobservable valuation inputs used (for Level 3 asset classes) and their relationship to fair value (continued).

Class	Fair Value (30/6/14) \$'000	Valuation Technique/s	Unobservable Inputs	Range of Inputs (incl. probable)	Relationship of unobservable inputs to Fair Value
Other Assets	1,565	Valued at Cost but Disclosed at Fair Value	1. Gross Replacement Cost 2. Remaining Useful Life 3. Asset Condition	1. Varies between assets 2. 2 to 97 Years 3. Rated Average	Significant changes in the Gross Replacement Cost, pattern of consumption effecting remaining useful life or asset condition value would result in significant changes to fair value measurement.
Tip Assets	5,155	Valued at the Estimated Cost to Remediate (Internally)	1. Total Costs to Remediate (Cost Escalation Rate) 2. Remaining Useful Life	1. 3.35% 2. 2 to 16 Years	Significant changes in the Cost Escalation Rate and the Remaining Useful life of the facilities would result in significant changes to the fair value measurement.
Quarry Assets	869	Valued at the Estimated Cost to Remediate (Internally)	1. Total Costs to Remediate (Cost Escalation Rate) 2. Remaining Useful Life	1. 4.00% 2. 25 Years	Significant changes in the Cost Escalation Rate and the Remaining Useful life of the quarries would result in significant changes to the fair value measurement.

(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 2014

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.a

Email: council@infogunnedah.gov.au

Officers**GENERAL MANAGER**

E J GROTH

RESPONSIBLE ACCOUNTING OFFICER

K P CHUA

PUBLIC OFFICER

L E ROWE

AUDITORS

UHY HAINES NORTON
LEVEL 11, 1 YORK STREET
SYDNEY. NSW 2000

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 Report
Independent Auditor's Report

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We have audited the accompanying financial report of Gunnedah Shire Council (the Council), which comprises the Statement of Financial Position as at 30 June 2014, the income statement, the statement of comprehensive income, the statement of changes in equity and the 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.

Council's Responsibility for the Financial Report

The Council is responsible for the preparation of the financial report that presents fairly the Council's financial position in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. 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 report is free from material misstatement.

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

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 and note 17 forecast information 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 Council 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 Report

This auditor's report relates to the general purpose financial report of Gunnedah Shire Council for the year ended 30 June 2014 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 report identified above. It does not provide an opinion on any other information which may have been hyperlinked to/from the financial report. If users of the financial report 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 report to confirm the information contained in this website version of the financial report.

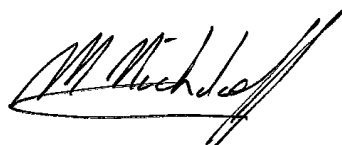
Independence

In conducting our audit, we have complied with the independence requirements of Australian professional accounting bodies.

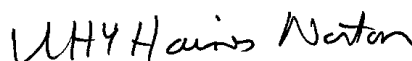
Auditor's Opinion

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; and
- (b) the financial report:
 - (i) has been presented in accordance with the requirements of this Division;
 - (ii) is consistent with the Council's accounting records;
 - (iii) presents fairly the Council's financial position as at 30 June 2014 and the results of its operations for the year then ended; and
 - (iv) is in accordance with applicable 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 report that have come to light during the course of the audit.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed in Sydney on 24th October 2014

24 October 2014

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Report on the Conduct of the Audit Year Ended 30 June 2014

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 2014, 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 \$4.021 million for the year ended 30 June 2014 compared to a surplus of \$2.518 million for the year ended 30 June 2013.

The Net Operating Result after Grants and Contributions for capital purposes has increased \$822,000 to a surplus of \$5.069 million (2013: surplus of \$4.247 million).

Commentary on the major movements within the income and expense categories within the income statement is detailed below:

MOVEMENT IN REVENUE ITEMS 2013-2014

	2014	2013	Increase (Decrease)
	\$'000	\$'000	\$'000
Rates and Annual Charges	13,733	12,556	1,177
User Charges and Fees	9,995	8,245	1,750
Grants & Contributions Provided for Operating Purposes	8,486	10,371	(1,885)
Grants & Contributions Provided for Capital Purposes	1,048	1,729	(681)

RATES AND ANNUAL CHARGES

Rates and annual charges have increased by \$1.177 million (9%). 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 \$1.750 million (21%). 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 decreased by \$1.885 million (18%) to \$8.486 million. The decrease was largely due to Council not receiving Financial Assistance Grant funding in advance for 2014/2015 financial year.

GRANTS AND CONTRIBUTIONS PROVIDED FOR CAPITAL PURPOSES

Grants and contributions provided for capital purposes have decreased by \$681,000 (39%) to \$1.048 million. The main reason for the decrease in Capital Grant income is largely due to funding in relation to the Riverine Project.

MOVEMENT IN EXPENSE ITEMS 2013-2014

	2014	2013	Increase (Decrease)
	\$'000	\$'000	\$'000
Employee Benefits and On-costs	12,406	12,301	105
Materials and Contracts	7,058	7,463	(405)
Depreciation and Amortisation	8,589	8,245	344
Other Expenses	2,599	2,622	(23)

EMPLOYEE BENEFITS & ON-COSTS

Employee benefits & on-costs expense has increased by \$105,000 (less than 1%) to \$12.406 million. The increase is broadly consistent with the increases in superannuation and fringe benefits tax.

MATERIALS AND CONTRACTS

Materials & contracts expense has decreased by \$405,000 (5%) to \$7.058 million. The decrease can mainly be attributed to a decrease in raw material and consumables costs.

DEPRECIATION AND AMORTISATION

Depreciation and amortisation expense has increased by \$344,000 (4%) to \$8.589 million. The increase was largely in line with depreciation charged on Council's infrastructure additions.

OTHER EXPENSES

Other expenses have decreased by \$23,000 (less than 1%) to \$2.599 million. There were no major variances.

STATEMENT OF FINANCIAL POSITION

During the year, the Council's net assets increased by \$6.897 million to \$333.078 million. The major movements within the balance sheet were:

- Increase of \$9.125 million in the value of infrastructure, property, plant, and equipment.
- Increase of \$7.083 million in investment securities.
- Increase of \$4.614 million in borrowings.
- Increase of \$4.746 million in provisions.

INFRASTRUCTURE, PROPERTY, PLANT, AND EQUIPMENT

The increase in the I,PPE balance is largely a result of capital additions throughout the financial year. The additions can be attributed to the following asset classes:

- Roads (\$6.078 million)
- Tip Assets (\$4.728 million)
- Plant and Equipment (\$2.005 million)

INVESTMENTS SECURITIES

The increase in the investments is a result of net investment additions of \$6.973 million. This is accompanied by an \$110,000 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.

PROVISIONS

The increase in provisions can be largely attributed to a revision in Council's tip remediation costs of \$4.728 million.

STATEMENT OF CASH FLOWS

	2014	2013	Increase (Decrease)
	\$'000	\$'000	\$'000
Net Cash Flows from Operations	13,163	12,473	690
Net Cash Flows from Investing	(17,754)	(12,986)	(4,768)
Net Cash Flows from Financing	4,614	(399)	5,013

NET CASH FLOWS FROM OPERATIONS

Net cash provided from operating activities amounted to \$13.163 million in 2014 compared to \$12.473 million in the prior year. The increase can mainly be explained by a cash increase in rates and annual charges of \$978,000 and cash increase in user charges and fees of \$1.789 million. These have been offset by an increase in other cash payments of \$1.799 million and cash payments in relation to employee benefits and on-costs of \$530,000.

NET CASH FLOWS FROM INVESTING

Net cash used in investing activities amounted to \$17.754 million for the year ended 30 June 2014 compared to \$12.986 million for the prior year. This is largely due to the purchase of investment securities of \$67.473 million and the acquisition of property, plant and equipment of \$11.449 million, partially offset through the sale of investment securities of \$60.500 million.

NET CASH FLOWS FROM FINANCING

Net cash provided from financing activities amount to \$4.614 million for the year ended 30 June 2014. This can be attributed to new borrowings obtained of \$5.000 million and offset by \$386,000 in borrowing repayments.

TOTAL INVESTMENTS AND CASH BALANCES

	2014	2013	Increase (Decrease)
	\$'000	\$'000	\$'000
Externally Restricted Cash	25,842	22,376	3,466
Internally Restricted Cash	12,281	10,799	1,482
Unrestricted Cash	3,572	1,414	2,158
Total Cash, Cash Equivalents and Investments	41,695	34,589	7,106

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 water supplies of \$1.059 million and sewerage services of \$1.230 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 an increase of \$2.432 million in future works reserves and a decrease of \$1.983 million in road reserves.

UNRESTRICTED CASH

Unrestricted cash and investments are those funds available to provide liquidity for day to day operations.

WORKING CAPITAL (NET CURRENT ASSETS)

	2014	2013	Increase (Decrease)
	\$'000	\$'000	\$'000
Current Assets	46,622	37,655	8,967
Current Liabilities	(7,053)	(6,668)	(385)
Net Current Assets	39,569	30,987	8,582
Add: Current Liabilities not anticipated to be settled within the next 12 months	3,041	3,336	(295)
Adjusted Net Current Assets	42,610	34,323	8,287
Add: Current Liabilities expected to be settled within the next 12 months			
- Borrowings	516	386	130
- Provisions	711	530	181
Less: Externally Restricted Assets	(26,786)	(21,683)	(5,013)
Less: Internally Restricted Assets	(12,281)	(10,799)	(1,482)
Working Capital as at 30 June	4,770	2,757	2,013

Council's balance of working capital has increased \$2.013 million to \$4.770 million for the 2014 financial year. This increase is as a result of Council's increase in investment securities as at 30 June 2014. This is partially offset by Council's increases in both externally and internally restricted assets.

PERFORMANCE INDICATORS AND TRENDS

Our comments in regard to Council's performance for the 2014 year are based on those performance indicators that are considered meaningful.

The indicators we have reviewed are as follows:

	2014	2013
Unrestricted Current Ratio	4.95 : 1	4.81 : 1
Debt Service Cover Ratio	22.49 : 1	18.76 : 1
Operating Performance Ratio	10.31%	7.28%
Own Source Operating Revenue Ratio	73.08%	65.39%
Rates and Annual Charges Outstanding Percentage	7.96%	7.30%
Cash Expense Cover Ratio	20.00	16.36

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 4.95 has increased from the prior year's ratio of 4.81 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 investment securities as at 30 June 2014.

DEBT SERVICE COVER RATIO

At 30 June 2014 Council had outstanding borrowings of \$5.996 million compared with \$1.382 million as at 30 June 2013. The debt service cover ratio measures the availability of operating cash to service debt repayments. For the 2014 financial year the ratio indicated that operating results before capital, interest, depreciation and amortisation covered payments required to service debt by 22.49 to 1. The ratio has increased as a result of Council's improved operating result.

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 2014 financial year, this indicator was 10.31%, which exceeded the benchmark of -4%.

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 2014 financial year, this indicator was 73.08% 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 increased from 7.30% to 7.96% in the current year. This indicates that debtors are being collected at a slower rate than in the prior year.

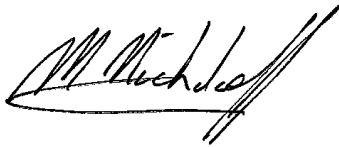
CASH EXPENSE COVER RATIO

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 2014, this ratio stood at 20.00 months compared to the benchmark of greater than 3 months.

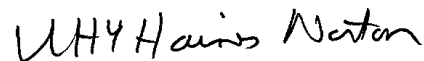
REPORTING TO MANAGEMENT

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, Chief Financial Officer, 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 early completion of the financial reports.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed at Sydney on 24th October 2014



Gunnedah Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2014

“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 2014

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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 2014

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 15 October 2014.



O HASLER
MAYOR


R G SWAIN
COUNCILLOR

E J GROTH
GENERAL MANAGER


K P CHUA
RESPONSIBLE ACCOUNTING OFFICER

Gunnedah Shire Council

Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2014

\$ '000	Actual 2014	Actual 2013
Income from continuing operations		
Access charges	810	775
User charges	2,824	2,387
Fees	-	-
Interest	303	345
Grants and contributions provided for non capital purposes	104	130
Profit from the sale of assets	-	-
Other income	2	4
Total income from continuing operations	4,043	3,641
Expenses from continuing operations		
Employee benefits and on-costs	637	806
Borrowing costs	-	-
Materials and contracts	512	415
Depreciation and impairment	890	871
Water purchase charges	-	-
Loss on sale of assets	7	69
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	767	706
Total expenses from continuing operations	2,813	2,867
Surplus (deficit) from Continuing Operations before capital amounts	1,230	774
Grants and contributions provided for capital purposes	516	144
Surplus (deficit) from Continuing Operations after capital amounts	1,746	918
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	1,746	918
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(369)	(232)
SURPLUS (DEFICIT) AFTER TAX	1,377	686
plus Opening Retained Profits	25,299	24,381
plus/less: Prior Period Adjustments	1,438	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	369	232
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
Closing Retained Profits	28,483	25,299
Return on Capital %	3.1%	2.1%
Subsidy from Council	198	634
Calculation of dividend payable:		
Surplus (deficit) after tax	1,377	686
less: Capital grants and contributions (excluding developer contributions)	(315)	(38)
Surplus for dividend calculation purposes	1,062	648
Potential Dividend calculated from surplus	531	324

Gunnedah Shire Council

Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2014

\$ '000	Actual 2014	Actual 2013
Income from continuing operations		
Access charges	1,608	1,446
User charges	631	565
Liquid Trade Waste charges	-	-
Fees	-	-
Interest	257	249
Grants and contributions provided for non capital purposes	38	38
Profit from the sale of assets	-	-
Other income	5	6
Total income from continuing operations	2,539	2,304
Expenses from continuing operations		
Employee benefits and on-costs	318	431
Borrowing costs	-	-
Materials and contracts	260	191
Depreciation and impairment	687	670
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	345	144
Total expenses from continuing operations	1,610	1,436
Surplus (deficit) from Continuing Operations before capital amounts	929	868
Grants and contributions provided for capital purposes	134	74
Surplus (deficit) from Continuing Operations after capital amounts	1,063	942
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	1,063	942
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(279)	(260)
SURPLUS (DEFICIT) AFTER TAX	784	682
plus Opening Retained Profits	11,028	10,086
plus/less: Prior Period Adjustments	-	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	279	260
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
Closing Retained Profits	12,091	11,028
Return on Capital %	3.1%	2.9%
Subsidy from Council	146	249
Calculation of dividend payable:		
Surplus (deficit) after tax	784	682
less: Capital grants and contributions (excluding developer contributions)	16	1
Surplus for dividend calculation purposes	800	683
Potential Dividend calculated from surplus	400	341

Gunnedah Shire Council

Statement of Financial Position - Council's Water Supply Business Activity
as at 30 June 2014

\$ '000	Actual 2014	Actual 2013
ASSETS		
Current Assets		
Cash and cash equivalents	356	489
Investments	9,958	8,500
Receivables	589	435
Inventories	121	124
Other	-	1
Non-current assets classified as held for sale	-	-
Total Current Assets	11,024	9,549
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	40,108	37,357
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
Total non-Current Assets	40,108	37,357
TOTAL ASSETS	51,132	46,906
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	5	4
Interest bearing liabilities	-	-
Provisions	-	-
Total Current Liabilities	5	4
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	5	4
NET ASSETS	51,127	46,902
EQUITY		
Retained earnings	28,483	25,299
Revaluation reserves	22,644	21,603
Council equity interest	51,127	46,902
Non-controlling equity interest	-	-
TOTAL EQUITY	51,127	46,902

Gunnedah Shire Council

Statement of Financial Position - Council's Sewerage Business Activity

as at 30 June 2014

\$ '000	Actual 2014	Actual 2013
ASSETS		
Current Assets		
Cash and cash equivalents	244	285
Investments	8,436	7,153
Receivables	239	202
Inventories	-	1
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	8,919	7,641
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	30,196	29,626
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
Total non-Current Assets	30,196	29,626
TOTAL ASSETS	39,115	37,267
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	39,114	37,266
EQUITY		
Retained earnings	12,091	11,028
Revaluation reserves	27,023	26,238
Council equity interest	39,114	37,266
Non-controlling equity interest	-	-
TOTAL EQUITY	39,114	37,266

Gunnedah Shire Council

Special Purpose Financial Statements

for the financial year ended 30 June 2014

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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 2014

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, Mullaaley & 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 2014

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 **\$412,000** of combined land values attracts **0%**. From \$412,001 to \$2,519,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,519,000, 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 2014

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 3.56% at 30/6/14.

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 2014 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 2014Note 2. Water Supply Business
Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2014

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	14,280
(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]	531,000
(ii)	No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	142,800
(iii)	Cumulative surplus before Dividends for the 3 years to 30 June 2014, less the cumulative dividends paid for the 2 years to 30 June 2013 & 30 June 2012	2,635,900

2014 Surplus	1,062,000	2013 Surplus	647,800	2012 Surplus	926,100
		2013 Dividend	-	2012 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	142,800
(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 2014Note 2. Water Supply Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2014

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	4,256
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)]	%	75.45%
NWI F9	Written Down Replacement Cost of Fixed Assets (Water) Written down current cost of system assets (w47)	\$'000	39,403
NWI F11	Operating Cost (OMA) (Water) Management Expenses (w1) + Operational & Maintenance Expenses (w2)	\$'000	1,912
NWI F14	Capital Expenditure (Water) Acquisition of fixed assets (w16)	\$'000	1,118
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)]	%	3.63%
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 2014Note 3. Sewerage Business
Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2014

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	10,689
(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]	400,150
(ii)	No. of assessments x (\$30 less tax equivalent charges per assessment)	106,890
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2014, less the cumulative dividends paid for the 2 years to 30 June 2013 & 30 June 2012	2,084,500

2014 Surplus	800,300	2013 Surplus	682,600	2012 Surplus	601,600
		2013 Dividend	-	2012 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	106,890
(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 2014Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2014

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	2,416
NWI F10	Written Down Replacement Cost of Fixed Assets (Sewerage) Written down current cost of system assets (s48)	\$'000	29,135
NWI F12	Operating Cost (Sewerage) Management Expenses (s1) + Operational & Maintenance Expenses (s2)	\$'000	923
NWI F15	Capital Expenditure (Sewerage) Acquisition of Fixed Assets (s17)	\$'000	260
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)]	%	2.67%
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	6,672
NWI F8	Revenue from Community Service Obligations (Water & Sewerage) Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3)	%	1.17%
NWI F16	Capital Expenditure (Water & Sewerage) Acquisition of Fixed Assets (w16 + s17)	\$'000	1,378
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)]	%	3.21%
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 2014Note 3. Sewerage Business
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2014

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)]	%	-21.05%
NWI F23	Interest Cover (Water & Sewerage) Earnings before Interest & Tax (EBIT) divided by Net Interest Earnings before Interest & Tax (EBIT): 2,260 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: - 560 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	2,809
NWI F25	Community Service Obligations (Water & Sewerage) Grants for Pensioner Rebates (w11b + s12b)	\$'000	78

- Notes:
1. References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
 2. The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

**Gunnedah Shire Council
Special Purpose Financial Report
Independent Auditor's Report**

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We have audited the accompanying financial report, being a special purpose financial report, of Gunnedah Shire Council (the Council), which comprises the statement of financial position as at 30 June 2014, the income statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Councillors and Management.

Council's Responsibility for the Financial Report

The Council is responsible for the preparation of the financial report and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to satisfy the requirements of the *Local Government Act 1993* and meet the needs of the NSW Office of Local Government. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. 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 report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, 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 report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

Our audit responsibility does not extend to the best practice management disclosures in note 2 and note 3 to the financial report, 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 Council 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 Report

This auditor's report relates to the special purpose financial report of Gunnedah Shire Council for the year ended 30 June 2014 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 report identified above. It does not provide an opinion on any other information which may have been hyperlinked to/from the financial report. If users of the financial report 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 report to confirm the information contained in this website version of the financial report.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

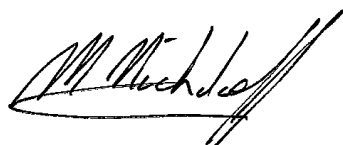
Auditor's Opinion

In our opinion the special purpose financial report of Gunnedah Shire Council:

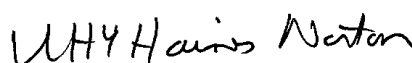
- a) has been prepared in accordance with the requirements of those applicable Australian Accounting Standards detailed in note 1 and the Local Government Code of Accounting Practice and Financial Reporting;
 - i) is consistent with the Council's accounting records;
 - ii) presents fairly, in all material respects, the financial position of Council's nominated Business Activities as at 30 June 2014 and the results of their operations for the year then ended;
- b) all information relevant to the conduct of the audit has been obtained; and
- c) there are no material deficiencies in the accounting records or financial report that we have become aware of in the course of the audit.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the requirements of the NSW Office of Local Government. As a result, the financial report may not be suitable for another purpose.

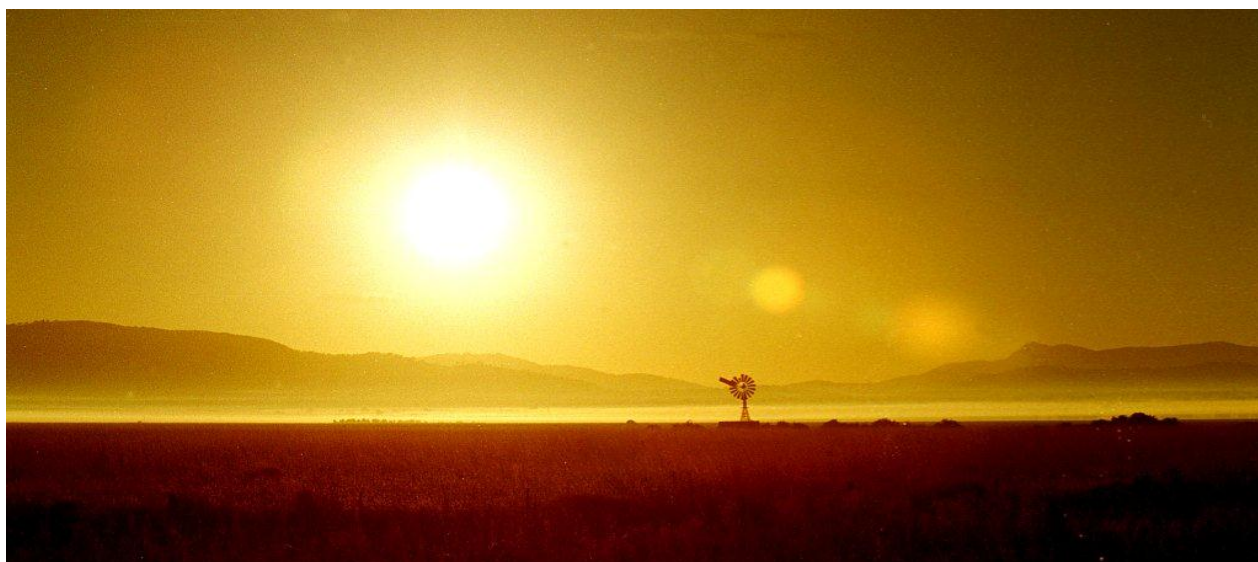


M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed in Sydney on 24th October 2014



Gunnedah Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2014

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



Gunnedah Shire Council

Special Schedules

for the financial year ended 30 June 2014

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Special Schedules¹

- Special Schedule No. 1	Net Cost of Services	2
- Special Schedule No. 2(a)	Statement of Long Term Debt (all purposes)	4
- 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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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 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	839	1	-	(838)
Administration	5,271	339	35	(4,897)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	390	196	-	(194)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	12	12	-	-
Animal Control	116	40	-	(76)
Other	-	-	-	-
Total Public Order & Safety	518	248	-	(270)
Health	23	35	-	12
Environment				
Noxious Plants and Insect/Vermin Control	330	339	-	9
Other Environmental Protection	34	375	48	389
Solid Waste Management	1,810	2,420	-	610
Street Cleaning	261	-	-	(261)
Drainage	-	-	-	-
Stormwater Management	244	93	70	(81)
Total Environment	2,679	3,227	118	666
Community Services and Education				
Administration & Education	143	-	-	(143)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	3,052	3,723	-	671
Children's Services	125	77	-	(48)
Total Community Services & Education	3,320	3,800	-	480
Housing and Community Amenities				
Public Cemeteries	120	125	-	5
Public Conveniences	-	-	-	-
Street Lighting	208	12	-	(196)
Town Planning	460	310	225	75
Other Community Amenities	23	32	-	9
Total Housing and Community Amenities	811	479	225	(107)
Water Supplies	2,325	3,681	516	1,872
Sewerage Services	1,247	2,530	134	1,417

Gunnedah Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	299	52	-	(247)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	244	-	-	(244)
Performing Arts Venues	605	247	-	(358)
Other Performing Arts	-	-	-	-
Other Cultural Services	117	5	-	(112)
Sporting Grounds and Venues	575	31	-	(544)
Swimming Pools	625	298	-	(327)
Parks & Gardens (Lakes)	580	52	-	(528)
Other Sport and Recreation	-	5	-	5
Total Recreation and Culture	3,045	690	-	(2,355)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	272	4	-	(268)
Other Mining, Manufacturing & Construction	569	3	-	(566)
Total Mining, Manufacturing and Const.	841	7	-	(834)
Transport and Communication				
Urban Roads (UR) - Local	1,424	33	-	(1,391)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,996	348	-	(1,648)
Sealed Rural Roads (SRR) - Regional	84	583	-	499
Unsealed Rural Roads (URR) - Local	1,728	432	-	(1,296)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	110	-	-	(110)
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	-	-	-	-
Footpaths	82	-	-	(82)
Aerodromes	218	14	-	(204)
Other Transport & Communication	2,869	4,836	-	1,967
Total Transport and Communication	8,511	6,246	-	(2,265)
Economic Affairs				
Camping Areas & Caravan Parks	39	41	-	2
Other Economic Affairs	1,356	1,130	20	(206)
Total Economic Affairs	1,395	1,171	20	(204)
Totals – Functions	30,825	22,454	1,048	(7,323)
General Purpose Revenues ⁽²⁾		12,392		12,392
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT ⁽¹⁾	30,825	34,846	1,048	5,069

(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 2014

\$'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	365	962	1,327	5,000	365	-	-	86	500	5,462	5,962
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	365	962	1,327	5,000	365	-	-	86	500	5,462	5,962
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	21	34	55	-	21	-	-	4	16	18	34
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	21	34	55	-	21	-	-	4	16	18	34
Total Debt	386	996	1,382	5,000	386	-	-	90	516	5,480	5,996

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 2014

\$'000	Actuals 2014	Actuals 2013
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	393	290
b. Engineering and Supervision	328	432
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	-	-
d. Maintenance expenses	561	604
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	54	8
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	387	421
i. Maintenance expenses	169	134
- Treatment		
j. Operation expenses (excluding chemical costs)	-	-
k. Chemical costs	6	2
l. Maintenance expenses	4	7
- Other		
m. Operation expenses	10	22
n. Maintenance expenses	-	-
o. Purchase of water	-	-
3. Depreciation expenses		
a. System assets	839	820
b. Plant and equipment	51	49
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	11	77
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	1
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	2,813	2,867

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 2014

\$'000	Actuals 2014	Actuals 2013
Income		
6. Residential charges		
a. Access (including rates)	662	675
b. Usage charges	2,034	1,910
7. Non-residential charges		
a. Access (including rates)	147	100
b. Usage charges	790	477
8. Extra charges	-	-
9. Interest income	303	345
10. Other income	2	4
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	-	38
b. Grants for pensioner rebates	40	40
c. Other grants	-	-
12. Contributions		
a. Developer charges	201	106
b. Developer provided assets	315	-
c. Other contributions	65	90
13. Total income	4,559	3,785
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	1,746	918
15a. Operating Result (less grants for acquisition of assets)	1,746	880

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 2014

\$'000	Actuals 2014	Actuals 2013
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	36	-
c. Renewals	1,082	699
d. Plant and equipment	-	91
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	1,118	790
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)	4,005	4,101
b. Residential (unoccupied, ie. vacant lot)	150	44
c. Non-residential (occupied)	595	435
d. Non-residential (unoccupied, ie. vacant lot)	10	10
25. Number of ETs for which developer charges were received	26 ET	14 ET
26. Total amount of pensioner rebates (actual dollars)	\$ 73,127	\$ 73,046

Gunnedah Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2014

\$'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 2012/13 (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 2014

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	2,219	-	2,219
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	8,095	-	8,095
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	107	-	107
c. User Charges	482	-	482
d. Other	-	-	-
32. Inventories	121	-	121
33. Property, plant and equipment			
a. System assets	-	39,403	39,403
b. Plant and equipment	-	705	705
34. Other assets	-	-	-
35. Total assets	<u>11,024</u>	<u>40,108</u>	<u>51,132</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	5	-	5
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>5</u>	<u>-</u>	<u>5</u>
41. NET ASSETS COMMITTED	<u>11,019</u>	<u>40,108</u>	<u>51,127</u>
EQUITY			
42. Accumulated surplus			27,862
43. Asset revaluation reserve			23,265
44. TOTAL EQUITY			<u>51,127</u>
Note to system assets:			
45. Current replacement cost of system assets			64,564
46. Accumulated current cost depreciation of system assets			(25,161)
47. Written down current cost of system assets			<u>39,403</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 2014

\$'000	Actuals 2014	Actuals 2013
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	273	64
b. Engineering and Supervision	148	237
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	-	-
b. Maintenance expenses	144	143
- Pumping Stations		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	72	78
e. Maintenance expenses	38	30
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	-
g. Chemical costs	-	8
h. Energy costs	-	-
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	192	161
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	56	44
3. Depreciation expenses		
a. System assets	669	649
b. Plant and equipment	18	21
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	1
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,610	1,436

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

\$'000	Actuals 2014	Actuals 2013
Income		
6. Residential charges (including rates)	1,608	1,446
7. Non-residential charges		
a. Access (including rates)	-	-
b. Usage charges	585	527
8. Trade Waste Charges		
a. Annual Fees	46	38
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	257	249
11. Other income	5	6
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	38	38
c. Other grants	-	-
13. Contributions		
a. Developer charges	134	74
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>2,673</u>	<u>2,378</u>
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	<u>1,063</u>	<u>942</u>
16a. Operating Result (less grants for acquisition of assets)	1,063	942

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2014

\$'000	Actuals 2014	Actuals 2013
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	-
c. Renewals	260	433
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	260	433
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)	3,463	3,445
b. Residential (unoccupied, ie. vacant lot)	87	42
c. Non-residential (occupied)	13	382
d. Non-residential (unoccupied, ie. vacant lot)	-	-
26. Number of ETs for which developer charges were received	22 ET	12 ET
27. Total amount of pensioner rebates (actual dollars)	\$ 67,517	\$ 68,861

Gunnedah Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies for the financial year ended 30 June 2014

\$'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"/> Yes	<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"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2012/13 (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 2014

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	838	-	838
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	7,841	-	7,841
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	183	-	183
c. User Charges	56	-	56
d. Other	1	-	1
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	29,135	29,135
b. Plant and equipment	-	1,061	1,061
35. Other assets	-	-	-
36. Total Assets	8,919	30,196	39,115
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	1	-	1
41. Total Liabilities	1	-	1
42. NET ASSETS COMMITTED	8,918	30,196	39,114
EQUITY			
42. Accumulated surplus			11,925
44. Asset revaluation reserve			27,189
45. TOTAL EQUITY			39,114
Note to system assets:			
46. Current replacement cost of system assets			50,236
47. Accumulated current cost depreciation of system assets			(21,101)
48. Written down current cost of system assets			29,135

Gunnedah Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2014

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 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Buildings	Council Offices / Council Chambers	-	58	58	2,105	20%	80%	0%	0%	0%
	Council Works Depot	-	52	35	1,478	10%	70%	20%	0%	0%
	Community Services	-	7	7	343	80%	20%	0%	0%	0%
	Saleyards	-	6	4	357	1%	0%	97%	2%	0%
	Waste Depot	-	10	17	900	0%	99%	0%	1%	0%
	Dog Pound	-	3	4	139	0%	100%	0%	0%	0%
	Council Housing	-	110	89	559	20%	60%	20%	0%	0%
	Community Housing	-	8	6	526	20%	80%	0%	0%	0%
	Emergency Services	-	9	9	1,093	10%	90%	0%	0%	0%
	Museum	-	1	79	1,223	0%	100%	0%	0%	0%
	Public Halls	-	133	92	6,575	0%	80%	20%	0%	0%
	Theatre/Cinema	-	13	13	2,738	20%	80%	0%	0%	0%
	Swimming Pools	85	64	64	1,364	0%	10%	90%	0%	0%
	Tourist Office	-	7	7	263	10%	90%	0%	0%	0%
	Aerodrome	-	115	-	560	1%	17%	80%	2%	0%
	Sporting Grounds	-	301	314	11,759	0%	90%	10%	0%	0%
	Library	-	3	3	473	10%	90%	0%	0%	0%
	Commercial Building	-	12	-	46	0%	0%	100%	0%	0%
sub total		85	912	801	32,501	5.5%	79.1%	15.3%	0.1%	0.0%
Other Structures	Other Structures	-	5	5	556	0%	100%	0%	0%	0%
	Saleyards	-	221	169	2,880	24%	46%	30%	0%	0%
	Weighbridge - DWM	-	2	2	93	0%	100%	0%	0%	0%
	sub total	-	228	176	3,529	19.6%	55.9%	24.5%	0.0%	0.0%

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Roads	Sealed Roads	769	725	672	39,358	10%	44%	43%	3%	0%
	Unsealed Roads	1,867	1,760	1,521	51,125	7%	32%	57%	4%	0%
	Urban Roads	369	359	353	26,501	5%	41%	44%	10%	0%
	Culverts Rural	10	6	-	7,828	10%	22%	60%	8%	0%
	Bridges	6	10	145	6,727	29%	36%	7%	29%	0%
	Footpaths	57	56	37	3,487	56%	30%	13%	1%	0%
	Kerb & Gutter	28	28	28	11,310	8%	83%	8%	1%	0%
	Car Parks	13	13	5	319	40%	50%	10%	0%	0%
	Bus Shelters	10	8	5	90	79%	21%	0%	0%	0%
	Aerodrome	129	115	227	1,042	7%	13%	53%	27%	0%
	Causeways	2	2	2	763	10%	36%	54%	0%	0%
	Traffic Island/Guard Rails & Signs	3	3	3	771	10%	31%	57%	2%	0%
	sub total	3,263	3,085	2,998	149,321	9.9%	40.1%	44.0%	5.9%	0.0%
Water Supply Network	Bores	600	106	106	1,384	18%	23%	18%	35%	6%
	Reservoirs	-	30	30	2,719	8%	15%	46%	23%	8%
	Pipeline	413	458	458	34,935	29%	28%	20%	23%	0%
	Pumpstation	-	-	-	365	18%	23%	18%	35%	6%
	sub total	1,013	594	594	39,403	26.7%	27.1%	21.4%	23.9%	0.8%
Sewerage Network	Pump Stations	-	31	31	875	0%	50%	50%	0%	0%
	Pipeline	276	164	164	23,962	24%	20%	15%	41%	0%
	Treatment Works	6,000	204	204	4,298	0%	50%	0%	50%	0%
	sub total	6,276	399	399	29,135	19.7%	25.3%	13.8%	41.1%	0.0%

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Stormwater Drainage	Stormwater Works	29	28	27	16,736	38%	32%	29%	0%	1%
	sub total	29	28	27	16,736	38.0%	32.0%	29.0%	0.0%	1.0%
Open Space/ Recreational Assets	Swimming Pools	1,000	64	64	2,140	0%	0%	100%	0%	0%
	Other									
	sub total	1,000	64	64	2,140	0.0%	0.0%	100.0%	0.0%	0.0%
	TOTAL - ALL ASSETS	11,666	5,310	5,059	272,765	14.7%	40.7%	33.4%	11.1%	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 2014

\$ '000	Amounts 2014	Indicator 2014	Prior Periods 2013 2012	
Infrastructure Asset Performance Indicators Consolidated				
1. Building and Infrastructure Renewals Ratio				
Asset Renewals (Building and Infrastructure) ⁽¹⁾	<u>7,898</u>	123.54%	115.24%	135.36%
Depreciation, Amortisation & Impairment	<u>6,393</u>			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>11,666</u>	0.04	0.06	0.00
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<u>272,765</u>			
3. Asset Maintenance Ratio				
Actual Asset Maintenance	<u>5,059</u>	0.95	1.03	1.01
Required Asset Maintenance	<u>5,310</u>			
4. Capital Expenditure Ratio				
Annual Capital Expenditure	<u>15,898</u>	1.85	1.20	1.11
Annual Depreciation	<u>8,589</u>			

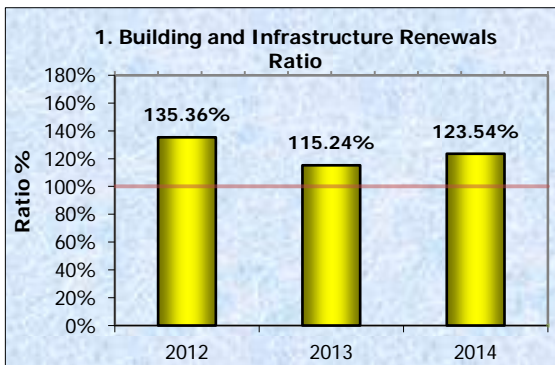
Notes

⁽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 and infrastructure 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 2014



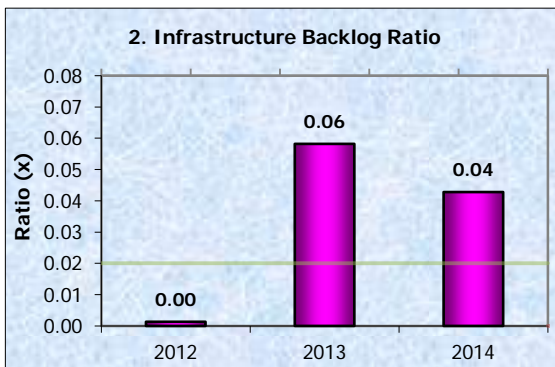
Purpose of Asset Renewals Ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

2013/14 Ratio 123.54%

— Minimum 100.00%

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)



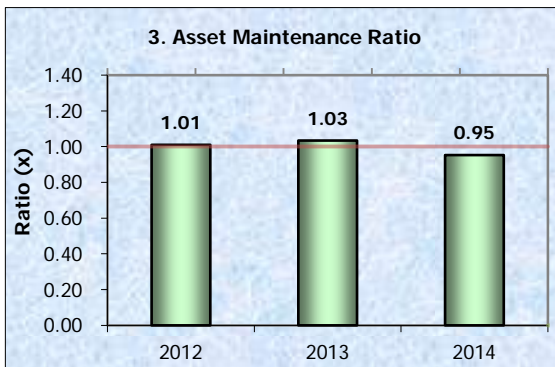
Purpose of Infrastructure Backlog Ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

2013/14 Ratio 0.04 x

— Maximum .02

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)



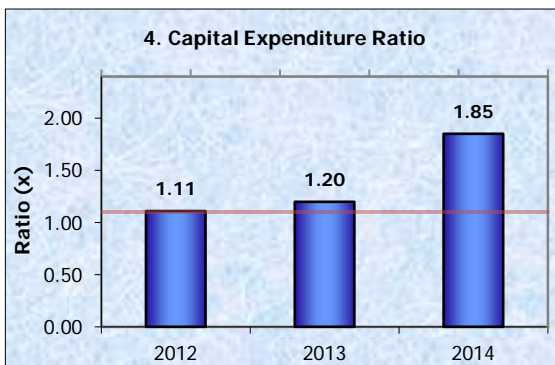
Purpose of Asset Maintenance Ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

2013/14 Ratio 0.95 x

— Minimum 1.00

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)



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.

2013/14 Ratio 1.85 x

— Minimum 1.10

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

Gunnedah Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2014

\$ '000	Water 2014	Sewer 2014	General ⁽¹⁾ 2014
Infrastructure Asset Performance Indicators By Fund			
1. Building and Infrastructure Renewals Ratio			
<u>Asset Renewals (Building and Infrastructure)⁽¹⁾</u>	165.44%	38.86%	127.94%
Depreciation, Amortisation & Impairment			
prior period:	0.00%	0.00%	150.97%
2. Infrastructure Backlog Ratio			
<u>Estimated Cost to bring Assets to a Satisfactory Condition</u>			
Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	0.03	0.22	0.02
prior period:	0.00	0.00	0.08
3. Asset Maintenance Ratio			
<u>Actual Asset Maintenance</u>			
Required Asset Maintenance	1.00	1.00	0.94
prior period:	0.00	0.00	1.03
4. Capital Expenditure Ratio			
<u>Annual Capital Expenditure</u>			
Annual Depreciation	1.26	0.38	2.07
prior period:	0.91	0.65	1.41

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 and infrastructure assets only.

⁽³⁾ Written down value

Gunnedah Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2014

\$'000	Actual ⁽¹⁾ 13/14	Forecast ⁽³⁾ 14/15	Forecast ⁽³⁾ 15/16	Forecast ⁽³⁾ 16/17	Forecast ⁽³⁾ 17/18	Forecast ⁽³⁾ 18/19	Forecast ⁽³⁾ 19/20	Forecast ⁽³⁾ 20/21	Forecast ⁽³⁾ 21/22	Forecast ⁽³⁾ 22/23	Forecast ⁽³⁾ 23/24
(i) OPERATING BUDGET											
Income from continuing operations	35,894	36,523	38,465	39,279	41,153	43,071	44,808	46,778	48,771	-	-
Expenses from continuing operations	30,825	35,067	37,452	39,147	40,793	42,568	44,243	46,190	47,900	-	-
Operating Result from Continuing Operations	5,069	1,456	1,013	132	360	503	565	588	871	-	-
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	10,372	1,018	3,751	137	138	712	377	12	13	-	-
Replacement/Refurbishment of Existing Assets	1,171	11,490	24,699	10,546	10,752	11,676	12,205	15,992	13,722	-	-
Total Capital Budget	11,543	12,508	28,450	10,683	10,890	12,388	12,582	16,004	13,735	-	-
Funded by:											
- Loans	5,000	4,000	15,000	1,000	2,000	-	-	2,000	500	-	-
- Asset sales	654	1,104	891	1,071	1,206	1,727	1,184	1,478	1,440	-	-
- Reserves	150	200	-	150	150	-	-	-	-	-	-
- Grants/Contributions	527	680	635	458	502	462	474	476	483	-	-
- Recurrent revenue	5,212	6,524	11,924	8,004	7,032	10,199	10,924	12,050	11,312	-	-
- Other	-	-	-	-	-	-	-	-	-	-	-
	11,543	12,508	28,450	10,683	10,890	12,388	12,582	16,004	13,735	-	-

Notes:

(1) From 13/14 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.

Gunnedah Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2015

\$'000		Calculation 2013/14	Calculation 2014/15
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	9,807	9,807
Plus or minus Adjustments ⁽²⁾	b	(834)	27
Notional General Income	c	8,973	9,834
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	9.40%	8.50%
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 = c x d	843	836
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)	9,816	10,670
plus (or minus) last year's Carry Forward Total	l	(17)	(8)
less Valuation Objections claimed in the previous year	m	-	-
sub-total	n = (l + m)	(17)	(8)
Total Permissible income	o = k + n	9,799	10,662
less Notional General Income Yield	p	9,807	10,660
Catch-up or (excess) result	q = o - p	(8)	2
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	(8)	2

Notes

- ¹ 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.
- ² 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.
- ³ The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- ⁴ 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.
- ⁵ 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.

Gunnedah Shire Council**Report on Special Schedule No. 9**

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Scope

We have audited the accompanying special purpose financial report comprising the reconciliation of total permissible general income (Special Schedule No.9) of Gunnedah Shire Council for 2014/15.

Responsibility of Council for Special Schedule No.9

The Council is 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.22. 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

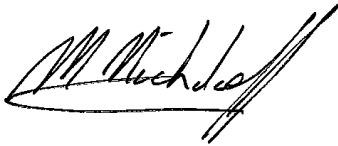
In conducting our audit, we followed applicable independence requirements of Australian Professional Ethical Pronouncements.

Audit Opinion

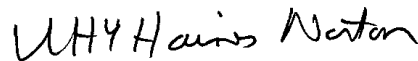
In our opinion, Special Schedule No.9 of Gunnedah Shire Council for 2014/15 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

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 Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.



M.D. Nicholaeff
Partner



UHY Haines Norton
Chartered Accountants

Signed in Sydney on 24th October 2014



GUNNEDAH SHIRE COUNCIL

Government Information (Public Access) Act 2009

ANNUAL REPORT 2013/14

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Gunnedah Shire Council
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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 and relaunch Council's 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 monthly page in the Namoi Valley Independent newspaper highlighting matters of importance to the community.
- iii) Participating in weekly 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 and written submission processes.
- 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, Visitor Information Centre 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) Gunnedah Visitor Information Centre review
 - 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

2. Number of access applications received – Clause 7(b)

During the reporting period, 1 July 2013 to 30 June 2014, Council received a total of five 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 one 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)	2	1	0	0	0	0	1	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)	2	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	1	1	0	0	0	0	1	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	1
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)	4
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	1
TOTAL	5

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 2013/14

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Gunnedah Shire Council
63 Elgin Street, PO Box 63, GUNNEDAH NSW 2380
Tel: (02) 6740 2100. Fax: (02) 6740 2119
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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 2013 to June 2014.

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 2012 – June 2013
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 October 2012 and is based on the NSW Ombudsman's model internal reporting policy for local government.

Council's Internal Reporting Policy is attached as an annexure to this Report.

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.