

Reports of the Corporate Governance Committee Meeting held at 5.30pm on Tuesday, 10 February 2015.

APOLOGIES

ACKNOWLEDGEMENT OF LAND

DECLARATIONS OF INTEREST

Pecuniary Interests

Non Pecuniary – Significant Interests

Non Pecuniary – Less than Significant Interests

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Minutes of the Corporate Governance Committee held on 10 February 2015

Present

His Worship the Mayor, Councillor P Lake
Councillor C Mead (Chairperson)
Councillor F Borg
Councillor A Chanthivong
Councillor S Dobson
Councillor G Greiss
Councillor P Hawker
Councillor R Kolkman
Director Business Services - Mr M Sewell
Acting Director City Works - Mr G Mitchell
Acting Manager Assets and Supply Services - Mr W Miller
Manager Emergency Management and Facility Services - Mr R Blair
Manager Executive Services - Mr N Smolonogov
Manager Financial Services - Mrs C Mears
Manager Governance and Risk - Mrs M Dunlop
Manager Human Resources - Mr B Clarence
Manager Information Management and Technology - Mrs S Peroumal
Acting Manager Operational Services - Mr S Anderson
Manager Property Services - Mr J Milicic
Manager Waste and Recycling Services - Mr P Macdonald
Executive Assistant - Mrs K Peters

Apology Nil

Acknowledgement of Land

An Acknowledgement of Land was presented by the Chairperson Councillor Mead.

DECLARATIONS OF INTEREST

There were no Declarations of Interest at this meeting.

1. GOVERNANCE AND RISK

1.1 Audit Committee Update

Reporting Officer

Director Business Services

Attachments

Minutes of the Audit Committee Meeting held 2 December 2014 (contained within this report)

Purpose

To provide an update on the outcomes of the 2 December 2014 Audit Committee meeting.

History

Council approved the establishment of an Audit Committee consisting of two independent members, the Mayor, the Deputy Mayor and the Chairperson or a member of the Corporate Governance Committee in October 2010.

The Audit Committee was formed and meets three times per year in accordance with its Charter.

Report

Detailed below are the recommendations of the Audit Committee. Council officers have reviewed the recommendations which are now presented for the consideration of Council. There are no recommendations that require an individual resolution of Council.

Audit Committee Meeting Minutes – 2 December 2014

The minutes of the Audit Committee meeting held 2 December 2014 are attached and the following were considered.

4.1 RMS DRIVES 24 Compliance Audit

That the Committee notes the information contained in the RMS Drives 24 Compliance Audit report.

4.2 Internal Audit Actions Log

That the Committee notes the information contained in the Actions Log report.

4.3 Status of Internal Audit Plan

That the Committee notes the information contained in the Internal Audit Plan.

4.4 External Audit Update

That the Committee notes the information contained in the External Audit Update report.

5.1 Audit Committee Meeting Dates 2015

That the information be noted.

Council is advised that an Internal Auditor has been appointed and will be commencing with Council on 9 February 2015. Dates for the Internal Audit Committee will be reviewed once the Audit Plan has been reviewed.

Officer's Recommendation

That Council adopt the Audit Committee meeting minutes of 2 December 2014.

Committee's Recommendation: (Hawker/Borg)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

Minutes of the Audit Committee Meeting

Held Tuesday 2 December 2014 in Committee Room 2

Meeting commenced: 4.30pm.

1. Attendance and Apologies

Attendance: Bruce Hanrahan - Chairperson
Robert Rofe - Independent member
Councillor Paul Lake - Mayor
Councillor Ted Rowell- Deputy Mayor
Paul Tosi - General Manager

Also in Attendance: Michael Sewell - Director Business Services
Jennifer Warner - Policy and Governance Coordinator
Jane Worden - Executive Support

Apology: Councillor Clinton Mead - Chairperson Corporate Governance Committee

Committee's Recommendation (Hanrahan/Rofe)

That the above apology be accepted.

CARRIED

2. Declarations of Interest

There were no Declarations of Interest made at this meeting.

3. Minutes of the Previous Meeting

Reporting Officer

Director Business Services

Purpose

To confirm the minutes of the 24 June 2014 Audit Committee meeting.

Report

The minutes of the previous Audit Committee meeting held on 24 June 2014 were circulated to all members post meeting and are attached for confirmation that they are an accurate record of the meetings proceedings.

Officer's Recommendation

That the minutes be approved.

Committee's Recommendation (Lake/Rofe)

That the Audit Committee approves minutes of the 24 June 2014 Audit Committee meeting.

CARRIED

4. Reports

4.1 RMS DRIVES 24 Compliance Audit

Reporting Officer

Director Business Services

Purpose

To advise the Committee of outcomes from the recent RMS DRIVES 24 Compliance Audit conducted by Council's internal auditor.

History

Council has a Terms of Access Agreement in place with the Roads and Maritime Authority (RMS) for the use of their DRIVES system. Council uses the DRIVES system to search for vehicle registration details for issuing infringement notices within the Compliance Services Section.

Sections 5.2 and 5.3 of the DRIVES Terms of Access Agreement requires an annual security audit and access audit to be performed with a compliance certificate issued to the Roads and Maritime Service (RMS).

In previous years this audit was conducted by Financial Services and signed off by the Manager Financial Services. In 2013-2014, sign off was required by the General Manager and the audit was undertaken by Council's Internal Auditor.

Report

The required Audit Report and Certificate of Compliance were submitted to the Roads and Maritime Authority in August 2014. The Certificate reported that nothing came to the internal auditor's attention to indicate that Council had not maintained, in all material respects, effective control procedures in relation to meeting obligations under the DRIVES Terms of Access Agreement. No breaches were identified in the Compliance Report.

Attached is an internal report outlining the findings from the audit which included three minor recommendations for improvement.

Officer's Recommendation

That the Committee notes the report.

Committee's Recommendation (Lake/Hanrahan)

That the Committee notes the information contained in the RMS Drives 24 Compliance Audit report.

CARRIED

4.2 Actions Log

Reporting Officer

Director Business Services

Purpose

The Actions Log is a report on the status of Management's progress in implementing the recommendations from previous internal audits.

History

Internal audits are conducted in accordance with the approved Internal Audit Plan each year. The findings from each internal audit are reported to the Audit Committee in the form of a concise report.

A detailed audit report is also prepared for each audit. The detailed report advises the individual issues identified and their implications; recommendations for improvement; agreed target dates for implementation; and the staff member assigned responsibility for implementation.

Report

The attached Action Log is Management's status update on the implementation of recommendations made in internal audits performed to date. It includes a summary table showing the number of recommendations already implemented and a detailed progress update on recommendations that are outstanding.

Officer's Recommendation

That the Committee notes the Actions Log.

Committee's Recommendation (Hanrahan/Rofe)

That the Committee notes the information contained in the Actions Log report.

CARRIED

4.3 Status of Internal Audit Plan

Reporting Officer

Director Business Services

Purpose

To provide an update to the Audit Committee on the current status of internal audit work undertaken in accordance with the approved Strategic Audit Plan.

History

The Audit Committee approved the rolling 2013-2016 Strategic Audit Plan in June 2013. A review of this Plan was undertaken and an updated 2014-2017 Strategic Audit Plan was approved by the Audit Committee in June 2014.

Report

The attached report outlines the status of individual audits approved as part of the Strategic Audit Plan.

The Asset Management audit report is drafted however requires management confirmation of target dates for completion of outstanding findings and will be included in the next Audit Committee agenda.

The Inventory Management audit is in progress but not yet complete. This audit was delayed as a result of the RMS Drives audit and Planning Reform Fund annual certification needing to be unexpectedly completed by the internal auditor in July and August 2014.

As a result of the completion of the RMS Drives audit and Planning Reform Fund annual certification and Council's Internal Auditor terminating employment with Council in October 2014, audits planned for the first and second quarter of 2014 have not yet commenced.

Recruitment has commenced to fill the Internal Auditor vacancy and applications are currently being reviewed with the aim to interview potential candidates prior to Christmas and appoint the position early in the New Year.

Officer's Recommendation

That the Committee note the status of the Internal Audit Plan.

Committee's Recommendation (Lake/Rofe)

That the Committee notes the information contained in the Internal Audit Plan.

CARRIED

4.4 External Audit Update

Reporting Officer

Director Business Services

Purpose

To provide the Committee with an update on external audit activity for the year ended 30 June 2014.

Report

Council's external auditors, Intentus Chartered Accountants, conducted their second interim audit in June 2014. The attached report outlines the scope of their interim visit and the findings and recommendations as a result of their review.

In the report, the auditors provide an update on the status of matters reported previously and advised that they did not identify any new matters necessary to bring to Council's attention. Intentus reported that issues identified in previous audits had been predominantly resolved.

Officer's Recommendation

That the Committee note the report.

Committee's Recommendation (Hanrahan/Lake)

That the Committee notes the information contained in the External Audit Update report.

CARRIED

5. General Business

5.1 Audit Committee Meeting Dates 2015

Council's Director Business Services advised the Committee of the following proposed Audit Committee meeting dates for 2015. It was noted that these dates are subject of a report to be submitted to Council for consideration and approval:

Audit Committee meeting dates 2015 - Tuesday at 4.30pm

- 10 February
- 9 June
- 20 October

Committee's Recommendation (Lake/Rofe)

That the information be noted.

CARRIED

Bruce Hanrahan
Chairperson

Meeting closed: 4.47pm

1.2 Revised Policy - Corporate Sponsorship of Council Activities

Reporting Officer

Manager Governance and Risk

Attachments

Revised Corporate sponsorship of Council activities policy (contained within this report).

Purpose

To seek Council's endorsement of the Corporate Sponsorship of Council Activities policy.

History

The Corporate Sponsorship of Council Activities policy was developed in line with the sponsorship principles detailed in the Independent Commission Against Corruption Guidelines for Sponsorship in the Public Sector, and seeks to establish a single, coordinated, transparent approach to the way Council enters into sponsorship agreements with organisations or companies.

The abovementioned policy was adopted by Council on 17 December 2002. It was last reviewed on 10 March 2009 and is now due for review in accordance with the Records and Document Management Policy.

Report

The abovementioned policy has been reviewed in accordance with Council's Record Management Policy and the adopted procedure for Policy Development and Review.

The Corporate sponsorship of Council activities policy was reviewed and the following provides a brief summary of the changes made:

- policy title changed to Corporate Sponsorship of Council Activities
 - the inclusion of the aim of the policy
 - revision of the definition of 'Sponsorship'
 - further explanation in relation to sponsorship and Council's regulatory and inspection functions
 - a new requirement for consideration of conflicts of interest and consistency with Council's values and strategic objectives
 - a new clause listing the types of corporate sponsorship Council will not enter into
 - the addition of the 'Sponsorship Procedures' section and 'Responsibilities' section to the policy
 - a new provision permitting multi-year sponsorship arrangements.
-

In addition to the above, minor grammatical corrections were made along with the change in section name to Governance and Risk.

It is recommended that this policy be adopted and a new review date set.

Officer's Recommendation

1. That the revised policy, Corporate Sponsorship of Council Activities, as attached to this report be adopted.
2. That the Policy review date be set at 30 October 2017.

Committee's Recommendation: (Kolkman/Borg)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

 POLICY	
Policy Title	Corporate Sponsorship of Council activities
Related Documentation	Code of Conduct Statement of Business Ethics ICAC Sponsorship in the Public Sector (May 2006)
Relevant Legislation/ Corporate Plan	<i>Local Government Act 1993</i>
Responsible Officer	Manager Governance and Risk

Policy details may change prior to review date due to legislative changes, therefore this document is uncontrolled when printed.

Objectives

To allow Council, in appropriate circumstances to secure sponsorship by way of cash, goods, or in kind services which benefit Council and the community of Campbelltown without placing Council in a position of compromise or imposing any obligation on Council beyond that imposed by the sponsorship agreement.

Policy Statement

This policy aims to establish a single, coordinated, transparent approach to the way Council enters into sponsorship agreements with organisations/companies.

The policy has been developed to ensure all corporate sponsorships are negotiated in accordance with the sponsorship principles detailed in the Independent Commission Against Corruption Guidelines for Sponsorship in the Public Sector.

- A sponsorship arrangement should not impose or imply conditions that would limit, or appear to limit, Council's ability to carry out its functions fully and impartially.
- There should be no real or apparent conflict between the objectives and mission of the Council and those of the sponsor.
- In general, Council should neither seek nor accept sponsorship from persons or bodies which are, or are likely to be, subject to regulation or inspection by Council during the life of the sponsorship. Where adhering to this principle would limit Council's sponsorship opportunities, alternative strategies should be developed to ensure Council's regulatory or inspection responsibilities can be carried out in an open, fair, accountable and impartial manner. At a minimum, the staff involved in the sponsorship arrangement must have no involvement in the regulation or inspection of the party or in general.

- Sponsorship of Council should not involve explicit endorsement of the sponsor or the sponsor's products. The act of entering into a sponsorship arrangement in itself sends a message of endorsement of the sponsor and its products. Council cannot control this perception and for this reason must be careful in its choice of sponsors or sponsorship recipients. Where sponsorship takes the form of provision of a sponsor's product, the product should still be evaluated for its fitness for purpose against objective operational criteria which are relevant to Council's needs.
- It is inappropriate for any Councillor or employee of Council to receive a personal benefit from a sponsorship.
- In most circumstances, the public interest is best served by making sponsorship opportunities widely known. Sponsorships should be sought by calling expressions of interest or using other mechanisms not limited to invited sponsors only.
- Council should assess sponsorship proposals against predetermined criteria which have been published in advance or which are circulated to organisations which submit an expression of interest.
- A sponsorship arrangement is a contract and should be described in a written agreement.
- All sponsorship arrangements should be approved by the Director Business Services and described in Council's Annual Report.

Scope

The policy applies to the sponsorship of events, facilities, activities or the functions of Council.

Definitions

In kind - term to describe products or services provided in lieu of cash in exchange for sponsorship rights.

Sponsor - an organisation or individual providing resources to Council, for use in achieving Council objectives, in return for specific benefits articulated in a sponsorship agreement.

Sponsorship - a commercial arrangement in which a sponsor provides a contribution in money or in kind to support an activity in return for specified benefits.

Sponsorship agreement - agreement signed by both parties outlining all aspects of the sponsorship, including benefits, communication and payment schedule.

Legislative context

Local Government Act 1993

Principles

1. The General Manager, or an officer authorised by the General Manager, has the authority to seek and negotiate corporate sponsorship agreements.
 2. Any consideration given to the establishment of sponsorship agreements shall have regard to the following:
 - (i) ensuring Council is, and is seen to be, impartial with respect to its decision making
-

- (ii) the maintenance of a consistent and professional image of Council and the sponsor within the community at all times
 - (iii) realistic servicing of the sponsorship agreement by Council as determined by the budget process
 - (iv) compliance with Council's planning policies and relevant statutory controls.
3. Companies or organisations that are in legal conflict with the Council are specifically prohibited from entering into sponsorship arrangements with Council.
4. Council will only consider the negotiation of corporate sponsorship agreements in accordance with this policy. A sponsorship agreement will only be entered into with organisations/companies whose image supports the values and strategic objectives of Campbelltown City Council.

Conflicts or potential conflicts should be considered before entering into any sponsorship agreement with the following organisations/companies:

- (i) those that may or may be perceived to be in conflict with Council's policies and responsibilities to the community.
 - (ii) those with an active involvement in the land development, building industry or real estate in Campbelltown.
5. Council will not enter into sponsorship agreements with the following organisations/companies:
- (i) those involved in the manufacture, distribution and wholesaling of tobacco and tobacco-related products.
 - (ii) those involved in the manufacture, distribution and wholesaling of alcoholic products where such a sponsorship would be related to services or activities for youth.
 - (iii) those involved in the manufacture, distribution and wholesaling of illicit drugs.
 - (iv) whose services or products are injurious to health.
6. All parties should understand clearly that the sponsorship arrangement has no bearing on Council's exercise of its regulatory or inspection functions and will not influence Council's exercise of these functions.
7. An employee of Campbelltown City Council or Councillors shall not receive any personal benefits from sponsorship.
8. Council will use all sponsorship funds for the sole purpose intended in the sponsorship agreement.
9. Sponsorship shall be sought initially by calling for expressions of interest to ensure transparency in the selection process.
10. Where appropriate, multi-year sponsorship arrangements that suit both Council and the sponsor may be entered into, following consultation with the Director Business Services.
-

Recognition mechanisms and benefits:

Campbelltown City Council will recognise its corporate sponsors in a number of ways. The extent of such recognition and/or benefits will be determined in relation to the level and nature of the sponsorships, and the appropriate sponsorship package. Forms of recognition must also comply with other Council policies and legislative requirements.

Sponsorship - procedures

1. Council will call for expressions of interest (EOI) for all Council activities where there is an interest in obtaining sponsorship at the beginning of each year in the local print media. The advertisement will contain a brief description of sponsorship opportunities available, and direct interested parties to Council's website for detailed information as well as appropriate contact details.
2. The EOI advertisement is to be approved by the Director Business Services. The EOI should direct interested parties to a page on Council's website which relates to corporate sponsorship and expands on the details of the EOI.
3. In addition to the EOI, authorised Council staff are able to make targeted approaches to potential sponsors per event once the EOI has been advertised. The nature of the sponsorship will be dependent on the activity for which sponsorship is being sought, the financial contributions required (monetary or in-kind), and the benefits to both the sponsor and Council.
4. Any sponsorship agreements with a financial contribution of more than \$1000 obtained by either means, are to be approved by the Director Business Services before an agreement is entered into. Any financial contributions of less than \$1000 can be approved by the section manager.
5. Should be there a Council activity which requires an annual sponsorship arrangement of more than \$50,000 for one event, and more than one external organisation expresses an interest in that arrangement, then a panel must be used to determine who the sponsorship should be awarded to. The panel must be made up of the Director Business Services, the manager of the relevant section and an independent.
6. The Council contract events template is to be used for corporate sponsorship, unless otherwise directed. The contract should be the entire arrangement between the parties and no privileges for either party shall exist outside the agreement.

GST implications

Sponsorships will take into account GST considerations as it is applicable and must be reported. Where an organisation agrees to sponsor an event or activity, there is a reciprocal flow of benefits to both the sponsoring organisation and to Council. Where the sponsoring organisation is registered for GST, the value of the sponsorship can be "grossed up" to include GST at no cost to the sponsoring organisation so that the value of the sponsorship is not diminished.

Where an organisation is providing in-kind goods and services in lieu of cash, the same principle applies. Where the sponsoring organisation is not registered for GST, they may be unwilling to gross up the sponsorship as they will not be able to claim back the GST paid on the sponsorship.

Once a sponsorship agreement has been signed, Council's Finance section shall be advised and an appropriate exchange of tax invoices and receipts organised between Council and the sponsor.

Responsibility

Each section manager must ensure that all proposed sponsorship agreements which have a financial benefit of more than \$1000 are forwarded to the Director Business Services for consideration and if appropriate, approval.

Effectiveness of this policy

All sponsorships entered into will be fully evaluated on completion, assessing the outcomes of the sponsorship project and the benefits for both Council and the sponsor. The evaluation will be referred to the General Manager for information and comment as necessary. The policy will be reviewed and evaluated biennially by the Manager Governance and Risk in consultation with other relevant section managers and the Director Business Services.

END OF POLICY STATEMENT

1.3 Local Government Amendment (Elections) Act 2014

Reporting Officer

Manager Governance and Risk

Attachments

Office of Local Government Circular 15-01 (contained within this report)

Purpose

This report provides an overview of recent amendments to the *Local Government Act 1993* in relation to the administration of elections.

History

Council at the meeting on 14 October 2014, Corporate Governance Committee Item 1.1- Conduct of the 2016 Local Government Election resolved to engage the NSW Electoral Commission to administer the 2016 Local Government Election.

Report

The Local Government Amendment (Elections) Act 2014 was enacted on 19 November 2014 amending the *Local Government Act 1993*. The amendments give effect to recommendations made by the NSW Parliament's Joint Standing Committee on Electoral Matters in its inquiry into the 2012 Local Government Elections. They are designed to improve the administration of council elections, give councils more choice in the administration of their elections, reduce costs and improve voter participation.

Key points

The amendments will commence once the supporting regulations are made. The Office of Local Government will inform councils when the amendments commence.

The amendments aim to reduce costs and improve the administration of council elections by:

- requiring councils that administer their own elections to demonstrate to their communities that they have the capacity to do so successfully
 - ensuring that councils that choose to administer their own elections have access to soft copy information contained in the electoral roll necessary for the effective administration of their elections and ensuring that this information is used solely for the purposes of administering the election
-

- allowing councils to avoid the significant expense of holding a by-election to fill vacancies that arise in the first 18 months of their terms by giving them the option of filling vacancies by use of a count back system based on votes cast at the last ordinary election instead. The decision to exercise this option must be made at the first meeting of the council following the election
- build on the reforms to non-residential enrolment for the City of Sydney and promote non-residential voter participation at other council elections by:
 - allowing the City of Sydney the option of conducting its elections by universal postal voting instead of attendance voting and extending this to all councils in the future
 - boosting non-residential elector participation in elections for councils other than the City of Sydney by relieving non-residential voters of the need to reapply to vote at each election.

Amendments to the Local Government (General) Regulation

The amendments to the Act will be complemented by amendments to the Regulation, which will be developed in close consultation with the NSW Electoral Commissioner.

These Regulation amendments will prescribe the detailed procedural requirements for the use of count backs to fill vacancies and conducting universal postal voting elections. In addition, the amendments to the Regulation will give effect to a number of other recommendations of the Committee. They will aim to:

- Improve the administration of elections by:
 - requiring the Electoral Commissioner to report to the Minister on the council elections he has administered
 - add to the candidate data currently collected by the Office of Local Government, information about candidate membership of registered political parties
 - requiring the Electoral Commissioner and general managers of councils that administer their own elections to report voter turnout numbers.
- Improve voter participation at elections by:
 - abolishing the qualification requirements for postal and pre-poll voting for voters for the City of Sydney allowing all voters, (including non-residential voters) to cast their vote this way should they choose to do so, and extending this to all council areas in the future.

The amendment has also amended the requirements for councils resolving to administer their own elections.

Officer's Recommendation

That the information be noted.

Committee's Recommendation: (Borg/Dobson)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1



Office of
Local Government

Circular to Councils

Circular Details	Circular No 15-01 / 6 January 2015 / A403359
Previous Circular	Circular 13-41 Model Resolutions to engage the NSW Electoral Commissioner to Conduct Elections
Who should read this	Councillors / General Managers
Contact	Council Governance Team - 4428 4100
Action required	Information / Council to Implement

Local Government Amendment (Elections) Bill 2014

What's new or changing

- The *Local Government Amendment (Elections) Bill 2014* has now passed the NSW Parliament. The amendments give effect to recommendations made by the NSW Parliament's Joint Standing Committee on Electoral Matters in its inquiry into the 2012 Local Government Elections. They are designed to improve the administration of council elections, give councils more choice in the administration of their elections, reduce costs and improve voter participation.

What this will mean for your council

- The details of the amendments to the *Local Government Act 1993* and accompanying amendments to the *Local Government (General) Regulation 2005* are outlined in the attachment to this circular.

Key points

- The amendments will commence once the supporting regulations are made. The Office will inform councils when the amendments commence.
- The amendments will not alter the requirement for councils to resolve before **9 March 2015** whether to engage the NSW Electoral Commissioner to administer their elections. Where councils resolve to engage the Electoral Commissioner they should use the words suggested in circular 13-41 issued on 18 September 2013.
- Where councils fail to resolve to engage the Electoral Commissioner before the **9 March 2015**, the General Manager will be responsible for administering the council's elections.
- Where councils resolve to administer the elections themselves, they should specify the following information in their resolution:
 - whether the General Manager intends to administer elections personally or to engage an electoral services provider,
 - if the General Manager intends to administer elections personally, whether the General Manager has identified any persons to be appointed as the returning officer and substitute returning officer and, if so, their names,
 - if the General Manager intends to engage an electoral services provider, whether the general manager has identified an electoral services provider and, if so, the name of that provider:

Office of Local Government
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- Information on what councils should consider in deciding whether to administer their own elections is available on the Office of Local Government's website at www.olg.nsw.gov.au. In the "Directory of Policy Advice" please go to the "Elections" page and select "*Guidelines for Council Administered Elections*".

Where to go for further information

- For more information, contact the Office's Council Governance Team on 4428 4100.



Steve Orr
Acting Chief Executive
Office of Local Government

2. PROPERTY SERVICES

2.1 Proposed Acquisition of Part Lot 1001 DP 1185202 Glenfield Road, Glenfield by RMS

Reporting Officer

Manager Property Services

Attachments

Locality Plan (contained within this report)

Purpose

To advise Council of a proposal by Roads and Maritime Services (RMS) to compulsorily acquire a section of Council land being part of Lot 1001 DP 1185202, Glenfield Road, Glenfield for road widening purposes.

History

In July 2013 RMS wrote to Council identifying the need to acquire land for road widening along Glenfield Road Glenfield under the pinch point program as it was identified a capacity constraint existed at the intersection of Campbelltown Road and Glenfield Road Glenfield.

To address the capacity constraint the RMS identified that it proposed to widen Glenfield Road to two lanes in each direction which will include a left turn slip lane into Campbelltown Road. In addition to these works it was also proposed to extend the length of the existing right turn bay from Campbelltown Road into Glenfield Road to address the queuing overflow.

Report

In late 2014, Council received a request from RMS seeking Council's written concurrence to the compulsory acquisition of part Lot 1001 DP 1185202 which forms part of a temporary detention basin site, currently held in Council's ownership.

The site is currently a temporary detention basin as the original permanent detention basin was put on hold given that the RMS proposal identified in 2013 would have a significant impact on the cost of amending the basin at a later date.

It has been identified that an area of approximately 600sqm of Council land would be compulsorily acquired by RMS. This land is zoned 6(a) Local Open Space and is classified as 'operational' land.

RMS Request

The RMS has requested if Council could provide its written concurrence to the acquisition in either of the following terms:

- Council consents to the acquisition of the land by the RMS by compulsory process and agrees to accept compensation in the amount as determined by the Valuer General

Given issues with previous Valuer General determinations, it is recommended that Council obtain its own independent valuation advice rather than agreeing to accept the Valuer General determination.

- Council consents to the acquisition of the land by the RMS by compulsory process including the reduction of the period of the Proposed Acquisition Notice (PAN) to 7 days

Although this would reserve Council's right to appeal to the Land and Environment Court in respect to the amount of compensation determined by the Valuer General, it fails to allow for a negotiated settlement as the RMS has had ample time to make an offer to Council.

As an alternative it was recommended to the RMS that each party obtain its own valuation advice and that the RMS make an offer based on that advice to Council for Council's consideration. It was also identified that if agreement was made, that Council could provide a permit of entry to allow the RMS to commence works prior to any compulsory acquisition being completed.

In addition to any claim for land value associated with the acquisition of Council land, Council would also be seeking compensation for works associated with completion of the detention basin which would have been undertaken by the original developer.

It is recommended that Council note the request and that a further report be submitted to Council once the RMS has made an offer for the compulsory acquisition of the land.

Officer's Recommendation

That Council note the information contained in this report and that a further report be submitted to Council once the Roads and Maritime Services has made an offer for the compulsory acquisition of the land.

Committee's Recommendation: (Hawker/Kolkman)

That the Officer's Recommendation be adopted.

CARRIED**Council Meeting 10 February 2015 (Mead/Borg)**

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1



3. FINANCIAL SERVICES

3.1 Investment report - November and December 2014

Reporting Officer

Manager Financial Services

Attachments

Investment portfolio performance for November and December 2014 (contained within this report)

Purpose

To provide a report outlining Council's investment portfolio performance for November and December 2014

Report

Council invests any surplus funds that become available through the financial instrument designated by the Ministerial Order from the Office of Local Government. The *Local Government Act 1993* and the *Local Government (General) Regulation 2005* require a monthly investment report be presented to Council.

Council's Investment Portfolio as at 31 December 2014 stood at approximately \$95m. Funds are currently being managed both by Council staff and Fund Managers and are in accordance with the *Local Government Act 1993*, *Local Government (General) Regulation 2005* and Council's Investment Policy.

Portfolio Performance

Directly managed investments show an outperformance of the 90 day bank bill index benchmark by more than 100 basis points for the reporting period.

Monthly annualised return	November	December
Council Managed Funds	3.87%	3.71%
Benchmark: 90 Day Bank Bill Index	2.70%	3.15%

Investment returns can fluctuate during any one reporting period based on market perceptions, or as in the case of funds under management, changes in asset classes. As such, any measurement of performance is better reflected over a rolling 12 month period to average out any fluctuations in monthly performance. Council's total investment portfolio has outperformed the benchmark on average over the last 12 months.

Rolling year to date return	November	December
Council Managed Funds	3.91%	3.89%
Benchmark: 90 Day Bank Bill Index	2.62%	2.67%

Council's portfolio as at 31 December 2014 is diversified with 61% in term deposits of varying lengths of maturity which are managed in accordance with market expectations and Council's investment strategy, 26% in floating rate deposits which gives Council a set margin above either 30 or 90 day bank bills, 6% in fixed rate bonds, 7% in funds in a short term at call account.

Maturity profile	31 December
Short term at call	\$6,224,922
0 – 3 months	\$35,179,059
3 – 6 months	\$15,062,359
6 – 12 months	\$8,890,943
12 months +	\$29,500,000

All investments are placed with approved deposit taking institutions. No funds are placed with any unrated institutions.

Credit exposure	31 December
AAA to AA-	79%
A+ to A-	19%
BBB+ to BBB-	2%
Other approved deposit taking institutions	0%

Economic outlook

The Reserve Bank of Australia (RBA) Board left the cash rate unchanged at its present level of 2.5% at its meeting held on 2 December, which was widely anticipated by most economists. The accompanying statement to this decision was relatively unchanged from previous months citing that while data indicates moderate growth in the Australian economy, the decline of investment spending in the resource sector and consumer spending also subdued, the RBA still expects growth to remain below trend. On that basis, the Bank maintains that the current accommodative monetary policy should provide the required support to demand and assist to strengthen growth. Inflation is expected to remain consistent with the Board's target of 2-3% over the next 1-2 years and the present course of a sustained period of stability in interest rates remains likely to continue.

Summary

Council's investment portfolio continues to outperform the benchmark of the 90 day bank bill index. The Local Government Investment Guideline leaves little scope for the enhancement of Council's investment portfolio with the various investment products being offered. However, to enhance the portfolio, advantage is taken on the length of maturity of the investment given the rating of the institution, as well as reviewing any new investment products offered in consultation with Council's financial advisor, Spectra Financial Services.

Regular liaison with Council's external financial advisor assists in monitoring all of the risk factors to maximise Council's return on the investment portfolio, while minimising the risk associated with this strategy.

Officer's Recommendation

That the information be noted.

Committee's Recommendation: (Borg/Kolkman)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

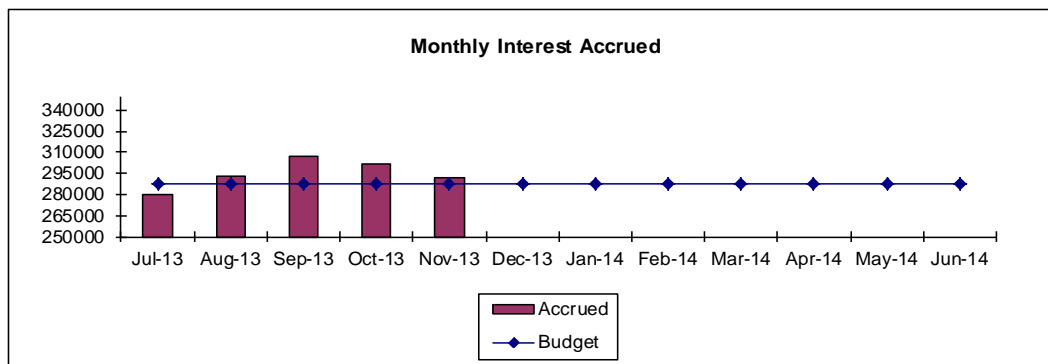
ATTACHMENT 1

CAMPBELLTOWN CITY COUNCIL INVESTMENT PORTFOLIO

Summary November 2014

Benchmark UBS Warburg 90 Day Bank Bill Index
Portfolio Balance \$94,808,903.97

Monthly Performance	Return (mth)	Return (pa)
UBSW 90 Bank Bill Index	0.22%	2.70%
Total Portfolio	0.32%	3.86%
<i>Performance to Benchmark</i>	+ 0.10%	+ 1.16%
Portfolio - Direct Investments	0.32%	3.87%
<i>Performance to Benchmark</i>	+ 0.10%	+ 1.17%
Short Term Call Account	0.24%	2.90%

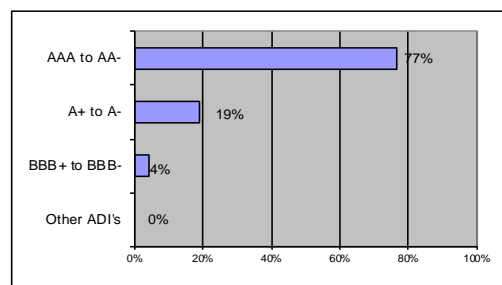


Year to Date Performance

Credit Exposure

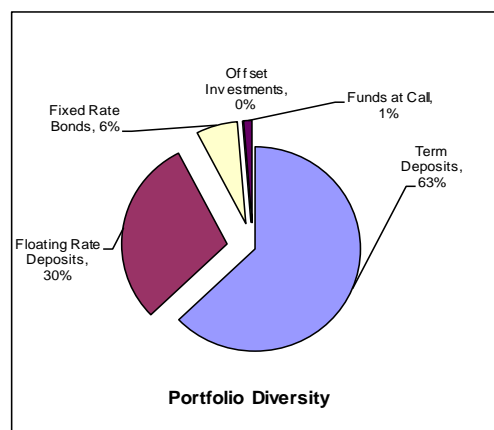
Rolling 12 Month Period
3.91% Council Managed Funds
2.62% Benchmark

Interest Budget to Actual
Average Budget to Period \$1,437,500
Actual Accrued to Period \$1,473,264



Securities

Institutions



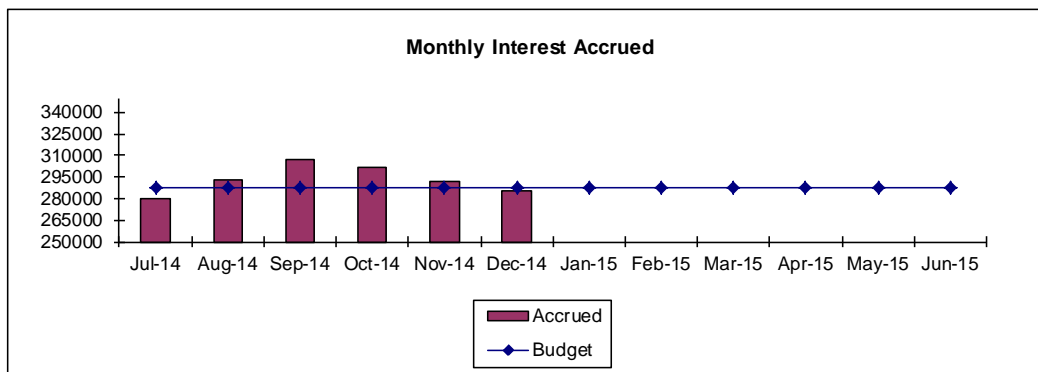
	Amount Invested	% Portfolio
Funds at Call	\$ 1,218,469.60	1%
NSW Treasury	\$ 2,225,000.00	2%
National Australia Bank	\$ 41,669,304.29	44%
ANZ Bank	\$ 3,500,000.00	4%
Westpac Bank	\$ 11,120,564.19	12%
St George Bank	\$ 1,179,539.40	1%
Commonwealth Bank	\$ 6,500,000.00	7%
Bank Western Australia	\$ 5,280,218.28	6%
AMP Bank	\$ 3,000,000.00	3%
Suncorp Metway	\$ 5,115,808.21	5%
ING Bank	\$ 4,000,000.00	4%
Rural Bank	\$ 2,000,000.00	2%
Bank of Queensland	\$ 4,000,000.00	4%
ME Bank	\$ 4,000,000.00	4%
	\$ 94,808,903.97	100%

CAMPBELLTOWN CITY COUNCIL INVESTMENT PORTFOLIO

Summary December 2014

Benchmark UBS Warburg 90 Day Bank Bill Index
Portfolio Balance \$94,857,282.77

Monthly Performance	Return (mth)	Return (pa)
UBSW 90 Bank Bill Index	0.27%	3.15%
Total Portfolio	0.30%	3.55%
<i>Performance to Benchmark</i>	+ 0.03%	+ 0.40%
Portfolio - Direct Investments	0.32%	3.71%
<i>Performance to Benchmark</i>	+ 0.05%	+ 0.56%
Short Term Call Account	0.25%	2.90%

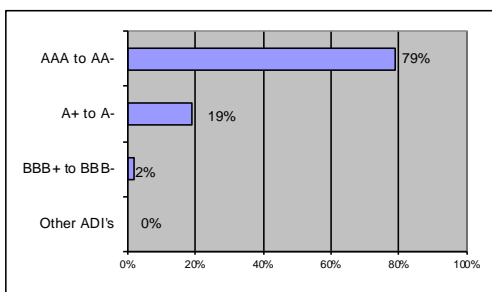


Year to Date Performance

Credit Exposure

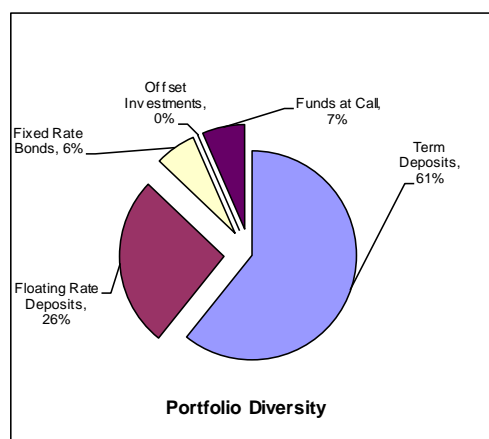
Rolling 12 Month Period
3.89% Council Managed Funds
2.67% Benchmark

Interest Budget to Actual
Average Budget to Period \$1,725,000
Actual Accrued to Period \$1,758,837



Securities

Institutions



	Amount Invested	% Portfolio
Funds at Call	\$ 6,224,921.86	7%
NSW Treasury	\$ 2,225,000.00	2%
National Australia Bank	\$ 38,752,887.71	41%
ANZ Bank	\$ 3,500,000.00	4%
Westpac Bank	\$ 9,061,345.01	10%
St George Bank	\$ 1,179,539.40	1%
Commonwealth Bank	\$ 6,500,000.00	7%
Bank Western Australia	\$ 7,297,780.58	8%
AMP Bank	\$ 3,000,000.00	3%
Suncorp Metway	\$ 5,115,808.21	5%
ING Bank	\$ 4,000,000.00	4%
Rural Bank	\$ 2,000,000.00	2%
Bank of Queensland	\$ 4,000,000.00	4%
ME Bank	\$ 2,000,000.00	2%
	\$ 94,857,282.77	100%

3.2 Monthly Rates Summary

Reporting Officer

Manager Financial Services

Attachments

1. Monthly rates summary (contained within this report)
2. Actual to budget result (contained within this report)
3. Rates statistics (contained within this report)

Purpose

This report details the Rates and Charges levy and monthly cash collections result as at 31 January 2015.

Report

Rates and Charges levied to the end of January 2015 were \$93,236,788, representing 99.7% of the budget amount.

Rates and Charges collected to the end of January totalled \$52,881,213. This amount represents 55.5% of all rates and charges due to be paid. In comparison, the amount collected in the same period last year was 57%. Considerable effort has been directed towards reducing the outstanding balances each month by assisting ratepayers with alternative arrangements in order to avoid formal legal recovery action.

The February rate instalment notices were issued on 15 January 2015 to 42,533 ratepayers. This represents an increase of 514 on last year's figure of 42,019. Ratepayers continue to register to receive their annual and instalment notices via email with 1,367 ratepayers registered for eRates.

Debt recovery action during the month involved the issue of 229 Statements of Claim to ratepayers who had either failed to maintain arrangements or had not responded to previous correspondence. In addition, 17 Writs were executed on ratepayers who failed to respond to previously issued Statements of Claim.

Ratepayers who purchased property since the issuing of the February instalment notices are issued a 'Notice to new owner' letter. This letter advises ratepayers of the annual amount levied and any balance unpaid since settlement occurred. During the month, 51 of these notices were sent to ratepayers.

Officer's Recommendation

That the information be noted.

Committee's Recommendation: (Dobson/Mead)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

RATES SUMMARY

STATEMENT OF ALL OUTSTANDING RATES AND EXTRA CHARGES

RATE - CHARGE	NET ARREARS 1/7/2014	NET LEVY FOR YEAR	PENSION REBATES	EXTRA CHARGES	TOTAL RECEIVABLE	CASH COLLECTED	NET AMOUNT DUE	POSTPONED RATES & INTEREST	GROSS AMOUNT DUE
RESIDENTIAL	2,229,478.24	52,407,195.78	1,387,732.57	338,885.21	53,587,826.66	29,431,356.14	24,156,470.52	383,558.91	24,540,029.43
BUSINESS	505,760.07	17,253,031.49		38,383.60	17,797,175.16	10,100,072.86	7,697,102.30		7,697,102.30
BUSINESS - IND	2,596.47	0.00		19.15	2,615.62	2,454.98	160.64		160.64
FARMLAND	9,799.71	722,268.05	887.10	1,315.55	732,496.21	288,171.00	444,325.21	146,848.50	591,173.71
MINING	0.00	25,844.26		0.00	25,844.26	25,844.26	0.00		0.00
LOAN	221,327.81	-339.71		2,498.22	223,486.32	133,968.25	89,518.07	40,015.20	129,533.27
INFRASTRUCTURE	0.00	5,485,328.88		2,620.53	5,487,949.41	2,965,737.89	2,522,211.52	9,579.21	2,531,790.73
F5 ACCESS RAMPS	719.65	0.00		2.88	722.53	334.23	388.30		388.30
TOTAL	\$2,969,681.95	\$75,893,328.75	\$1,388,619.67	\$383,725.14	\$77,858,116.17	\$42,947,939.61	\$34,910,176.56	\$580,001.82	\$35,490,178.38
GARBAGE	672,970.21	17,122,601.71	810,610.57	20,313.98	17,005,275.33	9,334,597.95	7,670,677.38		7,670,677.38
STORMWATER	48,658.95	1,032,930.71		264.06	1,081,853.72	598,675.72	483,178.00		483,178.00
GRAND TOTAL	\$3,691,311.11	\$94,048,861.17	\$2,199,230.24	\$404,303.18	\$95,945,245.22	\$52,881,213.28	\$43,064,031.94	\$580,001.82	\$43,644,033.76

Total from Rates Financial Transaction Summary	43,284,637.28
Overpayments	-359,396.48
Difference	0.00

ANALYSIS OF RECOVERY ACTION

Rate accounts greater than 6 months less than 12 months in arrears	697,899.70
Rate accounts greater than 12 months less than 18 months in arrears	171,370.09
Rate accounts greater than 18 months in arrears	45,857.25
TOTAL rates and charges under instruction with Council's agents	\$915,127.04

ATTACHMENT 2

COMPARISON OF BUDGET TO ACTUAL

DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	BALANCE STILL RECD.	% RAISED
RESIDENTIAL	51,874,900	52,253,700	52,407,196	(153,496)	100.29%
BUSINESS	17,321,100	17,387,100	17,253,031	134,069	99.23%
FARMLAND	407,200	407,200	722,268	(315,068)	177.37%
MINING	15,200	7,200	25,844	(18,644)	358.95%
INFRASTRUCTURE	5,414,300	5,464,300	5,485,329	(21,029)	100.38%
TOTALS	75,032,700	75,519,500	75,893,668	(374,168)	100.50%
INTEREST CHARGES	348,200	293,200	90,443	202,757	30.85%
LEGAL COSTS RECOVERED	840,000	840,000	292,537	547,463	34.83%
PENSIONERS - Sec 575	(1,774,400)	(1,799,400)	(1,825,159)	25,759	101.43%
PENSIONERS - Sec 582	(370,000)	(370,000)	(374,071)	4,071	0.00%
PENSIONERS SUBSIDY	975,920	975,920	1,003,837	(27,917)	102.86%
SUB TOTAL	75,052,420	75,459,220	75,081,255	377,965	99.50%
DOMESTIC WASTE CHARGES	16,805,600	16,805,600	16,690,406	115,194	99.31%
COMMERCIAL WASTE CHARGES	372,600	372,600	432,196	(59,596)	115.99%
STORMWATER MNGMNT	897,000	897,000	1,032,931	(135,931)	115.15%
GRAND TOTALS	93,127,620	93,534,420	93,236,788	297,632	99.68%

COLLECTIONS AS A % OF:

	TOTAL RECEIVABLE	TOTAL LEVIED	TOTAL RECEIVABLE	TOTAL LEVIED
RESIDENTIAL	54.92%	56.16%		
BUSINESS	56.75%	58.54%	RATES	56.59%
FARMLAND	39.34%	39.90%	WASTE	54.52%
INFRASTRUCTURE	54.04%	54.07%	STORMWATER	57.96%
ALL RATES	55.16%	56.59%	TOTAL RATES & CHARGES	56.61%

ATTACHMENT 3

RATES STATISTICS

No. of documents Issued	July	August	September	October	November	December	January	February	March	April	May	June	Jan-14
Rate Notices	50,437	77		279			165						165
Electronic - DoH	5,499												42,019
Instalment Notices				43,095			42,533						6,317
Electronic - DoH				5,499			6,237						
Missed Instalment Notices			7,695			7,734							
- Pensioners > \$15.00			507			485							
Notice to new owner	202	86	37	80	38	41	51						48
7-day Letters - Council Issued			1,818			2,058							
- Pensioners > \$500.00			138			97							522
7-day Letters - Agent Issued			583				553						
Statement of Claim	213	34	14	231	17	13	229						236
Judgments	18	63	22	14	72	6	18						21
Writs	17	39	23	5	13	21	17						16
eRates	1,356	1,359	1,361	1,364	1,366	1,367	1,367						1,341
Arrangements	364	303	395	406	473	391	381						373

3.3 Sundry Debtors Report - December 2014

Reporting Officer

Manager Financial Services

Attachments

1. Debtors summary to 31 December 2014 (contained within this report)
2. Ageing of sundry debts to 31 December 2014 (contained within this report)

Purpose

To provide a report detailing the amount outstanding by type and age for sundry and miscellaneous debts for the period ending 31 December 2014.

Report

Debts outstanding to Council as at 31 December 2014 are \$803,010, reflecting a decrease of \$1,370,918 since November 2014. The ratio of outstanding debts to current invoices has increased from 11% in November to the current level of 37%. This debtor management ratio is a measure of the effectiveness of recovery efforts, however is impacted by Council policies as well as economic and social conditions.

Invoices raised – December 2014

During the month, 924 invoices were raised totalling \$906,453. The majority of these are paid within a 30 day period, however those that remain unpaid from previous periods for longer than 90 days are detailed at the end of this report. The most significant invoices raised during the month have been in the following areas:

Corporate Administration – \$317,613 – the main invoices relate to:

Commonwealth Bank of Australia - PC equipment finance	\$290,910
Redband Constructions Pty Ltd - security bond for placing 80 tonne crane on Santana road, Campbelltown	\$10,000

Government and other Grants – \$266,664 – the main invoices relate to:

Australian Council For The Arts - Campbelltown Arts Centre New Music, International Visitors, Live Art and Imperial Slacks programs for 2015	\$246,352
The Benevolent Society - Communities for children partner agreement 01/10/14 to 30/06/15	\$10,312
Gordon Darling Foundation - Joan Brassil Retrospective Exhibition project 2015	\$10,000

Land and Building Rentals – \$118,951 – the main invoices relate to:

Nuvezo Pty Ltd - monthly rental Dumaresq Street Cinema	\$23,797
Aldi Stores - monthly rental Macquarie Fields	\$22,517
Glenquarie Hotel Pty Ltd - monthly rental Macquarie Fields	\$20,438
Caltex Oil Australia Pty Ltd - monthly rental Macquarie Fields	\$15,062
Mycorp Group Pty Ltd - monthly rental Macquarie Fields	\$13,696
McDonalds Australia Limited - monthly rental Macquarie Fields	\$7,732
Macarthur Community Options - monthly rental Campbelltown	\$6,090
NSW Basketball Association Limited - monthly rental Minto	\$4,583

Pool Hire – \$48,275 – the main invoices relate to:

John Edmondson Hire School - Learn to swim program, pool entry and inflatable pool hire term 4 2014	\$9,080
Macarthur Adventist Primary School - Learn to swim program term 4 2014	\$8,685
Mary Immaculate Parish Primary School - Learn to swim program term 4 2014	\$6,714
Macquarie Fields High School - Learn to swim program term 4 2014	\$5,040
Good Shepherd Primary - Learn to swim program term 4 2014	\$4,608
Mount Carmel High School - Learn to swim program and pool entry term 4 2014	\$3,404

Receipts to the value of \$2,277,372 have been received during the period, the most notable in the following areas:

Government and other Grants	\$1,285,060
Corporate Administration	\$562,423
Land and Building Rentals	\$143,747
Various Sundry Items	\$53,243
Waste Collection Services	\$42,751

Sundry debts outstanding – 31 December 2014

Debts exceeding 90 days of age totalled \$135,416 as at 31 December 2014. The major invoices relating to this balance include:

Description	Date Invoiced	Balance at 31 December 2014
Debtor 68316.9 - retaining wall between Lot 1451 DP 703487, 2 and 4 Brownlow Place, Ambarvale. Debtor is maintaining arrangement to pay \$450 per month as approved by Council	09/06/10	\$10,607
Imperium Projects Pty Ltd - Road Restoration at 25 Blaxland Rd Campbelltown. Payment arrangement has cleared debt effective 20 January 2015	03/01/14	\$573 (paid)
Debtor 67532.2 - Compliance Service Administration fees and contractor fees to reduce overgrown vegetation. Payment received 27 January 2015	08/05/09 to 14/09/11	\$6,320 (paid)
Caspers Baseball Club - electricity charges. Club is experiencing financial difficulty, unable to commit to structural payment plan but have been making irregular payments to reduce the debt. Council continues to meet with club and Macarthur Baseball to resolve debt	17/12/12 to 14/03/14	\$8,052
Wise Consulting Services Pty Ltd - hire of sports stadium by Chinese Football Association AFC Asian Cup for training 29 December 2014 to 5 January 2015. Payment received 5 January 2015	15/05/14	\$12,500 (paid)
Minto Cobras JRLFC - electricity charges and hire fees relating to usage of Benham Oval. Administrator has been appointed by Western Suburbs District Junior Rugby League Limited, currently performing an administrative and financial audit	15/05/12	\$5,280
Caltex Oil Australia Pty Ltd - dispute over market review, this amount is subject to independent assessment	08/02/13	\$7,224
Insight Mercantile – abandoned motor vehicle, unable to locate owner of the vehicle. Finance company acknowledges Councils power to sell an encumbered vehicle. The vehicles have gone to the auctioneer and are due to be auctioned in February 2015	18/07/14	\$2,783
GE Automotive – abandoned motor vehicle, unable to locate owner of the vehicle. Finance company acknowledges Councils power to sell an encumbered vehicle. The vehicles have gone to the auctioneer and are due to be auctioned in February 2015	05/07/12	\$5,593
74366.6 - motor vehicle accident at the Animal Care Facility, no response to letters sent. Councils agent Executive collections is in the process of performing Skip Tracing to locate debtor	05/06/14	\$1,947

Debt recovery action is undertaken in accordance with Council's Sundry Debtor Recovery Procedures Policy and commences with the issue of a tax invoice. A person or entity may be issued any number of invoices during the calendar month for any business, services or activities provided by Council. At the conclusion of each calendar month, a statement of transactions is provided with details of all invoices due and how payments or credit notes have been apportioned. Once an invoice is paid, it no longer appears on any subsequent statement.

All debts that age by 90 days or more are charged a statement administration fee of \$5.50 per statement. Debtors are contacted by telephone, email or in writing to make suitable arrangements for payment of the overdue debt. Where a suitable arrangement is not achieved or not maintained as agreed, a seven day letter is issued referencing referral to Council's debt recovery agents.

Matters referred to Council's recovery agent are conducted in accordance with relevant legislation and the *Civil Procedures Act 2001*. Formal legal recovery commences with a letter of demand (or letter of intent) providing debtors with at least 14 days to respond. In the event that no response is received, instructions are given to proceed to Statement of Claim allowing a further 28 days to pay or defend the action. Failing this, the matter will automatically proceed to judgment and continue through the *Civil Procedures Act 2001* process.

All costs associated with formal legal recovery are payable by the debtor and staff continue to make every effort to assist debtors to resolve their outstanding debt before escalating it through the local court.

During the month, 25 accounts were issued a letter of demand on Council's letterhead, advising that if the account was not settled or an appropriate arrangement was not made, the account will escalate to formal legal action through Council's agents.

Council's agents were instructed to proceed with two Examination Notices for unpaid licence fees and one Writ of Execution for unpaid licence fees.

Council officers continue to provide assistance to debtors experiencing difficulties in paying their accounts. Debtors are encouraged to clear their outstanding debts through regular payments where possible, to avoid any further recovery action.

Officer's Recommendation

That the information be noted.

Committee's Recommendation: (Borg/Dobson)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

DEBTORS SUMMARY 1 December 2014 to 31 December 2014

DEBTOR TYPE/DESCRIPTION	ARREARS AT 30/11/2014	RAISED THIS PERIOD	RECEIVED THIS PERIOD	BALANCE AT 31/12/2014	% DEBT RATIO
Corporate Administration	449,138	317,613	562,423	204,329	25.45%
Abandoned Items	6,662	0	0	6,662	0.83%
Education and Care Services	18,710	0	0	18,710	2.33%
Community Bus	145	0	56	89	0.01%
Sportsground and Field Hire	74,258	640	31,749	43,149	5.37%
Government and other Grants	1,043,407	266,664	1,285,060	25,011	3.11%
Public Hall Hire	21,919	31,090	27,861	25,148	3.13%
Health Services	350	0	0	350	0.04%
Land and Building Rentals	73,413	118,951	143,747	48,617	6.05%
Healthy Lifestyles	6,293	32,755	29,204	9,843	1.23%
Library Fines and Costs	180,917	0	0	180,917	22.53%
Licence Fees	34,252	10,080	13,410	30,922	3.85%
Pool Hire	17,150	48,275	29,919	35,506	4.42%
Private Works	20,146	0	450	19,696	2.45%
Road and Footpath Restoration	44,718	24,473	23,615	45,576	5.68%
Shop and Office Rentals	23,075	25,396	33,883	14,588	1.82%
Various Sundry Items	121,559	30,517	53,243	98,832	12.31%
Waste Collection Services	77,251	0	42,751	34,500	4.30%
	2,173,928	906,453	2,277,372	803,010	100%

ATTACHMENT 2

AGEING OF SUNDRY DEBTOR ACCOUNTS - 31 December 2014

Description	Current Charges	Total 30 Days	Total 60 Days	Total 90+ Days	Balance Due	Previous Month 90+ days
Corporate Administration	13,780	38,698	118,669	33,182	204,329	19,936
Abandoned Items	0	0	0	6,662	6,662	6,662
Education and Care Services	18,710	0	0	0	18,710	0
Community Bus	0	89	0	0	89	0
Sportsground and Field Hire	640	56	11,392	31,062	43,149	34,877
Government and other Grants	20,411	1,600	3,000	0	25,011	47,723
Public Hall Hire	13,661	6,991	920	3,577	25,148	3,656
Health Services	0	0	0	350	350	350
Land and Building Rentals	39,412	1,292	359	7,554	48,617	7,190
Healthy Lifestyles	6,798	866	1,304	876	9,843	1,786
Library Fines and Costs	180,917	0	0	0	180,917	0
Licence Fees	7,782	3,375	3,265	16,500	30,922	16,810
Pool Hire	33,873	394	0	1,239	35,506	1,266
Private Works	0	0	0	19,696	19,696	18,957
Road and Footpath Restoration	32,359	6,845	4,059	2,314	45,576	1,054
Shop and Office Rentals	10,872	3,716	0	0	14,588	0
Various Sundry Items	20,423	61,875	4,129	12,405	98,832	19,854
Waste Collection Services	0	18,116	16,384	0	34,500	0
	360,204	143,911	163,479	135,416	803,010	180,119

3.4 Rescinded Policy - Significant Accounting

Reporting Officer

Manager Financial Services

Attachments

Significant Accounting Policy (contained within this report)

Purpose

To obtain Council approval to rescind the Significant Accounting Policy that is not required as it is disclosed in Council's Financial Statements.

History

The abovementioned policy was developed and reviewed annually in conjunction with the preparation of Council's Financial Statements and, as such, is now due for review in accordance with Council's Records and Document Management Policy.

Report

The abovementioned policy has been rescinded in accordance with Council's Record Management Policy and the adopted procedure for Policy Development and Review.

The Local Government Code of Accounting Practice and Financial Reporting prescribe the form and minimum disclosure requirements of the financial statements approved by the Office of Local Government.

This policy is replicated in Note 1 to the financial statements and describes the accounting policies adopted for the preparation of the financial statements.

After consultation with Council's external auditor, it has been determined that it is not a legislative requirement for Council to adopt its own policy in this regard.

Officer's Recommendation

That the Significant Accounting Policy be rescinded.

Committee's Recommendation: (Hawker/Mead)

That the Officer's Recommendation be adopted.

CARRIED


Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

 The logo for Campbelltown City Council, featuring a stylized graphic of two curved lines forming a shape resembling a 'C' or a flame, followed by the text 'campbelltown' in a lowercase sans-serif font and 'city council' in a smaller lowercase sans-serif font below it.		POLICY
Policy Title	Significant Accounting Policy	
Related Documentation	Investment Policy Accounting Practices Policy	
Relevant Legislation/ Corporate Plan	<i>Local Government Act 1993</i> <i>Local Government (General) Regulation 2005</i> Local Government Code of Accounting Practice and Financial Reporting Accounting Standard of the Australian Accounting Standards Board (AASB)	
Responsible Officer	Manager Financial Services	

Policy details may change prior to review date due to legislative changes, therefore this document is uncontrolled when printed.

Objectives

To effectively record all financial data in accordance with the requirements of relevant statutes and Council policies.

Policy Statement

This Policy sets a basis for presentation of the General Purpose Financial Reports to ensure compatibility with previous years and other Local Government reporting entities.

Scope

This Policy covers all Financial staff of Campbelltown City Council who are responsible for the end of year processes associated with the preparation of the end of year financial accounts.

Campbelltown City Council is committed to reflecting clear and transparent financial accounts for review by any interested external party.

Legislative Context

The preparation of end of year financial accounts rely on clear treatment of transactions so they are reflected within Council's Accounting Policy. The principles are consistent with the *Local Government Act 1993*, the *Local Government (General) Regulations 2005*, the Local Government Code of Accounting Practice and Financial Reporting, the Accounting Standards of the Australian Accounting Standards Board, Section 625 of the *Local Government Act 1993* and Section 212 of the *Local Government (General) Regulation 2005*.

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

(a) Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board, the *Local Government Act 1993* and Regulation, and the Local Government Code of Accounting Practice and Financial Reporting. Campbelltown City Council is a not for profit entity for the purpose of preparing the financial statements.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets, financial assets and liabilities at fair value through profit or loss, certain classes of property, plant and equipment and investment property.

Critical accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also 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 the entity and that are believed to be reasonable under the circumstances.

(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 its 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. 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.

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

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

Revenue is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and 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 un-discharged at balance date, the unused grant or contribution is disclosed in Note 3(g). The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

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

User charges and fees

User charges and fees are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Sale of plant, property, infrastructure 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

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

(c) Principles of consolidation

(i) The consolidated fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 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 purpose operations
- Macarthur Regional Organisation of Councils (MACROC).

The following committees, the transactions of which are considered immaterial either by amount or nature, have been excluded:

- Glenquarie Hall Management
- Glenquarie Neighbourhood
- Eagle Vale Neighbourhood
- Woodbine Neighbourhood
- Town Hall Theatre.

The total revenue and expenditure from continuing operations and the net assets held by these committees are as follows:

Total income from continuing operations	\$65,000
Total expenditure from continuing operations	\$120,000
Total net assets (equity) held	\$206,000

Note: Where actual figures are not known, best estimates have been applied.

(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 reports.

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

Jointly controlled assets – any proportionate interests in the assets, liabilities and expenses of a joint venture activity have been incorporated in the financial statements under the appropriate headings. Details of any joint venture are set out in Note 19.

Jointly controlled entities - any interest in a joint venture partnership is accounted for using the equity method and is carried at cost. Under the equity method, the share of the profits or losses of the partnership is recognised in the income statement, and the share of movements in reserves is recognised in reserves in the Statement of Financial Position. Details relating to any partnership are set out in Note 19.

Jointly controlled operations – Council has no jointly controlled operations at present. However, when such operations are entered into, the assets which are controlled and the liabilities incurred by Council are recognised in the Statement of Financial Position. Expenses incurred and Council's share of income are recognised in the income statement.

(d) 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) Acquisition of assets

The purchase method of accounting is used to account for all acquisitions of assets. Cost is measured as the fair value of the assets given, plus costs directly attributable to the acquisition.

Where settlement of any part of cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of exchange. 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.

(f) Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for 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 and would be replaced if 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.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

(g) Cash and cash equivalents

Cash and cash equivalents include 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 Statement of Financial Position.

(h) Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for doubtful debts. Receivables are due for settlement no more than 30 days from the date of recognition.

Collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful 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 receivables. 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.

(i) Inventories

(i) Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are 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.

(ii) 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) Non-current assets held for sale

Non-current assets are classified as held for sale and stated at the lower of their carrying amount and 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 – these are retained in property, plant and equipment.

An impairment loss is recognised for any initial or subsequent write down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell the asset, but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset is recognised at the date of derecognition.

Non-current assets 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 Statement of Financial Position.

(k) Investments and other financial assets

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, 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 are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(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 are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

(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. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities of 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, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the reporting date. Investments are 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.

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. In addition, Council may 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 flow adjust effective interest rates prospectively.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date - the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

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

Subsequent measurement

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

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established.

Changes in the fair value of monetary securities denominated in a foreign currency and classified as available-for-sale are analysed between translation differences resulting from changes in amortised cost of the security and other changes in the carrying amount of the security (note Council's obligations under Section 625 of the *Local Government Act* and S212 of the *Local Government (General) Regulation 2005*. The translation differences related to changes in the amortised cost are recognised in profit or loss, and other changes in carrying amount are recognised in equity. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each reporting period 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 has an impact on the estimated future cash flows of the financial asset that can be reliably estimated. In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the assets are impaired.

(i) Assets carried at amortised cost

For loans and receivables, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows discounted at the financial assets original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in profit and loss. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Investment Policy

Council has an approved investment policy complying with Section 625 of the *Local Government Act 1993* and S212 of the *Local Government (General) Regulations 2005*. Investments are placed and managed in accordance with that policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order. Council maintains an investment policy that complies 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.

(l) 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 reporting 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. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

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.

(m) Infrastructure, property, plant and equipment (IPPE)

Council's assets have been progressively revalued to fair value in accordance with a staged implementation advised by the Division of Local Government. At balance date, the following classes of IPPE were stated at their fair value:

- Operational land (external valuation)
- Buildings – specialised/non specialised (external valuation)
- Plant and equipment (as approximated by depreciated historical cost)
- Road assets – roads, bridges and footpaths (internal valuation)
- Drainage assets – (internal valuation)
- Community land (internal valuation)
- Land improvements (as approximated by depreciated historical cost)
- Other structures (as approximated by depreciated historical cost)
- Other assets (as approximated by depreciated historical cost).

Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve. To the extent that the increase reverses a decrease previously recognised in profit or loss relating to that asset class, the increase is first recognised in profit or loss. Decreases that reverse previous increases of the assets in the same class

are first charged against asset revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the income statement.

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.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives, as follows:

Plant and equipment	5-20 years		
Office equipment	5-10 years	Roads	100 years
Furniture and fittings	5-10 years	Bridges	100 years
Buildings	25-100 years	Drainage	100 years
Other structures	5-50 years	Other assets	30-100 years

The assets' 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.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the income statement.

Land, other than land under roads, is classified as either operational or community in accordance with Part 2 of Chapter 6 of the *Local Government Act 1993*. This classification is made in Note 9(a).

(n) Investment property

Investment property, principally comprising commercial premises, is held for long-term rental yields and is not occupied by the Council. Investment property is carried at fair value, which is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset. If this information is not available, Council uses alternative valuation methods such as recent prices in less active markets or discounted cash flow projections. These valuations are reviewed annually by a member of the Australian Property Institute. Changes in fair values are recorded in profit or loss as part of other income.

Investment property includes properties that are under construction for future use as investment properties. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

(o) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(p) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income

statement over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period to which the facility relates.

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 reporting date.

(q) Borrowing costs

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed.

(r) Provisions

Provisions for legal claims and service warranties are recognised when: the Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in provision due to the passage of time is recognised as interest expense.

(s) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short term employee benefit obligations are presented as payables.

(ii) Other long-term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period 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 discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the Statement of Financial Position if the entity does not have an unconditional right to defer settlement for at

least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

(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.

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the Statement of Financial Position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. When this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans (see below).

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 contributions to recover that deficiency. Council's share of that deficiency cannot be accurately calculated as the scheme is a mutual agreement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. 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.

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.

(t) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(u) Land under roads

Council has elected to recognise all land under roads in accordance with AASB 116 Property, Plant and Equipment.

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

(v) Provisions for close down and restoration and for environmental clean up costs – tips and quarries

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation

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

Close down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

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. The amortisation of the discount is shown as a borrowing cost.

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.

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.

(w) Allocation between current and non-current assets and liabilities

In the determination of whether an asset or liability is 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. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

(x) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2013 reporting period. Council's assessment of the impact of these new standards and interpretations is set out below.

- (i) AASB 9 Financial Instruments, AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9-9 and AASB 2012-6
-

Amendments to Australian Accounting Standards - mandatory effective date of AASB 9 and transitional disclosures (effective from 1 January 2015).

AASB 9 Financial Instruments addresses the classification, measurement and derecognition of financial assets and financial liabilities. 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 designated at fair value through profit or loss and Council does not have any such liabilities.

- (ii) Revised AASB 119 Employee Benefits, AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) and AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements (effective 1 January 2013).

Council does not recognise defined benefit assets and liabilities for the reasons set out in Note 1 (s) (iii) and so these changes will not have an impact on its reported results.

- (iii) AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 (effective 1 January 2013)

AASB 13 was released in September 2011. It explains how to measure fair value and aims to enhance fair value disclosures. Council has yet to determine which, if any, of its current measurement techniques will have to change as a result of the new guidance. It is therefore not possible to state the impact, if any, of the new rules on any of the amounts recognised in the financial statements. However, application of the new standard will impact the type of information disclosed in the notes to the financial statements. Council does not intend to adopt the new standard before its operative date, which means that it would be first applied in the annual reporting period ending 30 June 2014.

- (iv) AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 132 & AASB 7] (effective 1 January 2013)

This standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.

This standard also amends AASB 132 to refer to the additional disclosures added to AASB 7 by this standard.

The adoption of this standard will not change the reported financial position and performance of the entity, there are no impact on disclosures as there are no offsetting arrangements currently in place.

- (v) AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] (effective 1 January 2014)

This standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.

The adoption of this standard will not change the reported financial position and performance of the entity, there are no impact on disclosures as there are no offsetting arrangements currently in place.

- (vi) AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009 – 2011 Cycle (effective 1 January 2013).

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

(y) Self insurance

Council has determined to self-insure for Workers Compensation. A provision for self-insurance has been made to recognise outstanding claims, the amount of which is detailed in Note 10. Council also maintains cash and investments to meet expected future claims and these are detailed in Note 6(c).

(z) Intangible assets

IT development and software

Costs incurred in developing products or systems and costs incurred in acquiring software and licences that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of materials and service, direct payroll and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years. IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where Council has an intention and ability to use the asset.

(aa) 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 to the reserves are recognised within Council's income statement. Representations from both State and Local Government are being sought to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(ab) Rural fire assets

Under Section 119 of the *Rural Fire Services 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." Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets in their books.

(ac) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

Responsibility

Manager Financial Services, Finance & Tax Accountant and other authorised signatories.

Effectiveness of this Policy

This policy will be reviewed annually in accordance with the current legislation to ensure its continuing suitability and effectiveness. Records of review shall be maintained.

END OF POLICY STATEMENT

3.5 Revised Refunds Policy

Reporting Officer

Manager Financial Services

Attachments

Revised Refunds Policy (contained within this report)

Purpose

To seek Council's endorsement of the revised Refunds Policy.

History

The abovementioned policy was last reviewed on 10 April 2012 and is now due for review in accordance with the Records and Document Management Policy.

Report

Council's customers are provided options to pay for services over the internet and phone by credit card. On occasion refunds of payments may be required in part or in full. The amendment to the Refund Policy will allow these refunds to be made to the customer's credit card used in making the payment.

Officers have been in contact with National Australia Bank (NAB) who have positively endorsed this change in policy as industry best practice. The refund process is activated through secure off-line systems thereby minimising the risk in fraudulent or inappropriate use of credit card data.

It is proposed to change the policy so that credit cards may be added to the current EFT and cheque options with cash refunds continue to be an exception.

It is now recommended that the policy with the proposed changes be adopted and a new review date set.

Officer's Recommendation

1. That the revised Refunds Policy as attached to this report be adopted.
 2. That the Policy review date be set at 31 March 2017.
-

Committee's Recommendation: (Borg/Dobson)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

 campbelltown city council		POLICY
Policy Title	Refunds	
Related Documentation	Refund Report	
Relevant Legislation/ Corporate Plan	<i>Local Government Act 1993</i> <i>Local Government (General) Regulation 2005</i>	
Responsible Officer	Manager Financial Services	

Policy details may change prior to review date due to legislative changes, therefore this document is uncontrolled when printed.

Objectives

To provide clear objectives and outcomes in the process of refunding monies paid to Council.

Policy Statement

Where a refund of monies is required, payment shall be made within 10 business days in the name of the person or organisation appearing on the original receipt. Alternative arrangements may only be considered where an authority has been provided in writing by an authorised person.

Refunds will be made by cheque or EFT. Credit card payments made over the counter are available same business day as 'card present' transactions only and for the full amount of the original payment. Phone, internet and mail remittances are to be refunded to the card initiating the payment.

No cash refunds are permitted.

Applications for refund must be made in writing by an authorised person.

Scope

It is estimated that less than 500 refunds are processed per annum.

Definitions

Authorised person	the person whose name appears on the receipt, their agent or legal representative. In the case of a business or company their title and position within that organisation
EFT	Electronic Funds Transfer
Credit Card	Mastercard or Visa credit card facilities
Card Present	Where the card is presented by the holder and either signed or PIN authorised

Legislative Context

Local Government Act 1993 – Division 2

Local Government (General) Regulation 2005 – Division 5

Principles

The Manager Financial Services will be responsible for administering the principles and that appropriate steps are taken to maintain a level of confidentiality and proper process for all refunds.

Responsibility

The Manager Financial Services may delegate responsibility to the Revenue Accountant to ensure proper procedural documentation is maintained at a level satisfactory to Council and relevant legislation.

Effectiveness of this Policy

Key performance indicators that may be used to measure the effectiveness of this Policy are:

- All refunds are to be made within 10 business days.

END OF POLICY STATEMENT

3.6 Quarterly Budget Review Statement as at 31 December 2014

Reporting Officer

Manager Financial Services

Attachments

Quarterly Budget Review Statement for the period 1 October 2014 to 31 December 2014
(contained within this report)

Purpose

A quarterly financial review has been conducted on the original income and expenditure estimates presented in the 2014-2015 budget. The adjustments relating to the review of the original budget allocations are presented for Council's consideration.

Introduction

The current planning and reporting framework for NSW Local Government has a greater focus on financial sustainability. In an effort to achieve consistency in reporting between councils, the Office of Local Government introduced a set of minimum requirements and predefined templates to assist councils in meeting their legislative obligations. Collectively, these documents are known as the quarterly budget review statement (QBRS). The latest QBRS under the reporting framework is attached.

Report

In accordance with Clause 203 of the *Local Government (General) Regulations 2005*, the Responsible Accounting Officer is required to prepare a quarterly budget review of income and expenditure estimates and submit a report to Council. The QBRS must also include an opinion of the Responsible Accounting Officer concerning the financial position of Council. This report provides an overview of the results of the financial review for the quarter ended 30 December 2014.

In June 2014, Council adopted a balanced budget for 2014-2015. There is no proposed change to the budget result in this review.

The recommended movements relating to income and expenditure are summarised in the attachment and details of significant items greater than \$20,000 are listed in the body of this report for Council's consideration.

In the October to December quarter, Council considered a number of reports that either required an adjustment to budget estimates or requested that consideration be given to funding programs. The recommendations from these reports have been included in this review.

The following items are detailed with corresponding adjustments recommended following the completion of the quarterly financial review:

Swimming Pool Inspection Program - \$50,000 decrease in income

Council employed three staff to implement the swimming pool safety inspection program late December 2013. It was anticipated that once the inspection program was underway that resulting income would offset program costs. It has eventuated that the income generated in the inspection program will not meet the budget allocation and a further reduction is required.

One factor that has influenced the income generated from the inspection program is the State Government decision to defer the requirement for pool owners to obtain Certificates of Compliance for sold or leased properties until 29 April 2015. Recently a member of staff who was assisting with the inspection program resigned and this position will not be filled until the enforcement date of the inspection program.

Campbelltown-Macarthur-Ingleburn Master Plan - \$50,000 increase in expenditure

Due to the resignation of a senior planner, a consulting firm has been engaged to finalise Stage 1 of the Ingleburn Structure Plan. Additional funds have been allocated to the project. The expense will be offset by salary savings from the vacant position.

Family Day Care - \$27,000 decrease in income

The income received for the FDC Administration Levy has reduced due to a decrease in the usage of this service and will not reach the budgeted amount. When the original budget was prepared it was anticipated that the service would be in surplus, the loss of income and additional legal expenses will mean that this will no longer be the case.

Christmas Street Decorations - \$46,700 increase in expenditure

As per previous Council advice additional funds have been allocated for the upgrade of Council's Christmas street decoration. This increase has been part offset from the dividend Council has received from the Southern Phone Company.

Macquarie Fields Swimming Centre - \$50,000 increase in income

The utilisation of the learn to swim program at the leisure centre has been greater than was anticipated when the original budget was prepared. This additional income has been utilised to offset an under estimation in utilities and additional water treatment schedules following the recent renovations of the centre.

Supply Services - \$204,500 increase in income

Several years ago Council entered into a contract with a company to allow advertising on bus shelters erected by the company. After an initial lump sum payment was made, this is the first year that income has been generated from the advertising. The income received has been transferred into a reserve to be utilised for an upgrading program of new bus shelters throughout the LGA, in particular the Campbelltown Mall and Minto area.

Operational Services Management - \$42,500 increase in expenditure

Additional salary costs have been incurred due to the extra workload required to complete the special rates variation works program. In this review funds have been allocated to the Operational Services salary budget to meet these costs.

Loan Program - \$690,000 decrease in expenditure - \$1,500,000 decrease in income

When the original budget was prepared it was anticipated that the loan funds would be drawn down in the first half of the financial year. It is now intended to draw the loan in the latter half of the financial year. This will result in savings on both principal and interest repayments of the loan this year. Also, as Council has been advised previously, part 2 of the Local Infrastructure Renewal Scheme application was unsuccessful to the value of \$1.5 million. This amount needs to be removed from the loan borrowings budget. The loss of loan income will be offset by an internal loan. The savings from the deferment of the loan drawdown will be utilised to fund the internal loan repayment.

Rates-General Purpose Revenue - \$39,000 increase in income

The actual rates levied at the start of this financial year were greater than the amount that was calculated when the original budget was prepared. This has occurred due to changed circumstances such as additional ratepayers in the Local Government Area, new supplementary rate levies issued as a result of the subdivision of land parcels etc. This has generated additional rating income. These additional funds have been utilised to offset various adjustments throughout the budget.

Summary

As reported to Council in previous years, the financial objective has been to budget a surplus to improve Council's liquidity ratio. As Council is aware, the liquidity ratio has improved to a satisfactory level and as such, a balanced budget is proposed for the 2014-2015 financial year.

As per the Responsible Accounting Officer's statement, the 2014-2015 results continue to support Council's sound financial position in the short to medium term. During 2014-2015, Council will further refine its financial strategy in line with the development of the 10 year Long Term Financial Plan, required by the Integrated Planning and Reporting Framework and determine the most appropriate and financially responsible action for future periods.

Officer's Recommendation

That the adjustments recommended in the Quarterly Budget Review Statement be adopted.

Committee's Recommendation: (Dobson/Mead)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

ATTACHMENT 1

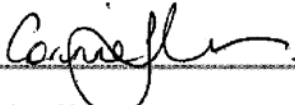
Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review Statement for Campbelltown City Council for the quarter ended 31/12/14 indicates that Council's projected financial position at 30/6/15 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: 
Corinne Mears
Responsible Accounting Officer

date: 27.1.15

Campbelltown City Council

Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 December 2014

Income & Expenses - Council Consolidated

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

(\$'000's)	Original Budget 2014/15	Approved Changes			Revised Budget 2014/15	Variations for this Dec Qtr	Notes Projected Year End Result	Actual YTD figures
		Other than by QBRs	Sep QBRs	Dec QBRs				
Income								
Rates and Annual Charges	91,140	135	424	-	91,699	37	1	91,648
User Charges and Fees	10,200	-	(230)	-	9,970	44	2	6,262
Interest and Investment Revenues	3,798	-	(55)	-	3,743	(18)	3	986
Other Revenues	4,379	80	91	-	4,549	229	4	3,097
Grants & Contributions - Operating	26,922	819	(3)	-	27,737	68	5	16,060
Grants & Contributions - Capital	1,738	880	-	-	2,618	-	-	2,816
Net gain from disposal of assets	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	138,176	1,915	226	-	140,317	360		120,869
Expenses								
Employee Costs	60,257	410	(97)	-	60,570	(10)	6	30,483
Borrowing Costs	1,415	-	-	-	1,415	(328)	7	561
Materials & Contracts	23,588	1,870	375	-	25,834	283	8	10,540
Depreciation	24,493	-	-	-	24,493	-	-	12,678
Legal Costs	1,099	-	20	-	1,119	17	9	465
Consultants	673	664	142	-	1,479	52	10	507
Other Expenses	31,268	731	172	-	32,172	55	11	16,715
Net Loss from disposal of assets	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	142,793	3,675	613	-	147,081	69		71,949
Net Operating Result from Continuing Operation	(4,617)	(1,761)	(387)	-	(6,765)	291		48,921
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-
Net Operating Result from All Operations	(4,617)	(1,761)	(387)	-	(6,765)	291		48,921
Net Operating Result before Capital Items	(6,355)	(2,641)	(387)	-	(9,383)	291		46,105

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 31/12/14 and should be read in conjunction with the total QBRs report

Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
1	Additional rates levied during the quarter due to changed circumstances such as additional ratepayers in the LGA, new supplementary rate levies issued as a result of the subdivision of land parcels etc.
2	Reduction in income FDC Administration Levy due to reduced usage and loss of minor City Cleansing commercial activity. Increase in income from learn to swim lessons and hire fee for Library equipment (not originally budgeted).
3	Reduction in anticipated income to be received from interest on overdue rates due to lower interest rates and lower outstanding rates.
4	Reduction in income library fines for overdue items no longer charged. Increase in income from bus shelter advertising (transferred to reserve), additional commission on rides at the FG Festival and payment of the Southern Phone dividend.
5	Further reduction in anticipated income from swimming pool inspection fees, additional income received for Assets staff providing valuation services to other Councils, staff training funds and increase in Pensioner Rates subsidy.
6	Decrease in employee costs due to staff vacancies which in some case have been transferred to fund contract staff. As well as transfers between cost centres and additional staff training funds from contribution received.
7	Saving on accrued interest on loan repayments due to loan funds being drawn down later than originally anticipated.
8	Capital budget used to fund operational program and projects such as parks and kerb & gutter maintenance and transfer of funds for contract staff from salary savings.
9	Transfer of funds for development matters from legal fees to professional fees and additional legal advice required for staff matters.
10	Additional consultants have been engaged to carry out required planning work such as open space review and Campbelltown/Ingleburn masterplan.
11	Movements in Other Expenses have occurred due to an increase in expenditure on professional fees, Development advertising, contributions to authorities, valuation fees and decreases in waste disposal, electricity costs and copier charges.

Campbelltown City Council												Quarterly Budget Review Statement for the period 01/10/14 to 31/12/14											
Capital Budget Review Statement																							
Budget review for the quarter ended 31 December 2014																							
Capital Budget - Council Consolidated																							
(\$000's)	Original Budget 2014/15	Approved Changes				Revised Budget 2014/15	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures													
		Other than	Sep	Dec	Mar																		
by QBRs		QBRs	QBRs	QBRs																			
Capital Expenditure																							
New Assets																							
- Plant & Equipment	67	1,461	1,655	-	-	3,183	-	-	-	3,183	1,662												
- Land & Buildings	-	-	-	-	-	-	-	-	-	-	-												
- Other	-	-	-	-	-	-	-	-	-	-	-												
Renewal Assets (Replacement)																							
- Plant & Equipment	3,729	-	-	-	-	3,729	2	1	3,731	619													
- Office Equipment/Furniture & Fittings	387	192	35	-	-	614	(7)	2	608	94													
- Land & Buildings	7,467	4,838	90	-	-	12,395	52	3	12,447	1,030													
- Roads, Bridges, Footpaths	17,445	476	(374)	-	-	17,546	(211)	4	17,336	1,491													
- Stormwater/Drainage	-	777	-	-	-	777	-	-	777	233													
- Other Assets	360	-	-	-	-	360	-	-	360	44													
Loan Repayments (Principal)	3,990	-	-	-	-	3,990	(362)	5	3,628	201													
Total Capital Expenditure	33,444	7,744	1,407	-	-	42,594	(525)		42,069	5,375													
Capital Funding																							
Rates & Other Unlied Funding	17,737	3,083	(278)	-	-	20,541	975	6	21,516	3,101													
Capital Grants & Contributions	1,738	880	-	-	-	2,618	-	-	2,618	1,366													
Reserves:																							
- External Restrictions/Reserves	735	827	-	-	-	1,562	-	-	1,562	76													
- Internal Restrictions/Reserves	1,258	2,953	1,685	-	-	5,896	(1,500)	7	5,896	526													
New Loans	10,000	-	-	-	-	10,000	-	-	8,500	-													
Receipts from Sale of Assets																							
- Plant & Equipment	1,971	-	-	-	-	1,971	-	-	1,971	305													
- Land & Buildings	-	-	-	-	-	-	-	-	-	-													
- Other Assets	5	-	-	-	-	5	-	-	5	1													
Total Capital Funding	33,444	7,744	1,407	-	-	42,594	(525)		42,069	5,375													
Net Capital Funding - Surplus/(Deficit)																							
	-	-	-	-	-	-	-	-	-	-													

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 31/12/14 and should be read in conjunction with the total QBRs report

Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
1	Funds transferred from operational budget to fund purchase of equipment.
2	Funds provided for the purchase of new printing equipment in the printroom and audio visual equipment for the Arts Centre, less funds transferred to fund building renovation work at Macquarie Fields Indoor Sportc Centre.
3	Funds provided for improvements to the Animal Care Facility and additional building renewal funds from rate variations.
4	Transfer of capital funds to the operational budget to fund works such as bridge maintenance, sporting grounds and kerb & gutter maintenance.
5	Saving on principal on loan repayments due to loan funds being drawn down later than originally anticipated.
6	Increase in untied funds utilised to fund capital works.
7	Reduction in new loan funds to be drawn down due to the decreased loan funding approval under the LIRS.

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Campbelltown City Council

Cash & Investments Budget Review Statement

Budget review for the quarter ended 31 December 2014

Cash & Investments - Council Consolidated

(\$000's)	Opening Balance 2014/15	Movement in Reserves			Current Balance 2014/15	Projected Movement Dec Qtr	Notes Year End Balance	Actual YTD figures
		Income/ Expenses	Transfers to/from	Works in Kind				
Externally Restricted ⁽¹⁾								
Special Rates	-	-	-	-	-	-	-	-
Stormwater Managemnt	347	-	(191)	-	157	150	307	157
Specific Purpose Grants	2,190	-	(233)	-	1,956	(50)	1,906	1,956
Specific Purpose Contributions	4,113	-	(116)	-	3,997	-	3,997	3,997
Developer Contributions - S94	6,732	2,920	(615)	(1,482)	7,554	(500)	7,054	7,554
Developer Contributions - Other	1,040	-	-	-	1,040	-	1,040	1,040
Domestic Waste Management	2,463	-	-	-	2,463	-	2,463	2,463
Self Insurance Workers Compensation Claims	3,230	-	-	-	3,230	-	3,230	3,230
Total Externally Restricted	20,114	2,920	(1,155)	(1,482)	20,396	(400)	19,996	20,397
(1) Funds that must be spent for a specific purpose								
Internally Restricted ⁽²⁾								
Property Development	12,406	-	(27)	-	12,379	-	12,379	12,379
Committed Works	1,908	-	(285)	-	1,622	(200)	1,422	1,622
Childcare	-	-	-	-	-	-	-	-
Self Insurance Workers Compensation Claims	2,390	-	(173)	-	2,217	-	2,217	2,217
Replacement of Plant and Vehicles	2,771	-	(283)	-	2,488	-	2,488	2,488
Committed Works funded by Loans	2,965	-	(305)	-	2,660	-	2,660	2,660
Employee Leave Entitlements	10,577	-	-	-	10,577	(300)	10,277	10,577
Environmental Sustainability	405	-	531	-	935	-	935	935
Asset Replacement	3,436	-	561	-	3,997	-	3,997	3,997
Olympic Ambassador	95	-	5	-	100	-	100	100
Insurance Claims - Excess	4,376	-	606	-	4,982	-	4,982	4,982
Local Government Elections	239	-	200	-	439	-	439	439
Other	127	-	-	-	127	-	127	127
Total Internally Restricted	41,695	-	829	-	42,524	(500)	42,024	42,523
(2) Funds that Council has earmarked for a specific purpose								
Unrestricted (ie. available after the above Restrictions)	27,974				35,932		35,932	35,932
Total Cash & Investments	89,783				98,852	(900)	97,952	98,852

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 31/12/14 and should be read in conjunction with the total QBRs report

Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Cash & Investments Budget Review Statement

Comment on Cash & Investments Position

The recommended variations and projected position will not impact on Council's management plan.

Investments

Investments have been invested in accordance with Council's Investment Policy.

Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$98,851,586

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 31/12/14

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:

\$ 000's

Cash at Bank (as per bank statements)		4,606,336
Investments on Hand		94,857,283
less: Unpresented Cheques	(Timing Difference)	(62,745)
add: Undeposited Funds	(Timing Difference)	905,382
less: Identified Deposits (not yet accounted in Ledger)	(Require Actioning)	(1,455,627)
add: Identified Outflows (not yet accounted in Ledger)	(Require Actioning)	958
less: Unidentified Deposits (not yet actioned)	(Require Investigation)	-
add: Unidentified Outflows (not yet actioned)	(Require Investigation)	-
Reconciled Cash at Bank & Investments		98,851,586
Balance as per Review Statement:		98,851,586
Difference:		-

Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
NA	

Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Key Performance Indicators Budget Review Statement - Council specific KPI's

Budget review for the quarter ended 31 December 2014

(\$000's)	Current Projection		Original Budget 14/15	Actuals Prior Periods	
	14/15	14/15		13/14	12/13

The Council monitors the following Key Performance Indicators:

1. Current Ratio					
Current assets	93,001	2,90 : 1	3,10 : 1	3,10 : 1	3,03 : 1
Current liabilities	32,096				

To assess the adequacy of working capital and the ability to satisfy obligations in the short term.

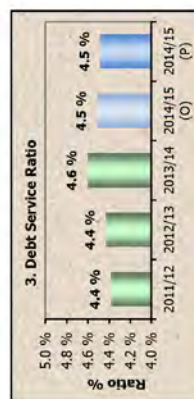
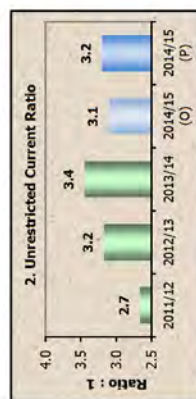
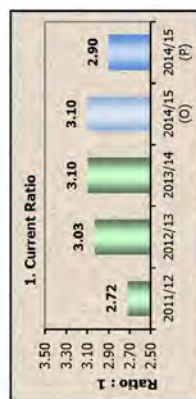
2. Unrestricted Current Ratio					
Current assets less all external restrictions	73,005	3,2 : 1	3,1 : 1	3,4 : 1	3,2 : 1
Current liabilities less specific purpose liabilities	22,851				

To assess the adequacy of working capital and the ability to satisfy obligations in the short term from the unrestricted activities of Council.

3. Debt Service Ratio					
Debt service cost	5,405	4,5 %	4,5 %	4,6 %	4,4 %
Income from continuing operations*	120,599				

To assess the impact of loan principal and interest repayments on discretionary revenue.

* excluding capital items and specific purpose grants & contributions



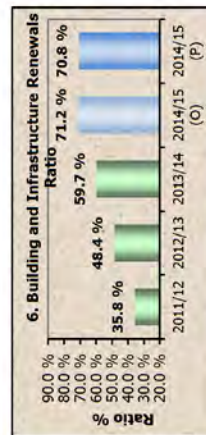
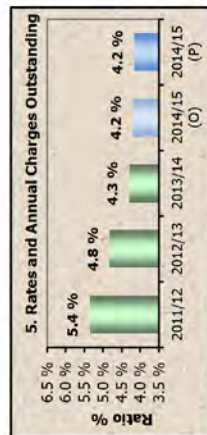
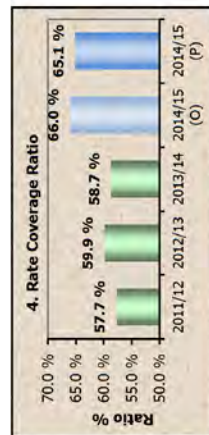
Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Key Performance Indicators Budget Review Statement - Council specific KPI's

Budget review for the quarter ended 31 December 2014

(\$000's)	Current Projection		Original Budget	Actuals	
	14/15	14/15	14/15	13/14	12/13
The Council monitors the following Key Performance Indicators:					
4. Rate Coverage Ratio					
Rates and annual charges	91,645	65.1 %	66.0 %	58.7 %	59.9 %
Income from continuing operations	140,677				
To assess the degree of dependence upon rates and annual charges as well as the security of Council's income.					
5. Rates and Annual Charges Outstanding					
Rates and annual charges outstanding	3,814	4.2 %	4.2 %	4.3 %	4.8 %
Rates and annual charges collectible	91,736				
To assess the impact of uncollected rates and annual charges on liquidity and the adequacy of recovery efforts.					
6. Building and Infrastructure Renewals Ratio					
Asset renewals	17,336	70.8 %	71.2 %	59.7 %	48.4 %
Depreciation, amortisation and impairment	24,493				
To assess the rate at which assets are being renewed against the rate at which they are depreciating.					



Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Campbelltown City Council

Contracts Budget Review Statement

Budget review for the quarter ended 31 December 2014

Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Procurement Process Undertaken	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
EXPENDITURE \$50,000 - \$150,000						
NSW Weed Control Pty Ltd	Q14/23 Horticultural Pest and Weed Spray	Public Quotation	20/10/14	2 years with the option for extension for 12 months	Y	1
Virtual Machine Technology Pty Ltd	Q14/37 Storage Area Network Maintenance and Support	LGP Quotation	16/09/14	12 months	Y	
Farm and Turf Equipment Pty Ltd	Q14/44 Supply and Deliver Six Mowers	LGP Quotation	22/12/14	Until completion including warranty period	Y	
Sydney Trucks and Machinery Centre Pty Ltd	Q14/43 Supply and Deliver Truck Body	LGP Quotation	19/12/14	Until completion including warranty period	Y	
Australasian Playgrounds Pty Ltd t/as A-Play	Q14/35 Design, supply and install Playground Equipment at Ambervale Cottage	LGP Quotation	01/10/14	Until completion 1 year with two options for extension each for 12 months	Y	
Desisto Motors Pty Ltd t/as AAA Malibu Paint and Panel	T14/10A Smash Repair Services	Public Tender	08/10/14	1 year with two options for extension each for 12 months	Y	2
Campbelltown Smash Repairs Pty Ltd	T14/10B Smash Repair Services	Public Tender	09/10/14	1 year with two options for extension each for 12 months	Y	2
Karras Prestige Smash Repairs Pty Ltd	T14/10C Smash Repair Services	Public Tender	10/10/14	1 year with two options for extension each for 12 months	Y	2
Ken Shafer Auto Body NSW Pty Ltd	T14/10D Smash Repair Services	Public Tender	11/10/14	1 year with two options for extension each for 12 months	Y	2
Nujiubi Pty Ltd t/as Reno Smash Repairs	T14/10E Smash Repair Services	Public Tender	12/10/14	1 year with two options for extension each for 12 months	Y	2

This statement forms part of Council's Quarterly Budget Review Statement (QBR) for the quarter ended 31/12/14 and should be read in conjunction with the total QBR report

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Campbelltown City Council
Contracts Budget Review Statement

Budget review for the quarter ended 31 December 2014
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Procurement Process Undertaken	Start Date of Contract	Duration	Budgeted (Y/N)	Notes
EXPENDITURE \$50,000 - \$150,000						
Smeaton Grange Paint and Panel Pty Ltd	T14/10F Smash Repair Services	Public Tender	13/10/14	1 year with two options for extension each for 12 months	Y	2
Zoggs Aust Pty Ltd	T14/08 Swimming and Gym Apparel	Public Tender	15/10/14	2 years with two options for extension each for 12 months	Y	1
Unilever Australia Ltd	T14/18 Leisure Services Kiosk Supplies: Ice Creams	Public Quotation	23/10/14	3 years with the option for extension for 12 months	Y	1
The Almar Group Pty Ltd	T14/22 Supply and Installation of Shower and Toilet Partitions	Public Tender	16/10/14	2 years with an option for extension for 12 months	Y	2
CTCI Pty Ltd	T14/22 Supply and Installation of Shower and Toilet Partitions	Public Tender	16/10/14	2 years with an option for extension for 12 months	Y	2
EXPENDITURE \$150,000 - \$300,000						
M&M Truck Bodies Pty Ltd	Q14/39 Structural Steel at Bradbury Oval and Milton Park	Public Quotation/Tender	17/12/14	Until completion	Y	

This statement forms part of Council's Quarterly Budget Review Statement (QBR) for the quarter ended 31/12/14 and should be read in conjunction with the total QBR report

Campbelltown City Council

Contracts Budget Review Statement

Budget review for the quarter ended 31 December 2014
Part A - Contracts Listing - contracts entered into during the quarter

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Contractor	Contract detail & purpose	Procurement Process Undertaken	Start Date of Contract	Duration	Budgeted (Y/N)	Notes
EXPENDITURE \$150,000 - \$300,000						
DragonFly Environmental Pty Ltd	T14/19 Bush Regeneration and Bush Fire Mitigation	Public Tender	19/10/14	2 years with two options for extension each for 12 months	Y	2
Ecohort Pty Ltd	T14/19 Bush Regeneration and Bush Fire Mitigation	Public Tender	20/10/14	3 years with two options for extension each for 12 months	Y	2
The Irrawong Trust t/as Total Earth Care Pty Ltd	T14/19 Bush Regeneration and Bush Fire Mitigation	Public Tender	21/10/14	4 years with two options for extension each for 12 months	Y	2
Toolijooa Pty Ltd	T14/19 Bush Regeneration and Bush Fire Mitigation	Public Tender	22/10/14	5 years with two options for extension each for 12 months	Y	2
EXPENDITURE > \$300,000						
Nepean Distributors Pty Ltd	T14/18 Leisure Services Kiosk Supplies: Confectionary, snacks, drinks and hot food	Public Quotation	23/10/14	3 years with the option for extension for 12 months	Y	1

Notes:

** Contract Values are commercial in confidence

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

This statement forms part of Council's Quarterly Budget Review Statement (QBR) for the quarter ended 31/12/14 and should be read in conjunction with the total QBR report

Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Contracts Budget Review Statement
Comments & Explanations relating to Contractors Listing

Notes **Details**

1	Contract Price is per service therefore the contract value is an estimation only
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2	Total estimated expenditure has been divided equally between each contractor under the panel for reporting purposes only. Quotations will be sought from each provider when services are required
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Campbelltown City Council

Quarterly Budget Review Statement
for the period 01/10/14 to 31/12/14

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	507,425	Y
Legal Fees	465,434	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

NA

3.7 Australia Post Digital MailBox

Reporting Officer

Manager Financial Services

Attachments

Nil

Purpose

To provide Council with information regarding the future introduction of Australia Post Digital MailBox.

Report

Australia Post has been in contact with Council with a view to participate in the advancement of electronic mail services being offered to their customers. The Australia Post Digital MailBox is a new online personal management tool that will allow individuals to receive mail digitally. This product differs from email as documents are digitally delivered to a secure app (iPhone, iPad, android or PC) for storage, payment, printing or viewing.

Australia Post has developed this product as the future for all postal deliveries with a view to eventually replace the household letterbox with a digital portal for all notices and correspondence. At this stage the service is limited to the delivery of rate notices, however as the technology advances it is expected that the inclusion of all types of correspondence will eventually be available.

Members of the community are able to register for a digital mailbox where notices and correspondence will then be sent to. The individual has the option to select or de-select participating billers from the available service providers.

It is important that Council access opportunities that increase capacity through eservices and this initiative provides a secure electronic environment for the delivery of all types of correspondence now and in the future.

Council has been approached by Australia Post to become a participating biller and it is anticipated that the first rate notices will be delivered to participating ratepayers in July 2015.

Officer's Recommendation

That the information be noted.

Committee's Recommendation: (Hawker/Dobson)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015 (Mead/Borg)

That the Officer's Recommendation be adopted.

Council Resolution Minute Number 17

That the Officer's Recommendation be adopted.

4. HUMAN RESOURCES

4.1 Staff Exchange Program for Koshigaya City Office

Reporting Officer

Manager Human Resources

Attachments

Nil

Purpose

To advise Council of the successful applicant for this year's staff exchange with Koshigaya City Office.

History

Campbelltown City Council and Koshigaya City Office have maintained a strong sister city relationship which commenced in 1984. As part of this relationship, Council entered into an agreement with Koshigaya City Office to establish a Staff Exchange Program. The program has been operating successfully since 1996 with staff visitations operating on a rotational basis.

Report

Council has hosted staff members from Koshigaya since the commencement of the program. The exchange program has provided participating staff from both councils with a wonderful opportunity to expand their knowledge and strengthen the relationship between the two cities.

Recently in accordance with the program guidelines, applications were called from staff interested in participating in this year's exchange. A number of submissions were received and the applicants were interviewed by the General Manager, Director Community Services, Manager Human Resources and a previous staff exchange employee, John Dodd.

Following the interviews Ms Amanda King - Events and Promotions Coordinator was selected as the nominee for this year's program.

Ms King commenced the staff exchange on 16 January 2015 and will return to Campbelltown on 17 March 2015.

Officer's Recommendation

That the information be noted.

Committee's Recommendation: (Dobson/Kolkman)

That the Officer's Recommendation be adopted.

CARRIED

Council Meeting 10 February 2015

This item was moved forward and dealt with in conjunction with Correspondence item 6.3 - Koshigaya City Office.

5. INFORMATION MANAGEMENT AND TECHNOLOGY

No reports this round

6. GENERAL BUSINESS

Nil.

Confidentiality Motion: (Kolkman/Dobson)

That the Committee in accordance with Section 10A of the *Local Government Act 1993*, move to exclude the public from the meeting during discussions on the items in the Confidential Agenda, due to the confidential nature of the business and the Committee's opinion that the public proceedings of the Committee would be prejudicial to the public interest.

CARRIED

23. CONFIDENTIAL ITEMS

23.1 Lots 410 & 411 DP624993 Eagle Vale Drive, Eagle Vale

Reason for Confidentiality

This report is **CONFIDENTIAL** in accordance with Section 10A(2)(c) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following: -

- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business.

23.2 Confidential Information relating to an item in Corporate Governance

Reason for Confidentiality

This report is **CONFIDENTIAL** in accordance with Section 10A(2)(c) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following: -

- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business
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23.3 Lease Suite 5 Milgate Arcade, Queen Street Campbelltown

Reason for Confidentiality

This report is **CONFIDENTIAL** in accordance with Section 10A(2)(c) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following: -

- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business.

Motion: (Mead/Lake)

That the Committee in accordance with Section 10 of the *Local Government Act 1993*, move to re-open the meeting to the public.

CARRIED

There being no further business the meeting closed at 5.48pm.

C Mead
CHAIRPERSON
