



State of the Bay

ANNUAL REPORT 2014-15

City of Canada Bay





Cinema in the Park

Ferragosto Festival



Purpose of this report

This report informs our community about the progress we have made in delivering the Community Strategic Plan and reflects our commitment to delivering quality essential services, governance and creativity.

It is prepared in accordance with the Integrated Planning and Reporting Guidelines under the Local Government Act 1993, section 428(3).

Copies are available in both hard copy and electronic format at: www.canadabay.nsw.gov.au.

or by:

- Phoning us on (02) 9911 6555
- Visiting our civic centre at 1a Marlborough Street, Drummoyne
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Rhodes Moon Festival

Rhodes Moon Festival

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Concord Carnival



Section 1

INTRODUCTION

This Annual Report provides a report on Council's business and financial performance in the 2014-15 financial year as well as achievements of the programs and projects identified in the Council's Delivery Plan

2013-17 and Operational Plan 2014-15.
The achievement of these Plans contributes to the

achievement of goals and directions set out in FuturesPlan20 which sets a 20 years vision for the community.

This Annual Report has been prepared in line with section 428 of the Local Government Act 1993 and regulation 217 of the Local Government (General) Regulation 2005.



Mayor's message

It is with great pleasure that I present the 2015 State of the Bay: Annual Report with a snapshot of our achievements in the past 12 months.

With an independent poll showing 93% of our residents are satisfied with the work we are doing for our community, I am proud of the progress we are making and together with my fellow Councillors and staff, will continue to provide the services that make the City of Canada Bay such a great place.

We committed \$26 million towards our capital works program, which included:

- Victoria Avenue Children's Centre opened in Concord West
- \$4 million towards our extensive road renewal program across the City
- \$750,000 in playground upgrades
- \$1.5 million in drainage renewals at Massey Park, Greenlees and Jessie Stewart Reserve
- \$520,000 in upgrades of our memorials for the Centenary of ANZAC commemorations
- The upgrade of 38 bus shelters
- \$350,000 in new public art launched in Rhodes
- \$500,000 in disabled access facilities.

In Concord West, the new community precinct at Victoria Avenue opened which includes a new primary school, early childhood health and recreational services and the Council-operated Children's Centre offering high quality child care and education for 47 children.

With the upgrades to the Bay Run completed in 2013/14, we have been managing the construction of the Iron Cove Creek pedestrian bridge near Dobroyd Parade, which is the final piece in the upgrades of this

prime foreshore track. The project was made possible courtesy of a grant from the Roads & Maritime Services (RMS), and funds from both City of Canada Bay and Ashfield Councils.

Over in Rhodes, there was ground-breaking for the new Homebush Bay Bridge. Construction of this bridge is ongoing, the first step in building an important link between Rhodes and Wentworth Point, joining our communities.

Other highlights for 2014-15 include winning Government Communicators Australia Award for Best Inclusive Communications for Rhodes – A New Community; 2014 IPWEA Environmental Enhancement Project Award for the Community Energy Efficiency Program (CEEP); 2014 Keep NSW Beautiful Sustainable Cities Litter Reduction Award; and 2014 Planning Institute of Australia "Small Project" Planning Excellence in NSW Award for the Five Dock Town Centre Urban Design Study.

In September 2014, the State Government announced its Fit for the Future program, with a plan to reduce the number of Sydney councils down from 41 to around 15 through amalgamation. This significant program will have far reaching effects on communities across Sydney with the Minister for Local Government stating: "It is clear that 'no change' is not an option" (31 October 2014).

The State Government proposed the City of Canada Bay amalgamate with Ashfield, Burwood, Leichhardt, Marrickville and Strathfield. All Councils were to submit a proposal in response by 30 June, with submissions to be assessed on "scale" (population minimum of approximately 250,000). Councils submitting stand-alone proposals not meeting this criteria would be deemed "not fit".

We undertook significant independent modelling, which showed the preferred merger option was not in the best interest of our community. Despite our Council being unanimous in wanting to remain stand-alone, the State Government had made it abundantly clear that submitting a stand-alone option would not be considered.

We looked at other Councils for an alternate option, with independent modelling showing Auburn and Burwood Councils offered the best long-term financial options for our residents, while also meeting the important population benchmark requirement.

Entering these discussions was not an easy decision, but the merger proposal with Burwood and Auburn is a decision for the future of our community. It puts us in a position of growth and also puts our community at the table in determining our future.

We have, however, kept the door open to remain stand-alone should the State Government change its requirements either by review or via the current Legislative Council Inquiry. As such, we have also submitted a stand-alone option.

We will continue to represent and lobby the State and Federal Governments on behalf of our community. Our plans for 2015-16 are already under-way but I encourage you to read this report and look back at what we have achieved in 2014-15. As Mayor, I look forward to continuing to work with you to achieve even more success in the next 12 months.

**Councillor Angelo
Tsirekas Mayor**



General Manager's message

I am very pleased to present the 2014-15 State of the Bay Report for the City of Canada Bay. This report, relating to the 2014-15 Operating Plan, outlines Council's performance in the past 12 months.

The State of the Bay report provides an overview of what we have achieved in the past 12 months, and also includes our financial records and other information which, under legislation, we are legally required to formally report to our community. This includes a copy of the Payment of Expenses and the Provision of Facilities to Councillors Policy that was in effect for the year; details of grants and sponsorships that we have undertaken in 2014-15; and a detailed report on all activities in our Operating Plan that were generated out of the 2013-17 Delivery Plan and FuturesPlan20.

The past 12 months have been a challenging time for not only Canada Bay but all of local government in NSW. After two years of uncertainty and speculation, the State Government announced its local government reform program – Fit for the Future – which will impact the way Councils operate across NSW.

The reform program proposed by the State Government saw the City of Canada Bay grouped with its neighbouring councils of Ashfield, Burwood, Leichhardt, Marrickville and Strathfield to form an inner west mega Council.

We were required to submit a proposal to the State Government by 30 June, 2015. Our preferred position has always been to stand- alone, however after much debate and independent research, we submitted a proposal to merge with Burwood and Auburn which is a far superior option to the initial proposal.

For our community, our staff and our Councillors, the past 12 months have been an uncertain time, however, the City of Canada Bay continues to work with stakeholders, including the federal and state governments to ensure we deliver services and initiatives to our community, such as the Victoria Avenue Children's Centre, the Water for the Community project, the Bay Run/Cycleway and start of construction of the Iron Cove Creek Pedestrian Bridge.

These relationships also ensure our community has a voice at the table when it comes to major infrastructure projects including WestConnex and the New Parramatta Road revitalisation project.

We have also remained committed to renewing and upgrading our community assets, continuing to manage and improve infrastructure such as footpaths, drainage, parks and open space, roads and cycle paths, as well as providing essential services for our community.

I would like to take this opportunity to thank the Mayor, Deputy Mayor, Councillors and our dedicated staff for their efforts and professionalism in achieving our goals in 2014-15 and I look forward to a productive 2015-16.

Gary Sawyer

General Manager



Civic Centre



Section 2

HOW YOUR CITY IS
GOVERNED

About Canada Bay

The City of Canada Bay is a local government area in the Inner West of Sydney, New South Wales, Australia. The city was formed in December 2000, following the merger of Concord and Drummoyne councils. Today, the city has a resident population of 87480 and covers 20 square kilometres. The city is ultimately named after Canada Bay, a bay on the Parramatta River.

Our Vision and Mission

FuturesPlan20 is a twenty year plan developed to reflect the simple and clear vision that the people of the City of Canada Bay can enjoy where they live and work.

Our community wants the City of Canada Bay to be an active and vibrant city that captures the energy, diversity, pride and potential of its community. It should be a place where there are strong community relationships, good social support and healthy residents. People should be able to enjoy a range of cultural and social opportunities, recreation facilities and be actively involved in the life of their City.

Our community wants the City of Canada Bay to be a city of sustainable spaces and places; one whose residents recognise and act on their collective responsibility to protect their environment and to preserve it for future generations. It should be a city where natural assets are cherished and where the built environment is equally critical in creating a sense of identity, history and community. The buildings, streets, public open spaces and natural environment are all safe, protected and well cared for.

Our community wants the City of Canada Bay to be an innovative and engaged city, and one served by an effective local council that works with its community to balance the needs of its many and diverse stakeholders. It should be a city where collaboration and two-way flow of information between Council and residents is transparent; where community infrastructure is prioritised and where community celebration is valued.

Our community wants the City of Canada Bay to be a thriving and connected city that has successful local economic development and is served by well functioning transport and roads. People should be able to get around easily in a variety of ways and have access to prosperous village centres and exciting destinations. There should be a range of employment, educational and residential options for its residents.

Governing the City of Canada Bay

FuturesPlan20 is an expression of the City's ambitions for the future; it is an articulation of the community's long term vision. As part of this, Council's mission is to provide the programs, services and projects that ensure residents enjoy where they live and work.

Council's formal charter is set out in the Local Government Act 1993 and Council is also responsible to uphold the NSW Government's social justice strategy and the principles of equity, access, participation and rights; and to achieve, consider and encapsulate quadruple bottom line outcomes as a means of ensuring the long term sustainability of the City. Council achieves this through a combination of people and plans.

People

Three distinct groups of people have crucial roles in governing the City of Canada Bay: Councillors, Council officers and community members.

Councillors

NSW local government elections are held every four years, with the next election to be held in September 2016. The City of Canada Bay has nine elected Councillors, including a Mayor elected by popular vote every four years.

In addition to the Mayor Angelo Tsirekas, these were the elected Councillors during 2014-15.



Operating Revenue
\$81 million



Population
87480



Area
20 sq klm

Our Councillors



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(Deputy Mayor)

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Council officers - Executive

Council



Executive Services

General Manager

Director Corporate Services
Bruce Cook



Corporate Services

Council's Corporate Services division is responsible for finance, the collection of rates, governance and support services, insurance and risk management, maintenance of records, information systems and IT support, and property services. Corporate Services provides support to the other departments of Council in fulfilling their responsibilities to the Community.

Director Community Development
Lisa Miscamble



Community Development

Community Development aims to provide a range of quality services and programs to the people of Canada Bay through economic development initiatives and support of local business, community services, holiday activities for children and library services.

Planning and Environment
Tony McNamara



Planning and Environment

Planning and Environment is responsible for all statutory planning matters such as the assessment of development applications and subdivisions; strategic planning, responsible for maintaining and upgrading the city's planning framework; and environmental health, sustainability and building services, responsible for approval of construction certificates, building inspections, health, waste and law enforcement.

Technical Services and Operations
John Osland



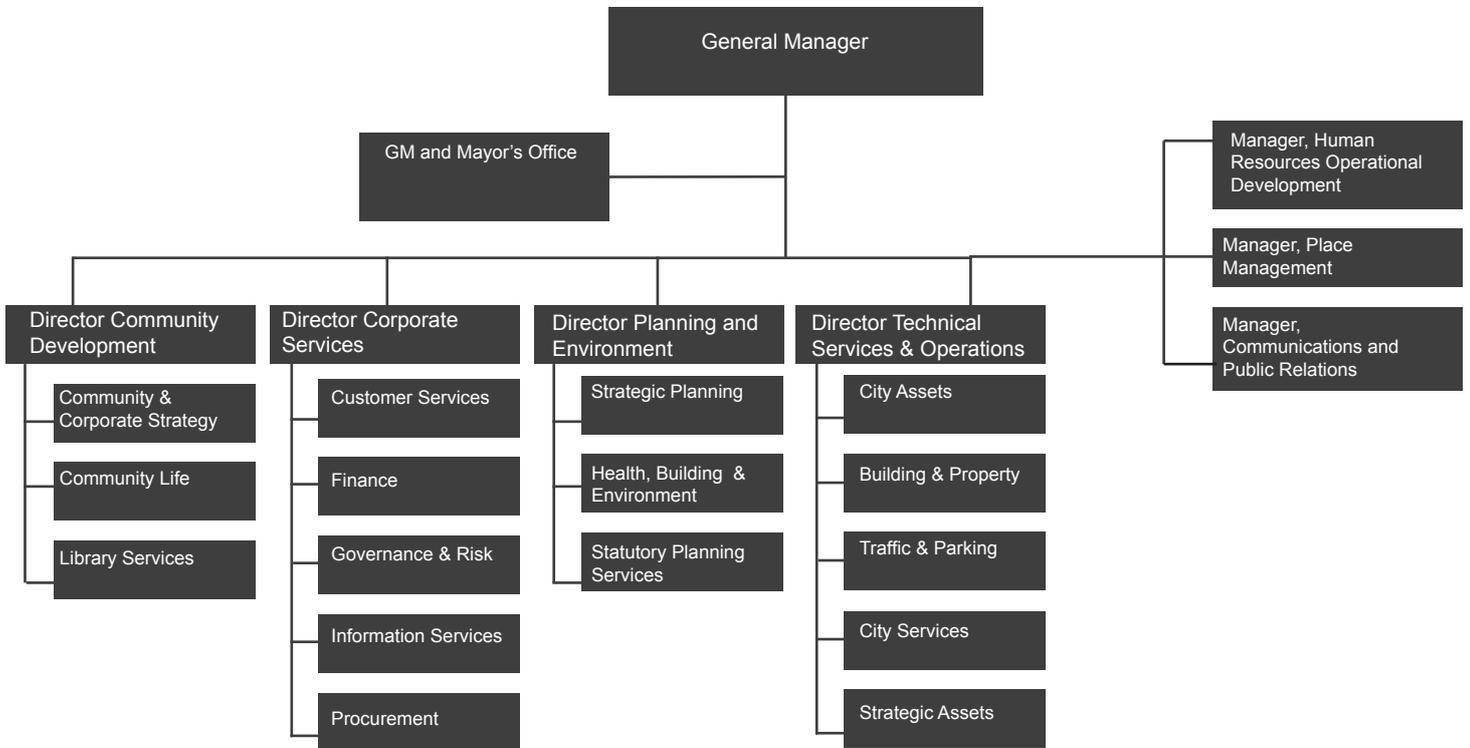
Technical Services and Operations

Technical Services and Operations provides comprehensive servicing to roads, open space and building assets. The department handles major construction projects for Council and maintains all parks and gardens, nature strips natural bushland. Technical Services and Operations also provides the public with services to private property.

Council's Organisational Structure

The City of Canada Bay has dedicated staff committed to delivering the actions set out in the 2013-17 Delivery Plan and 2014-15 Operating Plan.

The Executive with Departmental Managers oversee policy, strategic direction and overall management of day to day operations. The structure outlined below was current throughout the year.



Community members

As part of an active partnership between Council and the community, it is crucial that members of the Canada Bay community are provided with the appropriate information and opportunities to participate in Council's decision making processes. To support this partnership, Council has a Communication Policy and a Community Engagement Policy which guide how Council officers will ensure a genuine partnership is achieved. As outlined in our Communication Policy, Council is committed to:

- Informing the community of key Council decisions, services, programs and initiatives using plain English;
- Promoting transparency and accountability in Council's decision making processes;
- Promoting opportunities for community engagement in appropriate circumstances; and
- Representing the views of the City of Canada Bay community and acting as advocate to other tiers of government and in all appropriate forums.

As outlined in our Community Engagement Policy, Council has adopted the following principles through which all community engagement is considered and delivered:

- Council's community engagement activities are based on the belief that those who are affected by a decision have a right to be involved in the decision-making process and that in many instances inclusive decision making achieves a better outcome than might otherwise be reached.
- Council recognises that in a system of representative democracy, it is neither practical nor possible to undertake community engagement on every issue; however when a decision has the potential to impact the local community significantly, Council will seek out and facilitate the involvement of those potentially affected by or with an interest in a decision.
- When undertaking community engagement, Councillors and Council staff will present their views and professional recommendations in an open and respectful manner to inform the community and assist to reach a knowledgeable outcome from each engagement opportunity.
- All materials and methods developed by Council to support community engagement will be genuine, unbiased, understandable and appropriate to ensure the community can participate in a meaningful way.
- When undertaking community engagement, Council's commitment is that the community's contribution will influence the decision. Council will also communicate to engagement participants how their input can and did affect the decision.

The Local Government Act 1993 under section 355 states that 'a function of a council may be exercised by a committee of the council'. The formation of committees of

Council is one way that Council engages with the community. Council has formed a number of committees to provide input into a range of council functions to which it is committed. These committees include:

- Access Committee;
- Sustainable Projects Committee;
- Sustainable City Committee;
- Rhodes Peninsula Place Committee;
- Rhodes Community Reference Group;
- Traffic Committee; and
- Audit and Risk Committee.

As part of the operation of these committees and all our engagement and general activities, Council is committed to:

- eliminating, as far as possible, discrimination against persons on the ground of disability, age, race, culture, religion, language or gender;
- ensuring, as far as practicable, that all persons have the same rights to equality before the law as the rest of the community; and
- promoting recognition and acceptance within the community of the principle that persons with disabilities have the same fundamental rights as the rest of the community.

Integrated Planning and Reporting Framework

The City of Canada Bay has an integrated planning and reporting framework, as outlined in the diagram below.



FuturesPlan20

FuturesPlan20 was first developed in 2008 and again reviewed in 2012-13 using extensive community consultation. The processes used to develop the Plan set the vision for the community for the next 20 years. FuturesPlan20 identifies four key themes:

1. Active and vibrant
2. Sustainable spaces and places
3. Innovative and engaged
4. Thriving and connected.

FuturesPlan20 also identifies Goals and Directions for the achievement of the community's vision.

Delivery Plan 2013-17

The Council's Delivery Plan 2013-17 responds to the Goals and Directions set out in FuturesPlan20.

The Delivery Plan provides direction and actions for four years aligned to the Council's four year election cycle. It is the key Plan that guides Council's strategic direction and allocation of resources.

Operating Plan 2014-15

This Council's Operating Plan identifies key programs and projects to be undertaken throughout the financial year as well as a snapshot of capital works to be completed over the life of the Delivery Plan. In turn it includes the detailed actions and activities to be undertaken to work toward the goals outlined in FuturesPlan20.

It also details Council's budget and Council's revenue policy.

Resourcing the Plans

The Council is also required to identify ways that it will resource these plans and it does this by developing a Long Term Financial Plan, an Asset Management Plan and a Workforce Management Plan.

Measuring the Plans

The following table sets out how each Plan is measured in terms of achievement.

TIER	MEASURES	WHY USE?
Futures Plan20	Our method of measuring progress in achieving <i>FuturesPlan20</i> is an independent qualitative community survey undertaken every four years to assess whether community members believe the goal statements listed under each theme are an accurate reflection of life in the City. The first survey was undertaken in 2012 and established a baseline for future comparison. The next survey will be undertaken in 2016.	By their nature, the content of <i>FuturesPlan20</i> is vision based, with statements that are far-reaching and based on community perceptions. Qualitative research allows us to best measure this in an objective manner and to track movements in those perceptions over time. This is a measure of outcome.
Delivery Plan	Our method of measuring progress against our Delivery Plan is an independent quantitative customer satisfaction survey undertaken every two years to assess satisfaction with a critical program area linked to each of the direction statements listed in <i>FuturesPlan20</i> . The most recent survey was undertaken in 2012 and established a baseline point for future comparison. The next survey will be undertaken in 2014.	Using a quantitative method to monitor the link between Council's outputs and the community's stated vision for the City allows us to assess correlation between Council's activities and community perceptions. This is an indication of trend and links measures of output to measures of outcome.
Operating Plan	Key performance indicators for each Council department and for selected commercial entities. In 2014-15 these indicators were detailed in quarterly reports presented formally to Council throughout the year.	It is important for Council to track whether we are completing the strategies, programs and projects we set out to undertake. This is a measure of output.



Concord Carnival

Report on Progress

This Report on Progress provides a report on the Council's implementation of the 2013-17 Delivery Plan and 2014-15 Operating Plan with reference to the Themes set out in FuturesPlan20 (the Council's Community Strategic Plan).



Section 3

REPORTING ON PROGRESS

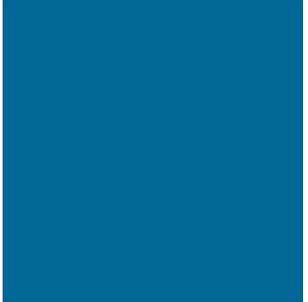
How to read the plans

The pages following are divided into the four themes arising out of FuturesPlan20.

1. Active and vibrant
2. Sustainable spaces and places
3. Innovative and engaged
4. Thriving and connected.

Highlights on how the Council has achieved progress throughout the year are provided followed by a comprehensive analysis of achievements against the 2013-17 Delivery Plan and 2014-15 Operating Plan.







Ferragosto Festival

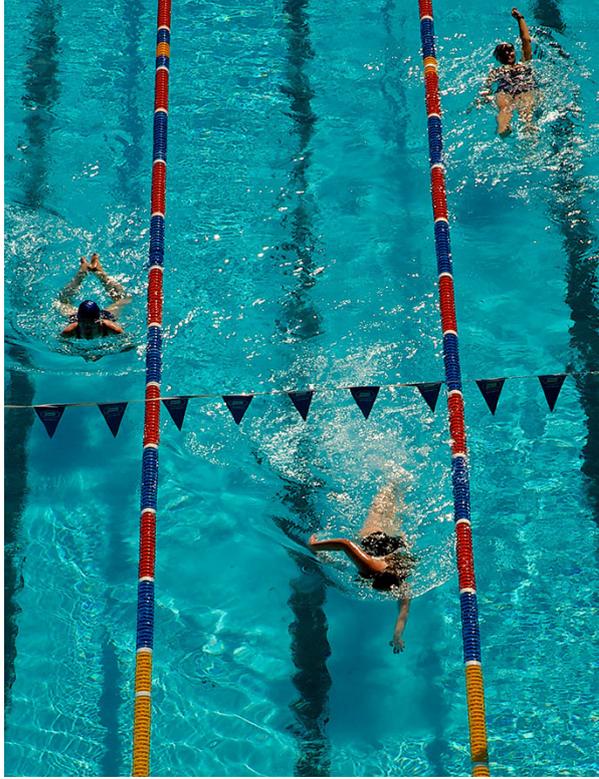
Ferragosto Festival

FuturesPlan 20: Theme, Goals and Directions

Theme 1: Active and Vibrant

An active and vibrant city that captures the energy, diversity, pride and potential of its community. It should be a place where there are strong community relationships, good social support and healthy residents. People should be able to enjoy a range of cultural and social opportunities, recreation facilities and be actively involved in the life of their City.

NO.	GOALS	DIRECTIONS
AV1	<i>I feel a sense of health and wellbeing</i>	<i>We will access projects and programs that improve health and wellbeing</i>
AV2	<i>There are places for me to participate in sport and other outdoor recreation</i>	<i>We will support a range of local recreation facilities</i>
AV3	<i>There are services that meet my needs</i>	<i>We will provide and advocate for accessible and relevant services</i>
AV4	<i>I have a great lifestyle and feel part of an active and vibrant community</i>	<i>We will create and foster a range of local opportunities which encourage community connection and celebration</i>
AV5	<i>I feel like I belong and my story is celebrated</i>	<i>We will celebrate our established and emerging communities</i>
AV6	<i>I have awareness and respect for local Aboriginal heritage and culture</i>	<i>We will support a range of programs to encourage awareness of local Aboriginal culture</i>
AV7	<i>I live in a creative City, inspired by diverse cultures and innovative ideas</i>	<i>We will champion opportunities for involvement in arts, culture and lifelong learning.</i>



Drummoyne Swimming Centre

Concord Library

Highlights 2014-15

Theme 1: Active and Vibrant

Health and Wellbeing

Shade sails were installed over the playgrounds at Cabarita, Prince Edward and Drummoyne parks, and a range of **park improvements** were made at Bayview Park Beach with sand replenishment, Five Dock Park with restoration of the War Memorial and the rehabilitation of the Kokoda Track Memorial.

The '**Food Matters**' brand was launched with a number of community food workshops held, and over 590 food audits were undertaken of food businesses in accordance with Council's Food Safety Surveillance Strategy.

Council maintained its support for **Community Gardens** including at Concord in St Lukes Park and with the commencement the design of Chiswick Community Garden

Recreation

Consultation was held with **cricket** clubs and associations relating to the long term sustainability and accessibility of turf wickets. This consultation resulted in an increase in hire costs to recognise the level of service required on turf wickets.

Tender for the **management of Council's Swimming Centres** was completed in June 2015 with Belgravia Leisure awarded the tender of Drummoyne and Chiswick Swimming Centres.

A **Master Plan for Drummoyne Swimming Pool** was also completed.

The Connection, a multi-functional community centre in Rhodes, was approved for development and a tender was let for its construction. This centre will provide active community spaces for the growing population of Rhodes. It will contain a Restaurant and Café, an eResource, multipurpose hall and meeting spaces for hire.

Five Dock Leisure Centre ran at a profit and provides many fitness and leisure programs for the community.

A **review of rental leases** for Council's community facilities and sport and recreation subsidies was undertaken. The review of Fair Use of Council Facilities Policy was completed by a randomly selected Citizen Panel.



Five Dock Library

Concord Library



Community Services

The **Victoria Avenue Childrens Centre** opened in March 2015 and was running at 99% capacity after 12 weeks.

Wellbank Children’s Centre operated at 100% capacity.

Following funding changes, the **Meals on Wheels** program was transferred to Concord Food Services, and the Family Day Care Service was transferred to Sydney Wide **Family Day Care**.

Over \$57,600 was provided to support 40 community projects through the Council’s **Community Grants Program**. In addition, grants were provided to seven primary and high schools to support **sustainable environmental initiatives** such as the installation of rain tanks and native or vegetable gardens.

A significant increase in **library membership** from 46,500 to over 50,600 resulted in an increase in borrowings. **Pop-up Libraries** were also introduced this year at events to encourage library usage by members of the community who do not usually visit the library.

Access audits were undertaken on 24 parks, open spaces and facilities. These audits will inform future capital works programs.

Connection and Celebrations

Centenary of ANZAC celebrations saw record crowds attend a number of events in the City including the Kokoda Memorial Walkway service, Lyriclea project (naming of streets and plaque installation), conservation of the WWI elements of the Concord War Memorial and More than Just a Name outdoor cinema at Five Dock.

Community connections were encouraged with a **Child-friendly Business Guide for Rhodes** being developed, **Five Dock Fun Runs** and an **Easter Revel at Chiswick** which had farm animals, a circus and a community garden launch along with 8 weeks of celebrations with people participating in Zumba, Salsa, outdoor fitness and guitar lessons.



Livi's Cafe Launch

Rhodes Moon Festival

Cultural Awareness

Council again participated in **NAIDOC Week** by providing funding for local and regional programs that celebrated Aboriginal cultural heritage.

10 **Citizenship Ceremonies** were conducted resulting in 480 new citizens.

Ferragosto and **Concord Festivals** again saw large crowds celebrating the cultural diversity of the City's population.

A Creative City

Creativity was celebrated with the installation of public art at Rhodes including the bronze Cartwheeling Youngster and the Wonderwalk artworks at Lewis Avenue steps.

TOTAL PROJECTS 91 STATUS OF PROJECTS



45 COMPLETED



44 ONGOING



2 DEFERRED



2 NOT
PROCEEDING

Report on Delivery and Operating Plans

Goal: I feel a sense of health and wellbeing

Direction: We will access projects and programs that improve health and wellbeing

AV1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Let's Play Strategy	Support the implementation of the Let's Play Strategy through promotion and activation of parks and playgrounds.	<p>The following playgrounds were renewed in accordance with Council's Lets Play Strategy: Cabarita Park Playground with Shade Sail, Prince Edward Park Playground with Shade Sail, and Drummoyne Park Playground with Shade Sail.</p> <p>The following park improvements were performed: Bayview Park Boom Gate to better manage after-hours anti-social behaviour, Bayview Park Beach sand replenishment, Five Dock Park War Memorial heritage restoration, Queen Elizabeth Park Pavilion of Honour Heritage Restoration, Kokoda Track Memorial rehabilitation, Provision of the Livi's Place Playground Cafe.</p>	Ongoing 
2	Sponsorship Policy	Audit and update sponsorship guidelines and policy; develop sponsorship template for use across departments; maintain sponsorship register.	Sponsorship policy was reviewed and updated in 2014-15. Sponsorship register was regularly updated.	Completed 
3	Positive Ageing Strategy	Coordinate regular activities and programs that benefit seniors' health and wellbeing.	Ongoing support to Harry's Mens Shed was provided and the 2015 Seniors Week was coordinated in order to promote the health and wellbeing of seniors.	Completed 
4	Child and Family Needs Study	Coordinate regular activities and programs that address areas of need identified in the Child and Family Needs Study.	Council participated in the compilation of Inner West Child and Family Information Brochures which provide useful information to local families.	Completed 
5	Rhodes Peninsula Place Plan	Support the implementation of the Rhodes Peninsula Place Plan through relevant advocacy, activities and programs.	The Place Team continued to undertake this work.	Ongoing 
6	Food Safety Surveillance Strategy	Undertake inspections of food businesses (fixed, mobile and temporary) and take action against risks.	All audits of food businesses (590) and reinspections (58) were undertaken in accordance with Council's Food Safety Surveillance Strategy.	Ongoing 

AV1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
7	Itinerant Food Vending Vehicle Policy	See activities listed at AV1-16.	All audits of mobile food vending vehicles were undertaken in accordance with Council's Itinerant Food Vending Vehicle Policy.	Ongoing 
8	Legionella Management Strategy	Undertake inspections of regulated systems (cooling towers and warm water systems) and take action against risks.	All audits of regulated systems were completed and follow-up action taken to ensure compliance with legislative provisions.	Ongoing 
9	Skin Penetration Surveillance Strategy	Undertake inspection of businesses undertaking skin penetration activities (beauty treatments and tattooing) and take action against risks.	All audits of skin penetration premises were completed and action taken to ensure compliance with legislative provisions.	Ongoing 
10	Food Vendor Policy	See activities listed at AV1-16.	See activities listed at AV1-16.	
11	Work with local schools to share facilities	Lead the development of community facilities and services including childcare and early childhood health as part of the establishment of the new school in the Concord West Community Precinct.	Victoria Avenue community Precinct delivered the following key elements: <ul style="list-style-type: none"> • Statement of Intent signed between Council, NSW Department of Educational and Communities and Sydney Local Health District. • Primary School commenced operation day one term on 2015. • Children's Centre opened 2 March 2015 and at 100% capacity in 12 weeks. Returned an operating surplus at 30 June 2015 in excess of budget. • Precinct Document written up. • DEC developed short film to promote as a new model. • Received requests for information / visitors from Department of Planning; University Students; Lend Lease; Other Local Governments; community Child Care. • Positive relationship with SLHD and DEC and a framework for an ongoing relationship formed. 	Completed 
12	Support Senior Citizens Centres in the local community	Provide premises for Drummoyne Senior Citizens Centre.	Ongoing provision of suitable premises was maintained.	Completed 
13	Provide or support local Meals on Wheels programs	Provide premises for Concord Meals on Wheels.	Ongoing provision of suitable premises was maintained.	Completed 
14	Community Garden	Undertake ongoing consultation and investigations and support existing gardens and develop potential site options.	Council has maintained its support for the Concord Community Garden located at St Lukes Park and the Chiswick Community Garden which is in the design phase.	Ongoing 

AV1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
15	Provide or support local Meals on Wheels programs	Operate Drummoyne Meals on Wheels and review in light of funding changes.	Meals on Wheels service was operated until April 2015 when a successful transfer to Concord Food Services occurred following funding changes.	Completed 
16	Deliver wellbeing programs through Council facilities	Plan activities and programs that will benefit health and wellbeing in the community.	Conducted a youth week skate park event which brought young people together in a positive and healthy environment.	Completed 
17	Develop relevant partnerships with other organisations	Participate in interagencies, collaborative bodies and networks as appropriate.	Participated in the Inner West Youth Alliance, Inner West Disability Forums, Inner West Multicultural Interagency and various regional networking meetings which resulted in collaboration in community service planning.	Ongoing 
18	Support Senior Citizens Centres in the local community	Provide support and assistance to Concord Senior Citizens Centre.	Ongoing support of the Centre and a secretariat role were provided to the Concord Senior Citizen Centre Advisory Committee.	Completed 
19	Work with local schools to share facilities	Facilitate partnerships for shared use of school facilities in accordance with the NSW Government's GamePlan Strategy.	Liaison with local education authorities regarding shared use of space has been initiated.	Ongoing 
20	Public health protection program	Investigate public health related complaints, provide education to the community and take action against risks.	Investigations were undertaken of all public health related complaints and compliance achieved with relevant legislative provisions. Where appropriate educational material was provided.	Ongoing 
21	Support early intervention programs for at-risk groups	Operate Youth Outreach Program at Five Dock Library.	The Youth Outreach Program was operated throughout 2014/15. <ul style="list-style-type: none"> 84 sessions were held with 1,647 visits from young people. Referrals were made and discussions were held on a range of topics. 	Ongoing 

Goal: There are places for me to participate in sport and other outdoor recreation

Direction: We will support a range of local recreation facilities

AV2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Let's Play Strategy	Deliver a new/upgraded play spaces at locations specified in capital works program (see capital program for expenditure), upgrade signage adjacent to the new play spaces and incorporate relevant safety by design features into their design.	<p>The following playgrounds were renewed in accordance with Council's Lets Play Strategy: Cabarita Park Playground with Shade Sail, Prince Edward Park Playground with Shade Sail, and Drummoyne Park Playground with Shade Sail.</p> <p>The following park improvements were performed: Bayview Park Boom Gate to better manage after-hours anti-social behaviour, Bayview Park Beach sand replenishment, Five Dock Park War Memorial heritage restoration, Queen Elizabeth Park Pavilion of Honour Heritage Restoration, Kokoda Track Memorial rehabilitation, Provision of the Livi's Place Playground Cafe.</p>	Completed 
2	Accessibility Action Plan for Parks, Open Spaces and Facilities	Review, prioritise and implement recommendations from Accessibility Action Plan.	Access audits were undertaken on 24 parks, open spaces and facilities. The reports have been presented to executive and will inform capital works prioritisation processes.	Completed 
3	Recreation Plan	Undertake investigation and consultation regarding potential use of existing open space for sport; investigate opportunities for corporate sponsorship of recreation facilities; and determine options for a recreation centre in Rhodes Station Precinct.	An audit of existing open space was conducted and a submission made to the Yaralla Estate Advisory Group. This information will help inform the ongoing review of the Recreation Plan.	Ongoing 
4	Site specific plans of management	Investigate proposal to build new PCYC facility.	Ongoing discussions with PCYC occurred regarding opportunities to build a new PCYC facility. These discussions will continue as Council considers the future needs of local residents.	Ongoing 
5	Recreation Facilities Strategy	Use Strategy outcomes to inform future recreation planning.	Recreation Facilities Strategy recommendations were prioritised with the top priorities focussing on creating additional capacity for more recreational activities. This information will help inform future direction in recreation planning.	Ongoing 
6	Rhodes Peninsula Open Space Plan of Management and Masterplan	Utilise the Plan of Management and Masterplan to prioritise updates and additions to public domain and open space.	Plan of Management was completed and adopted by Council. Projects were included in 2015/16 Operating Plan for implementation.	Ongoing 

AV2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
7	Generic Plan of Management	Improve website content regarding recreational use of Council parks and encourage businesses using parks to register their usage.	Website content was provided as the Generic Plan of Management moved through various stages of development and adoption.	Ongoing 
8	Rhodes Peninsula Open Space Plan of Management and Masterplan	Identify a suitable location for a dog park/s or off leash area/s.	Suitable sites for dog parks and/or off leash areas were identified in the Plan of Management and these were adopted by Council. A trial is scheduled for 2016.	Ongoing 
9	Rhodes Peninsula Place Plan	See activities listed at AV1-5.	See activities listed at AV1-5.	
10	Barnwell Park Golf Course Master Plan	See activities listed at AV2-28.	See activities listed at AV2-28.	
11	Massey Park Golf Course Master Plan	See activities listed at AV2-29.	See activities listed at AV2-29.	
12	Deliver Municipal Landfill Subsidence Program projects	Complete capping inclusive of leachate and gas management of Crane street sport fields in readiness for a future community use. Undertake capping works on playfield 2 at Powells Creek in readiness for the completion of the Concord West Community Precinct (including school and child care centre).	<ul style="list-style-type: none"> St Luke Park North Municipal Landfill capping will be completed prior to the 2016 Winter season. Westconnex actions have necessitated that the park become a sports field and training area to replace active space lost from St Lukes 3. The specification to facilitate an active sports field has increased the time to return this space to the community for use. The Municipal Landfill Capping works at Powells Creek Reserve Field 2 has been included in the Concord West Flood Study which will inform the manner in which that sports field will be capped. 	Ongoing 
13	Deliver Sports field Lighting Upgrade Program projects	Undertake design of sport field lighting for locations specified in capital works program (see capital program for expenditure).	Stage 2 Timbrell Park Sports field lighting was completed. Cintra Park Netball Sports field lighting DA preparation commenced.	Completed 
14	Implement park improvement capital works projects	Complete Edwards Park amenities (see capital program for expenditure).	Edwards Park Amenities building is well underway and will be ready for the commencement of the 2016 Winter Season.	Ongoing 
15	Manage marine structures maintenance program	Develop annual maintenance programs.	Maintenance Program was issued for implementation.	Completed 
16	Manage marine structures renewal program	Develop annual renewal programs.	Renewal Program was issued and completed. Lyons Road East Seawall was restored.	Completed 

AV2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
17	Manage parks maintenance program (active and passive areas)	Develop annual maintenance programs.	Maintenance Program was issued for implementation.	Completed 
18	Manage parks renewal program (active and passive areas)	Develop annual renewal programs.	<p>The following playgrounds were renewed in accordance with Council's Lets Play Strategy:</p> <ul style="list-style-type: none"> • Cabarita park Playground with Shade Sail • Prince Edward Park Playground with Shade Sail • Drummoyne Park Playground with Shade Sail. <p>The following park improvements were performed:</p> <ul style="list-style-type: none"> • Bayview Park Boom Gate to better manage after-hours anti-social behaviour • Bayview Park Beach sand replenishment • Five Dock Park War Memorial heritage restoration • Queen Elizabeth Park Pavilion of Honour Heritage Restoration • Kokoda Track Memorial rehabilitation. 	Completed 
19	Deliver new or expanded facilities in parks as opportunities arise	Undertake Stage 2 of upgrade to Five Dock Skate Park resurfacing (see capital program for expenditure).	Five Dock Skate Park - skate resurfacing was completed. This is an ongoing program to ensure that there is uniform texture on the skate park to maintain the skateability of the park.	Ongoing 
20	Implement park improvement capital works projects	Complete the renewal of toilet facilities at Quarantine Park (see capital program for expenditure).	Project was completed in accordance with scope.	Completed 
21	Manage marine structures maintenance program	Undertake annual maintenance programs.	Maintenance requirements were implemented in accordance with identified locations requiring attention.	Ongoing 
22	Manage marine structures renewal program	Undertake annual renewal programs (see capital program for expenditure).	Seawall Renewal program was implemented in accordance with program. Identified sections at Lyons Rd, east, and Uhers Point were renewed.	Ongoing 
23	Manage parks maintenance program (active and passive areas)	Undertake annual maintenance programs.	Maintenance programs were conducted as specified. Active Parks maintained for both Winter and summer seasons in accordance with defined maintenance cycles.	Ongoing 

AV2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
24	Manage parks renewal program (active and passive areas)	Undertake annual renewal programs (see capital program for expenditure).	The following playgrounds were renewed: <ul style="list-style-type: none"> • Prince Edward Park • Cabarita Park • Halliday Park • Drummoyne Park. 	Ongoing 
25	Operate Five Dock Leisure Centre	Operate multi-purpose sport and recreation facility. Oversee replacement of health club flooring (see capital program for expenditure). Undertake review and redevelopment of Five Dock Leisure Centre Master Plan.	<ul style="list-style-type: none"> • A range of services such as gymnastics, group fitness, crèche and health club have been successfully delivered, and the new programs of Fit Chicks for teenagers aged 15-18 and Mixed Futsal have commenced. • Health Club flooring upgrade was successfully completed in December 2014. • Review and redevelopment of Five Dock Leisure Centre Master Plan was put on hold due to the unknown impacts of the WestConnex and Urban Growth Projects. 	Completed  Deferred 
26	Operate Cabarita Swim Centre	Manage contractual relationship with operator ensuring WHS and financial risks are managed. Develop and implement specific marketing and communication strategies with operator and undertake regular meetings with stakeholders to identify prioritise and address issues.	Cabarita Swimming Centre was operational in line with contracted arrangements. Monthly meetings have been conducted and marketing and communications discussed. This included Bus Stop advertising and the ownership of social media accounts.	Completed / Ongoing  
27	Operate Drummoyne Swim Centre	Manage contractual relationship with operator ensuring WHS and financial risks are managed. Develop and implement specific marketing and communication strategies with operator and undertake regular meetings with stakeholders to identify prioritise and address issues. Review and update Plan and provide advice on future of Centre and opportunities for expansion.	<p>Drummoyne Swimming Centre was operational in line with contracted arrangements.</p> <p>Monthly meetings were conducted and marketing and communications discussed. This included Bus Stop advertising and the ownership of social media accounts.</p>	Completed / Ongoing  
28	Operate Barnwell Park Golf Course	Manage contractual relationship with operator ensuring WHS and financial risks are managed. Develop and implement specific marketing and communication strategies with operator and undertake regular meetings with stakeholders to identify prioritise and address issues.	Barnwell Park Golf Course was operational. A Marketing Plan was developed with Golf pro and Golf Club.	Completed / Ongoing  

AV2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
29	Operate Massey Park Golf Course	Manage contractual relationship with operator ensuring WHS and financial risks are managed. Develop and implement specific marketing and communication strategies with operator and undertake regular meetings with stakeholders to identify prioritise and address issues.	Massey Park Golf Course was operational in line with contractual arrangements. Council has worked with the club to promote events at the Course (Mayor's Golf Day) and progressed concerns regarding lighting issues at the course car park.	Completed / Ongoing  
30	Operate Cabarita Swim Centre	Undertake tender for operation of Council's swimming facilities.	Tenders for Council's Swimming Centres were completed in June 2015. Belgravia Leisure presented the best value to Council.	Completed 
31	Develop Rhodes Community Precinct	Organise community information and exchange opportunities for Precinct stakeholders.	Consultation relating to the Rhodes Plan of Management and a parks walk event were hosted.	Completed 
32	Implement Council agreement with Fairmead Pty Ltd and the Roads and Maritime Services	Monitor progress of the Homebush Bay Bridge project and ensure communication of key information to residents and stakeholders.	<ul style="list-style-type: none"> Stakeholder communication and liaison was held regarding Homebush Bay Bridge Construction. Integration with infrastructure and community projects – i.e. Bridge construction conflicting needs with Parkrun group, cyclists shared path, Community Precinct site etc. Advice was provided regarding integration of Public Art strategy. A community launch was held for Bridge project. Liaison between the bridge and community precinct construction sites was held with the bridge consortium regarding the technical interaction. 	Completed 
33	Develop Rhodes Community Precinct	See activities listed at AV2-31.	See activities listed at AV2-31.	
34	Recreation planning	Implement priority actions as outlined in the Recreation Plan.	An audit of existing open space was conducted. This information will help inform the ongoing review of the Recreation Plan.	Ongoing 
35	Recreation planning	Liaise with and support operation of Drummoyne Oval Event Advisory Group.	Ongoing liaison occurred and secretariat support was provided to the Drummoyne Oval Event Advisory Group.	Completed 
36	Administration of bookings for recreation facilities	Coordinate seasonal and on-off use of sporting fields, coordinate use of parks by personal trainers, and administer all other bookings as appropriate.	<p>Highlights included:</p> <ul style="list-style-type: none"> 494 applications were received for field bookings outside of license agreements. 95% KPI were achieved on application process. Sports Field usage was at 100% capacity. Sports Field and Bookings Budget was exceeded by \$90,000 2014-15. 	Completed 

Goal: There are services that meet my needs

Direction: We will provide and advocate for accessible and relevant services

AV3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Community Facilities Resourcing Strategy	Coordinate regular activities and programs that address opportunities and areas of need identified in the Community Facilities Resourcing Strategy.	No actions undertaken.	Deferred 
2	Accessibility Action Plan for Parks, Open Spaces and Facilities	See activities listed at AV2-34.	See activities listed at AV2-34.	
3	Positive Ageing Strategy	See activities listed at AV1-3.	See activities listed at AV1-3.	
4	Child and Family Needs Study	See activities listed at AV1-4.	See activities listed at AV1-4.	
5	Develop Rhodes Community Precinct	Complete development application for and tender works associated with the Rhodes Community Precinct project (see capital program for expenditure).	Development Consent was achieved and a tender awarded for the construction of the Rhodes Community Facility. Completed buildings will be opened to the Community in July 2016.	Ongoing 
6	Provide direct services for children and families	Operate the Wellbank Childrens Centre.	Wellbank Childrens Centre operated all of the 2014/15 financial year and is running at 100% occupancy.	Completed 
7	Provide direct services for children and families	Operate the Family Day Care Service.	Family Day Care Service operated until February 2015 when it was transferred to Sydney Wide Family Day Care.	Completed 
8	Provide direct services for children and families	See activities listed at AV2-25.	See activities listed at AV2-25.	
9	Provide direct services for children and families	Oversee the commencement of operation of the new childcare facility in the Concord West Community Precinct.	Operations of the new Victoria Avenue Childrens Centre commenced on 2 March 2015 and had a 99% occupancy after 12 weeks of operation.	Completed 
10	Develop Rhodes Community Precinct	Develop an operating model for The Connection which will ensure it is financially sustainable.	Operational model for The Connection has been established, with best value estimates of cost also determined.	Completed 
11	Operate the Access Committee	Support and operate the Access Committee.	Ongoing liaison occurred and secretariat support was provided to the Access Committee. A Christmas BBQ celebration was held for Access Committee members and affiliated organisations.	Completed 

AV3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
12	Advocate for other tiers of government to provide local services	Advocate for local services and infrastructure from local, state and federal providers. Provide strategic advice to Council on industry and/or legislative proposals or reforms which may influence local services and infrastructure.	<p>Submissions were made on the following:</p> <ul style="list-style-type: none"> • NSW Government's discussion paper on Social Housing. • Local Government Inquiry into Fit for the Future. • Office of Sport on Sport and Recreation Infrastructure Funding. • Strategic advice was provided to Council relating to the National Disability Insurance Scheme and its impacts on Local Government. 	Completed 
13	Provide funding for the Drummoyne Community Centre	Monitor implementation of MOU with Drummoyne Community Centre and oversee funding provided by Council for general operations and the Bayrider Service.	Funding and support was provided to Drummoyne Community Centre.	Completed 
14	Deliver grants programs to support local services	Deliver the Community Grants Programs. Support the delivery of the ClubGRANTS program. Review Council's range of grant and/or financial support programs.	<ul style="list-style-type: none"> • Community grants program was undertaken and \$57,612 was provided to the community for 40 projects. • A review of the funding criteria for the Community Grants program was undertaken. • Administration support was provided to the ClubGrants program. 	Completed 
15	Provide direct services for children and families	Support Early Child Health Centres.	No actions undertaken.	Not Proceeding 
16	Deliver grants programs to support local services	Deliver Sustainable Schools Grants Program.	Grants were provided to seven primary/ high schools to support sustainable environmental initiatives, such as the installation of rain water tanks and the installation of both native and vegetable gardens.	Ongoing 
17	Manage leases and use of Council owned and community/other operated facilities	Ensure management of Council's portfolio of community properties aligns with Delivery Plan.	Buildings and property portfolio successfully managed with less than 5% vacancy and debtors kept to a minimum.	Completed 
18	Community services planning	Undertake strategic and operational community planning and provide analysis, advice, support and recommendations as required.	Community Transport review was undertaken and further analysis is being undertaken.	Ongoing 

Goal: I have a great lifestyle and feel part of an active and vibrant community

Direction: We will create and foster a range of local opportunities which encourage community connection and celebration

AV4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Sustainable Event Policy	Develop best practices for sustainable event management across Council's major event program, annual review of policy.	Sustainable event policy was reviewed and enforced and implemented at major events.	Completed 
2	Rhodes Peninsula Place Plan	Coordinate a program of events and space activation activities within the Rhodes Peninsula.	89 activations and programs were hosted in partnerships with the community and businesses. The program has been evaluated and Council will continue to work with local businesses and the community to look for future opportunities.	Ongoing 
3	Implement Council's community and civic event program	Stage regular citizenship ceremonies.	10 Citizenship ceremonies were conducted and complied with requirements of Department of Immigration.	Completed 
4	Implement Council's major event program	Deliver major event program for 2014-15 based on recommendations in the 2013 event review; audit events and prepare recommendations for 2015-16; develop communications and marketing plans for all major events.	Events program for 2014-15 was delivered, with major changes to Concord Carnival, resulting in bigger crowds and positive feedback from community and those involved. Communications & marketing plans were completed and implemented for all events.	Completed 
5	Implement Council's community and civic event program	Event production and management of Australia Day, Anzac Day and other key community events; event support to Mayor's office for Mayoral Golf Day, Mayoral Bowls Day and Christmas celebrations.	Mayoral and civic events were completed in 2014-15, with a focus on Centenary of Anzac commemoration at Drummoyne in April, 2015.	Completed 
6	Deliver awards programs to recognise local achievers	Support and promote Australia Day Citizens of Year Award ceremony.	Delivered in January, 2015 with an Australia Day ceremony at Cabarita Park.	Completed 
7	Management of Council venues for hire	Promotion of Council's halls and venues to community groups and corporate users undertaken on regular basis.	Marketing of Council's venues was undertaken regularly, eg at Council's stall during Ferragosto and video fly throughs were commenced for each venue as part of Google Maps.	Completed 

Goal: I feel like I belong and my story is celebrated

Direction: We will celebrate our established and emerging communities

AV5	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Library Services Strategic Plan	Review Acoustics Report. Seek grant funding to implement recommendations that are sustainable and in sympathy with the design of each library.	Acoustics Report was completed. Funding will be sought from 2015 Library Infrastructure Grants.	Ongoing 
2	Library Services Strategic Plan	Enhance communication and promotions through implementation of the communication and engagement strategy.	Library Services Communication and Engagement Strategy was developed and implemented, assisting to effectively target communications with the community.	Ongoing 
3	Refresh Drummoyne	Implement remaining activities in adopted Action Plan.	<ul style="list-style-type: none"> Tactile markers to improve pedestrian safety at the entry and exit of the car park were installed for a trial period. Footpath repairs on Victoria Road were completed. Lane way installation with Drummoyne Medical Centre and IGA supermarket is in progress. 	Ongoing 
4	Five Dock Town Centre Strategy	Implement high priority actions in adopted Plan (see capital program for expenditure).	<ul style="list-style-type: none"> Family Friendly Five Dock Campaign was launched. Night time activations were trialled in partnership with community groups and the library. Laneways activations were trialled. 	Ongoing 
5	Community Harmony Strategy	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
6	North Strathfield Place Plan	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
7	Riverside Cultural Scoping Study	See activity listed at AV6-2.	See activity listed at AV6-2.	
8	Rhodes Peninsula Place Plan	See activities listed at AV1-5.	See activities listed at AV1-5.	
9	Participate in twin and sister city relationships	Undertake suitable projects with Parkes Council (twin city).	The Carbon Offset project with Parkes Shire Council was completed. The project was an effective way of offsetting greenhouse gas emissions created by Council's Waste Services.	Completed 
10	Create programs specific to new development areas	See activities listed at AV4-2.	See activities listed at AV4-2.	

AV5	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
11	Create opportunities to meet and form networks within communities	See activities listed at AV4-2.	See activities listed at AV4-2.	
12	Establish and build relationships and partnerships with community leaders	See activities listed at AV1-17.	See activities listed at AV1-17.	

Goal: I have awareness and respect for local Aboriginal heritage and culture

Direction: We will support a range of programs to encourage awareness of local Aboriginal culture

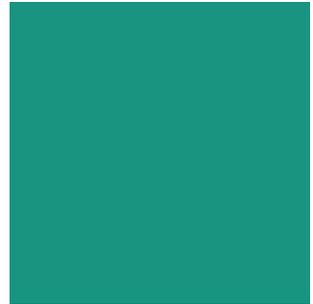
AV6	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Aboriginal Cultural Heritage Study	Maintain collaborative relationships with the Metropolitan Local Aboriginal Land Council and other Aboriginal people/groups.	Council participated in NAIDOC week through the provision of funding for local and regional programs. This supports the awareness of Aboriginal cultural heritage.	Ongoing 
2	Riverside Cultural Scoping Study	Install a public art piece in a foreshore location.	The sculptures of Cartwheeling Youngster and Wonder Walk were completed and installed.	Completed 
3	Public Art Strategy	Update and adopt renewed Public Art Strategy.	The existing Public Art Strategy was reviewed with the revised Strategy adopted by Council.	Completed 
4	Canada Bay Cultural Plan	Update and adopt renewed Cultural Plan.	The existing Cultural Plan was reviewed with the revised Plan adopted by Council.	Completed 
5	Rhodes Peninsula Art Plan	See activities listed at AV7-2.	See activities listed at AV7-2.	
6	Development programs to support cultural awareness	See activities listed at AV6-1.	See activities listed at AV6-1.	
7	Develop a protocol for engaging with local Aboriginal community	See activities listed at AV6-1.	See activities listed at AV6-1.	
8	Community services planning	See activities listed at AV3-18.	See activities listed at AV3-18.	

Goal: I live in a creative City, inspired by diverse cultures and innovative ideas

Direction: We will champion opportunities for involvement in arts, culture and lifelong learning

AV7	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Library Services Strategic Plan	<p>Assess library collections against State Library standards.</p> <p>Develop and implement a program to improve collection standards when measured against State Library standards.</p> <p>Improve remote access to collections, services and knowledge.</p> <p>Staff training program to expand and maintain staff knowledge of services, collections and technology.</p> <p>Promote and trial library services for Rhodes to inform operating model for The Connection.</p>	<ul style="list-style-type: none"> A range of reports were developed and utilised to assist with collection analysis and improvement resulting in closer alignment with State Library guidelines. Navigation to Library pages on Council Website were improved for better access to online resources. Internal training and information sessions were provided for a range of initiatives including the Legal Information Access Centre (LIAC), promotional videos and system changes. A range of programs were trialed for Rhodes providing opportunities for community involvement in culture and learning. Successes and issues were noted for operating model. 	Ongoing 
2	Rhodes Peninsula Art Plan	<p>Coordinate the implementation of the Rhodes Peninsula Arts Plan.</p> <p>Coordinate public art projects at Rhodes Community Precinct, Brays Bay and in other foreshore locations (see capital program for expenditure).</p>	<p>The sculptures of Cartwheeling Youngster and Wonder Walk were completed and installed.</p>	Completed 
3	Public Art Strategy	See activities listed at AV6-3.	See activities listed at AV6-3.	
4	Riverside Cultural Scoping Study	See activity listed at AV6-2.	See activity listed at AV6-2.	
5	Canada Bay Cultural Plan	See activities listed at AV6-4.	See activities listed at AV6-4.	
6	Manage Concord Library	<p>Manage all aspects of operation of library services provided onsite.</p> <p>Coordinate day to day maintenance of the library.</p> <p>Contribute recommendations to the Council maintenance schedule for major maintenance items. Renew furniture in library (see capital program for expenditure).</p>	<p>Maintenance and renewal of libraries was undertaken as required to provide a presentable public space.</p>	Ongoing 

AV7	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
7	Manage Five Dock Library	Manage all aspects of operation of library services provided onsite. Coordinate day to day maintenance of the library. Contribute recommendations to the Council maintenance schedule for major maintenance items. Oversee works on toilets in Library (see capital program for expenditure). Renew furniture in library (see capital program for expenditure).	Maintenance and renewal of libraries undertaken as required to provide a presentable public space. Toilet project not proceeding due to insufficient space to comply with The Building Code of Australia.	Ongoing  Not Proceeding 
8	Provide a range of services and programs within local libraries	Monitor collection usage patterns. Adjust acquisitions to ensure that collection content and formats will satisfy current and future community expectations (see capital program for expenditure).	Loans and collection turnover rates were monitored and collection budgets adjusted for demand.	Ongoing 
9	Provide a range of services and programs within local libraries	Work with local seniors' groups to promote and expand Home Library Service. Provide an ongoing program of author talks, workshops, information sessions, exhibitions, children's and young adult programs. Review events and programs to ensure they are targeted for our community. Explore partnerships with community groups and other organisations to deliver programs.	<ul style="list-style-type: none"> Home Library Service (HLS) volunteer program was established, and flyers were updated and distributed. Programs were reviewed and developed for emerging technologies. Ongoing programs were well attended. Contractors were sourced for new technology programs with the Seniors program scheduled to coincide with provision of Bayrider service. 	Ongoing 
10	Use technology to delivery contemporary library services	Monitor and improve the use of technology to ensure systems are used to their maximum benefit for library procedures and processes as well as to ensure ease of access to library collections and services for the community. Trial use of iPads at Rhodes to deliver outreach program. Develop a proposal for the eResource centre to be provided at The Connection in Rhodes.	<ul style="list-style-type: none"> Library Management System modules were reviewed and Inter Library Loans module implemented for staff and customer suggestions for items not held. How-to video was produced for use of eBooks on iPad. iPads and multimedia lab was used for production of commemorative WW1 videos by school students. Programs were trialed for eResource Centre, learnings noted for proposal. 	Ongoing 
11	Engage in regional partnerships to improve local cultural opportunities	Develop a partnership program to deliver cultural development outcomes.	The regional project with the Kokoda Track Memorial Board for the Centenary of Anzac event was completed.	Completed 
12	Provide opportunities to participate in cultural pursuits	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
13	Provide cultural infrastructure and public art	See activity listed at AV6-2.	See activity listed at AV6-2.	



Theme 2

SUSTAINABLE PLACES AND SPACES



Sustainable Spaces and Places Bin your Butts

FuturesPlan 20: Theme, Goals and Directions

Theme 2: Sustainable Spaces and Places

	NO.	GOALS	DIRECTIONS
<p>A City of sustainable spaces and places is one whose residents recognise and act on their collective responsibility to protect their environment and to preserve it for future generations. It is a city where natural assets are cherished and where the built environment is equally critical in creating a sense of identity, history and</p>	SSP1	<i>I am proud of and value my City's natural environmental assets</i>	<i>We will facilitate and protect the environmental, cultural and social value of open spaces and foreshore areas</i>
	SSP2	<i>I have access to a biologically diverse natural environment near where I live</i>	<i>We will protect and enhance biodiversity</i>
	SSP3	<i>I know what I can do to help the environment and make active day to day choices to support environmental sustainability</i>	<i>We will inspire residents and business to be environmentally sustainable</i>
	SSP4	<i>I live in a clean, healthy local environment</i>	<i>We will maintain and enhance streets and open spaces and operate an effective sustainable waste service</i>
	SSP5	<i>I feel safe and comfortable using community spaces</i>	<i>We will support projects and programs that address crime and safety and contribute to a safe community</i>



Mattresses for recycling

Parramatta River

Highlights 2014-15

Theme 2: Sustainable Spaces and Places

Protecting the Environment

A Land Care Grant was awarded to the Wellbank Children's Centre for a Bush Tucker Garden which will allow young children to experience growing edible bush plants.

Community volunteers worked with Council to implement **Bushcare Plans** at Queen Elizabeth Park, Yarralla Estate, Sisters Bay, Brett Park, Lovedale Place Reserve, Cabarita Park and Figtree Reserve.

A 10 year **Waste Collection Service** Contract was awarded to Veolia.

The **Wasteless in the Bay** program continues to achieve high levels of community participation with over 260 residents attending 13 food waste workshops, 48 children attending school holiday workshops, 225 students attending kNOW waste workshops, 500 additional residents committing to WasteLess in the Bay and 5 videos being completed in different languages.

The **'Bin your Butts'** program achieved above target reductions with a 91% reduction in cigarette butt litter at Majors Bay Road and Rhodes Town Square.

Environmental Sustainability

During Council's Waste Recovery Trials, approximately 180 compost bins were delivered, 2500

mattresses were recycled and 24 660L cardboard/paper only bins were delivered.

The Council's **Water for Our Community** program, which will harvest and treat 188 Mega Litres of stormwater per year to irrigate sports fields and golf courses, is currently under construction. 4.8 Mega Litres of clean water storage, 5km of water reticulation pipes, a water treatment shed, a stormwater offtake structure and an electrical mains upgrade were completed. Harvested water will be available by October 2015.

The Council's **Energy Efficiency Program** has seen the renewal of lighting, air conditioning and hot water systems at the Civic Centre in Drummoyne, Five Dock Leisure Centre, Council Depot and Concord Oval. This has led to a saving of \$108,000.

Lighting upgrade LED was carried out at Dunlop Oval and funding has been received to improve the efficiency of lighting at Concord Library.



Team up to Clean up Australia

Water for our Community

Streetscape and Open Space Enhancement

Council has adopted a **place management** approach for the precincts of Rhodes Peninsula, Five Dock, Drummoyne, Cabarita Park, Timbrell Park, and Chiswick. Two of the key projects that were planned during the year for development were at Five Dock and Rhodes.

The Five Dock Town Centre Urban Design Study was adopted by Council on 24 June 2014 and exhibited twice for public input with Council to consider its response in 2015-16. The Study provides a bold and exciting **20 year vision for Five Dock** with Key Recommendations for making improvements and increasing the amount of open space by 400%, providing over 120 new street trees and improving pedestrian access with new pedestrian links across large blocks and to key destinations. These improvements will create over 1.8km of retail frontages which will contribute significantly to the local economy.

At Rhodes West, planning focused on creating a dynamic and pedestrian orientated environment for the train Station

Precinct. A Master Plan was prepared that includes the provision of community facilities, revised building envelopes, a new retail precinct and the upgrade of the surrounding streets and public domain.

A Safe Community

A \$50,000 **Fraud Prevention Grant** was received from the NSW Government to implement a letterbox security program in the City.

Sustainable Development and Design

Development in the City continues at a rapid rate with 502 Development Applications determined along with 183 Modification Applications. This equates to millions of dollars of development being carried out in the City for business premises and housing for residents.

The **Greenhouse Action Plan** was adopted which commits Council to a reduction target of 35%.

Relationships continued to be developed with **Place Teams** from Council and **Sydney Olympic Park** meeting regularly, which contributed to strategic planning for both areas and partnership opportunities being identified.

The **Station Precinct Planning Proposal** was publicly exhibited with associated Voluntary Planning Agreements in



Parramatta River

Sustainability Awards 2014

May/June. Public benefits will include a new Indoor Recreation Facility and a Child Care Centre.

A number of studies were undertaken to support **Planning Proposals** including the Concord West Master Plan, Concord West Flood Study, Station Precinct Master Plan, Public Domain Plan, Station Precinct and the Five Dock Urban Design Study.

Heritage

Seventeen **heritage projects** with a total value of \$87,063 were successfully completed and received funding under the Local Heritage Assistance Fund program.

A Conservation Management Plan and heritage restoration of the **Queen Elizabeth Park Pavilion of Honour** was completed.

TOTAL PROJECTS 92 STATUS OF PROJECTS



20 COMPLETED



69 ONGOING



2 DEFERRED



1 NOT
PROCEEDING

Report on Delivery and Operating Plans

Goal: I am proud of and value my City's natural environmental assets

Direction: We will facilitate and protect the environmental, cultural and social value of open spaces and foreshore areas

SSP1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Canada Bay Water Security Master Plan	Implement water savings programs at key Council operated sites.	Water Saving projects were implemented in Greenlees Park, Edwards Park, Massey Park Golf Course and Barnwell Park Golf Course to utilise harvested stormwater produced from the Water for Our Community Project which produces in excess of 180 Mega Litres of water per year.	Completed 
2	Generic Plan of Management	Seek grant funding to prepare draft plans of management for priority locations Priority Charles Heath and Barnwell Park Golf Course.	Council embarked on the preparation of the Wellness Arc Plan of Management inclusive of Barnwell Park Golf Course, Charles Heath Reserve, Concord Oval, Cintra Park and St Lukes Park.	Ongoing 
3	Site specific plans of management	Prepare documents to facilitate consultation for new amenities at Cabarita Park, court sealing and sports lighting at Cintra Park, proposed amenities at Edwards Park and proposed amenities at Rothwell Park (see capital program for expenditure). Prepare documents to facilitate installation of no smoking signage and off leash signage in parks (see capital program for expenditure). Prepare a CMP for Queen Elizabeth Park Pavilion of Honour (see capital program for expenditure). Develop documents to facilitate consultation on new playing field Crane Street site. Undertake negotiations with Crown to finalise Plan of Management for Rodd Park.	<ul style="list-style-type: none"> • A Development Application was lodged for the Conservatory Building at Cabarita Park. • Cintra Park Netball Courts were sealed. • A Development application for the Cintra Park Netball Lights was lodged and associated Plan of Management consulted with the Community. • Edwards Park Amenities Building was under construction and will be ready for the 2016 Winter season. • Rothwell Park Amenities Building received Development Consent. • Park signage is being installed in conjunction with park works. • Conservation Management Plan and Heritage restoration of the Queen Elizabeth Park Pavilion of Honour was completed. • St Lukes Park North is being capped in accordance with the Remediation Action Plan. • Rodd Park Plan of Management was completed. 	Completed 
4	Contaminated Land Policy	Assess development proposals on contaminated land and manage contaminated land.	A review of the Policy and procedure commenced and all assessments were completed on time.	Ongoing 
5	Site specific plans of management	Implementation of Plan of Management works at Cabarita Park (see capital program for expenditure).	The Conservatory project was initiated. An architect was appointed and Detailed Designs were developed.	Ongoing 

SSP1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
6	Local Planning Strategy	Review strategic planning initiatives against the objectives and actions contained within the Canada Bay Local Planning Strategy.	Planning decisions such as Planning Proposals were all assessed against the adopted Local Planning Strategy.	Ongoing 
7	Riverside Cultural Scoping Study	See activity listed at AV6-2.	See activity listed at AV6-2.	
8	Accessibility Action Plan for Parks, Open Spaces and Facilities	See activities listed at AV2-34.	See activities listed at AV2-34.	
9	Canada Bay Water Security Master Plan	See activities listed at SSP1-1.	See activities listed at SSP1-1.	
10	Implement local responses to climate change	Construct foreshore infrastructure that is adaptive to sea level rise increases. Undertake Lower Exile Bay Catchment Flood Study (see capital program for expenditure).	Lower Exile Bay Flood Study was in preparation.	Ongoing 
11	Implement local responses to climate change	Embed climate change actions into Council's Asset Plans and Strategies.	Climate Change Management Actions were embedded into Council's Plans and Strategies, inclusive of moving to LED lighting to reduce energy consumption, promoting public transport and providing additional bus shelters, re-using road base to renew carparks, installation of Shade Sails on Council's playgrounds.	Completed 
12	Water for our Community	Complete the construction of the water harvest facility such that it is ready to undertake water quality proof testing in 2014-15 (see capital program for expenditure).	Council's Water for Our Community stormwater harvesting system was completed and undergoing proof testing.	Completed 
13	Rhodes capital works program (Town Square)	Undertake scheduled capital works projects (see capital program for expenditure).	Rhodes Town Square was completed with the community enjoying the meeting place with a number of community festivals and functions centred on the Rhodes Town Square.	Completed 
14	Noxious weed control	Respond to reported incidences of noxious weed growth within both private and public areas.	Noxious weed control was performed in accordance with legislative obligations and Council Policy.	Ongoing 
15	Parks Availability Program	Maintain passive and active facilities.	Maintenance programs were conducted as specified to ensure passive and active parks were available, and in accordance with community expectations.	Ongoing 

SSP1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
16	Environmental protection program	Investigate environment related complaints, provide education to the community and take action against risks.	All complaints were investigated and appropriate actions taken in accordance with legislative provisions including the issuance of notices, orders, infringement notices and legal action. Legislative requirements were outlined to residents and developers by officers as required.	Ongoing 
17	Customer Services	Wet weather usage communication service.	Review of the current Wet Weather Procedures was part of the Customer Service Strategy with feedback provided by/to the Sporting Bodies via Webpage Sports Forum and Information Fact Sheets. Excellent feedback from the community on this service was provided by Council.	Completed 

Goal: I have access to a biologically diverse natural environment near where I live

Direction: We will protect and enhance biodiversity

SSP2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Estuarine Vegetation Management Plan	Undertake annual maintenance programs.	Maintenance programs were conducted as specified to ensure passive and active parks were available, and in accordance with community expectations.	Ongoing 
2	Queen Elizabeth Park Bushcare Plan	Undertake annual maintenance programs.	Queen Elizabeth Park Bushcare Plan was implemented.	Ongoing 
3	Yaralla Bushcare Plan	Undertake annual maintenance programs.	Yaralla Estate Bushcare Plan was implemented.	Ongoing 
4	Support the Parramatta River Estuary Coastal Zone Management Plan	Seek grant funding or other sources to implement the Parramatta River Foreshore Asset Management Plan.	Funding achieved to restore the Chiswick River Swimming Enclosure.	Ongoing 
5	Bushcare Program	Coordinate programs and volunteer groups.	Bushcare Programs were implemented with the use of Volunteer Groups. Program locations included Yarralla Estate, Sisters Bay, Brett Park, Lovedale Place Reserve, Queen Elizabeth Park, Cabarita Park, Figtree Reserve.	Ongoing 

Goal: I know what I can do to help the environment and make active day to day choices to support environmental sustainability

Direction: We will inspire residents and business to be environmentally sustainable

SSP3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Climate Change Adaptation Plan	Finalise Adaptation Plan and align with Climate Change Strategy currently being developed to illustrate Councils holistic approach in addressing Climate Change within the LGA.	The Climate Change Adaption Plan and Climate Change Strategy were completed and embedded into Council's Asset Management Plans and Strategies.	Completed 
2	Climate Change Mitigation Plan	Finalise Mitigation Plan and align with Climate Change Strategy currently being developed to illustrate Councils holistic approach in addressing Climate Change within the LGA.	The Climate Change Adaption Plan and Climate Change Strategy were completed and embedded into Council's Asset Management Plans and Strategies.	Completed 
3	Community Garden Policy	Facilitate the development of community gardens.	Concord Community Garden was available for the community to participate and connect with other community members to form friendships, be involved and exchange ideas. The Chiswick Community Garden is under development.	Ongoing 
4	Water Efficiency Plan	Implement the actions identified in the Water Efficiency Plan, monitor baseline data.	Monitoring of water efficiency was undertaken via the Envizi platform and reported quarterly.	Ongoing 
5	Energy Management Plan	Implement the actions identified in the Energy Management Plan, monitor baseline data.	Monitoring of energy was undertaken via the Envizi platform and reported quarterly.	Ongoing 
6	Community Energy Efficiency Program	Develop and implement plans and programs.	The following energy efficiency projects were completed: <ul style="list-style-type: none"> Dunlop Reserve Lighting upgrade to LED lighting. Audit of Council's public lighting systems to prioritise a 4 year program of lighting efficiency improvements. Funding has been received to improve the efficiency of lighting at the Concord Library. 	Ongoing 
7	Operate a sustainable Council fleet	Select and operate vehicles and equipment in accordance with Sustainable Fleet principles.	Vehicle selection included greenhouse gas emission and fuel efficiency ratings, thereby ensuring vehicle sections were supporting Council's commitment to environmental sustainability.	Ongoing 
8	Greenhouse gas reduction programs	Monitor greenhouse gas emissions and research next stage of renewables.	Monitoring of greenhouse emissions were undertaken via the Envizi platform and reported quarterly. The Greenhouse Action Plan was adopted which commits Council to a reduction target of 35%.	Ongoing 

SSP3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
9	Undertake community and business education programs	Work with local schools to deliver the "kNOw waste" education program and to conduct the Sustainable Schools Program.	<ul style="list-style-type: none"> Four school and three childcare network meetings were delivered to promote sustainable practises and upskill teachers integrating skills taught into the curriculum. Also delivered were workshops through Keep NSW Beautiful to five schools on litter. 65 lessons were provided teaching 2260 students about waste minimisation. 	Ongoing 
10	Undertake community and business education programs	Work with local residents to conduct a resident E Waste Recycling Day, support Clean Up Australia Day, conduct a Household Chemical Clean Out Day, conduct Treading Lightly Workshops and run other environmentally themed workshops.	<ul style="list-style-type: none"> E Waste Recycling Day was delivered resulting in an increase in E Waste collected. Ten Treading Lightly workshops were delivered covering topics such as energy, climate change, sustainable food and upcycling. Garden series workshop also delivered promoting the community garden and sustainable food. Household chemical clean out event was held with 30 tonne of chemicals collected and over 1400 participants. Two Council sites and 17 resident sites were provided to support Clean Up Australia Day with over 300 volunteers and 500kg of waste collected and 184kg of recycling. 	Ongoing 
11	Undertake community and business education programs	Work with local businesses to conduct a Commercial E Waste Recycling event and the Sustainable Business Program.	<ul style="list-style-type: none"> Business E waste collection was undertaken increasing collection by 300%. BinTrim was delivered to 170 businesses diverting additional 726 tonne of recycling. Love Food Hate Waste study was conducted with 18 businesses increasing food waste avoidance. 	Ongoing 
12	Undertake community and business education programs	Develop communication and promotional materials including Bulk Household Collection education materials, Sustainable Living Ezine, Resource Recovery and Waste collection calendars and other education materials.	Material was produced in line with the variety of programs implemented such as bulk household brochure, waste collection services calendar, Wasteless in the Bay newsletter and bin bay signs for multi unit developments.	Ongoing 
13	Undertake community and business education programs	Deliver community awareness programs on resource recovery and waste minimisation.	<ul style="list-style-type: none"> Several successful programs were delivered including Love Food Hate Waste and BinTrim which diverted 726t of recycling. 25 Wasteless in The Bay workshops were held with approximately 600 people in attendance. Approximately 1500 commitments were made by residents to Wasteless in the Bay with the delivery of over 2000 Wasteless in the Bay kits. 	Ongoing 

SSP3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
14	Facilitate the Sustainable City Committee	Facilitate regular meetings and seek to achieve outcomes.	Bi-monthly meetings were held with representatives both from Council and the community. The committee continued advocacy for Bagless in the Bay.	Ongoing 
15	Resource recovery trial projects	Run trials of waste processing through current Alternative Waste Treatment facilities, free residential compost bins, Reverse Contamination Management, use of recycling bags in unit developments, mattress recycling, 360L recycling and garden organics bins and 660L Cardboard/ Paper only bins.	<ul style="list-style-type: none"> 4000t of waste was processed through Alternative Waste Treatment facilities. Approximately 180 compost bins were delivered, 2500 mattresses recycled and 24 660L cardboard /paper only bins delivered 	Ongoing 
16	Implement local climate change and adaptation plans	See activities at SSP1-10 and SSP1-11.	See activities at SSP1-10 and SSP1-11.	
17	Deliver environmental recognition programs	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	

Goal: I live in a clean, healthy local environment

Direction: We will maintain and enhance streets and open spaces and operate an effective sustainable waste service

SSP4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Waste Management Strategy	Develop and implement a strategy that responds to the NSW Government's funding programs and waste diversion rate targets.	A number of projects were identified via the Better Waste Recycling Fund including assisting residents via numerous educational material to Wasteless in the Bay. Funds were also allocated to schools and multi unit dwellings to assist in diversion rates.	Ongoing 
2	Integrated Littering Plan	Develop and implement litter prevention programs.	A litter audit was conducted of 125 public place litter bins and 20 hotspot litter checks to inform our draft Litter Strategy due for adoption early 2016.	Ongoing 

SSP4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
3	Rhodes Peninsula Place Plan	Consider waste collection services and minimisation strategies specific to the needs of the Rhodes community and deliver community education campaign focusing on dog ownership and being a good neighbour (including information translated into community languages).	<ul style="list-style-type: none"> Waste collection tender was accepted providing a focus on collection and recycling to improve diversion rates. Community recycling sessions were undertaken to assist residents in recycling. 	Ongoing 
4	Rhodes Peninsula Place Plan	Oversee trial of dog bag dispenser system (see capital program for expenditure).	Dog bag dispensers were installed and monitoring as per trial protocol was carried out	Ongoing 
5	Rhodes Peninsula Place Plan	Work with Sydney Olympic Park to consider spaces for children, tweens, and teens including possible options in SOPA and Wentworth Point.	<ul style="list-style-type: none"> Relationships continued to be developed with Place Teams from Council and Sydney Olympic Park with meetings held regularly, which contributed to strategic planning for both areas and partnership opportunities. SOPA sponsorship of local communications were awarded again this year and this is a measure of satisfaction with current partnership arrangements. SOPA supported establishment of Rhodes Park Run. Leadership role continued in the Place committee. Partnership for a Wayfinding program commenced with the aim of submitting a grant application next year. 	Ongoing 
6	Manage network of street lighting	Administer level of service contract with AusGrid.	<p>Ausgrid manages 4689 street lights on behalf of the City of Canada</p> <p>Bay under a level of service performance contract.</p> <ul style="list-style-type: none"> Old lights are progressively being replaced with new LED lighting which are 70% more efficient than older technology lights. 	Ongoing 
7	Manage stormwater and drainage maintenance program	Develop annual maintenance programs.	Program of drainage maintenance was issued to City Services and completed.	Completed 
8	Manage stormwater and drainage renewal program	Develop annual renewal programs.	Drainage Renewal Program was issued and the following works completed: Victoria Avenue Drainage, Concord West, Massey Park Trunk Drainage system renewed, Barnstaple Road GPT renewed, St Georges Crescent drainage upgraded. Pipes were renewed at 4A Moala St, 25 Dorking Rd, 14 Lenore St, 42 Magrath Ave, 51 Tranmere St.	Completed 

SSP4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
9	Maintain and cleanse local streets	Deliver regular street sweeping and street litter bin cleansing.	Service was provided in accordance with defined KPIs. Review was underway to address environmental and community changes that are adversely affecting service delivery in certain areas of the LGA. Scheduled for completion October 2015.	Ongoing 
10	Manage stormwater and drainage maintenance program	Undertake annual maintenance programs.	Maintenance of stormwater pits was conducted in accordance with historical data and as reported. Drainage system were maintained in accordance with CCTV footage investigation.	Ongoing 
11	Manage stormwater and drainage renewal program	Undertake annual renewal programs (see capital program for expenditure).	Renewal Program commenced included: <ul style="list-style-type: none"> • 34 Russell St - pipe relining • Greenlees Ave - Pit lid reconstruction • Moore St - Surface Drainage works • Victoria Ave - Kerb & Gutter and Drainage works. 	Ongoing 
12	Street Tree Priority Program	Undertake works in accordance with priority listing for the removal of undesirable tree species (see capital program for expenditure).	Street Tree Priority Program implementation was underway and as resolved in conjunction with priority rankings. Delays were incurred due to requirement to poison trees during growth period. This program will be carried over into 15/16FY.	Ongoing 
13	Operate waste, recycling and garden organics collection/disposal program	Deliver recycling, garden organics, waste and bulk household collection services.	All 180,000 services were delivered in accordance with Council's Waste Collection contract.	Ongoing 
14	Operate waste, recycling and garden organics collection/disposal program	Deliver resource recovery of recyclables, garden organics, mattresses, e-waste, metals and whitegoods, and disposal of residual wastes.	All garden organics, recycling and mattresses were recycled in accordance with specific contract specifications. E-Waste day was held for both residential and businesses and whitegoods were collected as per bulk household service.	Ongoing 
15	Operate waste, recycling and garden organics collection/disposal program	Manage collection and processing contracts at a local and regional level.	Collection/disposal/recovery and regional recycling was undertaken in accordance with individual contracts.	Ongoing 
16	Operate waste, recycling and garden organics collection/disposal program	Manage the performance of the Waste Hotline.	Waste Hotline was provided to residents during the working day with over 25,000 enquiries.	Ongoing 
17	Operate waste, recycling and garden organics collection/disposal program	Manage the performance of the Waste Collection contractor's education team.	Education was delivered to over 2200 school students within the LGA. The Website was also updated.	Ongoing 

SSP4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
18	Operate waste, recycling and garden organics collection/disposal program	Deliver waste and recycling service to all Council events and private events conducted on Council land.	Services were delivered to approximately 50 events with 1000 waste and recycling bins supplied.	Ongoing 
19	Operate waste, recycling and garden organics collection/disposal program	Manage administrative and oversight requirements of waste contracts including application forms for additional services, handling of complaints regard to contractor services, investigating and inspecting issues in the field and reconciling all invoices for payment.	All administrative functions were completed in accordance with contract specifications and internal processes	Ongoing 
20	Deliver WaSIP Program activities as funded by NSW Government program	Develop programs and submit WaSIP Action Plans to the Environmental Protection Agency and deliver projects funded (funding ends December 2014).	All programs were delivered and reported to the EPA. Residual funding to be acquitted early 2016.	Ongoing 
21	Civil design services	Provide design services to deliver the capital works program.	Designs for the 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
22	Waste management advice	Assess and provide comments for Waste Management Plans of all DA Lodgements.	Comments were provided by the Waste Team on all DA applications as required.	Ongoing 

Goal: I feel safe and comfortable using community spaces

Direction: We will support projects and programs that address crime and safety and contribute to a safe community

SSP5	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Community Safety and Crime Prevention Plan	Implement actions arising from the Community Safety and Crime Prevention Plan.	Community Safety Plan was endorsed by the Department of Justice and Council was awarded a \$50,000 grant for the conduct of an identity fraud project.	Completed 
2	Operate a graffiti removal service	Operate graffiti removal service and promote graffiti hotline and graffiti prevention information to the community (including emerging communities in Rhodes).	Graffiti removal was based on reported incidences and other observations of graffiti.	Ongoing 

SSP5	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
3	Emergency services management and liaison	Maintain updated databases on evacuation facilities and oversee other requirements as necessary. Provide space and support for SES at Council facilities.	Evacuation Facilities list was updated. Two-way communication system was implemented to provide reliable communication during disaster incident.	Completed 
4	Regulate compliance to ensure community safety	Local law and parking enforcement services.	Enforcement was undertaken of all major precincts 7 days a week or as required	Ongoing 
5	Regulate compliance to ensure community safety	Provide animal management services which includes promotion of micro-chipping and the reduction of euthanasia rates.	Councils Pound facility implemented a 'low euthanasia rate'. Promotion of micro-chipping continued to occur in growing suburbs such as Rhodes.	Ongoing 
6	Regulate compliance to ensure community safety	Offer a cost effective and efficient building inspection and compliance service.	Certification services were provided for all development activities within the Local Government Area for a competitive rate.	Ongoing 
7	Regulate compliance to ensure community safety	Fire safety audits, inspections and certificates.	Fire Safety Audit program was being undertaken to ensure compliance with legislative provisions.	Ongoing 
8	Regulate compliance to ensure community safety	Investigation and resolution of unauthorised works and use.	All complaints received regarding unauthorised works/uses were investigated and appropriate action taken in accordance with legislative provisions.	Ongoing 
9	Regulate compliance to ensure community safety	Undertake inspections of swimming pool facilities (public, private and semi-public), take action against risks and issue certificates as required.	Councils Swimming Pool Inspection Program was undertaken in accordance with the adopted policy with approximately 500 inspections undertaken.	Ongoing 
10	Integrate safety-by-design into planning projects	Ensure that Crime Prevention Through Environmental Design controls are considered during review of Canada Bay Development Control Plan.	Crime Prevention Through Environmental Design controls were included in the Canada Bay Development Control Plan.	Completed 
11	Undertake safety audits of public open spaces	See activities listed at SSP5-1.	See activities listed at SSP5-1.	
12	Support local Liquor Accords	See activities listed at SSP5-1.	See activities listed at SSP5-1.	

Goal: My City has attractive streets, village centres and public spaces

Direction: We will enhance our local shopping centres, community spaces and residential streets and the infrastructure required to service them

SSP6	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Peninsula Place Plan	Involve stakeholders in the assessment process to ensure incorporation of Crime Prevention Through Environmental Design principals in Rhodes area and encourage developments to install CCTV on entry/exit points to residential buildings (specifically car parks).	Crime Prevention Through Environmental Design (CPTED) controls were included in the Canada Bay Development Control Plan to ensure consideration in assessment process.	Ongoing 
2	Development Control Plans	Review the Canada Bay Development Control Plan.	The Canada Bay Development Control Plans was reviewed regularly and amended throughout the year to reflect changes to planning controls in the Local Environment Plan.	Ongoing 
3	Canada Bay Section 94A Plan	Preparation of a new S94A Plan for Canada Bay, inclusive of a revised works schedule.	This has not been undertaken. It is proposed to prepare a new S94A Plan in the 2015/16 financial year.	Deferred 
4	Strathfield Triangle Development Control Plan and Section 94 Plan	Adoption of draft plans for the Strathfield Triangle.	The draft Plans for Strathfield Triangle were adopted by Council and subsequently the Planning Proposal was gazetted by the Minister.	Completed 
5	Local Planning Strategy	See activities listed at SSP1-6.	See activities listed at SSP1-6.	
6	Local Environmental Plan	Gazettal of LEP.	The Canada Bay LEP was gazetted in 2013.	Completed 
7	Drummoyne Section 94 Plan	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
8	Concord Section 94 Plan	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
9	Accessibility Action Plan for Parks, Open Spaces and Facilities	See activities listed at AV2-34.	See activities listed at AV2-34.	

SSP6	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
10	Consider the impact of major NSW Government planning initiatives which impact on the City of Canada Bay	Lead Council's involvement with the NSW and local government governance model being implemented for the renewal of Parramatta Road.	<ul style="list-style-type: none"> • Council actively partnered with Urban Growth NSW in the planning of the Parramatta Road Corridor. • Council worked within the Memorandum of Understanding that enabled the secondment of a staff member to Urban Growth as well as representation on the State Local Partnering Group. • Due to change within the State Government the timeframe for the finalisation of the draft Strategy was delayed. It is anticipated that the draft Strategy will be placed on public exhibition in October 2015. 	Completed 
11	Provide street and footpath cleansing services	Maintain footpath and street areas clean at frequencies commensurate with usage.	Service was provided in accordance with defined KPIs. Review was underway to address environmental and community changes that are adversely affecting service delivery in certain areas of the LGA. Scheduled for completion October 2015.	Ongoing 
12	Facilitate and regulate development	Assess and process construction, building, occupation and complying development certificates and deliver education program addressing environmental building options, alterations and additions and complying development.	Assessment and processing of all applications occurred in accordance with legislative provisions. A number of educational materials were developed to highlight the service.	Ongoing 
13	Facilitate and regulate development	Assess and process development applications.	<p>The following development applications processes and tasks were achieved:</p> <ul style="list-style-type: none"> • No. of DA Determinations = 502 • No. of S96 Modifications Determined = 183 • No. of Statutory Planners Assessing above Applications = 7 • No. of Duty Planner Face to Face Enquiries = 1176 • No. of Duty Planner Phone Enquiries = 1607 	Completed 
14	Prepare a Master Plan for Leeds Street and other land in Rhodes East	Determine subject area and commence planning requirements and stakeholder engagement.	Council submitted an application to the Department of Planning and Environment for the area, to be known as Rhodes Central to become a Priority Precinct. Council will work collaboratively with the Department and the Future Cities Collaborative to develop a 'Master Plan' and new planning controls as well as delivering social infrastructure.	Ongoing 

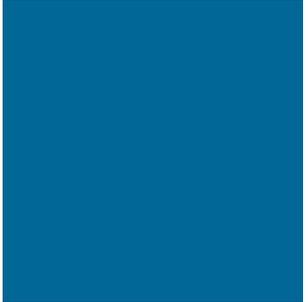
SSP6	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
15	Station Precinct Rhodes Urban Renewal	Progress planning proposal for Station Precinct and incorporate recommendations from the Retail Viability Study, investigate options for increase car parking to service the train station, work in partnership with stakeholders to develop an integrated approach to a transport interchange as part of the Precinct and prepare a public domain plan which includes consideration of CPTED and Access principals.	The Station Precinct Planning Proposal was publicly exhibited with associated Voluntary Planning Agreements in May/June. Public benefits will include a new Indoor Recreation Facility and a Child Care Centre.	Completed 
16	Administer developer contributions plans	Check contribution payments for S94, S94A and S93F agreements and forecast contribution payments to determine likely income.	Section 94 Contributions continue to be monitored. \$360,000 was recovered from unpaid section 94 payments over 2014/15.	Ongoing 
17	Facilitate and regulate development	Assess and process Section 149 certificates.	Section 149 Certificates continue to be processed efficiently and on time.	Ongoing. 
18	Assess and process Planning Proposals	Review and process Planning Proposals and report to Council in a timely manner.	The following Planning Proposals were prepared and exhibited: <ul style="list-style-type: none"> • Five Dock Town Centre • The Station Precinct, Rhodes 	Ongoing 
19	Preparation of Planning Studies	Preparation of Planning Studies on a case by case basis to provide an evidence base for decision making.	The following studies were undertaken taken to support Planning Proposals: <ul style="list-style-type: none"> • Concord West Master Plan • Concord West Flood Study • Station Precinct Master Plan • Public Domain Plan, Station Precinct • Five Dock Urban Design Study. 	Completed 
20	Undertake a Housing Study	Prepare a brief for a Housing Study.	This has not been undertaken. Waiting until the release of the District Plans by the Department of Planning & Environment.	Deferred 
21	Undertake the Five Dock Urban Design Study	Implement the Five Dock Urban Design Study.	<ul style="list-style-type: none"> • The Five Dock Urban Design Study was adopted and is being implemented. • A Planning Proposal and Public Domain Plan were prepared and placed on public exhibition. • New street planting works begin in the 15/16 financial year. 	Ongoing 

SSP6	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
22	Consider the impact of major NSW Government planning initiatives which impact on the City of Canada Bay	Provide strategic planning advice to Council in relation to WestConnex project as it develops.	The Environmental Impact Statement will not be released until September 2015.	Ongoing 
23	Consider the impact of major NSW Government planning initiatives which impact on the City of Canada Bay	Provide strategic planning advice to Council in relation to New Parramatta Road proposals as they develop.	Manager Strategic Planning was seconded full time into the Integrated Project Team at Urban Growth to develop the Parramatta Road Urban Transformation Strategy.	Ongoing 
24	Consider the impact of major NSW Government planning initiatives which impact on the City of Canada Bay	Provide strategic infrastructure, traffic and transport advice to Council in relation to New Parramatta Road proposals as they develop.	Feedback was provided on documentation from State Government regarding Parramatta Road corridor revitalisation.	Ongoing 
25	Consider the impact of major NSW Government planning initiatives which impact on the City of Canada Bay	Provide strategic infrastructure, traffic and transport advice to Council in relation to WestConnex project as it develop.	Feedback was provided on documentation released by State Government regarding Westconnex.	Ongoing 
26	Prepare a new development contributions framework to fund infrastructure	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
27	Oversee Concord West Industrial Lands Urban Renewal	See activities listed at SSP6-22, SSP6-23 and SSP6-24	See activities listed at SSP6-22, SSP6-23 and SSP6-24.	

Goal: My City has attractive landscapes with sustainable development and where heritage is conserved

Direction: We will encourage sustainable design and conserve and celebrate local heritage

SSP7	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Development Control Plans	Review the Canada Bay Development Control Plan.	The Canada Bay Development Control Plans was reviewed regularly and amended throughout the year to reflect changes to planning controls in the Local Environment Plan.	Ongoing 
2	Local Environmental Plan	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
3	Manage local studies collection	Catalogue Local Studies collection. Expand oral history and digitisation programs. Foster continuing partnership with City of Canada Bay Museum. Delivery More Than Just A Name program.	<ul style="list-style-type: none"> Local Studies Collection items were catalogued. Oral History program was expanded and further photographs digitised and made available to the community. Regular meetings with City of Canada Bay Museum were established and promotion of Museum events through appropriate Library channels was initiated. More than Just a Name program was delivered successfully with 3 schools taking part to produce 56 commemorative WW1 videos of local servicemen. 	Ongoing.  Completed 
4	Heritage advisory service	Provide free advice to the public and the review of development applications and projects for Council.	The Heritage Advisory Service is a successful program run to support the conservation of local heritage. The Heritage Advisor dealt with: <ul style="list-style-type: none"> Development Applications - 144 Minor and Maintenance works applications - 38 Site visits - 179. 	Ongoing 
5	Local heritage assistance program	Promote and administer Heritage Assistance Program, provide funding for eligible projects and administer progress of projects and report outcome to Council and NSW Heritage Branch.	<ul style="list-style-type: none"> Overall, seventeen (17) heritage projects with a total value of \$87,063 were successfully completed and received funding under the Local Heritage Assistance Fund program. 	Ongoing 
6	Undertake a Character Area review	Undertake review of Character Areas within the City of Canada Bay to determine their future status.	Not commenced as a separate program because it will be undertaken as part of the comprehensive review of the Canada Bay Development Control Plan.	Not proceeding 
7	Sustainable design projects	See activities listed at AV2-31, AV3-5 and AV3-10.	See activities listed at AV2-31, AV3-5 and AV3-10.	
8	Pursue Four Star rating for new community facility in Rhodes	See activities listed at AV2-31, AV3-5 and AV3-10.	See activities listed at AV2-31, AV3-5 and AV3-10.	





Drummoyle Oval

Customer Service at Cinema in the Park



FuturesPlan 20: Theme, Goals and Directions

Theme 3: Innovative and engaged

An innovative and engaged city one served by an effective local council that works with its community to balance the needs of its many and diverse stakeholders. It is a city where collaboration and two-way flow of information between council and residents is transparent; where community infrastructure is prioritised and where community

NO.	GOALS	DIRECTIONS
1E1	<i>I have opportunities to participate in and contribute my opinion to local decision making through consultation and other forms of engagement with Council</i>	<i>We will openly communicate and collaborate clearly to respond to local issues</i>
1E2	<i>I know where to find the services I need and feel comfortable in accessing them</i>	<i>We will promote local services in a variety of ways</i>
1E3	<i>I know about events in the community and feel welcomed and encouraged to participate</i>	<i>We will promote local events in a variety of ways</i>
1E4	<i>My City is well managed and my needs are met through high quality services and well</i>	<i>We will be innovative and apply good governance to meet community</i>



Ferragosto Festival

Storytime in the Park

Highlights 2014-15

Theme 3: Innovative and engaged

Communication and collaboration

A Policy Panel was formed of randomly selected residents to focus on investigating **fair use of Council's facilities**.

Over 600 people participated in a survey relating to the **possible amalgamation** of Council with other Councils.

Council was recognised in the National Local Government Benchmarking Awards for its customer services including for: counter wait time, contact resolution, training and the use of technology.

The Council facilitates a range of **committees relating to the functions** of Council including for place management, disability access, sustainability, traffic, and audit and risk. Council acknowledges the **many hours committed by volunteers** on these committees.

Promotion of local services

Council continued to commit to informing the Community in a number of ways including through media, the development of websites, newsletters such as the Bayside Brief and Good Living@Rhodes, development of Apps, and through social media. This enables the community to communicate with Council through a variety of ways.

Supporting events and festivals

Many events were coordinated, or supported by Council with sponsorship, throughout the year. Some of these events were:

- The Centenary of ANZAC
- Ferragosto and Concord Festivals
- Rhodes Moon Festival, Cinema in the Park, Metro Mayhem and many more at Rhodes.



Rhodes team challenge event

Rhodes Moon Festival



Fit for the Future

In September 2014, the NSW Government announced its **Fit for the Future program**.

The Program required councils to prepare a business case establishing that they are Fit for the future and to submit the business case to the NSW Government by 30 June 2015.

Council submitted a Merger Proposal to form a new entity comprising of Burwood, Auburn and the City of Canada Bay to form the Sydney Olympic Park City Council. Council also provided an Improvement Proposal, as an appendix to this proposal in the event that the State Government does not proceed with its reform agenda.

Following independent assessments, it was found that the proposed merger to form the Sydney Olympic Park City Council offers a superior merger option to that recommended by the ILGRP which proposes the merger of City of Canada Bay with Burwood, Ashfield, Strathfield, Leichhardt and Marrickville Councils.

It is expected that IPART will provide recommendations to the Minister for Local Government and Premier on 16 October 2015 with the NSW Government advising the outcome of their consideration of the IPART

report and recommendations in November with the view to having new arrangements in place by September 2016 Local government elections.

Continuous improvement program

Council adopted a continuous improvement program for 2014-15, which incorporated three main areas of focus.

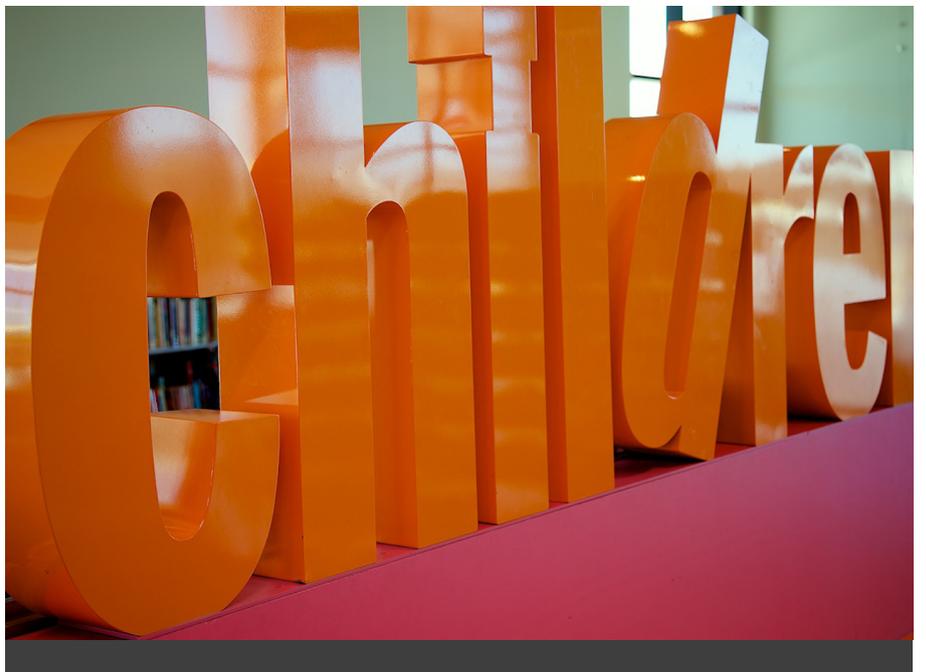
Organisational review – A new organisational structure was adopted in January 2014 with recruitment and staff training continuing into 2014-15.

Strategic Asset Management – Council has recognised the need to place a much greater priority on asset management to better plan for the maintenance, renewal and replacement of community assets and infrastructure.

Meeting community expectations – The Council has been progressively upgrading its Information Technology to enable it to provide the most efficient and effective range of services that it can.

The Council is also continuously reviewing its businesses to ensure that the community receives the best possible range of services.

Business reviews throughout the year included Council's golf courses, swimming pools and community facilities. These reviews assist Council to adjust how it does business and to determine the level of services it provides to its growing community.



ANZAC

Five Dock Library

TOTAL PROJECTS 84 STATUS OF PROJECTS



47 COMPLETED



36 ONGOING



1 DEFERRED



0 NOT
PROCEEDING

Report on Delivery and Operating Plans

Goal: I have opportunities to participate in and contribute my opinion to local decision making through consultation and other forms of engagement with Council

Direction: We will openly communicate and collaborate clearly to respond to local issues

IE1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Peninsula Place Plan	Promote an inclusive approach to place-based management principles and practice.	The Council committed to forming place-based committees, developing newsletters and websites, and to consulting with the community at special events. This ensures that the community can provide input into decisions that directly affect them.	Ongoing 
2	Communication Strategy	Implement a Communication Strategy to that supports the Delivery Plan and Operating Plans.	The Communication Strategy was updated to reflect annual operating plans.	Completed 
3	Rhodes Peninsula Place Plan	Communicate with residents, businesses and stakeholders through the @Rhodes newsletter. Support online communications with Rhodes community. Establish Rhodes Peninsula microsite and develop place specific information for new residents.	<ul style="list-style-type: none"> A new-look printed newsletter – Good Living @Rhodes – was developed and delivered. The Rhodes Peninsula website was delivered in early 2015 for use by the community to find out information specific to the area. 	Completed 
4	Rhodes Peninsula Place Plan	Complete the two year trial of a Place App for the Peninsula and engage with businesses, community organisations and the community to provide content.	<ul style="list-style-type: none"> An App was in development for Rhodes. A mobile enabled web site for public art was completed with the launch scheduled for late 2015. 	Ongoing 
5	Rhodes Peninsula Place Plan	Coordinate stakeholder relationships for the Rhodes Peninsula and facilitate internal and external collaboration to implement the Plan.	<ul style="list-style-type: none"> The recruitment of the new Rhodes Residents Committee was completed. Meetings of the Place Committee and Rhodes Residents Committee were hosted by Council. 	Ongoing 
6	Rhodes Peninsula Place Plan	Review accuracy of property information for both hard and electronic communication systems (ensuring street descriptions reflect legal descriptions of properties).	<ul style="list-style-type: none"> The GIS & Property systems were reviewed. New procedures were put in place to ensure that street numbering reflects the legal descriptions of properties. 	Completed 
7	Rhodes Peninsula Place Plan	See activities listed at AV1-5.	See activities listed at AV1-5.	

IE1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
8	Support and liaise with community representative groups	Coordinate Community Associations working group.	Meetings were held with community associations in accordance with Council's adopted charter. These meetings were effective in opening communication channels between Community Associations and Council, enabling issues to be tabled and discussed.	Completed 
9	Community engagement activities	Develop communication plans for key community engagement activities; Update communications policy to better reflect community engagement in specific projects; provide in-house training in community engagement; develop online community engagement register; investigate online communication opportunities for community engagement.	Communication plans and input were provided for all major community engagement projects, such as the Water for the Community project; upgrade of the Bay Run; a range of community engagement projects at Rhodes, Five Dock revitalisation.	Ongoing 
10	Develop community consultation strategies for key community stakeholders	Support consultation with key stakeholders on planning and implementation of works and projects in Rhodes Peninsula.	Key staff were provided for major projects in Rhodes to provide communication and public relations support.	Ongoing 
11	Develop and implement an online communication strategy	Investigate social media to promote Council activities; develop social media training for staff; Implement online communications reporting tools to track effectiveness of social media and online tools; Develop content plan for over-arching social media and provide as template for other departments; update social media policy; develop and implement suite on online newsletters.	<ul style="list-style-type: none"> A content plan was developed and managed for all social media. Planning for online newsletters began in 2014-15, with initial designs developed and testing started of the new online platform. Full delivery is expected in 2015-16. Online Communications Coordinator provided guidance and support for other areas wanting to use social media. Social media policy is regularly reviewed. 	Completed 
12	Engage residents, ratepayers and other stakeholders in decision making about Council resources and other issues	Coordinate an ongoing community engagement program to identify and test the levels of Council service and subsidy required by our local community.	<ul style="list-style-type: none"> 600 residents participated in a survey relating to the possible amalgamation of Council with other Councils. These results informed Council's Fit for the Future submission. Customer Satisfaction Surveys that monitor residents' satisfaction with Council provided services are undertaken every two years. The last survey was undertaken in the 2013-14 financial year and the next survey is scheduled for the 2015-16 year. 	Completed 
13	Review and apply recommendations of 2012 Citizens' Panel	Manage the operation of a Policy Panel focused on fair use of Council facilities and oversee implementation of recommendations as adopted by Council. Monitor ongoing implementation of Citizens Panel recommendations which require further action.	Policy Panel recommendation identified options for the fair use of Council facilities and further analysis of this recommendation has been undertaken. The impact of these recommendations is still being considered.	Ongoing 

IE1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
15	Provide customer service facilities	Provide customer service centres, call centres and temporary centres as required. Provide administrative support to relevant departments of Council on applications and inquiries made via Customer Services.	<p>Customer Services has developed a Customer Service Strategy 2015-2020 – Reaching Out and Connecting Up with our customers, processes, technology and services.</p> <p>Council participate in the National Local Government Benchmarking 2014-15 program with 25 councils across Australia with the following excellent results:</p> <ul style="list-style-type: none"> • 1st technology. • 1st first contact resolution. • 1st best counter wait time. • 2nd productivity. • 1st training. <p>There was an increase of:</p> <ul style="list-style-type: none"> • 2.1% in calls through the Contact Centre (over 162000 calls) • 8.5% in counter enquiries and transactions. • 37% in administration support to relevant departments. <p>There were 86,661 webpage hits on Council's Customer Services pages.</p>	Completed 
16	Manage Council meetings and provide support to Councillors in fulfilling their role	Council meetings are conducted in accordance with legislative and other requirements and support services are provided to Councillors as per Council policies.	Council meetings were conducted in accordance with legislative and other requirements and support services were provided to Councillors as per Council policies.	Completed 
17	Office of the Mayor	Administrative and other support as required.	The Executive Services Division delivered the support necessary to ensure the community received a high level of response and service from the Mayor's Office.	Completed 
18	Website maintenance and management	Manage website; provide training for new users content management system; audit and reporting on website use.	Website training was provided for all departments with Website content being maintained by each department.	Ongoing 
19	Corporate communication activities	Develop and implement 12-month communication plan to promote positive corporate stories; develop issues management strategy and plan; manage and implement all corporate communication including newsletters, media releases, social media, media responses.	The Communication Plan was developed and executed.	Ongoing 
20	Council brand development and management	Develop corporate identity and update and monitor corporate guidelines.	An audit of corporate identity was undertaken in second half of 2014-15. New tag lines were implemented, with a review of the full brand and corporate guidelines still in progress.	

Goal: I know where to find the services I need and feel comfortable in accessing them

Direction: We will promote local services in a variety of ways

IE2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Child and Family Needs Study	See activities listed at AV1-4.	See activities listed at AV1-4.	Completed 
2	Library Services Strategic Plan	See activities listed at AV5-1, AV5-2 and AV7-1.	See activities listed at AV5-1, AV5-2 and AV7-1.	
3	Develop a marketing strategy for Council's facilities and services	Use all collateral and opportunities to promote Council's facilities and services; refine and implement the marketing strategy for Council's facilities and services.	Communications and Public Relations content plans were used to regularly promote our own facilities (mayor's column, media releases, social media)	Ongoing 
4	Support community groups that provide local services	Review and maintain the LINCS Community Information database.	LINCS was reviewed and regular maintenance undertaken to ensure information was up to date.	Ongoing 
5	Work with other tiers of government to promote and support volunteering	See activities listed at AV3-12.	<ul style="list-style-type: none"> Local Studies Collection items were catalogued. Oral History program was expanded and further photographs digitised and made available to the community. Regular meetings with City of Canada Bay Museum were established and promotion of Museum events through appropriate Library channels initiated. More than Just a Name program was delivered successfully with 3 schools taking part to produce 56 commemorative WW1 videos of local servicemen. 	Ongoing  Completed 
6	Communication and Public Relations	Incorporate key service promotion into communication plan and online content plans and use new website to promote services on a regular basis.	Communications and Public Relations content plans were used to regularly promote Council facilities (mayor's column, media releases, social media).	Ongoing 

Goal: I know about events in the community and feel welcomed and encouraged to participate

Direction: We will promote local events in a variety of ways

IE3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Communication Strategy	Develop communication plans for Council events to promote locally and to a wider audience promote locally and to a wider audience.	Communication Plans were developed for Council's overall event	Completed 
2	Rhodes Peninsula Place	Work in partnership to utilise private and commercial spaces for public activation and a shared village atmosphere	89 events and activities were hosted with partners and local groups.	Completed 
3	Sponsorship Policy	See activities listed at AV1-2	89 events and activities were hosted with partners and local groups. This included Cinema in the Park and Chinese New Year, Metro Mayhem and park walks.	Completed 
4	Support local community led events	Provide a sponsorship program for local events initiatives.	The Community Sponsorship Program was delivered in 2014-15 to	Completed 
5	Work with support local sporting associations	Summer and winter sporting forums, training and other communications and support.	<ul style="list-style-type: none"> • Summer and Winter forums were held with over 88% participation at each. • Quarterly Newsletters provided an update to the sporting community with information and success stories about young sporting champions. 	Completed 
6	Support local community led events	Support parties in the local community.	<ul style="list-style-type: none"> • Council's Street Parties Policy and relevant items were reviewed and updated. • 10 Street parties were held in the City of Canada Bay. 	Completed 

Goal: My City is well managed and my needs are met through high quality services and well maintained facilities and infrastructure

Direction: We will be innovative and apply good governance to meet community expectations and legislative obligations

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Property Strategy	Manage Council's property portfolio in line with the overall principles and objectives of the adopted Property Strategy	Buildings & Property portfolio was successfully managed throughout the period in line with the principles and objectives stated within the Property Strategy.	Completed 
2	Asset Management	Update and implement sub-plans and programs	Asset management strategies for each asset class are re-determined each year in accordance with their respective Asset Management Plan. The City of Canada Bay performed very well and benchmarked against the inner west Councils in the Morrison Low, Fit For The Future Assessment Report.	Ongoing 
3	Long Term Financial Plan	Annual updated of Long Term Financial Plan	Council has achieved all 6 Financial Fit for the Future Benchmarks whilst achieving 3/4 of the Fit for the Future Benchmarks for Infrastructure.	Completed 
4	Business Continuity Plan	Conduct annual review of Business Continuity Plan	Review of Business Continuity Plan and relevant sub plans was undertaken by Risk Logic.	Completed 
5	Fraud Risk Assessment Strategy	Implement Council's Fraud Risk Assessment Committee.		Completed 
6	Integrated Risk Management Plan	Implement Integrated Risk Management Plan and develop controls to minimise risks identified in the Plan		Completed 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
9	Workforce Management Strategy	Continue to integrate Workforce Strategy with other Resourcing Strategy documents.	Integration of Strategies were reviewed for this operating plan year.	Completed 
10	Business Continuity Plan	Finalise Information Systems sub-plan of Business Continuity Plan.	A Draft Plan was created supporting the over-arching Business Continuity Plan. Fine tuning, taking into consideration technology changes at the Disaster Recovery site, is currently underway.	Ongoing 
11	Rhodes Peninsula Place Plan	Support the work of the Rhodes Place Committee.	<ul style="list-style-type: none"> • Consultation with, and a structure review of the meetings and program for the Rhodes Committee, was completed. The new format focuses on two committee meetings per year and a longer presentation day in which the wider business community are invited for conversations and presentations about the upcoming works for that year. • The first business event featured Homebush Bay Bridge consortium, Sydney Olympic Park, Rhodes Community Reference Group and an update on a range of Council projects. • Video information provided to this group is published on-line for wider access. • A Committee meeting was held and joint projects such as park activation and sponsorships were developed. 	Ongoing 
12	Integrate service delivery with operational planning and reporting	Operation of Council's Community Development division.	<p>Community Development Division had a productive year.</p> <ul style="list-style-type: none"> • The Victoria Ave Community Precinct was delivered, concluding a three year partnership project with the NSW DEC for the construction of a community precinct comprising of a public primary school, children's centre, OSHC, communal hall, early childhood health centre, shared use playing field and multipurpose court. • The Precinct has provided a base for an integrated service model providing health, care, education and recreation for children birth to year 6. • Family Day Care and the Drummoyne Meals on Wheels services were transitioned to local not for profit providers. Both service types were due to experience funding changes as a result of government funding changes. • The Division returned a positive financial result in excess of \$500,000 better than anticipated budget. 	Completed 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
13	Integrate service delivery with operational planning and reporting	Operation of Council's Corporate Services division.	<ul style="list-style-type: none"> Service standards set for the Corporate support areas of Council were achieved during the year Targets and KPIs for Finance, governance, Customer Services, Information Services and Procurement were met. 	Completed 
14	Manage Council's property portfolio	Implement the directions set by Council in its Property Strategy for managing the property portfolio.	<ul style="list-style-type: none"> Key Strategic properties were identified during the year. Two properties were disposed of in accordance with the Strategy Involvement continued in Five Dock Urban Design Study Additional bus shelters were rolled out following successful tender negotiations. 	Ongoing 
15	Integrate service delivery and reporting	Operation of Council's Planning and Environment	All areas of operation were completed satisfactorily	Completed 
16	Integrate service delivery with operational planning and reporting	Operation of Council's Technical Services division.	<ul style="list-style-type: none"> Maintenance and renewal programs were completed. Asset management plans were upgraded. Overall condition of assets improved by 3% Revaluation of civil infrastructure completed. Capital projects completed as per agreed timeframes. Major buildings - Rhodes, Edwards Park, Rothwell - continuing over financial year Shared services being implemented with other surrounding Councils 	Completed 
17	Integrate service delivery with operational planning and reporting	Operation of Council's Executive Services division.	The Executive Services Division delivered the support necessary to ensure the community received a high level of response and service from the Mayor's Office.	Completed 
18	Manage Council's finances in accordance with Long Term Financial Plan	Regular reviews of savings, efficiencies and revenue opportunities	Quarterly Financial Reports were prepared for Council and also to enable reviews. The Council delivered a positive operational surplus	Completed 
19	Participation in Local Government NSW and Southern Sydney Regional Organisation of Councils	Involvement in projects and programs as appropriate.	Council participated in a number of various South Sydney Regional Organisation of Councils' programs and projects. This involvement was effective in delivering cost savings, achieved through economies of scale in delivery programs and projects.	Completed 
20	Manage buildings maintenance program	Develop annual maintenance programs	Annual Building Maintenance and Scheduled Building Maintenance Programs for 2015/16 financial year were prepared based on conditions inspection reports.	Completed 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
21	Manage buildings renewal program	Develop annual renewal programs.	Annual Buildings Renewal Program for 2015/16 financial year was prepared and undertaken successfully.	Completed 
22	Manage buildings renewal program	Upgrade Concord Community Centre (see capital program for expenditure).	Upgrades to the Concord Community Centre were undertaken including a full upgrade of the bathrooms on the ground floor. Other major building works in relation to access to the building and adjustments to basement areas were not undertaken at this time due to estimated cost and future considerations for the use of the site.	Ongoing 
23	Manage buildings renewal program	Undertake annual renewal programs (see capital program for expenditure).	Buildings Renewal Program for 2014/15 was completed and included works during the offseason at Council's Pools including retiling at Cabarita Pool, a new section of roof at Abbotsford Long Day Care and upgrade of the bathrooms at Concord Community Centre.	Completed 
24	Manage Council's assets in accordance with Asset Management Strategy	Implement asset management improvement strategies to address gaps in knowledge and operation.	Council undertook asset condition assessment and completed asset revaluation for its assets in 2015. Council also implemented a new Strategic Asset Management System for integration into Council's Corporate Management System. The Morrison Low Fit for the Future assessment also demonstrated Council's good performance in the strategic management of its infrastructure.	Ongoing 
25	Development of income generating civil works projects	Pursue opportunities with external organisations for income-generating work.	Recent changes to the process for managing private driveways and an emphasis on marketing to generate income increased work volume for Council.	Ongoing 
26	Manage fleet and plant replacement program	See activity listed at IE4-52.	Council's Fleet Management and Plant Replacement Program were implemented in accordance with the approved budget. This ensured other Activities reliant on equipment were able to deliver their obligations under the Delivery Plan.	Ongoing 
27	Manage buildings maintenance program	Undertake annual maintenance programs.	Maintenance programs were conducted as specified by Building & Property Services.	Ongoing 
28	Manage buildings renewal program	Undertake renewal work to Council depot facilities (see capital program for expenditure).	Renewal programs were conducted as specified by Building & Property Services.	Ongoing 
29	Review demographic data as it becomes available	Provide information and access to profiles and data when released.	The forecast ID data was updated and two training sessions for Council staff occurred. Updated information is available on Council's website.	Completed 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
30	Integrate service delivery with operational planning and reporting	Complete all requirements of integrated planning and reporting legislation and framework. Manage the implementation of a revised quarterly reporting framework	<ul style="list-style-type: none"> The Operating Plan and Budget was compiled and adopted by Council. Quarterly reporting was undertaken and presented to Council. Planning and reporting documents are available to the community on Council's website. 	Completed 
31	Manage Council's finances in accordance with Long Term Financial Plan	Maintenance of discretionary and non-discretionary reserves	Council's Operating result for the year (before Capital Grants and Contributions) amounted to \$3.7M. This was up from \$1.2M in the previous year. This result was better than Budget and reflected revenue growth greater than forecast and expenditure at levels lower than forecast	Completed 
32	Manage Council's finances in accordance with Long Term Financial Plan	Management of Council's rating system. Administration of accounts payable, accounts receivable and Council payroll.	Rate Collections have been very strong over the 12 months. Rate arrears are 1.57% down from 2.32% in the previous year. This	Completed 
33	Manage Council's finances in accordance with Long Term Financial Plan	Administration of accounts payable, accounts	<ul style="list-style-type: none"> Financial Operations services continued to meet customer expectations. Implementation of new systems for property and rating and accounts receivable were completed in the financial year. 	Completed 
34	Manage Council's finances in accordance with Long Term Financial Plan	Investment of funds.	Council's Investment Portfolio grew from \$70.3M in 2014 to \$86.7M by 30 June 2015. Over \$44M of the portfolio relates to developer contributions that are reserved to fund future community facilities and infrastructure.	Completed 
35	Manage Council's workforce in accordance Management Strategy	Undertake annual Workforce Management Strategy review and update.	The Workforce Strategy was updated to include summary of organisational review outcomes, functional map of the revised structure and EEO Plan.	Completed 
36	Manage Council's workforce in accordance Management Strategy	Continue to undertake service and process reviews using BEIT Program methodology.	Continuous improvement working group reviewed methodology and recommended revision to include Lean methodology and training in Lean methodology to facilitate the review and improvement of processes.	Ongoing 
37	Manage Council's workforce in accordance Management Strategy	Upgrade and develop HRIS technology to support efficient reporting.	Payroll conversion project from Chris 21 to Technology One commenced	Ongoing 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
38	Manage Council's workforce in accordance with Workforce Management Strategy	Develop a collaborative and cooperative culture through engagement of staff in supporting and living our corporate values.	Leadership Development Program commenced incorporating values based management.	Ongoing 
39	Manage Council's workforce in accordance with Workforce Management Strategy	Investigate resource sharing options to reduce costs associated with workforce planning.	As part of HR review some sharing options were considered with respect to South Sydney Regional Organisation of Councils (SSROC) supplying centralised training administration. This project is still under consideration by SSROC.	Deferred 
40	Manage Council's workforce in accordance with Workforce Management Strategy	Target training for skill gaps and labour shortages.	In-house training programs have been developed to support gaps relating to writing skills, supervisory capability and use of technology. Review of training requirements to be enhanced in next financial year.	Ongoing 
41	Manage Council's workforce in accordance with Workforce Management Strategy	Promote participation in performance review processes and high performance initiatives. Develop talent management strategy that addresses mentoring, succession planning and career	Timely completion of performance reviews and high performance initiatives were completed. The New Leadership Development Program will support talent management initiatives however overall strategy requires development.	Ongoing 
42	Manage Council's workforce in accordance with Workforce	Implement flexible working arrangements that balance employee and organisational needs.	Council offers flexible working arrangements, such as working from home agreements, shifts to part time and variations to start finish times through the implementation our Work Life Community Guidelines	Ongoing 
43	Manage Council's workforce in accordance with Workforce Management Strategy	Gather workforce statistics for improved decision making	Quarterly reports were provided and regular participation in industry performance surveys undertaken.	Completed 
44	Manage Council's workforce in accordance with Workforce Management Strategy	Where practicable reduce reliance on labour in high risk work practices.	No areas of high risk work practices were identified.	Ongoing 
45	Manage Council's workforce in accordance with Workforce Management Strategy	Continue to upgrade WH&S policies and procedures in line with new legislative requirements.	No action in this operating plan year.	Ongoing 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
46	Manage Council's workforce in accordance with Workforce Management Strategy	Actively manage claims and rehabilitation to ensure timely return to duty and minimisation of cost.	Targets regarding claims management all under State Cover average.	Completed 
47	Manage Council's workforce in accordance with Workforce Management Strategy	Promote the availability of the Employee Assistance Program to staff and investigate opportunities to enhance Council's capacity to manage staff wellbeing.	Council's employee assistance program is readily available to staff and offerings from the provider in terms of financial management and mental health workshops have been reviewed and considered as part of the development of the healthy lifestyle program.	Ongoing 
48	Manage Council's workforce in accordance with Workforce Management Strategy	Maintain current healthy lifestyle programs. Oversee migration to new IT system and develop associated Information Systems Strategy.	Currently healthy lifestyle programs such as lunchtime yoga and football are offered. A get healthy at work strategy is currently being developed by the Work Health and Safety Committee incorporating a range of activities to promote participation in various health programs.	Ongoing 
49	Complete the replacement of Council's information systems	Oversee migration to new IT system and develop associated Information Systems Strategy.	Successful implementation of the Property, Rating and Regulatory System in December 2014 HR and Payroll project was initiated with go-live expected November 2015. The planning stages for Assets were initiated.	Ongoing 
50	Develop and manage FuturesPlan20 Alliance Program	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
51	Procurement management	Oversee best practice procurement across the organisation.	Targets and KPIs for Procurement were met.	Completed 
52	Fleet management	Provide and manage Council fleet so that it meets organisational and community expectations with respect to delivery of goods and services, whilst satisfying legislative requirements.	Management of fleet further streamlined with implementation of Tech-One Fleet Management System. A feature of this system is a vehicle and plant servicing forecasting functionality, ensuring equipment is serviced in accordance with manufacturer's requirements.	Completed 
53	Document management and records	Develop systems to ensure information access legislation is complied with and maintain Records Management and Disposal Policy.	Information access legislation complied with through ongoing staff training, liaison with Information and Privacy Commission and strict application of legislative deadlines. Records Management and Disposal Policy complied with through ongoing archives management with Government Records Repository.	Completed 

IE4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
54	Risk and insurance management	Manage ongoing processing of claims and operation of Internal risk management group. Coordinate use of Echelon to manage public liability claims on behalf of Council.	Echelon managing public liability claims on behalf of Council. Regular meetings held and reports submitted to ensure ongoing viability of service.	Completed 
55	General governance requirements	Manage Council's legislative compliance register, process and reporting program.	The Council's Legislative Compliance Register was completed and reviewed.	Completed 
56	Information technology services	Maintain records management and disposal policy.	The Records Management and Disposal Policy was maintained and complied with. Ongoing archives management program was undertaken with Government Records Repository.	Completed 
57	Information technology services	Oversee upgrade of PABX system.	Approval was granted to proceed with successful preferred tenderer and technology platform with project launch in August 2015 and first live cutovers and call centre starting in December 2015. Remaining business will transition through early parts of 2016.	Ongoing 
58	Geographic information systems	Maintain and develop geographic information systems to support Council planning and decision making.	GIS is under review and steps have been made to provide more accurate and up to date information. The GIS layers have been	Ongoing 



Theme 4

THRIVING &
CONNECTED



River Cat Ferry



Bay Run Water Bubbler

FuturesPlan 20: Theme, Goals and Directions

Theme 4: Thriving and connected

A thriving and connected city has successful local economic development and is served by well functioning transport and roads. People in a thriving and connected city can get around easily in a variety of ways and have access to prosperous village centres and exciting destinations. A thriving and connected city enjoys a range of employment, educational and residential options for its residents.

NO.	GOALS	DIRECTIONS
TC1	<i>My City has a range of housing options</i>	<i>We will encourage and support the provision of a diverse range of housing stock which responds to changing needs</i>
TC2	<i>I can walk or cycle on designated paths to a range of commercial, recreational and community spaces around the City</i>	<i>We will develop, enhance and promote walking and cycling facilities in the area</i>
TC3	<i>I can get where I need to go safely without too much delay</i>	<i>We will maintain local roads and footpaths to ensure they are safe and accessible and lobby for better road networks</i>
TC4	<i>I have good day to day public transport options which take me to the places I need to go</i>	<i>We will use and lobby for public transport and sustainable transport options</i>
TC5	<i>I have access to an attractive village centre near where I live where I can socialise and shop for the day to day things I need</i>	<i>We will use local shopping centres</i>
TC6	<i>I am able to expand my skills and strengths while still working close to home</i>	<i>We will nurture opportunities for local employment, education and skills development</i>



Bus Shelter Program

Iron Cove Bridge construction

Highlights 2014-15

Theme 4: Thriving and connected

Affordable housing

The Council continues to assist local residents and/or local employees on low to moderate weekly incomes to access **affordable rental housing** in Canada Bay by providing 24 units as part of the National Rental Affordability Scheme that is sponsored by Federal and State Governments grants. St George Community Housing Ltd manages the properties which are currently at 100% occupancy.

Recreation, walking and cycleways

Public exhibition of the strategic review of the **Bike Plan** was completed.

Iron Cove Creek Bridge construction is nearing completion. Council completed the design and construction of the Cooper Street threshold as stage 1 of the public domain plan for **Strathfield Triangle**.

Looking after our local roads and footpaths

Over \$4 million was spent on **major capital works projects relating to roads and footpaths**. This included \$2.4 million on 34

streets including Majors Bay Road which was part of Council's Road Renewal and Pavement Rehabilitation Programs.

Encouraging public transport

A roll out of **bus shelter upgrades** continued throughout the year along with the Bus Stop Accessibility Program which saw **access improvements** to bus stops that have bus shelters.



Iron Cove Bridge announcement

Bike Track

WestConnex

Council is working in collaboration with the WestConnex Delivery Authority and with neighbouring Councils, Ashfield and Leichhardt, to address **regional integrated transport** needs. The WestConnex project is a 33km motorway from Parramatta to the City which includes road widening of the M4 along with six lane tunnels from Homebush to the City. It also provides an opportunity to renew the Parramatta Road corridor.

Council is advocating and considering options as part of the WestConnex and Parramatta Road renewal works including for improvements to **cycle ways and pedestrian links**, increased frequency of **public transport**, a **light rail** solution for the inner west, ensuring **healthy air quality** by supporting the installation of monitoring stations in St Lukes Park and Concord Oval and is monitoring the amount of private land acquired by WestConnex to assess the impact on the community. As part of the early works, WestConnex are **relocating Briars Hockey** across to the main St Lukes Park. This will be completed by February 2016.

Parramatta Road Renewal

On 23 November 2014 the NSW Minister for Planning announced the **Draft Parramatta Road Urban Renewal Strategy**. The draft strategy was on public display for 12 weeks from November 2014 to February 2015. Over 1,000 individual responses were received along with an additional 690 survey responses. UrbanGrowth will make a final community engagement report publicly available on the new Parramatta Road Website: www.newparramattard.com.au.

In addition to community feedback, UrbanGrowth is working with Council officers as part of the State Local Partnering Group and Integrated Project Team to build on previous planning studies. A more detailed Final Draft Strategy will be exhibited in October 2015.

Supporting Local Employment, Education and Skills Development

The implementation of the **Five Dock Town Centre Plan** will deliver some 1.8 km of retail frontage along the streets.



Kokoda Track Celebration

Breakfast Point Apartments

Tourism Opportunities

A YouTube video for the **Convict Trail** along the Great North Road was produced and can be seen at www.greatnorthroad.com.au/video-gallery. New **tourism signs** were also installed in Wareemba and Majors Bay Roads.

Supporting Business Parks and Enterprise

16 businesses applied for the **Five Dock Façade Improvement Program** and a **Child Friendly Business Guide** was developed.

TOTAL PROJECTS 67 STATUS OF PROJECTS



29 COMPLETED



36 ONGOING



1 DEFERRED



1 NOT
PROCEEDING

Report on Delivery and Operating Plans

Goal: My City has a range of housing options

Direction: We will encourage and support the provision of a diverse range of housing stock which responds to changing needs

TC1	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Property Strategy	Manage Council's affordable housing property portfolio in accordance with the Property Strategy.	Affordable Housing portfolio was successfully managed in line with Property Strategy.	Completed 
2	Local Environment Plan	Ongoing review following gazettal of draft Canada Bay Local Environmental Plan.	No action	Completed 
3	Local Planning Strategy	See activities listed at SSP1-6.	See activities listed at SSP1-6.	
4	Positive Ageing Strategy	See activities listed at AV1-3.	See activities listed at AV1-3.	
5	Administer Council's Affordable Housing Program	Oversee implementation of Council's Affordable Housing Policy and business plan by appointed Community Housing Manager.	Council is continuing to work with St George Community Housing (Service Provider) to implement the Affordable Housing program. Council has 24 units with occupancy at 100%.	Ongoing 
6	Support initiatives which assist housing and accommodation diversity	Prepare brief for a Housing Study.	This will be progressed when the District Plans are released by the Department of Planning and Environment.	Ongoing 
7	Support higher density development close to services, centres and amenities	Consider Planning Proposals in accordance with the City of Canada Bay Local Planning Strategy.	The following Planning Proposals were prepared and exhibited: Five Dock Town Centre Station Precinct Rhodes.	Ongoing 
8	Coordinate major planning developments in emerging precincts	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
9	Coordinate major planning developments in emerging precincts	See activities listed at SSP6-14, SSP6-15, SSP6-21, SSP6-22 and SSP6-23.	See activities listed at SSP6-14, SSP6-15, SSP6-21, SSP6-22 and SSP6-23.	

Goal: I can walk or cycle on designated paths to a range of commercial, recreational and community spaces around the City

Direction: We will develop, enhance and promote walking and cycling facilities in the area

TC2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Pedestrian Access and Mobility Plan	Develop maintenance program.	Designs for 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
2	Canada Bay Bike Plan	See activities listed at TC2-4.	See activities listed at TC2-4.	
3	Undertake Concord Shared Pathway works	Submit funding application to RMS to undertake construction in 2015-16.	Designs for 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
4	Manage cycleway renewal program	Develop annual renewal programs ensuring the inclusion of water bottle refill stations in capital works projects as appropriate and possible (see capital program for expenditure).	Designs for 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
5	Manage footpath maintenance program	Develop annual maintenance programs.	Designs for 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
6	Manage footpath renewal program	Develop annual renewal programs ensuring the inclusion of water bottle refill stations in capital works projects as appropriate and possible (see capital program for expenditure).	Designs for 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
7	Review and update Council's Pedestrian Access and Mobility Plan	Review and update Plan.	Designs for 2014/2015 were completed enabling the completion of the Capital works programs.	Completed 
8	Manage cycleway maintenance program	Develop annual maintenance programs.	Annual Maintenance Programs to be developed and implemented as part of Asset Management system configuration. Deferred to commence in conjunction with Annual Maintenance configuration.	Deferred 
9	Manage footpath maintenance program	Undertake annual maintenance programs.	Footpath Maintenance Program was developed by utilising condition assessment data. Three (3) programs developed targeting high risk locations, such as schools, and other high volume pedestrian routes.	Ongoing 

TC2	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
10	Manage footpath renewal program	Undertake annual renewal programs (see capital program for expenditure).	Footpath Renewal Program implemented as specified. This included: <ul style="list-style-type: none"> • East Street, Five Dock • Neild Park Footpath • Finches Ave • Empire Ave. 	Ongoing 
11	Manage cycleway maintenance program	Undertake annual maintenance programs.	Cycleway Maintenance Program was conducted as specified.	Ongoing 
12	Manage cycleway renewal program	Undertake annual renewal programs (see capital program for expenditure).	Renewal Program was implemented as provided. This included: <ul style="list-style-type: none"> • Lysaght Park • Bay Run (Thompson St to Iron Cove Bridge). 	Ongoing 
13	Collaborate with neighbouring areas on connected cycleways	Undertake a communications campaign in partnership with Bay Bug to inform the community about improvements to cycleway connections and public transport links to surrounding areas.	A consultative process with Bay Bug regarding implementation of new Wayfinding signage is being planned.	Ongoing 
14	Review and update Canada Bay Bike Plan	Implement actions in existing plan, consult stakeholders and prepare an updated Plan.	Review of the Canada Bay Bike Plan was completed. Bike Plan works will be carried out as per the program in the Bike Plan and liaison will continue with Bay Bug.	Ongoing 
15	Undertake necessary capital works to complete Bay Run	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	
16	Communication and Public Relations	Utilise all communication collateral to promote cycle and walking paths where appropriate.	Cycling and walking was promoted as part of event promotion and where appropriate in general promotion.	Completed 

Goal: I can get where I need to go safely without too much delay

Direction: We will maintain local roads and footpaths to ensure they are safe and accessible and lobby for better road networks

TC3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Peninsula Place Plan	Complete an education campaign focusing on safety for students and public transport and undertake parking trial on the western side of the train line.	A review of parking restrictions was carried out on the western side of the train line and minor amendments made. A further follow up review will be carried out in November 2015.	Ongoing 
2	Rhodes capital works program	Complete Rhodes Peninsula traffic and road safety projects as per Council's capital works program and oversee the inclusion of water bottle refill stations in capital works projects as appropriate and possible (see capital program for expenditure).	The following Rhodes Capital works Projects have been completed: Averil Street renewal, Cavell Ave renewal, Leeds Street renewal, Blaxland Rd renewal, Blaxland Road Shared Path, Blaxland Road Footpath east Side upgrading, Blaxland Road raised pedestrian Crossing at Rhodes Railway Station, Rhodes Boat Ramp renewal, Landscaping beneath John Whitton Bridge, Rhodes Town Square Construction, Traffic Calming Facilities in Blaxland Road, Traffic Signals construction at the intersection of Blaxland Road and Leeds St. Darling Street Park Playground and shade sail, public art installation cart wheeling children on the foreshore and artwork on the Spanish Stairs.	Completed 
3	Rhodes capital works program	Undertake works on Rhodes Community Precinct Foreshore Park (see capital program for expenditure).	The Rhodes Community Precinct Foreshore Park is being upgraded in conjunction with the Rhodes Community Facility. The landscape works will be completed following the opening of the Community Facility in the 1st Quarter of the 2016/2017 financial year.	Completed 
4	Manage kerb and gutter maintenance program	Develop annual maintenance programs.	Kerb and gutter Maintenance program was issued to City Services for implementation.	Completed 
5	Manage kerb and gutter renewal program	Develop annual renewal programs.	The following Kerb and gutter renewal were completed: East Street, Inness St, Victoria Ave, Fairview Street, Udall St, Undine St.	Completed 
6	Manage road maintenance program	Develop annual maintenance programs.	Road Maintenance program was issued to City services for Implementation.	Completed 

TC3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
7	Manage road renewal program	Develop annual renewal programs.	The following streets were rehabilitated as part of the roads renewal program: Abbotsford Parade, Fitzroy Street, Curtin Avenue, Fielberg Place, Braddon Street, Gladstone Street, Fairview Street, Frederick Street, Links Avenue, Majors Bay Road, Colane Street, George Street, Moala Street, Merville Street, Victoria Ave, Bayswater Road, The Esplanade, Henricks Avenue, Bevin Avenue, Jersey Lane, Rodd Road, Tennyson Road, Atkins Avenue, Undine Street, Janet Street, Clare Crescent, Sibbick Street, Alice Avenue, Mooculta Street, Mons Street, Tait Street, Gartfern Avenue, Wareemba Street & Coranto Street.	Completed 
8	Manage traffic facilities and roadside assets maintenance program	Develop annual maintenance programs.	Traffic facilities maintenance and road side assets maintenance program was issued to City Services for implementation.	Completed 
9	Manage traffic facilities and roadside assets maintenance program	Develop annual renewal programs.	The following traffic facilities were renewed: Traffic calming facilities located in Norman Street, Brewer Street and Bayard Street.	Completed 
10	Manage road maintenance program	Undertake annual maintenance programs.	Maintenance was undertaken at identified locations.	Ongoing 
11	Manage road renewal program	Undertake annual renewal programs (see capital program for expenditure).	The following streets were rehabilitated as part of the roads renewal program: Abbotsford Parade, Fitzroy Street, Curtin Avenue, Fielberg Place, Braddon Street, Gladstone Street, Fairview Street, Frederick Street, Links Avenue, Majors Bay Road, Colane Street, George Street, Moala Street, Merville Street, Victoria Ave, Bayswater Road, The Esplanade, Henricks Avenue, Bevin Avenue, Jersey Lane, Rodd Clare Crescent, Sibbick Street, Alice Avenue, Mooculta Street, Mons Street, Tait Street, Gartfern Avenue, Wareemba Street & Coranto Street	Completed 
12	Manage traffic facilities and roadside assets maintenance program	Undertake annual maintenance programs.	Signs and Traffic Facilities maintenance was undertaken as identified and required.	Ongoing 

TC3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
13	Manage traffic facilities and roadside assets renewal program	Undertake annual renewal programs (see capital program for expenditure).	Rubberised Speed Cushions were implemented at: <ul style="list-style-type: none"> • Brewer Street • Norman Street • Majors Bay Road. 	Completed 
14	Manage kerb and gutter maintenance program	Undertake annual maintenance programs.	Maintenance Program was implemented in conjunction with Road Renewals Program. Other sections are implemented as identified.	Ongoing 
15	Manage kerb and gutter renewal program	Undertake annual renewal programs (see capital program for expenditure).	Renewal Program was implemented in the following streets: <ul style="list-style-type: none"> • Undine Street • East Street • Links Avenue • Innes Street • Fairview Street • Udall Street. 	Completed 
16	Oversee street tree management program	Implement annual maintenance requirements and respond to customer requests.	Requests for removal of trees, both private and public, are assessed against various considerations that include: <ul style="list-style-type: none"> • tree health • threat to public safety • damage to public infrastructure and private property. 	Ongoing 
17	Develop a communication and education strategy focused on traffic roles and responsibilities	Develop a communication strategy and key messages around transport and traffic within City of Canada Bay to promote alternative options and highlight key issues.	A specific strategy was not developed, however, key messages around traffic and transport are regularly communicated.	Ongoing 
18	Strategic traffic investigation, management, advocacy and response	Support the Canada Bay Traffic Committee and implement works as required (see capital program for expenditure).	All meetings were carried out successfully and recommendations implemented.	Ongoing 
19	Strategic traffic investigation, management, advocacy and response	Review Council's traffic management strategies.	A Council-wide Parking Policy has been developed which provides definitions and covers Resident Parking Schemes, Visitor Parking, Business Parking, Car Share, Disabled Parking, Parks Parking and Pay Parking. Council's Traffic and Transport Strategies are being reviewed and a Transport Strategy is being developed.	Ongoing 
20	Manage resident parking schemes	Implement Resident Parking Policy and permit fees.	A Draft Resident Parking Scheme Policy has been developed for Council to review and adopt. Permit Fees have been introduced.	Ongoing 

TC3	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
21	Local Government Road Safety Program	Implement all grant funded activities.	Delivered pedestrian safety, occupant restraint and speed reduction campaign.	Ongoing 
22	Develop a city-wide Parking Management Strategy	Implement actions from Parking Strategy (see capital program for expenditure).	Parking Policy has been developed. Fees for parking permits have been introduced.	Ongoing 
23	Customer Services	Administration of Resident Parking Scheme requirements (street and park permits).	The renewal process for Parks and Street Permits was managed to ensure they were renewed by 1 July 2015. Over 4486 permits were processed.	Completed 

Goal: *I have good day to day public transport options which take me to the places I need to go*

Direction: *We will use and lobby for public transport and sustainable transport options*

TC4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Public Transport Strategy	Incorporate transit-oriented strategies into planning for Rhodes and the Station Precinct.	The Station Precinct Master Plan and Planning Proposal reflected transit orientated development.	Ongoing 
2	Rhodes Peninsula Place Plan	See activities listed at AV1-16.	See activities listed at AV1-16.	
3	Positive Ageing Strategy	See activities listed at AV1-14.	See activities listed at AV1-14.	
4	Rhodes Peninsula Place Plan	See activities listed at AV1-16.	See activities listed at AV1-16.	
5	Implement a new bus shelter contract	Implement Council's bus shelter tender.	The bus shelter roll out program was close to complete at end of financial year with over 80 shelters being replaced or installed new.	Ongoing 
6	Review Council-provided transport services	Review Bayrider, Active Adults and Bay Connection services.	A transport Review was conducted by the Community and Corporate Strategy Team with an implementation strategy to be finalised once the Fit For the Future outcome is known.	Completed 
7	Operate Council's community bus service (subject to outcomes of review being undertaken)	Operate Council's community bus service.	Council has provided Seniors Bus Trips (Bay Connections and Active Adults) to the community, and operated a community bus service for community groups.	Completed 

TC4	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
8	Develop mobile device apps which promote public transport	Launch and maintain place based apps for Five Dock and Drummoyne.	No action this year.	Not Proceeding 
9	Promote the use of bicycles for transport	Support Bike Week events in the local community.	Ride to School Day and Bike Week were promoted via local schools and Council Events.	Ongoing 
10	Advocate for and promote public transport in and around the area	Advocate for and promote public transport in and around the area.	<ul style="list-style-type: none"> An investigation was carried out on a light rail connection to Rhodes. Council was represented in the Westline Partnership which is lobbying the State Government for light rail to Rhodes via Olympic Park. Liaison with TNSW was held regarding the new bus routes proposed over the Homebush Bay Bridge and through Rhodes. Council participated in a sustainable transport promotional video for Rhodes. 	Ongoing 
	Advocate for and promote car share schemes in and around the area			Advocate for and promote car share schemes in and around the area.
11				
12	Develop transport access guides for all Council facilities	Complete TAGs for 5 significant local facilities.	Developed Transport Access Guides (TAGs) for some of Council's major facilities including Five Dock Leisure Centre, Drummoyne Civic Centre, Concord Library, Drummoyne Community Centre and Concord Community Centre.	Ongoing 
13	Communication and Public Relations	Utilise communication collateral to promote transport activities and key messages.	Key messages around transport are promoted as part of event communication plans and wherever else is appropriate.	Completed 

Goal: I have access to an attractive village centre near where I live where I can socialise and shop for the day to day things I need

Direction: We will use local shopping centres

TC5	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Peninsula Place Plan	Review, undertake consultation and subsequently update Council's on street dining policy.	Business Use of Footpath Policy has been updated, consulted and successfully implemented.	Completed 
2	Rhodes Peninsula Place Plan	See activities listed at AV1-16.	See activities listed at AV1-16.	
3	Refresh Drummoyne	See activities listed at AV5-9.	See activities listed at AV5-9.	
4	North Strathfield Place Plan	See activities listed at AV5-8.	See activities listed at AV5-8.	
5	Five Dock Town Centre Strategy	See activities listed at AV5-10.	See activities listed at AV5-10.	
6	Property Strategy	See activities listed at IE4-48.	See activities listed at IE4-48.	
7	Streetscape and shopping centre improvement works	Install automated self-cleaning toilets at Fred Kelly Place and Formosa Street (see capital program for expenditure).	Automated Toilets were installed in Fred Kelly Place Five Dock and have an average usage of 80 visits per day and Formosa Street, Drummoyne which has a usage of 50 visits per day.	Completed 
8	Streetscape and shopping centre improvement works	Undertake bus stop DDA compliance prioritised works (see capital program for expenditure).	160 bus stops with Bus shelters were upgraded to improve accessibility and promote increased community usage of public transport.	Ongoing 
9	Promote local purchasing to support local businesses	See activities listed at AV1-16, AV4-7, IE1-18, IE3-5, TC5-7 and TC5-8	Places based business support was provided. 'Invest in Canada Bay' place facts were provided. Support was provided to local businesses through newsletters and communications when issues may have impacted on businesses. Ferragosto and Concord Carnival were promoted to local businesses.	Ongoing 

TC5	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
10	Support business-led programs in village centres and work in partnership with property owners to develop villages centres	Work with local businesses to engage them in the delivery of local place-based activities.	<p>Ongoing support for local Chambers was provided including:</p> <ul style="list-style-type: none"> • Support for Majors Bay Chamber with ambient tree lighting program scheduled for July. • Drummoyne Chamber was supported after President recovered from illness and after a suspension of activities. Support included installing the Picnic shelter for Drummoyne Chambers grant with shop local message on the water bubbler. • Supported Five Dock Chamber to deliver the Town Centre Strategy. • Development of the Child Friendly Business Guide. 	<p>Ongoing</p> 
11	Place management programs for emerging and established precincts	Implement banner, bubbler and bike rack programs and implement Christmas decorations program.	4 banner projects including ANZAC day, Christmas, Ferragosto, Place Art banners, and Christmas decorations were installed on time and on budget.	<p>Ongoing</p> 
12	Prepare place making studies for local neighbourhoods	Develop a place plan for Chiswick.	<p>The Chiswick Place Plan was developed and adopted by Council in February 2015. Outcomes included:</p> <ul style="list-style-type: none"> • A range of physical activity classes with Salsa – a hot favourite amongst our seniors – and a Boot Camp proving that anyone can get fit. • The community is enjoying being creative by learning to play the guitar and by actively taking photos of Chiswick for Council's Photography competition. • Easter saw a circus skills workshop, Kidz zoo and an Easter Egg Hunt for Kids. • Improvements to facilities and access throughout Chiswick progressed. • New angled street parking was put in on Blackwall Point Road and all signage was audited in the area. The ferry wharf signage was upgraded and Transport NSW is examining an overall upgrade of Chiswick Ferry Wharf. • A new bus shelter was installed on Blackwall Point Road near Melrose Close and Council will continue to advocate with Transport NSW about bus stop locations. • A new bubbler was installed in Blackwall Point Reserve, and a new bin installed at Lysaght Park. • Stage one of a boardwalk was installed to improve access from Fortescue Street through Fig Tree Bay Reserve to Abbotsford Bay. 	<p>Ongoing</p> 

13	Property Services	Provide property based advice and support to other sections of Council.	Regular advice was provided in the form of development application referrals and land title information to assist the rates and planning departments.	Completed 
14	Property Services	Coordinate installation of upgrade security facilities at Civic Centre (see capital program for expenditure).	CCTV for Councils Civic Centre was reviewed and upgraded, in particular for areas including Customer service counter area and building surrounds.	Completed 
15	Communications and Public Relations	Incorporate key activities into communication plan to promote where appropriate in communication collateral	All of Council's key activities were promoted via communications tools that are readily available to the public.	Completed 

Goal: I am able to expand my skills and strengths while still working close to home

Direction: We will nurture opportunities for local employment, education and skills development

TC6	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Five Dock Town Centre Strategy	See activities listed at AV5-10.	See activities listed at AV5-10.	
2	Refresh Drummoyne	See activities listed at AV5-9.	See activities listed at AV5-9.	
3	North Strathfield Place Plan	See activities listed at AV5-8.	See activities listed at AV5-8.	
4	Rhodes Peninsula Place Plan	See activities listed at AV1-16.	See activities listed at AV1-16.	
5	Develop and implement the Doing Business in Canada Bay program	See activities listed at AV1-16, AV4-7, IE1-18, IE3-5, TC5-7 and TC5-8	See activities listed at AV1-16, AV4-7, IE1-18, IE3-5, TC5-7 and TC5-8	
6	Develop local programs with registered training organisations	No activities scheduled for 2014-15.	No activities scheduled for 2014-15.	

Goal: I live in a city with attractive tourist destinations

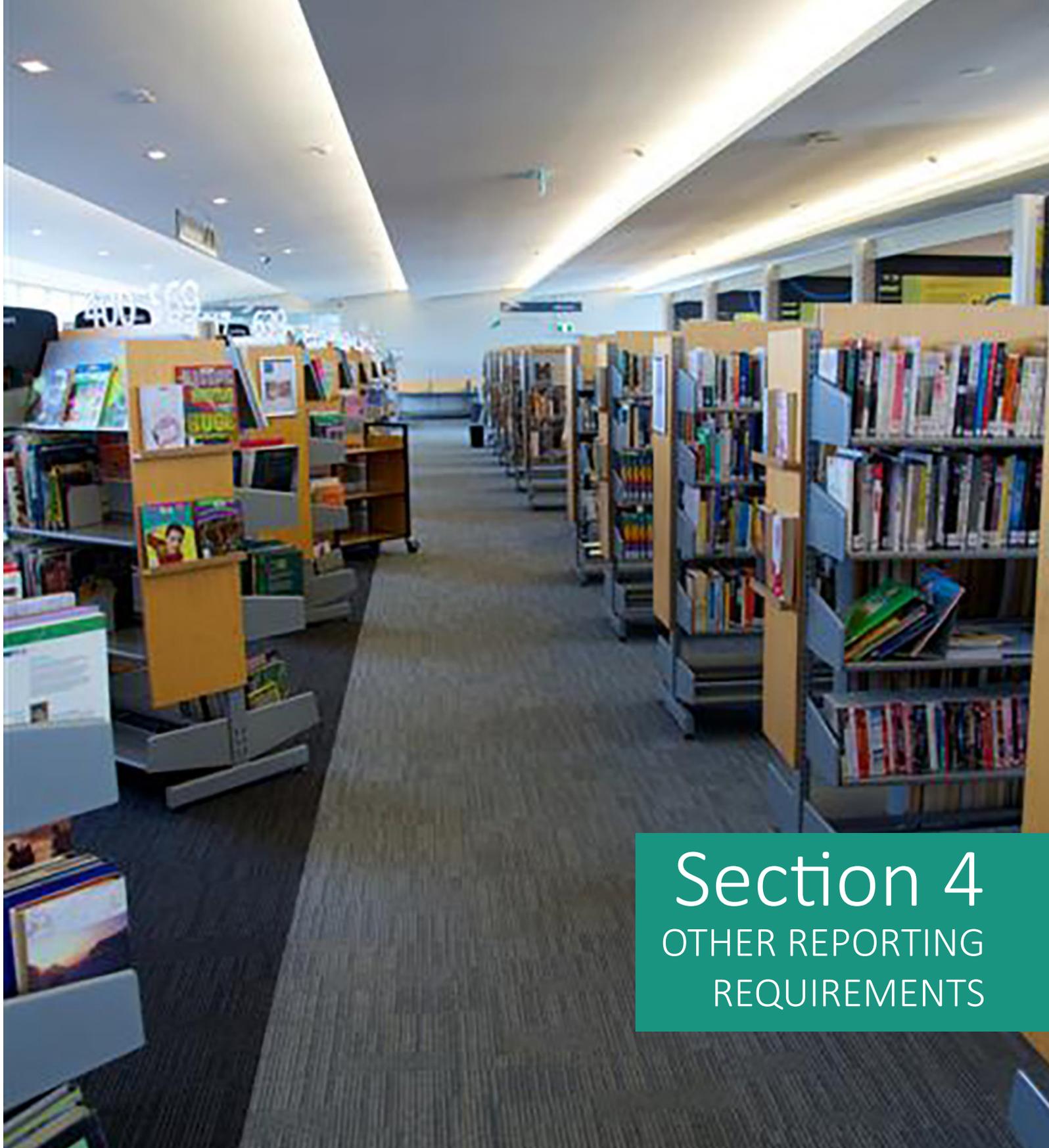
Direction: We will create

TC7	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Peninsula Place Plan	See activities listed at AV1-16.	See activities listed at AV1-16.	
2	Promote natural areas within the city to attract visitors	Implement Colours of Canada Bay Visitor program.	<ul style="list-style-type: none"> Convict trail video was produced and promoted to support glove box tour. Rhodes tourism video and walk was commissioned. The Colours of Canada Bay brochures continued to be promoted. 	Ongoing 
3	Support Kokoda centenary celebrations taking place at the Kokoda Track Memorial	Contribute to planning and delivery of celebrations to take mark centenary.	A range of projects were delivered to celebrate the Centenary of ANZAC and included restoration of the QE2 Memorial, Concord ANZAC event, Berger Memorial, Kokoda Program of celebrations and public art installation, Lyriclea Estate, ANZAC street signs and supported the Drummoyne RSL with the time capsule project.	Ongoing 
4	Develop sporting, recreation and destination based marketing opportunities	See activities listed at TC4-5.	See activities listed at TC4-5.	
5	Communication and Public Relations	Use major events to promote tourism; incorporate place apps into online communication strategy.	Tourism is not a priority of Council, however, Canada Bay was promoted when planning communications for key events such as Ferragosto.	Completed 

Goal: I have access to local businesses of a high quality, global standard

Direction: We will develop and support business parks and large enterprises based in our area

TC8	COUNCIL'S ACTIONS 2013-17 DELIVERY PLAN	COUNCIL'S ACTIVITIES 2014-15 OPERATING PLAN	ACHIEVEMENTS	STATUS
1	Rhodes Peninsula Place Plan	Implement resource-wise sustainable business program in Rhodes.	Participation on project team. Program very effective at reducing waste.	Ongoing 
2	Support new and established corporate enterprises providing local employment	Implementation of Invest in Canada Bay program.	Invest in Canada Bay Brochures continue to be promoted to local real estate agents.	Ongoing 
3	Analyse the impact of the WestConnex proposal on business opportunities on Parramatta Road and surrounding areas	Monitor developments and announcements about the program to advise local business businesses and support their preparation.	Participation in project groups and information provided at Chamber of Commerce meetings as required.	Ongoing 



Section 4

OTHER REPORTING REQUIREMENTS

Legal Proceedings
Contracts Awarded
Private works and Financial Assistance
Details of External Bodies
Details of Mayoral and Councillor Fees, Expenses and Facilities
Senior Staff Salaries
Stormwater Levies
Companion Animals
Equal Opportunity Management Plan

Legal Proceedings

Amounts incurred in relation to legal proceedings, expenses, amounts received.

	Costs	Recovered	Net
Professional Services	\$398,145.37	\$10,283.97	\$387,861.40
Rating	\$98,585.81	\$100,673.40	-\$2,087.59
Statutory Planning	\$103,339.62	\$10,402.20	\$92,937.42
Total	\$600,070.80	\$121,359.57	\$478,711.23

Register of Legal Proceedings

Proceedings No.	Proceedings Type	Status	Costs
10573/2014	Class 1 Appeal in the Land & Environment Court against the refusal of a Development Application on 57 Manson Road, Strathfield	Section 34 Conciliation Conference Process completed and proposal amended and approved by Consent Orders	\$8,052.80
	Class 1 Appeal in the Land & Environment Court against the imposition of a condition re: S94 Contributions on a Development Application on 510 Lyons Road West, Five Dock	Proceedings discontinued by the applicant	\$4,485
10784 of 2014	Class 1 Appeal in the Land & Environment Court against the refusal of Development Application on 11 Stuart Street, Concord West	Section 34 Conciliation Conference Process completed and proposal amended and approved by Consent Orders	\$22,401.10
10065/2015	Class 1 Appeal in the Land & Environment Court against the refusal of Section 96 Modification on 34 Fitzroy Street, Abbotsford	Section 34 Conciliation Conference Process completed and proposal amended and approved by Consent Orders	\$6,313.50

Contracts Awarded

Tender name	Name of Contractor	Tender No.	Date of Meeting	Summary	Estimated Cost
Stormwater Harvesting Electrical Power Upgrade - 2014/TS65	MPDI Pty Ltd	2014/TS65	15/7/14	Installation of a Kiosk Substation, Main Switchboard & distribution boards and connection to existing facilities, to upgrade electrical power supply to the site for water treatment plant and pumps and the existing Cintra Hockey amenities.	\$432,930
Waste & Organics Disposal/Processing 2015-2020	Veolia Environmental Services Pty Ltd	2014/PE01	19/8/14	Waste management services to the community via a range of service contracts. The contracts for waste disposal and processing services.	Approx. \$5,528,600 per annum
Strathfield Triangle Civil Works detailed design and documentation	Taylor Thompson Whitting (NSW) Pty Ltd	2013/TS53	7/10/14	Detailed design and documentation, costing and technical specification for the public domain (civil works), including roads, traffic signalisation, drainage and ancillaries for the Strathfield Triangle.	\$179,135
Powells Creek Playing Field 2 – Capping Layer Works	Enviropacific Services Pty Ltd	2014/TS05	2/12/14	Remediation of the site.	\$370,753.10
Remediation of 3 Beaconsfield Lane Concord	Enviropacific Services	2014/TS06	2/12/14	Remediation of the site.	\$674,788.53
Iron Cove Creek Bridge	Delaney Civil Pty Ltd	2014/TS03	2/12/14	Construct a bridge over the Iron Cove Creek.	\$907,500
Stormwater Harvesting Treatment Plant Concord	Waterform Technologies	2014/TS04	2/12/14	Design, construction, supply, installation and commissioning of the stormwater treatment plant.	\$785,620
Edwards Park Amenities	J+CG Constructions Pty Ltd	2014/TS07	17/3/15	Construction of new amenities building at Edwards Park.	\$1,599,673.64
Waste Collection Services 2015-2025	SITA Australia Pty Ltd	2014/PE02	29/4/15	Waste collection services.	\$4,306,236
Tender for Management and Operation of Drummoyne & Cabarita Swimming Pools	Belgravia Leisure Pty Ltd	2015/CD01	16/6/15	Management and Operation of Drummoyne and Cabarita Swimming Centres.	\$150,000

Private works and Financial Assistance

Summary of Details of Work	Costs of Work (\$)	Total amount subsidized by Council (\$)
Graffiti Removal	\$14,883.02	\$14,883.02
External Works for utilities	0	0
Kokoka Track	\$44,513.34	
Martitime Wharf Cleaning	\$140,511.56	
Small Works within Canada Bay	\$143,143.61	
Total	\$343,051.53	

Contributions and Grants

Donations and Contributions	Amount
Barricades-Street Parties	\$2,322.72
Community Events	\$98,903.00
Community Fundraising Events	\$11,065.91
Community Grants	\$58,885.04
Drummoyne Community Centre	\$98,710.45
Heritage Assistance	\$26,313.00
Individual Grants	\$7,504.12
Mens Shed	\$10,000.00
Grand Total	\$313,704.24

Details of External Bodies, Companies and Partnerships

Library Services had the following partnership arrangements in 2014/15:

- Southern Sydney Regional Organisation of Councils (SSROC) – Libraries within SSROC work on a range of partnership projects
- Mortlake Family Medical Practice – provision of speaker for programs promoting information on early childhood health.
- Kings Comics and Anime at Abottsford – in kind support for programs promoting reading through fantasy, science fiction, anime and manga to young people.
- Dymocks and Your Bookshop – provide books for sale and signing at Author Talks.

Council has been supporting the City of Canada Bay Men's Shed Inc during the 2014/15 Financial Year with the following:

- \$10,000 financial support to purchase tools and cover running costs.
- In-kind support in form of site access at the Concord Community Centre.
- Provision of a Community Project Officer to act as Council liaison.
- Delegation of two Councillors to act on the Shed's Committee.

This support has been agreed in a Memorandum of Understanding (MOU) from 18 December 2012.

Details of Mayoral and Councillor Fees, Expenses and Facilities

	2012/13	2013/14	2014/15
Councillor Fees and Expenses			
To Mayor	\$37,230.00	\$38,160.00	\$38,160.00*
To Councillors	\$147,992.46	\$157,410.00	\$161,370.00
Total Fee Payments	\$185,222.46	\$195,570.00	\$199,530.00
Expenses and Facilities			
Computers, Phones and Associated Equipment	\$29,664.00	\$30,553.92	\$31,470.54
Telephone Calls	\$6,836.51	\$6,026.75	\$7,009.16
Conferences and Seminars	\$21,074.25	\$20,411.77	\$25,828.69
Transport & Travel Costs	\$7,935.89	\$12,852.32	\$10,508.90
Training	\$0.00	\$1,000.00	\$0.00
Meeting Meals	\$35,452.91	\$38,828.67	\$31,177.77
Childcare	\$1,080.00	\$737.50	\$0.00
Total Expenses and Facilities	\$102,043.56	\$110,410.93	\$105,995.06
Delegations and Visits			
Interstate Visits	\$8,312.63	\$9,004.21	\$1,271.44
Overseas Visits	0	\$5,534.54	\$16,405.92
Accompanying Spouse Expenses	0	\$0.00	\$0.00
Total Delegations and Visits	\$8,312.63	\$14,538.75	\$17,677.36

*\$950 increment paid 16 July 2015

Senior Staff Salaries

The total remuneration package for the General Manager prior to July 2015 was \$281,155. The remuneration packages for Council's four (4) Directors prior to July 2015 total was \$868,913.

Stormwater Levies

Funds	
SWMC Reserve Balance 2014/15	\$690,537.99
Stormwater Management Charge	\$725,156.18
Total Funds Available	\$1,415,694.17
Stormwater Management	\$165,121.39
Massey Park Drainage Loan Repayment	\$193,737.68
Water for Community Internal Loan Repayment	\$122,000.00
Irrigation Pumps - Golf Course Stormwater Harvesting	\$94,337.85
Lower Exile Bay Flood Study	\$5,634.00
7-9 Ramsay Road	\$16,475.00
Moore St/The Parade	\$22,317.95
St Georges Crescent	\$41,687.27
Homebush Bay Drainage Decommissioning	\$111,273.62
Total Spent	\$772,584.76
SWMC Reserve Balance 2014/15	\$643,109.41

Sustainability Levy

Sustainability Levy	Begin Balance	Income	Expenditure	End Balance
Place Management	\$90,209.99	\$0.00	\$30,989.15	\$59,220.84

Written-off Rates and Charges

Written off rates and charges	2013/14	2012/13	2014/15
Rates - Pensioner Concessions	\$1,006,536.35	\$995,103.73	\$1,010,154.48
Rates - Postponements Written Off	\$5,954.40	\$7,058.12	\$4,258.26
Interest waived - postponements	\$2,454.49	\$2,965.83	\$1,802.89
Interest waived - write offs	\$1,471.71	\$1,098.65	\$1,898.20
Total	\$1,016,416.95	\$1,006,226.33	\$1,018,113.83

Companion Animals

All pound data returns were lodged with the Department in accordance with the Guidelines on the Exercise of Function under the Companion Animals Act.

Cost of companion animal management and activities for the year:

- Canada Bay pound fees - \$10,278.00
- Blacktown pound fees - \$8798.00
- Drummoyne Vet - \$1480.00

Companion Animal Education Programs

There were no specific Companion Animal Programs held during the year, however, brochures were produced and distributed at Council's Customer Service Centre, Libraries and at major events such as Ferragosto Street Fair and Concord Carnival. An event was specifically held at Rhodes promoting responsible ownership and offering a reduction in companion animal desexing.

Council Rangers have attended to several parks in the Canada Bay area and handed out Brochures and Doggy carry pouches to the members of the public.

Promotion of animal desexing of dogs and cats. Brochures were produced and distributed at Council's Customer Service Centre, Libraries and at major events such as Ferragosto and Concord Carnival. Council subsidised desexing at a specific event at Rhodes mid 2013.

Strategies to seek alternatives to euthanasia for unclaimed animals.

Council utilises Blacktown Council Animal Impound Facility for impounding services. This facility has a 'low kill' policy. Council also actively investigates owners of animals by following up on microchip data. This strategy has assisted with reducing rates of euthanasia.

Off Leash Areas

Council provides off leash areas for dogs at the following locations:

- Battersea Park (the Concord end of the park)
- Charles Heath Reserve
- Cintra Park
- Drummoyne Park (above Drummoyne Oval)
- Five Dock Park (between Bowling Club and Ingham Avenue)
- Lysaght Park (on Five Dock Bay)
- Majors Bay Reserve
- Powells Creek Reserve
- St Georges Crescent Reserve (opposite the Sailing Club)
- Timbrell Park (the western end, beyond the children's play area)
- Storey Park
- Brett Park (the flat area)
- Halliday Park (on Hen & Chicken Bay)
- Queen Victoria Reserve
- Taplin Park (western end near Thompson St)
-

Companion Animal Funding

Council did not receive any Companion Animals Funds during the year.

Signage and Off-Leash Areas

New signage in Off Leash areas in Council parks will be replaced, with an allocation of \$10,000. Council has also allocated \$20,000 for the new Off Leash Enclosure at Five Dock Park.

Equal Employment Opportunity Management Plan

During the period 2014/2015 Council continued to integrate the EEO Management Plan into our integrated planning and reporting framework by incorporating the EEO plan into our Resource Strategy: Our Workforce as Appendix B. An ageing workforce strategy was adopted and elements of this strategy will be included in work plans for action in the 2015- 2016 period. Council continues to support awareness raising and integration of EEO into general practice. Our Leadership Development Program incorporates training in communication, appropriate workplace behaviour and emotional intelligence with all courses emphasising corporate values and expected behaviours. Recruitment and Selection training was also provided to management and staff who are regularly involved in the recruitment process.

Public Interest Disclosures

The following report is made under Section 31 of the Public Interest Disclosures Act 1994 as required under clause 4(2) of the Public Interest Disclosures Regulation 2011.

(a) The number of public officials who have made a public interest disclosure to the public authority	0
(b) The number of public interest disclosures received by the public authority in total and the number of public interest disclosures received by the public authority relating to each of the following: (i) corrupt conduct (ii) maladministration (iii) serious and substantial waste of public money or local government money (as appropriate) (iv) government information contraventions (v) local government pecuniary interest contraventions	0 0 0 0 0
(c) The number of public interest disclosures finalised by the public authority	0
(d) Whether the public authority has a public interest disclosures policy in place	Yes
(e) What actions the head of the public authority has taken to ensure that his or her staff awareness responsibilities under section 6E(1)(b) of the Act have been met	Policy is on website, and outlined in induction and Code of Conduct training.

Government Information (Public Access) Act

Clause 7A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review.

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

City of Canada Bay Proactive Release Program 2014/15 Council is committed to making as much information of public interest as possible publicly available free of charge or at minimal cost. e.g. frequently requested information or information of public interest. Council's Access to Information page on Council's website http://www.canadabay.nsw.gov.au/council_information/corporate_information/gipa_act.html outlines and gives electronic access to all information available within Council's Proactive Release Program. In addition Council over the financial year has processed in excess of 600 informal Access to Information Applications with no formal applications, reinforcing Council's commitment to the proactive release of information. Clause 7(a) of the GIPA

Regulation requires agencies to report on:

- How they reviewed their proactive release program to identify the types of information that could be released
 - What information was released as a result.
1. Steps that Council has taken during the year to identify the information that can be released proactively In addition Council proactively releases current development applications on its online DA tracking tool at http://www.canadabay.nsw.gov.au/development_and_planning/development_-_online_da_tracking_page.html
 2. How does Council review its program to ensure that it remains suitable to capture the types of information that may be released proactively. The Manager Governance and Risk, the Team Leader Records and the Document Management Officer – GIPA, review applications (both formal and informal) on a monthly basis to ensure that all information that can be released on a proactive basis can be done so.
 3. Information that has been released following the review. Council continues to release proactively all information available on its Access to Information page at http://www.canadabay.nsw.gov.au/council_information/corporate_information/gipa_act.html. Additions in the past financial year include:

- Payment of Expenses and Provision of Facilities to Councillors Policy
- Nature Strip Policy
- Asbestos Policy
- Sponsorship and Donations Policy

Clause 7B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
0

Clause 7C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	total
0	0	0	0
TOTAL % 0	0%	0%	

Schedule 2 Statistical information about access applications to be included in annual report

Table A: Number of applications by type of applicant and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/ Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	0	0	0	0	0	0	0	0	0	0%
Members of the public (other)	0	0	0	0	0	0	0	0	0	0%
Total	0	0	0	0	0	0	0	0	0	
% of Total	0%	0%	0%	0%	0%	0%	0%	0%		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table B: Number of applications by type of application and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/ Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0	0	0%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	0	0	0	0	0	0	0	0	0	
% of Total	0%	0%	0%	0%	0%	0%	0%	0%		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	0	0%
Total	0	0

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Total	0	0

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	0

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table F: Timeliness

	No of applications	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	0	0%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	0

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	total	% of total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total				

*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

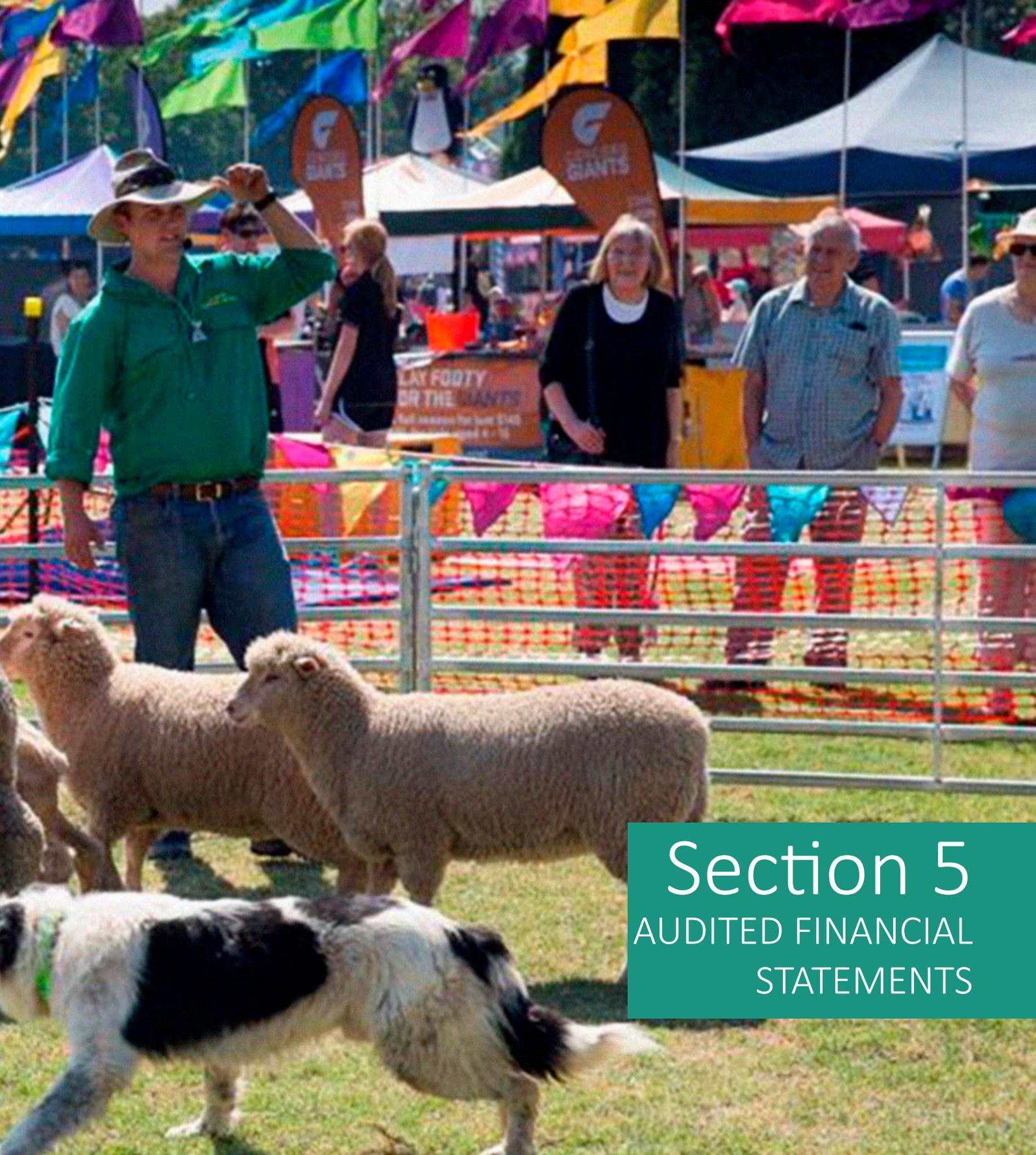
	Number of applications for reviewed	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant - Initiated Transfers	0	0%
Total	0	



Concord Carnival



Section 5
AUDITED FINANCIAL
STATEMENTS

City of Canada Bay

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2015

“To create a City that is innovative, dynamic
and sustainable through active partnership
with the community and the environment”



City of Canada Bay

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

Contents	Page
1. Understanding Council's Financial Statements	2
2. Statement by Councillors & Management	3
3. Primary Financial Statements:	
- Income Statement	4
- Statement of Comprehensive Income	5
- Statement of Financial Position	6
- Statement of Changes in Equity	7
- Statement of Cash Flows	8
4. Notes to the Financial Statements	9
5. Independent Auditor's Reports:	
- On the Financial Statements (Sect 417 [2])	76
- On the Conduct of the Audit (Sect 417 [3])	78

Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for City of Canada Bay.

(ii) City of Canada Bay is a body politic of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.

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

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

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

(iii) All figures presented in these financial statements are presented in Australian Currency.

(iv) These financial statements were authorised for issue by the Council on 20 October 2015. Council has the power to amend and reissue these financial statements.

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Understanding Council's Financial Statements

Introduction

Council's "Net Wealth".

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

What you will find in the Statements

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

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. The Income Statement

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

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of

5. The Statement of Cash Flows

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

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW, the Auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

More information

A review of Council's financial performance and position for the 14/15 financial year can be found

at Note 28 of the financial statements.

City of Canada Bay

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

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

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

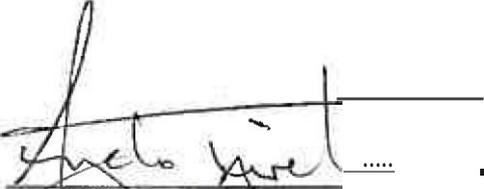
- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 15 September 2015.



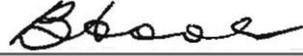
Cr. Angelo Tsirekas
MAYOR



Cr. Tony Fasanella
COUNCILLOR



Mr. Gary Sawyer
GENERAL MANAGER



Mr. Bruce Cook
RESPONSIBLE ACCOUNTING OFFICER

City of Canada Bay

Income Statement

for the financial year ended 30 June 2015

Budget ¹ 2015	\$ '000	Notes	Actual 2015	Actual 2014
Income from Continuing Operations				
Revenue:				
46,978	Rates & Annual Charges	3a	47,525	45,367
12,086	User Charges & Fees	3b	13,263	12,003
2,432	Interest & Investment Revenue	3c	2,925	2,744
6,145	Other Revenues	3d	12,481	9,523
4,501	Grants & Contributions provided for Operating Purposes	3e,f	4,937	4,294 ²
11,671	Grants & Contributions provided for Capital Purposes	3e,f	18,111	17,524
Other Income:				
-	Net gains from the disposal of assets	5	728	-
83,813	Total Income from Continuing Operations		99,970	91,455
Expenses from Continuing Operations				
30,128	Employee Benefits & On-Costs	4a	28,545	28,240
278	Borrowing Costs	4b	270	114
23,348	Materials & Contracts	4c	20,900	20,428
11,417	Depreciation & Amortisation	4d	11,088	11,087
-	Impairment	4d	-	-
11,323	Other Expenses	4e	12,955	12,528
-	Net Losses from the Disposal of Assets	5	-	256
76,494	Total Expenses from Continuing Operations		73,758	72,653
7,319	Operating Result from Continuing Operations		26,212	18,802
Discontinued Operations				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
7,319	Net Operating Result for the Year		26,212	18,802
7,319	Net Operating Result attributable to Council		26,212	18,802
(4,352)	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		8,101	1,278

¹ Original Budget as approved by Council - refer Note 16

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

City of Canada Bay

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

\$ '000	Notes	Actual 2015	Actual 2014
Net Operating Result for the year (as per Income statement)		26,212	18,802
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	31,502	54,898
Total Items which will not be reclassified subsequently to the Operating Result		31,502	54,898
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
Total Other Comprehensive Income for the year		31,502	54,898
Total Comprehensive Income for the Year		57,714	73,700
Total Comprehensive Income attributable to Council		57,714	73,700

City of Canada Bay

Statement of Financial Position

as at 30 June 2015

\$ '000	Notes	Actual 2015	Actual 2014
ASSETS			
Current Assets			
Cash & Cash Equivalents	6a	5,922	3,423
Investments	6b	77,832	64,471
Receivables	7	7,398	6,241
Inventories	8	56	53
Other	8	-	369
Total Current Assets		91,208	74,557
Non-Current Assets			
Investments	6b	3,000	2,500
Infrastructure, Property, Plant & Equipment	9	3,559,767	3,523,762
Investment Property	14	25,435	21,067
Intangible Assets	25	2,317	2,009
Total Non-Current Assets		3,590,519	3,549,338
TOTAL ASSETS		3,681,727	3,623,895
LIABILITIES			
Current Liabilities			
Payables	10	15,225	15,227
Borrowings	10	412	390
Provisions	10	8,664	8,154
Total Current Liabilities		24,301	23,771
Non-Current Liabilities			
Borrowings	10	4,067	4,479
Provisions	10	262	262
Total Non-Current Liabilities		4,329	4,741
TOTAL LIABILITIES		28,630	28,512
Net Assets		3,653,097	3,595,383
EQUITY			
Retained Earnings	20	2,030,751	2,004,539
Revaluation Reserves	20	1,622,346	1,590,844
Council Equity Interest		3,653,097	3,595,383
Non-controlling Equity Interests		-	-
Total Equity		3,653,097	3,595,383

City of Canada Bay

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

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council controlling Interest	Non- Interest	Total Equity
2015						
Opening Balance (as per Last Year's Audited Accounts)		1,960,189	1,590,844	3,551,033	-	3,551,033
a. Correction of Prior Period Errors	20 (c)	44,350	-	44,350	-	44,350
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/14)		2,004,539	1,590,844	3,595,383	-	3,595,383
c. Net Operating Result for the Year		26,212	-	26,212	-	26,212
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	31,502	31,502	-	31,502
Other Comprehensive Income		-	31,502	31,502	-	31,502
Total Comprehensive Income (c&d)		26,212	31,502	57,714	-	57,714
Equity - Balance at end of the reporting period		2,030,751	1,622,346	3,653,097	-	3,653,097

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council controlling Interest	Non- Interest	Total Equity
2014						
Opening Balance (as per Last Year's Audited Accounts)		1,941,387	1,535,946	3,477,333	-	3,477,333
a. Correction of Prior Period Errors	20 (c)	44,350	-	44,350	-	44,350
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/13)		1,985,737	1,535,946	3,521,683	-	3,521,683
c. Net Operating Result for the Year		18,802	-	18,802	-	18,802
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	54,898	54,898	-	54,898
Other Comprehensive Income		-	54,898	54,898	-	54,898
Total Comprehensive Income (c&d)		18,802	54,898	73,700	-	73,700
Equity - Balance at end of the reporting period		2,004,539	1,590,844	3,595,383	-	3,595,383

City of Canada Bay

Statement of Cash Flows

for the financial year ended 30 June 2015

Budget 2015	\$ '000	Notes	Actual 2015	Actual 2014
Cash Flows from Operating Activities				
Receipts:				
46,939	Rates & Annual Charges		47,803	45,231
12,106	User Charges & Fees		13,186	13,624
2,451	Investment & Interest Revenue Received		2,843	2,287
16,651	Grants & Contributions		23,067	21,337
-	Bonds, Deposits & Retention amounts received		700	2,561
6,368	Other		9,220	10,964
Payments:				
(28,664)	Employee Benefits & On-Costs		(28,035)	(29,149)
(23,566)	Materials & Contracts		(24,461)	(20,661)
(278)	Borrowing Costs		(270)	(114)
-	Bonds, Deposits & Retention amounts refunded		-	(2,229)
(11,323)	Other		(12,498)	(14,142)
<u>20,684</u>	Net Cash provided (or used in) Operating Activities	11b	<u>31,555</u>	<u>29,709</u>
Cash Flows from Investing Activities				
Receipts:				
-	Sale of Investment Securities		64,471	25,000
1,300	Sale of Infrastructure, Property, Plant & Equipment		2,864	444
Payments:				
-	Purchase of Investment Securities		(78,332)	(65,471)
(26,127)	Purchase of Infrastructure, Property, Plant & Equipment		(17,668)	(20,056)
<u>(24,827)</u>	Net Cash provided (or used in) Investing Activities		<u>(28,666)</u>	<u>(60,083)</u>
Cash Flows from Financing Activities				
Receipts:				
1,500	Proceeds from Borrowings & Advances		-	5,000
Payments:				
(387)	Repayment of Borrowings & Advances		(390)	(499)
<u>1,113</u>	Net Cash Flow provided (used in) Financing Activities		<u>(390)</u>	<u>4,501</u>
<u>(3,030)</u>	Net Increase/(Decrease) in Cash & Cash Equivalents		<u>2,499</u>	<u>(25,873)</u>
13,159	plus: Cash & Cash Equivalents - beginning of year	11a	3,423	29,296
<u>10,129</u>	Cash & Cash Equivalents - end of the year	11a	<u>5,922</u>	<u>3,423</u>
Additional Information:				
	plus: Investments on hand - end of year	6b	80,832	66,971
	Total Cash, Cash Equivalents & Investments		<u>86,754</u>	<u>70,394</u>

Please refer to Note 11 for additional cash flow information

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

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n/a - not applicable

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

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

(a) Basis of preparation

(i) Background

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

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

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

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

Because AASBs are sector neutral, some standards either:

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

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

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

(iii) New and amended standards adopted by Council

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

(iv) Early adoption of Accounting Standards

Council has elected to apply amendments to AASB 2015-7 Amendments to Australian Accounting Standards for Fair Value Disclosures of Not-for-Profit Entities in the preparation of these financial statements. This standard will apply to annual reporting periods beginning on or after 1 July 2016.

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

(v) Basis of Accounting

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

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

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

(vi) Changes in Accounting Policies

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

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

(vii) Critical Accounting Estimates

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

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

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

Critical judgements in applying Council's accounting policies

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

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to it and specific criteria have been met for each of the Council's activities as described below.

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

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

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

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

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

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

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

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

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

unused grant or contribution is disclosed in Note 3(g).

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

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

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

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

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

User Charges, Fees and Other Income

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

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

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

Sale of Infrastructure, Property, Plant and Equipment

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

Interest and Rents

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

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

Dividend Income

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

Other Income

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

(c) Principles of Consolidation

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

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

(i) The Consolidated Fund

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

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

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

- General Purpose Operations
- Five Dock Leisure Centre.
- Wellbank and Victoria Ave Childcare Centres

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

(ii) The Trust Fund

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

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

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

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

(iii) Joint Arrangements

Council has no interest in any Joint Arrangements.

(iv) County Councils

Council is not a member of any County Councils.

(v) Additional Information

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

(d) Leases

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

Finance Leases

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

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

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

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

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

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

Operating Leases

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

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

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

(e) Cash and Cash Equivalents

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

- cash **on hand**,
- deposits held **at call** with financial institutions,
- other short-term, highly liquid investments **with original maturities of three months or less** that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and
- bank overdrafts.

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

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

(f) Investments and Other Financial Assets

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

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

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

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

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

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

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

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

(ii) Loans and receivables

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

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

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

(iii) Held-to-maturity investments

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

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

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

(iv) Available-for-sale financial assets

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

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

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

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

Financial Assets – Reclassification

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

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

Council may also choose to reclassify financial assets that would meet the definition of loans and

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

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

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

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

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

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

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

(ii) Subsequent Measurement

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

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

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

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

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

Impairment

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

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

If there is evidence of impairment for any of Council's financial assets carried at amortised cost (eg. loans and receivables), the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or 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.

As a practical expedient, the group may measure impairment on the basis of an instrument's fair value using an observable market price.

(iii) Types of Investments

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

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

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

Council amended its policy following revisions to the Ministerial Local Government Investment Order arising from the Cole Inquiry recommendations.

(g) Fair value estimation

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

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

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

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

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

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

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

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

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

(h) Receivables

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

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

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

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

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

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

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

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

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

are all stated at the lower of cost and net realisable value.

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

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

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

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

Land Held for Resale/Capitalisation of Borrowing Costs

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

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

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

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

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

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

Acquisition of assets

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

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

- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Operational Land** (External Valuation)
- **Community Land** (Internal Valuation)
- **Land Improvements**
(as approximated by depreciated historical cost)
- **Buildings – Specialised/Non Specialised**
(External Valuation)
- **Other Structures**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths**
(External Valuation)
- **Stormwater Drainage**
(External Valuation)
- **Swimming Pools**
(External Valuation)
- **Other Open Space/Recreational Assets**
(Internal Valuation)
- **Other Infrastructure**
(Internal Valuation)
- **Other Assets**
(as approximated by depreciated historical cost)
- **Investment Properties** – refer Note 1(p),

Initial Recognition

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

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

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

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

Subsequent costs

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

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

Asset Revaluations (including Indexation)

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

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

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

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

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

Capitalisation Thresholds

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

Land

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

Plant & Equipment

Office Furniture	> \$5,000
Office Equipment	> \$5,000
Other Plant & Equipment	> \$5,000

Buildings & Land Improvements

Park Furniture & Equipment	> \$10,000
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Building

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

Other Structures

> \$10,000

Stormwater Assets

Drains & Culverts	> \$10,000
Other	> \$10,000

Transport Assets

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

Bridge construction & reconstruction

> \$10,000

Other Infrastructure Assets

Swimming Pools	> \$10,000
Other Open Space/Recreational Assets	> \$10,000

Other Infrastructure

> \$10,000

Depreciation

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

Land is not depreciated.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

Plant & Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years
- Computer Equipment	4 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc	10 to 20 years

Buildings

- Buildings : Masonry	50 to 100 years
- Buildings : Other	20 to 40 years

Stormwater Assets

- Drains, Channels, GPTs, Pits	80 to 100 years
- Culverts	80 to 100 years
- Pipe	80 to 100 years

Transportation Assets

- Sealed Roads: Surface	30 to 100 years
- Sealed Roads: Road Base	80 to 100 years
- Unsealed roads	20 years
- Bridge: Concrete	100 years
- Bridge: Other	50-80 years
- Kerb, Gutter & Paths	100 years

Other Infrastructure Assets

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

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

Disposal and De-recognition

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

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

(k) Land

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

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

(l) Land under roads

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

Council has elected to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible Assets

IT Development and Software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses 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 3 to 5 years.

IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

feasibility and where Council has an intention and ability to use the asset.

(n) Crown Reserves

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

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

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

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

(o) Investment property

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

Investment property is carried at fair value, representing an open-market value determined annually by external valuers.

Annual changes in the fair value of Investment Properties are recorded in the Income Statement as part of "Other Income".

Full revaluations are carried out every three years with an appropriate index utilised each year in between the full revaluations.

The last full revaluation for Council's Investment Properties was dated 30/6/13. Indexation has not occurred for the year ended 30 June 2015

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

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

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

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

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

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

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

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

(q) Impairment of assets

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

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

circumstances indicate that the carrying amount may not be recoverable.

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

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

Where an asset is not held principally for cash generating purposes (for example Infrastructure Assets) and would be replaced if the Council was deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

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

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

(r) Payables

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

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

(s) Borrowings

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

Borrowings are subsequently measured at amortised cost.

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

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

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

(t) Borrowing costs

Borrowing costs are expensed, / except to the extent that they are incurred during the construction of qualifying assets.

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.

(u) Provisions

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

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

Provisions are not recognised for future operating losses.

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

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

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

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

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

(v) Employee benefits

(i) Short Term Obligations

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

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables.

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

All other short-term employee benefit obligations are presented as payables.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be wholly settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee

departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B"

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

The last valuation of the Scheme was performed by Mr Martin Stevenson BSc, FIA, FIAA on 20th February 2013 and covers the period ended 30 June 2013.

However the position is monitored annually and the Actuary has estimated that as at 30 June 2015 the prior period deficit still exists.

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

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a) for the year ending 30 June 2015 was \$490,033.

The amount of additional contributions included in the total employer contribution advised above is \$212,573

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

Defined Contribution Plans

Contributions to Defined Contribution Plans are

recognised as an expense as they become payable.

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iv) mployee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/06/15.

(w) Self insurance

A provision for self-insurance has been made to recognise outstanding claims the amount of which is detailed in Note10.

(x) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

(y) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(z) New accounting standards and interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2015.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Apart from the AASB disclosures below, there are no other standards that are "not yet effective" which are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

Applicable to Local Government:

AASB 9 - Financial Instruments (and associated amending standards)

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value and
- amortised cost (where financial assets will only be able to be measured at amortised cost where very specific conditions are met).

AASB 15 - Revenue from contracts with customers and associated amending standards

AASB 15 will introduce a five step process for revenue recognition with the core principle of the new Standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The full impact of AASB 15 has not yet been ascertained or quantified.

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2017.

AASB 124 - Related Party Disclosures

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

Not applicable to Local Government per se;

None

(aa) Rounding of amounts

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

(ab) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(ac) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 2(a). Council Functions / Activities - Financial Information

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Actual	Actual	Actual	Actual
	2015	2015	2014	2015	2015	2014	2015	2015	2014	2015	2014	2015	2014
Governance	-	27	148	1,104	920	906	(1,104)	(893)	(758)	28	144	6,832	49,591
Administration	12,381	25,300	19,155	6,362	6,679	6,315	6,019	18,621	12,840	118	83	137,049	100,637
Public Order & Safety	3,572	4,519	3,718	4,013	3,782	2,595	(441)	737	1,123	-	-	610	507
Health	176	170	165	479	480	416	(303)	(310)	(251)	-	11	88	114
Environment	14,297	15,602	15,992	18,689	18,708	16,873	(4,392)	(3,106)	(881)	712	1,731	97,723	74,243
Community Services & Education	2,325	2,200	2,010	4,952	4,381	4,256	(2,627)	(2,181)	(2,246)	251	444	6,936	7,786
Housing & Community Amenities	1,781	2,036	1,821	6,920	6,368	7,440	(5,139)	(4,332)	(5,619)	429	422	84,475	94,973
Recreation & Culture	6,042	6,252	6,879	21,278	20,196	20,522	(15,236)	(13,944)	(13,643)	294	224	2,087,886	2,090,933
Mining, Manufacturing & Construction	538	409	425	1,292	1,164	1,330	(754)	(755)	(905)	-	-	491	419
Transport & Communication	3,344	4,364	4,745	9,651	9,681	10,839	(6,307)	(5,317)	(6,094)	226	968	1,259,416	1,204,673
Economic Affairs	624	467	509	1,754	1,399	1,161	(1,130)	(932)	(652)	-	21	221	19
Total Functions & Activities	45,080	61,346	55,567	76,494	73,758	72,653	(31,414)	(12,412)	(17,086)	2,058	4,048	3,681,727	3,623,895
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	-	-	-	-	-	-	-	-	-	-	-	-
General Purpose Income ¹	38,733	38,624	35,888	-	-	-	38,733	38,624	35,888	2,797	1,557	-	-
Operating Result from Continuing Operations	83,813	99,970	91,455	76,494	73,758	72,653	7,319	26,212	18,802	4,855	5,605	3,681,727	3,623,895

1. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 2(b). Council Functions / Activities - Component Descriptions

Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:

GOVERNANCE

Costs relating to the Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance.

ADMINISTRATION

Corporate Support and Other Support Services (not otherwise attributed to the listed functions / activities).

PUBLIC ORDER & SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Inspection, immunisations, food control, health centres, other, administration.

ENVIRONMENT

Noxious plants and insect/vermin control, other environmental protection, solid waste management, street cleaning, drainage, stormwater management.

COMMUNITY SERVICES & EDUCATION

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

HOUSING & COMMUNITY AMENITIES

Housing, town planning, street lighting, other sanitation and garbage, public cemeteries, public conveniences,

RECREATION & CULTURE

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

MINING, MANUFACTURING & CONSTRUCTION

Building control, abattoirs, quarries & pits, other.

TRANSPORT & COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RMS works, other.

ECONOMIC AFFAIRS

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards and markets, real estate development, commercial nurseries, other business undertakings.

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
(a) Rates & Annual Charges			
Ordinary Rates			
Residential		29,295	27,962
Business		4,625	4,525
Total Ordinary Rates		33,920	32,487
Special Rates			
Nil			
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		12,880	12,182
Stormwater Management Services		725	698
Total Annual Charges		13,605	12,880
TOTAL RATES & ANNUAL CHARGES		47,525	45,367

Council has used 2012 year valuations provided by the NSW Valuer General in calculating its rates.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(b) User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
<u>Waste Management Services (non-domestic)</u>		<u>531</u>	<u>557</u>
Total User Charges		<u>531</u>	<u>557</u>
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s.608)			
Building Regulation		273	302
Planning & Building Regulation		834	712
Private Works - Section 67		395	490
Registration Fees		36	43
Section 149 Certificates (EPA Act)		250	253
Section 603 Certificates		154	171
<u>Section 611 Charges</u>		<u>62</u>	<u>54</u>
Total Fees & Charges - Statutory/Regulatory		<u>2,004</u>	<u>2,025</u>
(ii) Fees & Charges - Other (incl. General User Charges) (per s.608)			
Admission & Service Fees		1,435	1,220
Aged Care		64	85
Child Care		1,791	1,377
Golf Course Fees		1,428	1,481
Halls & Meeting Rooms		300	273
Leaseback Fees - Council Vehicles		322	297
Leisure Centre		2,652	2,571
Library		17	12
Park Rents		319	291
Parking Fees		673	672
Restoration Charges		1,718	1,091
<u>Other</u>		<u>9</u>	<u>50</u>
Total Fees & Charges - Other		<u>10,728</u>	<u>9,420</u>
<u>TOTAL USER CHARGES & FEES</u>		<u>13,263</u>	<u>12,003</u>

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		102	104
- Interest earned on Investments (interest & coupon payment income)		<u>2,823</u>	<u>2,640</u>
<u>TOTAL INTEREST & INVESTMENT REVENUE</u>		<u>2,925</u>	<u>2,744</u>
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges (General Fund)		102	104
General Council Cash & Investments		1,805	1,740
Restricted Investments/Funds - External:			
Development Contributions			
- Section 94		491	480
- Voluntary Planning Agreements		<u>527</u>	<u>420</u>
Total Interest & Investment Revenue Recognised		<u>2,925</u>	<u>2,744</u>
(d) Other Revenues			
Fair Value Adjustments - Investment Properties	14	4,367	2,252
Rental Income - Investment Properties	14	237	243
Rental Income - Affordable Housing		246	231
Rental Income - Other Council Properties		2,440	2,110
Fines - Building Compliance		59	37
Fines - Parking		3,687	3,125
Fines - Other		4	11
Legal Fees Recovery - Rates & Charges (Extra Charges)		101	74
Legal Fees Recovery - Other		20	14
Bad Debts Recovered		-	30
Commissions & Agency Fees		5	2
Diesel Rebate		14	7
Energy Certificates		-	69
Insurance Claim Recoveries		8	-
North Strathfield Rail Underpass Project		400	600
Sale of Abandoned Vehicles		30	5
Sales - General		425	315
Sponsorships		84	53
Waste Management Performance Bonus		207	231
Other		<u>147</u>	<u>114</u>
<u>TOTAL OTHER REVENUE</u>		<u>12,481</u>	<u>9,523</u>

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
(e) Grants				
General Purpose (Untied)				
Financial Assistance - General Component	1,755	865	-	-
Financial Assistance - Local Roads Component	597	294	-	-
Pensioners' Rates Subsidies - General Component	400	398	-	-
Other Grants	45	-	-	-
Total General Purpose	2,797	1,557	-	-
¹ The Financial Assistance Grant for the comparative 13/14 year reflects a one off timing difference (reduction). This grant ceased being paid in advance in the 13/14 year by up to 50% as had occurred in previous years.				
Specific Purpose				
Pensioners' Rates Subsidies:				
- Domestic Waste Management	158	156	-	-
Community Care	522	701	-	-
Employment & Training Programs	-	12	-	-
Environmental Protection	1	32	18	-
Heritage & Cultural	40	15	-	7
Library	237	224	-	-
LIRS Subsidy	98	52	-	-
Recreation & Culture	18	-	74	190
Street Lighting	158	158	-	-
Traffic Route Subsidy	30	31	-	-
Transport (Roads to Recovery)	-	287	-	-
Environmental Projects	135	208	373	1,355
Sport & Recreation	-	-	144	574
Transport (Road Safety Funding)	52	46	-	-
Total Specific Purpose	1,449	1,922	609	2,126
Total Grants	4,246	3,479	609	2,126
Grant Revenue is attributable to:				
- Commonwealth Funding	2,762	2,045	215	1,288
- State Funding	1,365	1,401	357	335
- Other Funding	119	33	37	503
	4,246	3,479	609	2,126

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 3. Income from Continuing Operations (continued)

\$ '000	2015 Operating	2014 Operating	2015 Capital	2014 Capital
(f) Contributions				
Developer Contributions:				
(s93 & s94 - EP&A Act, s64 of the LGA):				
S 93F - Contributions using Planning Agreements	-	-	7,767	7,335
S 94 - Contributions towards amenities/services	-	-	7,936	4,020
S 94A - Fixed Development Consent Levies	-	-	-	1,590
Total Developer Contributions	17 -	-	15,703	12,945
Other Contributions:				
Development Assessment Contributions	51	94	-	-
Environmental Contributions	78	102	-	-
Insurance Incentive Scheme Contribution	125	157	-	-
Recreation & Culture	-	1	455	802
RMS Contributions (Regional Roads, Block Grant)	352	405	1,344	1,651
Other	85	56	-	-
Total Other Contributions	691	815	1,799	2,453
Total Contributions	691	815	17,502	15,398
TOTAL GRANTS & CONTRIBUTIONS	4,937	4,294	18,111	17,524

\$ '000	Actual 2015	Actual 2014
(g) Restrictions relating to Grants and Contributions		
Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:		
Unexpended at the Close of the Previous Reporting Period	33,241	28,691
add: Grants & contributions recognised in the current period but not yet spent:	17,645	14,314
less: Grants & contributions recognised in a previous reporting period now spent:	(5,036)	(9,764)
Net Increase (Decrease) in Restricted Assets during the Period	12,609	4,550
Unexpended and held as Restricted Assets	45,850	33,241
Comprising:		
- Specific Purpose Unexpended Grants	1,658	1,397
- Developer Contributions	44,192	31,844
	45,850	33,241

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2015	Actual 2014
(a) Employee Benefits & On-Costs			
Salaries and Wages		22,354	22,349
Travelling		27	20
Employee Leave Entitlements (ELE)		2,552	2,375
Superannuation - Defined Benefit Plans		490	526
Superannuation - Guarantee Levy		1,987	1,859
Workers' Compensation Insurance		537	573
Fringe Benefit Tax (FBT)		215	190
Training Costs (other than Salaries & Wages)		148	107
Protective Clothing		57	64
Maternity Leave		14	54
Other		164	123
<u>TOTAL EMPLOYEE COSTS EXPENSED</u>		<u>28,545</u>	<u>28,240</u>
Number of "Equivalent Full Time" Employees at year end		316	296
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Loans		270	114
Total Interest Bearing Liability Costs Expensed		<u>270</u>	<u>114</u>
(ii) Other Borrowing Costs			
Nil			
<u>TOTAL BORROWING COSTS EXPENSED</u>		<u>270</u>	<u>114</u>

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Materials & Contracts			
Raw Materials & Consumables		1,775	1,673
Contractor & Consultancy Costs			
- Cleaning		438	432
- Contractor & Consultancy Costs		45	14
- Golf Course Management		205	208
- Information Technology		330	301
- Rate Payment Agencies		110	131
- Swimming Pool Management		156	150
- Waste Management		7,460	7,271
- Other Contractor & Consultancy Costs		8,937	8,225
Auditors Remuneration ⁽¹⁾		46	47
Infringement Notice Contract Costs (SEINS)		415	430
Legal Expenses:			
- Legal Expenses: Planning & Development		103	396
- Legal Expenses: Debt Recovery		99	73
- Legal Expenses: Other		397	704
Operating Leases:			
- Operating Lease Rentals: Minimum Lease Payments ⁽²⁾		336	329
Other		48	44
<u>TOTAL MATERIALS & CONTRACTS</u>		<u>20,900</u>	<u>20,428</u>
1. Auditor Remuneration			
During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):			
Audit and Other Assurance Services			
Audit & review of financial statements: Council's Auditor		46	47
Remuneration for audit and other assurance services		46	47
Total Auditor Remuneration		46	47
2. Operating Lease Payments are attributable to:			
Buildings		-	4
Computers		311	303
Other		25	22
		336	329

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2015	Actual 2014	Actual 2015	Actual 2014
Plant and Equipment		-	-	754	710
Office Equipment		-	-	27	31
Furniture & Fittings		-	-	70	68
Land Improvements (depreciable)		-	-	737	896
Buildings - Non Specialised		-	-	1,692	1,579
Buildings - Specialised		-	-	62	62
Other Structures		-	-	1,217	1,094
Infrastructure:					
- Roads		-	-	3,263	3,902
- Bridges		-	-	48	57
- Footpaths		-	-	650	1,047
- Stormwater Drainage		-	-	1,514	1,131
- Swimming Pools		-	-	65	62
Other Assets					
- Library Books		-	-	289	161
- Other		-	-	107	128
Intangible Assets	25	-	-	593	159
TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED		-	-	11,088	11,087

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(e) Other Expenses			
Advertising		260	191
Agency Personnel		1,044	1,000
Bad & Doubtful Debts		-	23
Bank Charges		72	84
Child Care - Parent Fees		127	250
Computer Software Charges		823	878
Contributions/Levies to Other Levels of Government			
- Department of Planning Levy		156	153
- Emergency Services Levy (includes FRNSW, SES, and RFS Levies)		117	106
- NSW Fire Brigade Levy		1,328	1,329
- Waste Levy		2,396	1,935
Councillor Expenses - Mayoral Fee		38	42
Councillor Expenses - Councillors' Fees		162	155
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		7	13
Donations, Contributions & Assistance to other organisations (Section 356)			
- Meals on Wheels Volunteers		3	2
- Donations, Contributions & Assistance		399	334
Electricity & Heating		673	801
Fuel & Oil		442	524
Insurance - Excess		101	87
Insurance - Premiums		1,162	1,075
Motor Vehicle Registrations		95	89
Postage		124	123
Printing & Stationery		141	123
Strata Levies		54	19
Street Lighting		1,259	1,418
Subscriptions & Publications		327	276
Telephone & Communications		379	360
Valuation Fees		110	108
Water		560	546
Other		596	484
<u>TOTAL OTHER EXPENSES</u>		<u>12,955</u>	<u>12,528</u>

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2015	Actual 2014
Property (excl. Investment Property)			
Proceeds from Disposal - Property		1,858	-
less: Carrying Amount of Property Assets Sold / Written Off		(689)	-
Net Gain/(Loss) on Disposal		1,169	-
Plant & Equipment			
Proceeds from Disposal - Plant & Equipment		1,005	444
less: Carrying Amount of P&E Assets Sold / Written Off		(1,126)	(538)
Net Gain/(Loss) on Disposal		(121)	(94)
Infrastructure			
Proceeds from Disposal - Infrastructure		-	-
less: Carrying Amount of Infrastructure Assets Sold / Written Off		(321)	(162)
Net Gain/(Loss) on Disposal		(321)	(162)
Financial Assets*			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		64,471	25,000
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		(64,471)	(25,000)
Net Gain/(Loss) on Disposal		-	-
Other			
Proceeds from Disposal - Other		1	-
less: Carrying Amount of Other Assets Sold / Written Off		-	-
Net Gain/(Loss) on Disposal		1	-
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		728	(256)

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	Notes	2015	2015	2014	2014
		Actual Current	Actual Non Current	Actual Current	Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank Cash-Equivalent Assets		759	-	1,758	-
- Deposits at Call		5,163	-	1,665	-
Total Cash & Cash Equivalents		5,922	-	3,423	-
Investments (Note 6b)					
- Long Term Deposits		76,332	2,000	63,971	1,000
- NCD's, FRN's (with Maturities > 3 months)		1,500	1,000	500	1,500
Total Investments		77,832	3,000	64,471	2,500
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		83,754	3,000	67,894	2,500

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

Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:

Cash & Cash Equivalents

a. "At Fair Value through the Profit & Loss"		<u>5,922</u>	<u>-</u>	<u>3,423</u>	<u>-</u>
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Investments

b. "Held to Maturity"	6(b-ii)	<u>77,832</u>	<u>3,000</u>	<u>64,471</u>	<u>2,500</u>
Investments		<u>77,832</u>	<u>3,000</u>	<u>64,471</u>	<u>2,500</u>

Note 6(b-i)**Reconciliation of Investments classified as "Held to Maturity"**

Balance at the Beginning of the Year		64,471	2,500	25,000	1,500
Additions		77,832	500	64,471	1,000
Disposals (sales & redemptions)		(64,471)	-	(25,000)	-
Balance at End of Year		77,832	3,000	64,471	2,500

Comprising:

- Long Term Deposits		78,332	-	63,971	1,000
- NCD's, FRN's (with Maturities > 3 months)		1,500	1,000	500	1,500
- Other Long Term Financial Assets		(2,000)	2,000	-	-
Total		77,832	3,000	64,471	2,500

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of investments held.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	2015	2015	2014	2014
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investments	83,754	3,000	67,894	2,500
attributable to:				
External Restrictions (refer below)	57,643	3,000	43,661	2,500
Internal Restrictions (refer below)	15,624	-	14,058	-
Unrestricted	10,487	-	10,175	-
	83,754	3,000	67,894	2,500

2015 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
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Details of Restrictions

External Restrictions - Included in Liabilities

Specific Purpose Unexpended Loans-General (A)	3,500	-	(8)	3,492
External Restrictions - Included in Liabilities	3,500	-	(8)	3,492

External Restrictions - Other

Developer Contributions - General (B)	31,844	16,354	(4,006)	44,192
Specific Purpose Unexpended Grants (C)	1,397	261	-	1,658
Domestic Waste Management (D)	8,640	2,836	(876)	10,600
Stormwater Management (D)	690	725	(773)	642
Sustainability Levy (D)	90	-	(31)	59
External Restrictions - Other	42,661	20,176	(5,686)	57,151
Total External Restrictions	46,161	20,176	(5,694)	60,643

A Loan moneys which must be applied for the purposes for which the loans were raised.

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

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

D Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

2015 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Internal Restrictions				
Plant & Vehicle Replacement	731	197	(235)	693
Infrastructure Replacement - Parking	25	404	(39)	390
Employees Leave Entitlement	1,706	-	-	1,706
Carry Over Works	1,558	1,400	(1,149)	1,809
Deposits, Retentions & Bonds	950	-	-	950
Affordable Housing	1,599	799	(623)	1,775
Building Reserve	404	52	(29)	427
Concord Library and Childcare Centre	562	229	(13)	778
Concord Oval	86	-	-	86
Drainage Loan	1,500	-	(1,500)	-
Drummoyne Oval Lights Reserve	130	155	(62)	223
Election of Councillors	180	75	-	255
Energy Efficiency Reserve	29	30	-	59
Financial Sustainability	1,952	1,400	(740)	2,612
Five Dock Leisure Centre	395	212	-	607
Investment Fund	1,337	1,868	(1,557)	1,648
Massey Park Golf Course	14	48	-	62
North Strathfield Rail Underpass	200	800	-	1,000
Risk Management Reserve	245	48	(1)	292
Strathfield Triangle Reserve	23	117	(368)	(228)
Workers Compensation	432	-	-	432
Victoria Avenue Childcare	-	48	-	48
Total Internal Restrictions	14,058	7,882	(6,316)	15,624
TOTAL RESTRICTIONS	60,219	28,058	(12,010)	76,267

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 7. Receivables

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Purpose					
Rates & Annual Charges		691	-	969	-
Interest & Extra Charges		73	-	111	-
User Charges & Fees		41	-	229	-
Private Works		4	-	109	-
Accrued Revenues					
- Interest on Investments		945	-	825	-
Government Grants & Subsidies		1,035	-	1,421	-
Loans to Non Profit Organisations		38	-	40	-
Net GST Receivable		489	-	524	-
Employee Advances		46	-	34	-
General Debtors		1,744	-	938	-
Infringements		735	-	721	-
Property Leases		291	-	129	-
Road Restorations		1,331	-	246	-
Other Debtors		1	-	11	-
Total		7,464	-	6,307	-
less: Provision for Impairment					
Other Debtors		(66)	-	(66)	-
Total Provision for Impairment - Receivables		(66)	-	(66)	-
TOTAL NET RECEIVABLES		7,398	-	6,241	-
Externally Restricted Receivables					
Domestic Waste Management		240	-	377	-
Stormwater Management		19	-	28	-
Total External Restrictions		259	-	405	-
Internally Restricted Receivables					
- Affordable Housing *		318	-	307	-
- Nth Strathfield Rail Underpass		-	-	400	-
Internally Restricted Receivables		318	-	707	-
Unrestricted Receivables		6,821	-	5,129	-
TOTAL NET RECEIVABLES		7,398	-	6,241	-

*Comprising of \$256K (\$248K) in Government Grants and subsidies and \$62K (\$59K) disclosed in General Debtors (2014).

Notes on Debtors above:

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates & charges at 8.50% (2014 9.00%).
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 8. Inventories & Other Assets

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Inventories					
Stores & Materials		56	-	53	-
Total Inventories		56	-	53	-
Other Assets					
Prepayments		-	-	369	-
Total Other Assets		-	-	369	-
TOTAL INVENTORIES / OTHER ASSETS		56	-	422	-

Externally Restricted Assets

There are no restrictions applicable to the above assets.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other assets held.

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 9a. Infrastructure, Property, Plant & Equipment

\$ '000	as at 30/6/2014					Asset Movements during the Reporting Period					as at 30/6/2015				
	At	At	Accumulated		Carrying	Asset Additions	WDV of Asset Disposals	Depreciation Expense	Adjustments & Transfers	Revaluation Increments to Equity (ARR)	At	At	Accumulated		Carrying
	Cost	Fair Value	Dep'n	Impairment	Value						Cost	Fair Value	Dep'n	Impairment	Value
Capital Work in Progress	5,904	-	-	-	5,904	14,821	-	-	-	-	20,725	-	-	-	20,725
Plant & Equipment	-	6,977	3,019	-	3,958	1,961	(1,134)	(754)	-	-	-	7,086	3,055	-	4,031
Office Equipment	-	1,215	1,034	-	181	-	-	(27)	-	-	-	1,216	1,062	-	154
Furniture & Fittings	-	1,201	792	-	409	-	-	(70)	-	-	-	1,201	862	-	339
Land:															
- Operational Land	-	62,776	-	-	62,776	-	(689)	-	112	-	-	62,199	-	-	62,199
- Community Land	-	2,035,112	-	-	2,035,112	367	-	-	(112)	-	-	2,035,367	-	-	2,035,367
- Land under Roads (pre 1/7/08)	-	942,866	-	-	942,866	-	-	-	-	-	-	942,866	-	-	942,866
- Land under Roads (post 30/6/08)	-	16,009	-	-	16,009	-	-	-	-	-	-	16,009	-	-	16,009
Land Improvements - depreciable	-	34,026	8,197	-	25,829	-	-	(737)	(11,153)	-	-	18,653	4,714	-	13,939
Buildings - Non Specialised	-	100,501	51,448	-	49,053	-	(10)	(1,692)	975	11,953	-	113,008	52,729	-	60,279
Buildings - Specialised	-	9,906	6,970	-	2,936	-	-	(62)	555	-	-	10,485	7,056	-	3,429
Other Structures	-	130,076	88,516	-	41,560	-	(303)	(1,217)	(802)	1,450	-	130,931	90,243	-	40,688
Infrastructure:															
- Roads	-	273,517	40,632	-	232,885	-	-	(3,263)	3,798	(1,251)	-	272,676	40,507	-	232,169
- Bridges	-	6,805	3,151	-	3,654	-	-	(48)	68	(341)	-	4,623	1,290	-	3,333
- Footpaths	-	60,262	20,977	-	39,285	-	-	(650)	5,451	822	-	60,959	16,051	-	44,908
- Stormwater Drainage	-	109,931	54,658	-	55,273	-	-	(1,514)	1,191	18,869	-	129,639	55,820	-	73,819
- Swimming Pools	-	4,890	1,056	-	3,834	-	-	(65)	-	-	-	4,890	1,121	-	3,769
Other Assets:															
- Heritage Collections	-	9	-	-	9	-	-	-	-	-	-	9	-	-	9
- Library Books	-	3,204	2,251	-	953	-	-	(289)	-	-	-	3,203	2,539	-	664
- Other	-	2,110	834	-	1,276	-	-	(107)	(98)	-	-	2,012	941	-	1,071
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	5,904	3,801,393	283,535	-	3,523,762	17,149	(2,136)	(10,495)	(15)	31,502	20,725	3,817,032	277,990	-	3,559,767

Additions to Buildings & Infrastructure Assets are made up of Asset Renewals (\$8645K) and New Assets (\$2036K).

Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 20 - Adjustments made to Prior Year closing equity, Roads Accumulated Depreciation \$44,350

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of other Infrastructure, Property, Plant & Equipment.

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000

Council has no Externally Restricted Infrastructure, Property, Plant & Equipment.

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

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2015		2014	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		310	-	3,868	-
Payments Received In Advance		344	-	714	-
Accrued Expenses:					
- Other Expenditure Accruals		5,184	-	1,958	-
Security Bonds, Deposits & Retentions		9,387	-	8,687	-
Total Payables		15,225	-	15,227	-
Borrowings					
Loans - Secured ¹		412	4,067	390	4,479
Total Borrowings		412	4,067	390	4,479
Provisions					
Employee Benefits;					
Annual Leave		2,453	-	2,329	-
Sick Leave		266	-	285	-
Long Service Leave		5,888	262	5,483	262
Sub Total - Aggregate Employee Benefits		8,607	262	8,097	262
Self Insurance - Other		57	-	57	-
Total Provisions		8,664	262	8,154	262
Total Payables, Borrowings & Provisions		24,301	4,329	23,771	4,741
(i) Liabilities relating to Restricted Assets					
		2015		2014	
		Current	Non Current	Current	Non Current
Externally Restricted Assets					
Domestic Waste Management		1,257	-	-	681
Liabilities relating to externally restricted assets		1,257	-	-	681
Internally Restricted Assets					
Nil					
Total Liabilities relating to restricted assets		1,257	-	-	681
Total Liabilities relating to Unrestricted Assets		23,044	4,329	23,771	4,060
TOTAL PAYABLES, BORROWINGS & PROVISIONS		24,301	4,329	23,771	4,741

¹ Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	Actual 2015	Actual 2014
(ii) Current Liabilities not anticipated to be settled within the next 12 months		
The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions - Employees Benefits	5,800	5,800
Payables - Security Bonds, Deposits & Retentions	<u>6,000</u>	<u>6,000</u>
	<u>11,800</u>	<u>11,800</u>

Note 10b. Description of and movements in Provisions

Class of Provision	2014		2015			Closing Balance as at 30/6/15
	Opening Balance as at 1/7/14	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	
Annual Leave	2,329	1,716	(1,592)	-	-	2,453
Sick Leave	285	5	(24)	-	-	266
Long Service Leave	5,745	831	(426)	-	-	6,150
Self Insurance	57	-	-	-	-	57
TOTAL	8,416	2,552	(2,042)	-	-	8,926

- a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Self Insurance Provisions represent both (i) Claims Incurred but Not reported and (ii) Claims Reported & Estimated as a result of Council's being a self insurer up to certain levels of Excess.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2015	Actual 2014
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	5,922	3,423
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		5,922	3,423
(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		26,212	18,802
Adjust for non cash items:			
Depreciation & Amortisation		11,088	11,087
Net Losses/(Gains) on Disposal of Assets		(728)	256
Non Cash Capital Grants and Contributions		(367)	(396)
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investment Properties		(4,367)	(2,252)
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		(1,157)	(495)
Increase/(Decrease) in Provision for Doubtful Debts		-	(83)
Decrease/(Increase) in Inventories		(3)	10
Decrease/(Increase) in Other Assets		369	385
Increase/(Decrease) in Payables		(3,558)	1,799
Increase/(Decrease) in other accrued Expenses Payable		3,226	118
Increase/(Decrease) in Other Liabilities		330	649
Increase/(Decrease) in Employee Leave Entitlements		510	(171)
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		31,555	29,709

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	Notes	Actual 2015	Actual 2014
(c) Non-Cash Investing & Financing Activities			
S94 Contributions "in kind"		367	396
Total Non-Cash Investing & Financing Activities		367	396
(d) Financing Arrangements			
(i) Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdraft Facilities ⁽¹⁾		500	500
Credit Cards / Purchase Cards		150	150
Total Financing Arrangements		650	650
Amounts utilised as at Balance Date:			
- Credit Cards / Purchase Cards		-	24
Total Financing Arrangements Utilised		-	24

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

(ii) Secured Loan Liabilities

Loans are secured by a mortgage over future years Rate Revenue only.

(e) Bank Guarantees

Council has guaranteed an amount of \$5,000 to Agility Management Pty Ltd as security for Contract Works relating to the permanent reinstatement of road, footpath and paved surfaces and associated works in NSW. This guarantee was executed on 30 September 2004.

Council has guaranteed an amount of \$10,000 to Jemena Asset Management (4) P/L as security for Contract Works relating to the permanent reinstatement of road, footpath and paved surfaces. This guarantee was executed on 24 January 2014.

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 12. Commitments for Expenditure

\$ '000	Notes	Actual 2015	Actual 2014
(a) Capital Commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, Plant & Equipment			
Buildings		10,617	13,000
Plant & Equipment		2,459	-
Recreational Projects		2,951	4,525
Roads, Bridges & Footpaths		7,799	3,724
Stormwater Drainage		413	2,029
Total Commitments		24,239	23,278
These expenditures are payable as follows:			
Within the next year		24,239	23,278
Total Payable		24,239	23,278
Sources for Funding of Capital Commitments:			
Unrestricted General Funds		4,532	3,574
Future Grants & Contributions		1,868	2,194
Sect 64 & 94 Funds/Reserves		14,182	13,730
Externally Restricted Reserves		200	500
Internally Restricted Reserves		3,457	3,280
Total Sources of Funding		24,239	23,278

(b) Finance Lease Commitments

Nil

(c) Operating Lease Commitments (Non Cancellable)

a. Commitments under Non Cancellable Operating Leases at the Reporting date, but not recognised as Liabilities are payable:

Within the next year	317	269
Later than one year and not later than 5 years	324	386
Total Non Cancellable Operating Lease Commitments	641	655

Conditions relating to Operating Leases:

- All Operating Lease Agreements are secured only against the Leased Asset.
- No Lease Agreements impose any financial restrictions on Council regarding future debt etc.

Notes to the Financial Statements

for the financial year ended 30 June 2015

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

\$ '000	Amounts 2015	Indicator 2015	Prior Periods 2014 2013	
Local Government Industry Indicators - Consolidated				
1. Operating Performance Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. Capital Grants & Contributions) - Operating Expenses</u>	<u>3,006</u>	3.92%	-1.00%	-2.12%
Total continuing operating revenue ⁽¹⁾ (excl. Capital Grants & Contributions)	76,764			
2. Own Source Operating Revenue Ratio				
Total continuing operating revenue ⁽¹⁾				
<u>(excl. ALL Grants & Contributions)</u>	<u>71,827</u>	75.71%	75.54%	73.77%
Total continuing operating revenue ⁽¹⁾	94,875			
3. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽²⁾	<u>33,306</u>	2.96x	2.55	2.56
Current Liabilities less Specific Purpose Liabilities ^(3, 4)	11,244			
4. Debt Service Cover Ratio				
Operating Result ⁽¹⁾ before capital excluding interest and depreciation / impairment / amortisation	<u>14,364</u>	21.76x	17.10	10.62
Principal Repayments (from the Statement of Cash Flows) + Borrowing Costs (from the Income Statement)	660			
5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
<u>Rates, Annual and Extra Charges Outstanding</u>	<u>764</u>	1.57%	2.32%	2.10%
Rates, Annual and Extra Charges Collectible	48,808			
6. Cash Expense Cover Ratio				
Current Year's Cash and Cash Equivalents + All Term Deposits	<u>84,254</u>	15.40	12.29	10.81
Payments from cash flow of operating and financing activities	5,471	mths		

Notes

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

⁽²⁾ Refer Notes 6-8 inclusive.

Also excludes any real estate & land for resale not expected to be sold in the next 12 months

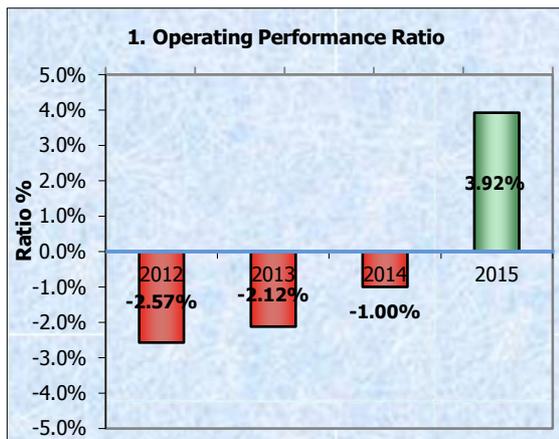
⁽³⁾ Refer to Note 10(a).

⁽⁴⁾ Refer to Note 10(a)(ii) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

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



Purpose of Operating Performance Ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2014/15 Result

2014/15 Ratio 3.92%

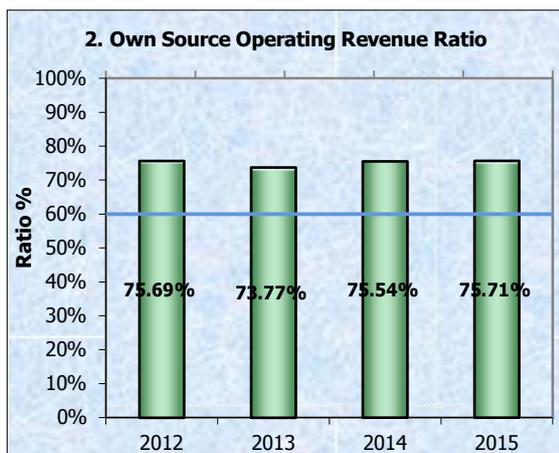
Strong revenue growth (excluding capital grants and contributions) of \$3.5M. This ratio now exceeds the "Fit for the Future" Benchmark of 0%.

Benchmark: — Minimum $\geq 0.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23



Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of Own Source Operating Revenue Ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.

Commentary on 2014/15 Result

2014/15 Ratio 75.71%

This ratio measures fiscal flexibility and as the level of own source revenue increases giving greater ability to manage external shocks or challenges. Council's above benchmark own source revenue ratio indicates a greater ability to control or manage its operating performance and financial sustainability without reliance on grants and other contributions.

Benchmark: — Minimum $\geq 60.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23



Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of Unrestricted Current Ratio

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

Commentary on 2014/15 Result

2014/15 Ratio 2.96x

The Unrestricted Current Ratio excludes cash reserves that are restricted for specific projects and which cannot be used to meet short term obligations for Accounts Payable and Loan Servicing costs.

Benchmark: — Minimum ≥ 1.50

Source for Benchmark: Code of Accounting Practice and Financial Reporting #23



Ratio is within Benchmark
Ratio is outside Benchmark

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

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

<p>4. Debt Service Cover Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>10.62</td> </tr> <tr> <td>2014</td> <td>17.10</td> </tr> <tr> <td>2015</td> <td>21.76</td> </tr> </tbody> </table> <p>Benchmark: Minimum ≥ 2.00 Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	Year	Ratio (x)	2013	10.62	2014	17.10	2015	21.76	<p>Purpose of Debt Service Cover Ratio</p> <p>the availability of operating cash to interest, principal and lease payments</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 21.76x</p> <p>maintain a Debt Service Cover Ratio of at least 2. Council has financial capacity to borrow for appropriate infrastructure projects should it be required.</p>		
Year	Ratio (x)											
2013	10.62											
2014	17.10											
2015	21.76											
<p>5. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2012</td> <td>2.25%</td> </tr> <tr> <td>2013</td> <td>2.10%</td> </tr> <tr> <td>2014</td> <td>2.32%</td> </tr> <tr> <td>2015</td> <td>1.57%</td> </tr> </tbody> </table> <p>Benchmark: Maximum $< 5.00\%$ Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	Year	Ratio %	2012	2.25%	2013	2.10%	2014	2.32%	2015	1.57%	<p>Purpose of Rates & Annual Charges Outstanding Ratio</p> <p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 1.57%</p> <p>This result is well within Council's target of 3% and is significantly better than the industry benchmark for Urban Councils of 5%. The ratio improvement over the past 12 months reflects uncollected rates as at 30 June being reduced from \$1m in 2014 to \$764K in 2015.</p>
Year	Ratio %											
2012	2.25%											
2013	2.10%											
2014	2.32%											
2015	1.57%											
<p>6. Cash Expense Cover Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (mths)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>10.81</td> </tr> <tr> <td>2014</td> <td>12.29</td> </tr> <tr> <td>2015</td> <td>15.40</td> </tr> </tbody> </table> <p>Benchmark: Minimum ≥ 3.00 Source for Benchmark: Code of Accounting Practice and Financial Reporting #23</p>	Year	Ratio (mths)	2013	10.81	2014	12.29	2015	15.40	<p>Purpose of Cash Expense Cover Ratio</p> <p>This liquidity ratio of months a Council can continue paying for its immediate additional cash inflow.</p>	<p>Commentary on 2014/15 Result</p> <p>2014/15 Ratio 15.40 mths</p> <p>benchmark of 3.0 months and is regarded as strong. It indicates that Council could operate for 15.4 months without additional</p>		
Year	Ratio (mths)											
2013	10.81											
2014	12.29											
2015	15.40											

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 14. Investment Properties

\$ '000	Notes	Actual 2015	Actual 2014
(a) Investment Properties at Fair value			
<u>Investment Properties on Hand</u>		<u>25,435</u>	<u>21,067</u>
Reconciliation of Annual Movement:			
Opening Balance		21,067	18,815
- Net Gain/(Loss) from Fair Value Adjustments		<u>4,367</u>	<u>2,252</u>
CLOSING BALANCE - INVESTMENT PROPERTIES		<u>25,435</u>	<u>21,067</u>

(b) Valuation Basis

The basis of valuation of Investment Properties is Fair Value, being the amounts for which the properties could be exchanged between willing parties in arms length transaction, based on current prices in an active market for similar properties in the same location and condition and subject to similar leases.

(c) Contractual Obligations at Reporting Date

Refer to Note 12 for disclosures relating to any Capital and Service obligations that have been contracted.

(d) Leasing Arrangements

Details of leased Investment Properties are as follows;

Future Minimum Lease Payments receivable under non-cancellable Investment Property Operating Leases not recognised in the Financial Statements are receivable as follows:

Within 1 year	240	250
Later than 1 year but less than 5 years	997	1,033
Later than 5 years	<u>259</u>	<u>267</u>
Total Minimum Lease Payments Receivable	<u>1,496</u>	<u>1,550</u>

(e) Investment Property Income & Expenditure - summary

Rental Income from Investment Properties:		
- Minimum Lease Payments	237	243
Direct Operating Expenses on Investment Properties:		
- that generated rental income	<u>(6)</u>	<u>(14)</u>
Net Revenue Contribution from Investment Properties	231	229
plus:		
Fair Value Movement for year	<u>4,367</u>	<u>2,252</u>
Total Income attributable to Investment Properties	<u>4,598</u>	<u>2,481</u>

Refer to Note 27- Fair Value Measurement for information regarding the fair value of investment properties held.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management

\$ '000

Risk Management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's Finance Section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2015	2014	2015	2014
Financial Assets				
Cash and Cash Equivalents	5,922	3,423	5,922	3,423
Investments				
- "Held to Maturity"	80,832	66,971	80,832	66,971
Receivables	7,398	6,241	7,398	6,241
Total Financial Assets	94.152	76.635	94.152	76.635
Financial Liabilities				
Payables	14,881	14,513	14,881	14,513
Loans / Advances	4,479	4,869	4,479	4,869
Total Financial Liabilities	19.360	19.382	19.360	19.382

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) "**at fair value through profit & loss**" or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27 - Fair Value Measurement for information regarding the fair value of financial assets & liabilities

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(a) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss' "Available-for-sale" financial assets & "Held-to-maturity" Investments

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's Finance area manages the Cash & Investments portfolio with the assistance of independent advisors.

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and it's staff and an Investment Report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The risks associated with the investments held are:

- **Price Risk** - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest Rate Risk** - the risk that movements in interest rates could affect returns and income.
- **Credit Risk** - the risk that the investment counterparty) will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in Cash Equivalents & Investments.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
2015				
Possible impact of a 1% movement in Interest Rates	868	868	(868)	(868)
2014				
Possible impact of a 1% movement in Interest Rates	704	704	(704)	(704)

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise **(i)** Rates & Annual charges and **(ii)** User Charges & Fees.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts - that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates & annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2015 Rates & Annual Charges	2015 Other Receivables	2014 Rates & Annual Charges	2014 Other Receivables
(i) Ageing of Receivables - %				
Current (not yet overdue)	0%	72%	0%	74%
Overdue	100%	28%	100%	26%
	100%	100%	100%	100%
(ii) Ageing of Receivables - value				
Rates & Annual Charges	Annual Charges	Other Receivables	Rates & Annual Charges	Other Receivables
Current	-	4,810	-	4,404
< 1 year overdue	577	-	-	176
1 - 2 years overdue	115	204	833	173
2 - 5 years overdue	72	1,120	-	5
> 5 years overdue	-	566	247	469
	764	6.700	1.080	5.227
(iii) Movement in Provision for Impairment of Receivables			2015	2014
Balance at the beginning of the year			66	149
+ new provisions recognised during the year			-	23
- amounts already provided for & written off this year			-	(76)
- amounts provided for but recovered during the year			-	(30)
Balance at the end of the year			66	66

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

Payables & Borrowings are both subject to liquidity risk - the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended & overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total Cash Outflows	Actual Carrying Values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2015									
Trade/Other Payables	9,387	5,494	-	-	-	-	-	14,881	14,881
Loans & Advances	-	660	660	660	660	660	2,406	5,706	4,479
Total Financial Liabilities	9,387	6,154	660	660	660	660	2,406	20,587	19,360
2014									
Trade/Other Payables	8,687	5,826	-	-	-	-	-	14,513	14,513
Loans & Advances	-	660	660	660	660	660	3,066	6,366	4,869
Total Financial Liabilities	8,687	6,486	660	660	660	660	3,066	20,879	19,382

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

	2015		2014	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Trade/Other Payables	14,881	0.0%	14,513	0.0%
Loans & Advances - Fixed Interest Rate	4,479	5.6%	4,869	5.6%
	<u>19,360</u>		<u>19,382</u>	

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 14/15 was adopted by the Council on 24 June 2014.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

Note that for Variations* of Budget to Actual :

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable Budget Variation, **U** = Unfavourable Budget Variation

\$ '000	2015 Budget	2015 Actual	2015 ----- Variance* -----		
REVENUES					
Rates & Annual Charges	46,978	47,525	547	1%	F
User Charges & Fees	12,086	13,263	1,177	10%	F
Interest & Investment Revenue	2,432	2,925	493	20%	F
*Interest on Investment Income for the year was originally budgeted for at \$2.4M. Actual Income of \$2.9M exceeded budget by \$500K as a result of more funds being available to invest than initially forecast.					
Other Revenues	6,145	12,481	6,336	103%	F
*Income from Fair Value Gains on Investment Properties \$4,367K.					
*Income from the North Strathfield Rail Underpass Project amounted to \$400K. Relates to the receipt and management of clean fill from the railway project being utilised for the Crane St Park rehabilitation works. Project not anticipated at time of preparing the 2014-15 Budget.					
*Income from Parking Management exceeded original budget by \$650K.					
*Income from the EPA's Better Waste & Recycling Program amounted to \$207K which was not anticipated at the time of preparing the 2014-15 Budget					
*Income from Sale of recyclables amounted to \$400K, which was not anticipated at the time of preparing the 2014-15 Budget					
Operating Grants & Contributions	4,501	4,937	436	10%	F
Capital Grants & Contributions	11,671	18,111	6,440	55%	F
*Developer Contributions of \$15.7M received against the original budgeted amount of \$9.5M. Contributions are restricted for specific works allowed for in the Contribution Plans.					
Net Gains from Disposal of Assets	-	728	728	0%	F
* Sale of Assets not originally budgeted for.					

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 16. Material Budget Variations (continued)

\$ '000	2015 Budget	2015 Actual	2015 ----- Variance* -----		
EXPENSES					
Employee Benefits & On-Costs	30,128	28,545	1,583	5%	F
Borrowing Costs	278	270	8	3%	F
Materials & Contracts	23,348	20,900	2,448	10%	F
* Predicted spend on DWM less than anticipated, a saving of \$1M					
* Software budgetted as Materials and Contracts, \$823K, reclassified as Other Expenses					
* Implementation of Computing Systems capitalised as an intangible asset : \$400K					
* Infringement Processing fees, \$120K less than anticipated					
* Planning Consultants, projects delayed, \$90K less anticipated					
* Parramatta Road Strategy, project not commenced, \$50K					
Depreciation & Amortisation	11,417	11,088	329	3%	F
Other Expenses	11,323	12,955	(1,632)	(14%)	U
* Greater than anticipated use of agency personnel during the year, \$556K					
* Increased water charges and the delay of the water plant operation, resulted in, additional expenditure of \$332K.					
* Software expenditure (823K), reclassified from Materials and Contracts					
* Waste Levy exceeded budget by \$310K					
Budget Variations relating to Council's Cash Flow Statement include:					
Cash Flows from Operating Activities	20,684	31,555	10,871	52.6%	F
*The original budget did not account for the favourable cash flows as detailed in the explanations provided above for "Interest and Investment Revenue" and "Operating and Capital Grants and Contributions".					
Cash Flows from Investing Activities	(24,827)	(28,666)	(3,839)	15.5%	U
*Greater than anticipated purchase of term deposit investments with maturities greater than 90 days. Overall total Investments as at 30 June have increased from \$66.9M to \$80.8M.					
Cash Flows from Financing Activities	1,113	(390)	(1,503)	(135.0%)	U
*Council had anticipated receiving a loan of \$1.5M in July 2014 for Drainage Works, the loan was received earlier in late June 2014.					

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Roads	1,374	4	-	44	-	-	1,422	-	(1,422)	-	-
Parking	86	-	-	2	-	-	88	-	(88)	-	-
Open Space	7,468	4,946	-	221	(367)	-	12,268	-	(12,268)	-	-
Community Facilities	7,931	699	-	168	(639)	-	8,159	115	(8,274)	-	-
Community Infrastructure	590	680	-	13	(251)	-	1,032	-	(1,032)	-	-
Administration	5	76	-	2	(22)	-	61	-	(61)	-	-
Other	115	-	-	3	-	-	118	-	(118)	-	-
S94 Contributions - under a Plan	17,569	6,405	-	453	(1,279)	-	23,148	115	(23,263)	-	-
S94A Levies - under a Plan	1,259	1,164	-	38	(498)	-	1,963				-
Total S94 Revenue Under Plans	18,828	7,569	-	491	(1,777)	-	25,111				-
S93F Planning Agreements	13,016	7,767	367	527	(2,229)	-	19,081				
Total Contributions	31,844	15,336	367	1,018	(4,006)	-	44,192				-

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

Contribution Plan - Canada Bay

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	1,776	4,939	-	84	(280)	-	6,519	-	(6,519)	-	-
Community Facilities	865	692	-	19	(65)	-	1,511	-	(1,511)	-	-
Community Infrastructure	590	680	-	13	(251)	-	1,032	-	(1,032)	-	-
Administration	5	76	-	2	(22)	-	61	-	(61)	-	-
Total	3,236	6,387	-	118	(618)	-	9,123	-	(9,123)	-	-

CONTRIBUTION PLAN - Concord Area (Rhodes)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Roads	1,229	4	-	41	-	-	1,274	-	(1,274)	-	-
Parking	64	-	-	2	-	-	66	-	(66)	-	-
Open Space	4,592	7	-	111	(87)	-	4,623	-	(4,623)	-	-
Community Facilities	5,254	7	-	106	(549)	-	4,818	-	(4,818)	-	-
Total	11,139	18	-	260	(636)	-	10,781	-	(10,781)	-	-

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN - Concord Area (Strathfield Triangle)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Roads	145	-	-	3	-	-	148	-	(148)	-	-
Parking	22	-	-	-	-	-	22	-	(22)	-	-
Open Space	1,100	-	-	26	-	-	1,126	-	(1,126)	-	-
Community Facilities	453	-	-	11	-	-	464	-	(464)	-	-
Other	115	-	-	3	-	-	118	-	(118)	-	-
Total	1,835	-	-	43	-	-	1,878	-	(1,878)	-	-

CONTRIBUTION PLAN - Breakfast Point Community Enhancement

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Community Facilities	1,359	-	-	32	(25)	-	1,366	115	(1,481)	-	-
Total	1,359	-	-	32	(25)	-	1,366	115	(1,481)	-	-

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94A LEVIES - UNDER A PLAN

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Community Facilities	1,259	1,164	-	38	(498)	-	1,963	-	(1,963)		-
Total	1,259	1,164	-	38	(498)	-	1,963				-

S93F Planning Agreements

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Strathfield Triangle	500	-	-	11	-	-	511	-	-		-
Rhodes General	10,948	7,467	367	367	(2,057)	-	16,725	-	(16,725)		-
Canada Bay General	1,568	300		149	(172)	-	1,845	-	(1,845)		-
Total	13,016	7,767	367	527	(2,229)	-	19,081				-

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions in future years.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from it's Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Councils contributions to the pool and the result of insurance claims within each of the Fund Years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

(iv) Other Guarantees

Council has guaranteed an amount of \$5,000 to Agility Management Pty Ltd as security for Contract Works relating to the permanent reinstatement of road, footpath and paved surfaces and associated

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

(iv) Other Guarantees (continued)

works in NSW. This guarantee was executed on 30 September 2004. Council has guaranteed an amount of \$10,000 to Jemena Asset Management (4) P/L as security for Contract Works relating to the permanent reinstatement of road, footpath and paved surfaces. This guarantee was executed on 24 January 2014.

2. Other Liabilities

(i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

(iv) Legal Matters

Council is defending proceedings in respect of a previous judgement handed down in the Court of Appeal on 1 April 2010 regarding lease and advertising signage.

Council was previously successful in defending the claim lodged by Phoenix Commercial Enterprises however the claim has now been lodged by the former Directors of that Company. The outcome of these current proceedings was expected to be known in November 2014, however the judgement has been delayed and is now expected to be delivered by December 2015.

Council is also defending a matter commenced by three related companies - Omayya Investments Pty Ltd, Omayya Holding Pty Ltd, and Arinson Pty Limited.

The matter concerns the related companies claiming a right to purchase 1A Chapman Street and /or easements over 1A Chapman Street. Judgement on this matter was handed down in May 2014. The plaintiff subsequently lodged an appeal against part of the judgement. A decision on the Appeal was handed down in July 2015. The appeal by Arinson was dismissed and Council has been awarded costs.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

Council Amalgamations

In 2014, the State Government announced a major local government reform program – Fit for the Future.

As part of this announcement, the majority of Councils in metropolitan Sydney were grouped together according to location and demographic to potentially form larger super councils". The City of Canada Bay was grouped with five neighbouring councils in the inner west:

Ashfield, Burwood, Leichhardt, Marrickville and Strathfield.

The City of Canada Bay believes it is Fit for the Future and can stand alone, however, the Office of Local Government and the Minister for Local Government have stated that doing nothing and not addressing the Fit for the Future amalgamation options was not an option.

Council considered the inner west Council option of merging with: Ashfield, Burwood, Leichhardt, Marrickville and Strathfield as not viable for our community. Instead, an alternate merger proposal with Burwood and Auburn Councils was submitted to the Independent Pricing and Regulatory Tribunal (IPART) on 30 June 2015. The proposal focuses on a new entity to be known as Sydney Olympic Park City Council.

At the time of preparing these Financial Statements, Council was still awaiting a final determination from the State Government with respect to IPARTS recommendations.

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 19. Interests in Other Entities

 \$ '000

Council has no interest in any Controlled Entities, Joint Arrangements or Associates.

Note 20. Equity - Retained Earnings and Revaluation Reserves

	Notes	Actual 2015	Actual 2014
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		1,960,189	1,941,387
a. Correction of Prior Period Errors	20 (c)	44,350	44,350
b. Net Operating Result for the Year		<u>26,212</u>	<u>18,802</u>
Balance at End of the Reporting Period		<u>2,030,751</u>	<u>2,004,539</u>
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		<u>1,622,346</u>	<u>1,590,844</u>
Total		<u>1,622,346</u>	<u>1,590,844</u>
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		1,590,844	1,535,946
- Revaluations for the year	9(a)	<u>31,502</u>	<u>54,898</u>
- Balance at End of Year		<u>1,622,346</u>	<u>1,590,844</u>
TOTAL VALUE OF RESERVES		<u>1,622,346</u>	<u>1,590,844</u>

(iii) Nature & Purpose of Reserves**Infrastructure, Property, Plant & Equipment Revaluation Reserve**

- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2015	Actual 2014
(c) Correction of Error/s relating to a Previous Reporting Period			
Correction of errors disclosed in this year's financial statements:			
During the Asset Revaluation of Roads, it was determined that there had been an error in prior year depreciation. This had resulted in the accumulated depreciation of the Asset Class for this year being materially different from the actual position on it's assets life cycle:			
As a result, Council has adjusted the accumulated depreciation for the following asset classes as at 30/6/14 to reflect the correct value of accumulated depreciation;			
Roads Asset Class Decrease to accumulated depreciation		44,350	
This adjustment resulted in net increase in Council's Accumulated Surplus as at 30/6/14.			
In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.			
These amounted to the following Equity Adjustments:			
- Adjustments to Opening Equity - 1/7/13 (relating to adjustments for the 30/6/13 reporting year end and prior periods)		-	-
- Adjustments to Closing Equity - 30/6/14 (relating to adjustments for the 30/6/14 year end)		44,350	-
Total Prior Period Adjustments - Prior Period Errors		44,350	-

(d) Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 21. Financial Result & Financial Position by Fund

\$ '000

Council utilises only a General Fund for its operations.

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

Note 23. Events occurring after the Reporting Date

Events that occur between the end of the reporting period (ending 30 June 2015) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 20/10/15.

Events that occur after the Reporting Period represent one of two types:

(i) Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2015.

(ii) Events that provide evidence of conditions that arose after the Reporting Period

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2015 and which are only indicative of conditions that arose after 30 June 2015.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 25. Intangible Assets

\$ '000	Actual 2015	Actual 2014
Intangible Assets represent identifiable non-monetary asset without physical substance.		
Intangible Assets are as follows;		
Opening Values:		
Gross Book Value (1/7)	2,168	797
Accumulated Amortisation (1/7)	(159)	-
Net Book Value - Opening Balance	2,009	797
Movements for the year		
- Purchases	901	1,371
- Amortisation charges	(593)	(159)
Closing Values:		
Gross Book Value (30/6)	3,069	2,168
Accumulated Amortisation (30/6)	(752)	(159)
<u>TOTAL INTANGIBLE ASSETS - NET BOOK VALUE</u> ¹	<u>2,317</u>	<u>2,009</u>

¹ The Net Book Value of Intangible Assets represent:

- Software and IT System Development Costs	2,317	2,009
	2,317	2,009

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 27. Fair Value Measurement

The Council measures the following assets and liabilities at fair value on a recurring basis.

- Infrastructure, property, plant and equipment
- Investment property

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1 - Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 – Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values:

30 June 2015	Date of latest valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Investment properties	30/6/13	-	-	21,067	21,067
Infrastructure, Property, Plant and Equipment					
- Operational land	30/6/13	-	-	62,199	62,199
- Community land	30/6/13	-	-	2,035,367	2,035,367
- Land under roads	30/6/14	-	-	958,875	958,875
- Buildings (Specialised and non-specialised)	30/6/13	-	-	63,709	63,709
- Roads, Bridges, Footpaths	30/6/15	-	-	280,410	280,410
- Swimming Pools	30/6/13	-	-	3,769	3,769
- Stormwater Drainage	30/6/15	-	-	73,819	73,819
- Plant and Equipment	30/6/15	-	-	4,031	4,031
- Office Equipment	30/6/15	-	-	154	154
- Other Structures	30/6/15	-	-	40,688	40,688
- Other Assets	30/6/13	-	-	15,679	15,679
Total		-	-	3,559,767	3,559,767

City of Canada Bay

Notes to the Financial Statements
for the financial year ended 30 June 2015

Note 27. Fair Value Measurement

(1) The following table presents all assets and liabilities that have been measured & recognised at fair values:

30 June 2014	Date of latest valuation	Fair Value Measurement Hierarchy			Total
		Level 1 Quoted prices in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Investment properties	30/6/13	-	-	21,067	21,067
Infrastructure, Property, Plant and Equipment					
- Operational land	30/6/13	-	-	62,776	62,776
- Community land	30/6/13	-	-	2,035,112	2,035,112
- Land under roads	30/6/14	-	-	958,875	958,875
- Buildings (Specialised and non-specialised)	30/6/13	-	-	51,989	51,989
- Roads, Bridges, Footpaths	30/6/15	-	-	231,474	231,474
- Stormwater Drainage	30/6/13	-	-	55,273	55,273
- Swimming Pools	30/6/15	-	-	3,834	3,834
- Plant and Equipment	30/6/15	-	-	3,958	3,958
- Office Equipment	30/6/15	-	-	181	181
- Other Structures	30/6/15	-	-	41,560	41,560
- Other Assets	30/6/13	-	-	13,313	13,313
Total		-	-	3,479,412	3,479,412

(2) Transfers between Level 1 & Level 2 Fair Value Hierarchies

During the year there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (ie Level 1 inputs) Council instead utilises a spread of both observable inputs (Level 2 Inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Investment Properties

Council engages external, independent and qualified valuers to determine the fair value of its investment properties. As at 30 June 2014, the fair values of the land and buildings have been determined by Liquid Pacific Valuers. Principal Valuer – Martin Burns, certified and chartered practicing valuer. Prices quoted are prices in active markets.

City of Canada Bay

Notes to the Financial Statements for the financial year ended 30 June 2015

Note 27. Fair Value Measurement

Infrastructure, Property, Plant & Equipment

Condition based assessments have been carried out on these assets to determine fair value, the rate of consumption of service potential and the residual life for valuation purposes.

(4). Fair value measurements using significant unobservable inputs (Level 3)

The following table presents the changes in Level 3 Fair Value Asset Classes:

	Operational Land	Community Land	Land Under Roads	Buildings	Roads Bridges Footpaths	Stormwater Drainage	Plant, Equip & Office Equipment	Other Assets	Total
Opening Balance 1/7/13	62,380	2,035,112	903,977	53,375	227,388	56,025	4,357	74,584	3,417,198
Purchases (GBV)	396	-	-	321	8,134	318	1,061	8,714	18,944
Disposals (WDV)	-	-	-	(88)	-	-	(538)	(74)	(700)
Depreciation & Impairment	-	-	-	(1,641)	(5,006)	(1,131)	(741)	(2,409)	(10,928)
Revaluation	-	-	54,898	-	-	-	-	0	54,898
Transfers	-	-	-	22	958	61	-	(1,041)	0
Closing Balance 30/6/14	62,776	2,035,112	958,875	51,989	231,474	55,273	4,139	79,774	3,479,412
Purchases (GBV)	-	367	-	-	-	-	1,961	14,821	17,149
Disposals (WDV)	(689)	-	-	(10)	-	-	(1,134)	(303)	(2,136)
Depreciation & Impairment	-	-	-	(1754)	(3,961)	(1,514)	(781)	(2,485)	(10,495)
Revaluation	-	-	-	11,953	43,580	18,869	-	1,450	75,852
Transfers	112	(112)	-	1,530	9,317	1,191	-	(12,053)	(15)
Closing Balance 30/6/15	62,199	2,035,367	958,875	63,708	280,410	73,819	4,185	81,204	3,559,767

(5). Highest and best use

Some Council properties, for example, Car parks, which could be redeveloped, are not currently utilised for their highest and best use. All other non-financial assets are considered to be utilised for their highest and best use.

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 28. Financial Review

\$ '000

Key Financial Figures of Council over the past 5 years (consolidated)

Financial Performance Figures	2015	2014	2013	2012	2011
Inflows:					
Rates & Annual Charges Revenue	47,525	45,367	42,924	41,000	39,224
User Charges Revenue	13,263	12,003	11,868	12,026	10,785
Interest & Investment Revenue (Losses)	2,925	2,744	3,525	3,049	1,528
Grants Income - Operating & Capital	4,855	5,605	8,515	6,229	6,682
Total Income from Continuing Operations	99,970	91,455	90,815	81,282	73,766
Sale Proceeds from I,PP&E	2,864	444	643	848	937
New Loan Borrowings & Advances	-	5,000	-	-	-
Outflows:					
Employee Benefits & On-cost Expenses	28,545	28,240	27,144	25,911	24,119
Borrowing Costs	270	114	51	94	135
Materials & Contracts Expenses	20,900	20,428	20,380	17,824	17,469
Total Expenses from Continuing Operations	73,758	72,653	70,378	68,361	61,163
Total Cash purchases of I,PP&E	17,668	20,056	16,320	8,313	9,588
Total Loan Repayments (incl. Finance Leases)	390	499	780	737	696
Operating Surplus/(Deficit) (excl. Capital Income)	8,101	1,278	2,694	(1,200)	427
Financial Position Figures	2015	2014	2013	2012	2011
Current Assets	91,208	74,557	60,740	50,788	33,344
Current Liabilities	24,301	23,771	21,433	21,083	19,675
Net Current Assets	66,907	50,786	39,307	29,705	13,669
Available Working Capital (Unrestricted Net Current Assets)	4,289	1,392	1,760	912	(1,039)
Cash & Investments - Unrestricted	10,487	10,175	7,253	8,987	7,035
Cash & Investments - Internal Restrictions	15,624	14,058	12,795	10,790	6,918
Cash & Investments - Total	86,754	70,394	55,796	45,731	29,051
Total Borrowings Outstanding (Loans, Advances & Finance Leases)	4,479	4,869	368	1,148	1,885
Total Value of I,PP&E (excl. Land & Earthworks)	781,316	750,534	733,921	707,648	700,642
Total Accumulated Depreciation	277,990	283,535	318,192	291,334	278,560
Indicative Remaining Useful Life (as a % of GBV)	64%	62%	57%	59%	60%

Source: Published audited financial statements of Council (current year & prior year)

City of Canada Bay

Notes to the Financial Statements

for the financial year ended 30 June 2015

Note 29. Council Information & Contact Details

Principal Place of Business:

1A Marlborough Street
Drummoyne NSW 2047

Contact Details

Mailing Address:

Locked Bag 1470
Drummoyne NSW 2047

Opening Hours:

8:30am to 4:30pm
Monday to Friday

Telephone: 02 9911 6555

Facsimile: 02 9911 6550

Internet: www.canadabay.nsw.gov.au

Email: council@canadabay.nsw.gov.au

Officers

GENERAL MANAGER

Mr Gary Sawyer

RESPONSIBLE ACCOUNTING OFFICER

Mr. Bruce Cook

PUBLIC OFFICER

Mr. Bob Pigott

AUDITORS

PricewaterhouseCoopers
Darling Park Tower 2
201 Sussex Street
GPO Box 2650
SYDNEY NSW 1171

Other Information

ABN: 79 130 029 350

Elected Members

MAYOR

Cr. Angelo Tsirekas

COUNCILLORS

Cr. Tanveer Ahmed

Cr. Mirjana Cestar

Cr. Tony Fasanella

Cr. Neil Kenzler

Cr. Helen McCaffrey

Cr. Michael Megna

Cr. Marian O'Connell

Cr. Pauline Tyrrell



The City of Canada Bay Council

Independent auditor's report to the Council – s417(2) Report on the general purpose financial statements

Report on the financial statements

We have audited the accompanying financial statements of the City of Canada Bay Council, which comprise the statement of financial position as at 30 June 2015 and the income statement, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, accompanying notes to the financial statements and the Statement by Councillors and Management in the approved form as required by Section 413(2) of the Local Government Act 1993.

Councillors' responsibility for the financial statements

The Councillors of the Council are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1993 and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

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

When this audit report is included in an Annual Report, our procedures include reading the other information in the Annual Report to determine whether it contains any material inconsistencies with the financial statements.

Our audit responsibility does not extend to the Original Budget Figures included in the Income Statement, Statement of Cash Flows and the Original Budget disclosures in notes 2(a) and 16 and the Projections disclosed in note 17 to the financial statements, nor the attached Special Schedules, and accordingly, we express no opinion on them.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Auditor's opinion:

In our opinion:

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2 (the Division); and
- (b) the financial statements:
 - (i) have been presented, in all material respects, in accordance with the requirements of this Division
 - (ii) are consistent with the Council's accounting records
 - (iii) present fairly, in all material respects, the Council's financial position as at 30 June 2015 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial statements that have come to light during the course of the audit.

A handwritten signature in blue ink, appearing to read 'PricewaterhouseCoopers', written in a cursive style.

PricewaterhouseCoopers

A handwritten signature in blue ink, appearing to read 'Peter Buchholz', written in a cursive style.

Peter Buchholz
Partner

Sydney
6 October 2015



Private & Confidential

The Mayor
Councillor Angelo Tsirekas
City of Canada Bay Council
DX 8117
CITY OF CANADA BAY

Dear Councillor Tsirekas

**Report on the conduct of the Audit for year ended 30 June 2015 –
Section 417(3)**

We have completed our audit of the financial reports of the Council for the year ended 30 June 2015, in accordance with Section 415 of the Local Government Act 1993.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial reports are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial reports, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial reports are presented fairly in accordance with Australian Accounting Standards as well as statutory requirements so as to present a view which is consistent with our understanding of the Council's financial position, the results of its operations and its cash flows.

This report should be read in conjunction with our audit opinion on the general purpose financial statements provided under Section 417(2) of the Local Government Act 1993.

Flowing from our audit, there are a number of comments we wish to raise concerning the trends in Council's finances. These are set out below.

Operating result

Council's operating surplus increased from \$19 million in the previous year to \$27 million in the current period. The net operating result before Capital Contributions was a surplus of \$8.1 million against the previous year's surplus of \$1.3 million.

Cash position

Council's overall cash position increased from \$70 million to \$87 million during the period under review. The following table highlights the composition of cash.

	2015	2014
	\$m	\$m
Externally restricted	61	46
Internally restricted	16	14
Unrestricted	10	10
Total	87	70

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Working capital

Council’s net current assets increased from \$51 million to \$67 million during the period under review. The value of net current assets needs to be adjusted in order to establish the available working capital position.

	2015 \$m	2014 \$m
Net current assets	67	51
Less: External restrictions	(61)	(46)
Internal restrictions	(16)	(14)
Add: Current liabilities deferred	12	12
Available working capital	2	3

The effective unrestricted or available working capital upon which Council could build its 2016 budget was \$2 million.

Performance indicators

The financial reports disclose of a number of indicators in Note 13 and these are detailed below:

	2015 %	2014 %
Operating Performance Ratio	4	(1)
Own Source Operating Revenue Ratio	76	76
Unrestricted Current Ratio	296	255
Debt Service Cover Ratio	2176	1710
Rates Outstanding Ratio	1.6	2.3
Cash Expense Cover Ratio	16	13

The Operating Performance Ratio improved and is above the industry benchmark of 0%.

The Own Source Operating Revenue Ratio was stable at 76% and remained above the industry benchmark of 60%.

The Unrestricted Current Ratio improved and remained above the industry benchmark of 150%.

The Debt Service Cover Ratio improved and remained above the industry benchmark of 200%.

The Rates Outstanding Ratio declined and remained below the industry benchmark of 5%.

The Cash Expense Cover Ratio indicates that Council could continue to cover its operating costs for 16 months should cash inflows cease. This compares very favourably with the industry benchmark of 3 months.



General

The books of accounts and records inspected by us have been kept in an accurate and conscientious manner. We thank the General Manager and his staff for the cooperation and courtesy extended to us during the course of our audit.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'P L Buchholz', written in a cursive style.

PricewaterhouseCoopers

A second handwritten signature in blue ink, appearing to read 'P L Buchholz', written in a cursive style.

P L Buchholz
Partner
6 October 2015

Sydney

City of Canada Bay

SPECIAL SCHEDULES
for the year ended 30 June 2015

“To create a City that is innovative, dynamic
and sustainable through active partnership
with the community and the environment”



City of Canada Bay

Special Schedules

for the financial year ended 30 June 2015

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Special Schedules¹

- Special Schedule No. 1	Net Cost of Services	2
- Special Schedule No. 2(a)	Statement of Long Term Debt (all purposes)	3
- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	n/a
- Special Schedule No. 3	Water Supply Operations - incl. Income Statement	n/a
- Special Schedule No. 4	Water Supply - Statement of Financial Position	n/a
- Special Schedule No. 5	Sewerage Service Operations - incl. Income Statement	n/a
- Special Schedule No. 6	Sewerage Service - Statement of Financial Position	n/a
- Notes to Special Schedules No. 3 & 5		n/a
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¹ Special Schedules are not audited (with the exception of Special Schedule 9).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

City of Canada Bay

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2015

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	920	4	23	(893)
Administration	6,679	9,142	16,158	18,621
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	1,484	-	-	(1,484)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	2,280	4,483	-	2,203
Animal Control	-	36	-	36
Other	18	-	-	(18)
Total Public Order & Safety	3,782	4,519	-	737
Health	480	170	-	(310)
Environment				
Noxious Plants and Insect/Vermin Control	-	-	-	-
Other Environmental Protection	2,855	266	240	(2,349)
Solid Waste Management	11,438	14,203	155	2,920
Street Cleaning	2,345	(4)	-	(2,349)
Drainage	1,767	-	17	(1,750)
Stormwater Management	303	725	-	422
Total Environment	18,708	15,190	412	(3,106)
Community Services and Education				
Administration & Education	1,091	68	-	(1,023)
Social Protection (Welfare)	207	21	-	(186)
Aged Persons and Disabled	287	101	-	(186)
Children's Services	2,796	2,010	-	(786)
Total Community Services & Education	4,381	2,200	-	(2,181)
Housing and Community Amenities				
Public Cemeteries	-	-	-	-
Public Conveniences	499	-	-	(499)
Street Lighting	2,121	158	-	(1,963)
Town Planning	3,388	1,260	-	(2,128)
Other Community Amenities	360	618	-	258
Total Housing and Community Amenities	6,368	2,036	-	(4,332)
Water Supplies	-	-	-	-
Sewerage Services	-	-	-	-

City of Canada Bay

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2015

\$'000				
Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	4,508	287	-	(4,221)
Museums	23	-	-	(23)
Art Galleries	-	-	-	-
Community Centres and Halls	712	324	-	(388)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	1,025	151	-	(874)
Sporting Grounds and Venues	6,830	3,453	-	(3,377)
Swimming Pools	748	-	-	(748)
Parks & Gardens (Lakes)	2,823	345	39	(2,439)
Other Sport and Recreation	3,527	1,653	-	(1,874)
Total Recreation and Culture	20,196	6,213	39	(13,944)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	1,164	409	-	(755)
Other Mining, Manufacturing & Construction	-	-	-	-
Total Mining, Manufacturing and Const.	1,164	409	-	(755)
Transport and Communication				
Urban Roads (UR) - Local	4,978	2,138	479	(2,361)
Urban Roads - Regional	394	-	-	(394)
Sealed Rural Roads (SRR) - Local	-	-	-	-
Sealed Rural Roads (SRR) - Regional	-	-	-	-
Unsealed Rural Roads (URR) - Local	-	-	-	-
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	20	-	1,000	980
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	27	-	-	(27)
Parking Areas	205	682	-	477
Footpaths	2,293	-	-	(2,293)
Aerodromes	-	-	-	-
Other Transport & Communication	1,764	65	-	(1,699)
Total Transport and Communication	9,681	2,885	1,479	(5,317)
Economic Affairs				
Camping Areas & Caravan Parks	-	(1)	-	(1)
Other Economic Affairs	1,399	468	-	(931)
Total Economic Affairs	1,399	467	-	(932)
Totals – Functions	73,758	43,235	18,111	(12,412)
General Purpose Revenues⁽²⁾		38,624		38,624
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT⁽¹⁾	73,758	81,859	18,111	26,212

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

City of Canada Bay

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2015

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-							-	-
Treasury Corporation	-	-	-							-	-
Other State Government	-	-	-							-	-
Public Subscription	-	-	-							-	-
Financial Institutions	390	4,479	4,869	-	390	-		270	412	4,067	4,479
Other	-	-	-							-	-
Total Loans	390	4,479	4,869	-	390	-	-	270	412	4,067	4,479
Other Long Term Debt											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	-	-	-							-	-
Deferred Payments	-	-	-							-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	390	4,479	4,869	-	390	-	-	270	412	4,067	4,479

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2015

\$'000										
Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings	Council Offices / Administration Centres	-	280	329	5,726	23%	16%	62%	0%	0%
	Childcare Centre(s)	-	83	104	3,420	0%	76%	24%	0%	0%
	Community Centres	-	101	178	17,537	72%	16%	12%	0%	0%
	Leased/Commercial	-	24	17	17,174	71%	27%	2%	0%	0%
	Operational	-	646	440	3,104	0%	8%	92%	0%	0%
	Parks	125	472	462	11,632	44%	19%	35%	1%	0%
	Public Toilets	9	8	27	851	0%	5%	94%	1%	0%
	Leisure Centre	-	45	36	4,264	0%	100%	0%	0%	0%
	sub total	134	1,659	1,593	63,708	49.0%	28.0%	22.7%	0.3%	0.0%
Other Structures	Other Structures	-	-	-	21	0%	0%	0%	0%	100%
	Marine - Structures	404	19	4	1,840	30%	44%	6%	0%	21%
	Marine - Sea Walls	9,430	72	48	15,980	50%	9%	25%	15%	0%
	Parks - Civil/Landscaping	186	56	77	7,324	47%	21%	29%	3%	0%
	Parks - Furniture/Monuments etc	87	81	20	6,042	74%	18%	7%	1%	1%
	Parks - Playgrounds	-	116	155	827	86%	12%	2%	0%	0%
	Parks - Playing Courts	-	5	28	935	85%	13%	1%	0%	0%
	Parks - Playing Fields etc	36	182	441	7,719	46%	52%	0%	1%	0%
	sub total	10,143	531	773	40,688	53.0%	22.5%	16.5%	6.7%	1.3%

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

\$'000										
Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Written Down Value (WDV) refer (4)	Assets in Condition as a % of WDV				
						1	2	3	4	5
						refer (4) & (5)				
Roads										
	Sealed Roads Surface	3,634	848	1,548	49,798	45%	34%	14%	6%	2%
	Road Pavement	449	-	-	145,429	52%	35%	12%	1%	0%
	Bridges	18	-	-	3,334	5%	63%	31%	0%	0%
	Footpaths/Cycleways	1,225	1,310	1,036	44,908	10%	18%	68%	4%	0%
	Kerb and Gutter	2,155	118	31	27,578	3%	17%	66%	12%	1%
	Roadside Assets	10	319	398	201	38%	36%	20%	7%	0%
	Road Structures	23	166	83	1,536	46%	12%	39%	2%	1%
	Traffic Facilities	275	470	335	7,626	11%	26%	54%	8%	1%
	sub total	7,789	3,231	3,431	280,410	37.5%	30.4%	28.0%	3.5%	0.6%
Stormwater Drainage										
	Drainage Reticulation	5,459	296	258	70,641	12%	64%	15%	8%	1%
	Environmental Quality Devices	-	21	1	3,178	100%				0%
	sub total	5,459	317	259	73,819	15.8%	60.9%	14.3%	8.0%	1.1%
Open Space/ Recreational Assets										
	Swimming Pools	20	185	236	3,769	56%	5%	39%	1%	0%
	sub total	20	185	236	3,769	56.1%	4.6%	38.8%	0.6%	0.0%
Land Improvements										
	Other	7	107	147	13,939	0%	0%	0%	0%	100%
	sub total	7	107	147	13,939	0.0%	0.0%	0.0%	0.0%	100.0%
	TOTAL - ALL ASSETS	23,552	6,030	6,439	476,333	36.0%	33.0%	23.4%	3.9%	3.6%

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets (continued)

as at 30 June 2015

Notes:

- (1). Satisfactory is defined as “satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate”.
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is “what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements
- (5). **Infrastructure Asset Condition Assessment "Key"**

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very Poor	Urgent renewal/upgrading required

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets \$GGLWLRQDO
as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Gross Book Value (GBV) refer (4)	Assets in Condition as a % of GBV				
						1	2	3	4	5
						refer (4) & (5)				
Buildings										
	Council Offices / Administration Centres	-	280	329	15,919	9%	12%	79%	0%	0%
	Childcare Centre(s)	-	83	104	8,201	0%	67%	33%	0%	0%
	Community Centres	-	101	178	28,920	53%	24%	24%	0%	0%
	Leased/Commercial	-	24	17	22,530	62%	31%	7%	0%	0%
	Operational	-	646	440	8,162	0%	4%	96%	0%	0%
	Parks	125	472	462	29,839	19%	29%	50%	2%	0%
	Public Toilets	9	8	27	2,022	0%	6%	92%	2%	0%
	Leisure Centre	-	45	36	7,901	0%	100%	0%	0%	0%
	sub total	134	1,659	1,593	123,494	29.4%	31.1%	39.1%	0.4%	0.0%
Other Structures										
	Other Structures	-	-	-	30	0%	0%	100%	0%	0%
	Marine - Structures	404	19	4	3,234	18%	43%	13%	0%	25%
	Marine - Sea Walls	9,430	72	48	96,579	29%	7%	29%	30%	5%
	Parks - Civil/Landscaping	186	56	77	10,997	40%	21%	32%	7%	0%
	Parks - Furniture/Monuments etc	87	81	20	8,731	65%	22%	11%	1%	1%
	Parks - Playgrounds	-	116	155	1,241	84%	13%	3%	0%	0%
	Parks - Playing Courts	36	5	28	1,345	85%	15%	1%	0%	0%
	Parks - Playing Fields etc	-	182	441	8,774	50%	48%	1%	2%	0%
	sub total	10,143	531	773	130,931	34.8%	13.2%	25.1%	22.9%	4.1%

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets \$GGLWLRQDO (continued)

as at 30 June 2015

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard refer (1)	Required Annual Maintenance refer (2)	Actual Maintenance 2014/15 refer (3)	Gross Book Value (GBV) refer (4)	Assets in Condition as a % of GBV				
						1	2	3	4	5
						refer (4) & (5)				
Roads	Sealed Roads Surface	3,634	848	1,548	62,098	37%	30%	16%	10%	6%
	Road Pavement	449	-	-	156,327	49%	36%	14%	1%	0%
	Bridges	18	-	-	4,623	4%	59%	36%	0%	1%
	Footpaths/Cycleways	1,225	1,310	1,036	60,959	8%	14%	71%	7%	0%
	Kerb and Gutter	2,155	118	31	41,960	2%	14%	66%	16%	2%
	Roadside Assets	10	319	398	394	22%	39%	28%	10%	0%
	Road Structures	23	166	83	2,135	38%	11%	48%	3%	1%
	Traffic Facilities	275	470	335	9,762	9%	25%	57%	8%	2%
	sub total	7,789	3,231	3,431	338,258	32.0%	27.8%	32.7%	6.0%	1.6%
Stormwater Drainage	Drainage Reticulation	5,459	296	258	126,398	9%	57%	20%	12%	3%
	Environmental Quality Devices	-	21	1	3,241	100%	0%	0%	0%	0%
	sub total	5,459	317	259	129,639	11.0%	55.6%	19.3%	11.3%	2.8%
Open Space/ Recreational Assets	Swimming Pools	20	185	236	4,890	51%	4%	44%	2%	0%
	sub total	20	185	236	4,890	50.6%	3.6%	44.2%	1.6%	0.0%
Land Improvements	Other	7	107	147	18,653	0%	0%	0%	0%	100%
	sub total	7	107	147	18,653	0.0%	0.0%	0.0%	0.0%	100.0%
	TOTAL - ALL ASSETS	23,552	6,030	6,439	745,865	27.7%	29.7%	29.3%	8.8%	4.4%

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets \$GGLWLRQDO (continued)

as at 30 June 2015

Notes:

- (1). Satisfactory is defined as “satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate”.
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
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- (5). **Infrastructure Asset Condition Assessment "Key"**

1	Excellent	No work required (normal maintenance)
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City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2015

\$ '000	Amounts 2015	Indicator 2015	Prior Periods 2014 2013	
Infrastructure Asset Performance Indicators Consolidated				
1. Building, Infrastructure & Other Structures				
Renewals Ratio				
Asset Renewals (Building, Infrastructure & Other Structures) ⁽¹⁾	<u>8,645</u>	101.57%	111.23%	89.72%
Depreciation, Amortisation & Impairment	<u>8,511</u>			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>23,552</u>	4.94%	4.15%	6.41%
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	<u>476,333</u>			
3. Asset Maintenance Ratio				
Actual Asset Maintenance	<u>6,439</u>	1.07	0.99	1.05
Required Asset Maintenance	<u>6,030</u>			
4. Capital Expenditure Ratio				
Annual Capital Expenditure	<u>15,013</u>	1.35	1.71	1.43
Annual Depreciation	<u>11,088</u>			

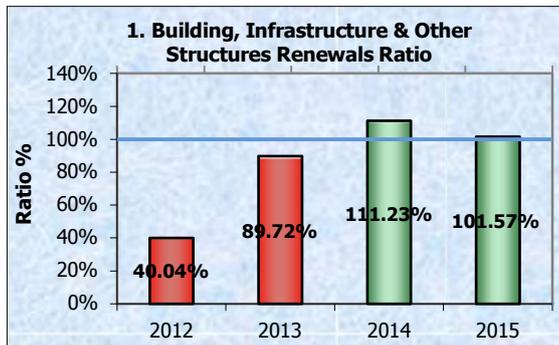
Notes

⁽¹⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building, infrastructure & Other Structure assets only.

⁽²⁾ Written Down Value

City of Canada Bay

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2015



Purpose of Asset Renewals Ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

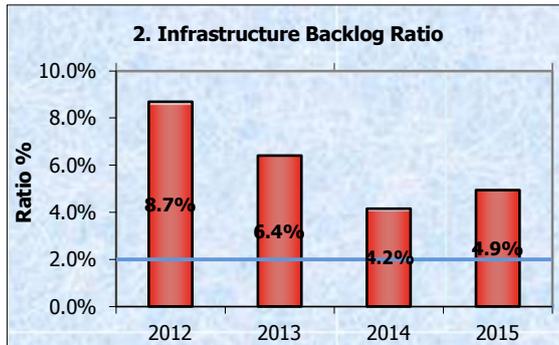
Commentary on 2014/15 Result

2014/15 Ratio 101.57%

Council is continuing to renew its assets at levels in excess of benchmark.

Benchmark: Minimum $\geq 100.00\%$
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of Backlog Ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on 2014/15 Result

2014/15 Ratio 4.94%

This ratio was increased as a result of the Infrastructure revaluation in 2015. Overall Infrastructure Assets increased in value by \$31.5M. The resulting impact of the value of the backlog was an increase of \$4.6M

Benchmark: Maximum < 0.02
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of Asset Maintenance Ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

Commentary on 2014/15 Result

2014/15 Ratio 1.07 x

Council's strategic asset management programme is appropriately funding asset maintenance.

Benchmark: Minimum > 1.00
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2014/15 Result

2014/15 Ratio 1.35 x

This ratio remains above benchmark which is consistent with Council continuing to provide new and renew existing infrastructure and community facilities to meet the needs of its growing community.

Benchmark: Minimum > 1.10
Source for Benchmark: Code of Accounting Practice and Financial Reporting #23

Ratio is within Benchmark
Ratio is outside Benchmark

City of Canada Bay

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2016

\$'000		Calculation 2014/15	Calculation 2015/16
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	32,866	34,525
Plus or minus Adjustments ⁽²⁾	b	714	269
Notional General Income	c = (a + b)	33,580	34,794
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
or Rate peg percentage	e	2.30%	2.40%
or Crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = d x (c-g)	-	-
or plus Rate peg amount	i = c x e	772	835
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	34,352	35,629
plus (or minus) last year's Carry Forward Total	l	178	6
less Valuation Objections claimed in the previous year	m	-	-
sub-total	n = (l + m)	178	6
Total Permissible income	o = k + n	34,531	35,635
less Notional General Income Yield	p	34,525	35,630
Catch-up or (excess) result	q = o - p	6	5
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	-	-
less Unused catch-up ⁽⁵⁾	s	-	-
Carry forward to next year	t = q + r - s	6	5

Notes

- The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from councils' Special Schedule 9 in the Financial Data Return (FDR) to administer this process.



The City of Canada Bay Council

Independent auditor's report Report on the Special Schedule No. 9

Report on the Special Schedule No. 9

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule No. 9) of the City of Canada Bay Council ("the Council") for the year ending 30 June 2016.

Councillors' responsibility for Special Schedule No. 9

The Councillors of the Council are responsible for the preparation and fair presentation of Special Schedule No. 9 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule No. 9 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on Special Schedule No. 9 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule No. 9 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule No. 9. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule No. 9, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule No. 9.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule No. 9 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

PricewaterhouseCoopers, ABN 52 780 433 757
Darling Park Tower 2, 201 Sussex Street, GPO BOX 2650, SYDNEY NSW 1171
T: +61 2 8266 0000, F: +61 2 8266 9999, www.pwc.com.au

Liability limited by a scheme approved under Professional Standards Legislation.



Audit Opinion

In our opinion, Special Schedule No. 9 of the City of Canada Bay Council for the year ending 30 June 2016 is properly drawn up in all material respects in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

Restriction on distribution

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of the total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for the council and the Office of Local Government.

A handwritten signature in blue ink, appearing to read 'PricewaterhouseCoopers', is written above the company name.

PricewaterhouseCoopers

A handwritten signature in blue ink, appearing to read 'Peter Buchholz', is written above the name.

Peter Buchholz
Partner

Sydney
6 October 2015



