



City of Nedlands

Agenda

Council Meeting

15 December 2015

Dear Council member

The next ordinary meeting of the City of Nedlands will be held on Tuesday 15 December 2015 in the Council chambers at 71 Stirling Highway Nedlands commencing at 7.00pm.

Greg Trevaskis
CHIEF EXECUTIVE OFFICER
9 December 2015

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City of Nedlands

Notice of an Ordinary Meeting of Council to be held at the City of Nedlands Council Chambers, Tuesday 15 December 2015 at 7.00pm

Council Agenda

Declaration of Opening

The Presiding Member will declare the meeting open at 7.00pm and will draw attention to the disclaimer below.

(NOTE: Council at its meeting on 24 August 2004 resolved that should the meeting time reach 11.00 p.m. the meeting is to consider an adjournment motion to reconvene the next day).

Present and Apologies and Leave Of Absence (Previously Approved)

Leave of Absence Nil
(Previously Approved)

Apologies None at the distribution of this Agenda

Disclaimer

Members of the public who attend Council meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position. For example by reference to the confirmed Minutes of Council meeting. Members of the public are also advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

1. Public Question Time

A member of the public wishing to ask a question should register that interest by notification in writing to the CEO in advance, setting out the text or substance of the question.

The order in which the CEO receives registrations of interest shall determine the order of questions unless the Mayor determines otherwise. Questions must relate to a matter affecting the City of Nedlands.

2. Addresses by Members of the Public

Addresses by members of the public who have completed Public Address Session Forms to be made at this point.

3. Requests for Leave of Absence

Any requests from Councillors for leave of absence to be made at this point.

4. Petitions

Petitions to be tabled at this point.

5. Disclosures of Financial Interest

The Presiding Member to remind Councillors and Staff of the requirements of Section 5.65 of the *Local Government Act* to disclose any interest during the meeting when the matter is discussed.

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

However, other members may allow participation of the declarant if the member further discloses the extent of the interest. Any such declarant who wishes to participate in the meeting on the matter, shall leave the meeting, after making their declaration and request to participate, while other members consider and decide upon whether the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

6. Disclosures of Interests Affecting Impartiality

The Presiding Member to remind Councillors and Staff of the requirements of Council's Code of Conduct in accordance with Section 5.103 of the *Local Government Act*.

Councillors and staff are required, in addition to declaring any financial interests to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making procedure.

The following pro forma declaration is provided to assist in making the disclosure.

"With regard to the matter in item x..... I disclose that I have an association with the applicant (or person seeking a decision). As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly."

The member or employee is encouraged to disclose the nature of the association.

7. Declarations by Members That They Have Not Given Due Consideration to Papers

Members who have not read the business papers to make declarations at this point.

8. Confirmation of Minutes

8.1 Ordinary Council Meeting 24 November 2015

The minutes of the ordinary Council meeting held 24 November 2015 are to be confirmed.

9. Announcements of the Presiding Member without discussion

Any written or verbal announcements by the Presiding Member to be tabled at this point.

10. Members announcements without discussion

Written announcements by Councillors to be tabled at this point.

Councillors may wish to make verbal announcements at their discretion.

11. Matters for Which the Meeting May Be Closed

Council, in accordance with Standing Orders and for the convenience of the public, is to identify any matter which is to be discussed behind closed doors at this meeting, and that matter is to be deferred for consideration as the last item of this meeting.

12. Divisional reports and minutes of Council committees and administrative liaison working groups

12.1 Minutes of Council Committees

This is an information item only to receive the minutes of the various meetings held by the Council appointed Committees (N.B. This should not be confused with Council resolving to accept the recommendations of a particular Committee. Committee recommendations that require Council's approval should be presented to Council for resolution via the relevant departmental reports).

The Minutes of the following Committee meetings (in date order) are to be received:

Council Committee

1 December 2015

Circulated to Councillors on 9 December 2015

Note: As far as possible all the following reports under items 12.2, 12.3, 12.4 and 12.5 will be moved en-bloc and only the exceptions (items which Councillors wish to amend) will be discussed.

12.2 Planning & Development Report No's PD50.15 to PD57.15 (copy attached)

Note: Regulation 11(da) of the *Local Government (Administration) Regulations 1996* requires written reasons for each decision made at the meeting that is significantly different from the relevant written recommendation of a committee or an employee as defined in section 5.70, but not a decision to only note the matter or to return the recommendation for further consideration.

PD50.15	51 Aberdare Road, Nedlands – Change of Use from Consulting Rooms to Fast Food Outlet (Coffee Shop)
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Committee	1 December 2015
Council	15 December 2015
Applicant	S & P Serrd Pty Ltd
Owner	S & PI Serra Family Trust
Officer	Kate Bainbridge – Senior Statutory Planning Officer
Director	Peter Mickleson – Director Planning & Development Services
File Reference	DA15/275 – AB2/51
Previous Item	Nil.
Attachments	1. Site Plan 2. Floor Plan 3. Applicant submission

Council Recommendation / Recommendation to Committee

1. Council refuses the application for a change in additional use from Consulting Rooms to Fast Food Outlet (Coffee Shop) at (Lot 1) No. 51 Aberdare Road, Nedlands for the following reasons:
 - a) The proposed land use is inconsistent with Clause 5.5.1 of the City's Town Planning Scheme No. 2 and Clause 67 (m) (n) (s) (t) and (y) of Schedule 2 – Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* as the land use is considered inappropriate for the zoning and there is inadequate car parking to facilitate the proposal.
 - b) An insufficient number of car bays are provided for the proposed use, thus potentially creating safety and amenity issues for pedestrians and other road users due to vehicles being illegally parked.

PD51.15	(Lot 372) No. 16A Broome Street, Nedlands – Change of Use (Use not Listed – Short Stay Accommodation)
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Committee	1 December 2015
Council	15 December 2015
Applicant	D A Bell
Owner	D A Bell
Officer	Kate Bainbridge – Senior Statutory Planning Officer
Director	Peter Mickleson – Director Planning & Development Services
File Reference	DA15/358; BR7/16A
Previous Item	Nil
Attachments	1. Site Plan 2. Floor Plan 3. Applicant submission 4. Applicant response to submissions

Council Recommendation / Recommendation to Committee

Council approves the application for a Change of Use (Use Not Listed – Short Stay Accommodation) at (Lot 372) No. 16A Broome Street Nedlands, in accordance with the application and plans received on 2 October 2015, subject to the following conditions:

- 1. No more than two guests shall be accommodated at the premises at any given time.**
- 2. The maximum period a guest/s can stay at the premises is three consecutive months in a calendar year.**
- 3. Within 21 days of the date of approval, the applicant is to prepare a Management Plan and submit it to the City for approval. The Management Plan is to detail the process of managing:**
 - a) Noise**
 - b) Complaints**
 - c) Maintenance**
 - d) Security**
 - e) Behaviour**
 - f) Car parking**

The Management Plan is to be prepared to the City's satisfaction, is to be implemented immediately after approval, and is to remain in place at all times.

4. **Guests are to park on the subject property in the available on-site car parking at all times.**
5. **A fire and emergency response plan is required to be clearly displayed in a conspicuous location within the dwelling, plus:**
 - a) **Each bedroom is to be fitted with a hard wired smoke detector;**
 - b) **A fire extinguisher, in a clearly visible location, is to be maintained in proper working order; and**
 - c) **Outside barbeques are to be gas or electric.**
6. **A guest register is to be maintained by the operator, which records the name, contact details and period and duration of stay for all persons occupying the premises.**

Advice Notes

1. **Room sizes shall allow for a minimum 14m³ of air space per person in accordance with the Health Act 1911.**
2. **Guests are to be made aware of the 'house rules' applicable to guests in relation to noise and disturbance to mitigate impact to surrounding neighbours.**

PD52.15	(Lot 650) No. 101 Thomas Street, Nedlands – Additions (Garage) To Single House
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Committee	1 December 2015
Council	15 December 2015
Applicant	Santelli Building Co Pty Ltd
Owner	C J Simpson
Officer	Julian Berzins – Planning Officer
Director	Peter Mickleson – Director Planning & Development Services
File Reference	DA2015/312 – TH5/101
Previous Item	Nil
Attachments	<ol style="list-style-type: none"> 1. Site Plan 2. Floor Plan and Elevations 3. Engineering Details 4. Photograph of 101 Thomas from the secondary Street (Melvista Avenue) 5. Photograph of 101 Thomas facing east from 106 Webster Street 6. Photograph of 106 Webster Street and 101 Thomas Street along the dividing boundary 7. Elevations showing extent of height variation

Council Recommendation / Recommendation to Committee

Council approves the application for a garage at (Lot 650) No. 101 Thomas Street, Nedlands, in accordance with the application received on 2 September 2015 and amended plans received on 19 October 2015, subject to the following conditions:

- 1) The development shall at all times comply with the approved plans.**
- 2) This planning approval pertains to the garage only.**
- 3) All stormwater from the development, which includes permeable and non-permeable areas, shall be contained onsite by draining to soak-wells of adequate capacity to contain runoff from a 20 year recurrent storm event. Soak-wells shall be a minimum capacity of 1.0m³ for every 80m² of calculated surface area of the development.**

Advice Notes specific to this approval:

- 1) In accordance with the *Dividing Fences Act* (1961) the applicant / landowner is advised that as the western garage boundary wall forms part of the dividing fence they will need to consult with the neighbouring landowner(s) prior to any works being undertaken that may affect or undermine its structural integrity.
- 2) Prior to a demolition permit being issued by the City the applicant / landowner shall provide confirmation that the structural integrity of the existing wall will be maintained should any changes be proposed.
- 3) All downpipes from guttering shall be connected so as to discharge into drains, which shall empty into a soak-well; and each soak-well shall be located at least 1.8m from any building, and at least 1.8m from the boundary of the block.
- 4) Prior to the commencement of any demolition works, any Asbestos Containing Material (ACM) in the structure to be demolished, shall be identified, safely removed and conveyed to an appropriate landfill which accepts ACM.

Removal and disposal of ACM shall be in accordance with Health (Asbestos) Regulations 1992, Regulations 5.43 - 5.53 of the Occupational Safety and Health Regulations 1996, Code of Practice for the Safe Removal of Asbestos 2nd Edition, Code of Practice for the Management and Control of Asbestos in a Workplace, and any Department of Commerce Worksafe requirements.

Where there is over 10m² of ACM or any amount of friable ACM to be removed, it shall be removed by a Worksafe licensed and trained individual or business.

- 5) This decision constitutes planning approval only and is valid for a period of two years from the date of approval. If the subject development is not substantially commenced within the two year period, the approval shall lapse and be of no further effect.

PD53.15	(Lot 245) No. 12 Carrington Street, Nedlands - Patio
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Committee	1 December 2015
Council	15 December 2015
Applicant	A Kovidis and A Bacik
Owner	A Kovidis and A Bacik
Officer	Andrew Bratley – Coordinator Statutory Planning
Director	Peter Mickleson – Director Planning & Development Services
File Reference	DA2015/400
Previous Item	Nil.
Attachments	<ol style="list-style-type: none"> 1. Site Plan 2. Elevations 3. Photograph of the patio's proposed location towards the rear boundary 4. Photograph of the patio's proposed location towards the east (side) boundary

Council Recommendation / Recommendation to Committee

Council approves the development application to construct a patio at (Lot 345) No. 12 Carrington Street, Nedlands, in accordance with the application received on 28 October 2015 subject to the following conditions and advice notes:

- 1. The development shall at all times comply with the approved plans.**
- 2. This development approval pertains to the patio only.**
- 3. All stormwater from the development, which includes permeable and non-permeable areas, shall be contained onsite.**
- 4. Roofing is to be of a non-reflective material.**

Advice Notes specific to this approval:

- 1. All downpipes from guttering shall be connected so as to discharge into drains, which shall empty into a soak-well; and each soak-well shall be located at least 1.8m from any building, and at least 1.8m from the boundary of the block.**
- 2. This decision constitutes planning approval only and is valid for a period of two years from the date of approval. If the subject development is not substantially commenced within the two year period, the approval shall lapse and be of no further effect.**

PD54.15	(Lot 1402) No. 147B Rochdale Road, Mt Claremont – Carport, Shade Sails and Retrospective Solid Fencing
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Committee	1 December 2015
Council	15 December 2015
Applicant	N Glazer
Owner	N Glazer & M De Bruijn
Officer	Julian Berzins – Planning Officer
Director	Peter Mickleson – Director Planning & Development Services
File Reference	R03-147B
Previous Item	Nil.
Attachments	<ol style="list-style-type: none"> 1. Site Plan 2. Carport / Alfresco Roof Plan Elevations 3. Front Fence Elevations 4. House Elevations 5. Photograph of 147B Rochdale Road from Primary Street 6. Photograph of existing fencing facing 149 Rochdale Road 7. Photograph of existing fencing facing 147A Rochdale Road 8. Photograph of existing driveway at 149 Rochdale Road 9. Site Photo Streetscape facing south 10. Site Photo Streetscape facing north 11. Applicants Justification

Council Recommendation / Recommendation to Committee

Council:

1. Approves the component of the application to retain existing solid fencing infill within the primary street setback area.
2. Approves the rear extension (carport and shade sails) component of the application for additions to the three storey dwelling at (Lot 1402) No. 147B Rochdale Road, Mount Claremont, received 18 August 2015 with amended plans received 21 August 2015, subject to the following conditions and advice:
 - a) The development shall at all times comply with the approved plans.
 - b) This planning approval only pertains to the proposed carport and shade sails.

- c) All downpipes from guttering shall be connected so as to discharge into drains, which shall empty into a soak-well; and each soak-well shall be located at least 1.8m from any building, at least 1.8m from the boundary of the block.**
- d) All sides of the carport shall remain open, including the front facing the street, in accordance with the City of Nedlands Policy 6.23 Carports and Minor Structures Forward of the Primary Street Setback.**
- e) Shade sail structures not to be roofed using water impermeable material.**

Advice Notes specific to this approval:

- i.) All downpipes from guttering shall be connected so as to discharge into drains, which shall empty into a soak-well; and each soak-well shall be located at least 1.8m from any building, and at least 1.8m from the boundary of the block.**
- ii.) This decision constitutes planning approval only and is valid for a period of two years from the date of approval. If the subject development is not substantially commenced within the two year period, the approval shall lapse and be of no further effect.**

PD55.15	Proposed Basic Scheme Amendment No. 207 of Town Planning Scheme No. 2 – Modification to Clause 2.5 (c) of the Dalkeith Redevelopment Special Control Area Provisions
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Owner	N/A
Officer	Kate Bainbridge – Senior Statutory Planning Officer
Director	Peter Mickleson – Director Planning & Development Services
File Reference	PLAN-PA-00012
Previous Item	14.1- 13 December 2011
Attachments	1. Amendment Report

Council Recommendation / Recommendation to Committee

Council resolves that the City of Nedlands pursuant to Section 72 of the *Planning and Development Act 2005*, amend Town Planning Scheme No. 2 by modifying Clause 2.5 (c) of Appendix VI to state the following:

“All setbacks are minimums unless stipulated on a Precinct Plan.”

The amendment is basic under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason:

- 1. The amendment is considered to rectify an administrative error to remove the conflict between Clauses 1.5 and 2.5 (c) of Appendix VI by modifying Clause 2.5 (c) to ensure Clause 1.5 is given full effect.**

PD56.15	(Lot 300) No. 3/29 Asquith Street, Mount Claremont – Proposed Change of Use (From Lunch Bar to Restaurant)
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Committee	1 December 2015
Council	15 December 2015
Applicant	K Hughie-Williams
Landowner	Burgess Rawson
Officer	Mr A D Bratley – Coordinator Statutory Planning
Director	Peter Mickleson – Director Planning & Development Services
File Reference	DA2015/364 – AS2/29
Previous Item	Item PD40.15 – 22 September 2015
Attachments	1. Site Plan (A3) 2. Floor Plan (A3)

Recommendation to Council Number 1

Council approves the application for a change in use (from a lunch bar to restaurant) at (Lot 300) No. 3/29 Asquith Street, Mount Claremont, subject to the following conditions:

- 1. The development shall at all times comply with the approved plans, the exception being that a maximum of 6 tables and 20 chairs are only permitted on the premises for customers.**
- 2. No unloading of vehicles is to occur that interferes with the parking of vehicles in the car park by visitors and employees. All car parking bays in the car park are to be made available at all times for the parking of vehicles by visitors and employees.**
- 3. The operating hours of the lunch bar are restricted to:**
 - a. Monday and Friday 7.00am to 6.30pm**
 - b. Saturday 7.00am to 4.00pm**
 - c. Sunday 7.00am to 2.00pm**
- 4. Service and/or delivery vehicles shall not service the premises before 7.00am or after 7.00 pm Monday to Saturday, or before 9.00 am or after 7.00 pm on Sundays and Public Holidays.**

Advice Notes specific to this approval:

- 1. The applicant is advised that a separate development application is required to be submitted and approved by the City if they intend on either increasing the seating area and/or seating numbers on the premises.**
- 2. Adequate staff and public sanitary conveniences shall be provided in accordance with the Building Code of Australia.**
- 3. The restaurant complying with Australian Standard AS1668.2 – 2012 and AS 2444-2001, and all the City's Environmental Health requirements attached to this development approval.**

Recommendation to Council Number 2

Parking Arrangements at Mt Claremont Shopping Centre

MOTION

- 1. Council authorises the provision of at least 16 parking bays in the residential block at the corner of Rochdale Rd and Asquith Streets as a matter of urgency. That \$5k be allocated for Administration to investigate this.**
- 2. Council to report back as early as possible but by February 2016 meeting with a view to progressing this as soon as possible.**

PD57.15	Boundary Adjustment 120 Montgomery Road Mt. Claremont
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Committee	1 December 2015
Council	15 December 2015
Applicant	Western Power and City of Nedlands
Owner	Western Power and City of Nedlands
Director	Peter Mickleson – Director Planning & Development Services
File Reference	MO2/120
Previous Item	Nil

Council Recommendation / Recommendation to Committee

Council:

- 1. Endorses Western Power initiating the process to adjust the boundaries between its parcel of land at 120 Montgomery Road Mt. Claremont and the adjacent parcels of land vested in the City of Nedlands as Public Purpose Recreation. All costs associated with this process are to be borne by Western Power.**
- 2. Requests Western Power to consider the transfer of the land with vesting to the City of Nedlands for public purposes/recreation.**

12.3 Technical Services Report No's TS32.15 to TS34.15 (copy attached)

Note: Regulation 11(da) of the *Local Government (Administration) Regulations 1996* requires written reasons for each decision made at the meeting that is significantly different from the relevant written recommendation of a committee or an employee as defined in section 5.70, but not a decision to only note the matter or to return the recommendation for further consideration.

TS32.15	Swanbourne High School Subdivision: Traffic Issues
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Jacqueline Scott – Manager Technical Services
Director	Mark Goodlet – Director Technical Services
File Reference	TS-ILC-00008
Previous Item	TS14.5 28 July 2015; TS13.5 26 May 2015; OMC28 28 April Items 13.5, 14.1 and 14.2.

Council Recommendation / Recommendation to Committee

That Council refer this matter back to Administration for them to undertake urgent discussions with the affected community in the Swanbourne High School site with a view to come up with a motion that will be acceptable to both Administration and the great majority of residents/ratepayers in the affected area.

In particular the following actions be strongly considered;

- a) Making Nidjalla Loop off Alfred road an exit only with a left turn or a left and right turn at Alfred Rd to be given special consideration. This work to be considered urgent and sufficient budget be allocated to allow this to be completed ASAP.
- b) Improvements to the Narla Rd and school pick up and drop off arrangements.
- c) Further traffic calming solutions within the SHS site.
- d) Any other feasible solutions to the traffic problems within the SHS site.

TS33.15	Tender No. 2015/16.05 Supply and Construction of Extruded Kerbing
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Nathan Brewer – Purchasing and Tenders Coordinator
Director	Mark Goodlet – Director Technical Services
File Reference	TS-PRO-00112
Previous Item	Nil

Council Recommendation / Recommendation to Committee**Council:**

1. **Agrees to award tender no. 2015/16.05 to Allstate Kerbing and Concrete Pty Ltd for the Supply and Construction of Extruded Kerbing as per the schedule of rates submitted; and**
2. **Authorises the Chief Executive Officer to sign an acceptance of offer for this tender.**

TS34.15	Rationalisation of City Land
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Mark Goodlet – Director Technical Services
Director	Mark Goodlet – Director Technical Services
File Reference	TS-PRJ-00123
Previous Item	24 August 2010, item 60.10. 13 December 2011, item D75.11.

Council Recommendation / Recommendation to Committee**Council:**

1. Consents to an application being made to the relevant authorities to:
 - a) Give lot 150, D/P222332 (No. 11) Sayer Street, Swanbourne, to the Crown, subject to it becoming reserve land, vested in the City of Nedlands for the purpose of recreation and zoned recreation;
 - b) Takes part of the road reserve area west of the intersection of Adelma Road and Gallop Road and Adelma Road, Dalkeith (Landgate Pin 11835234), as a freehold residential property, in exchange for 1.a. above;
2. Authorises the CEO to act for the City in relation to land exchange, acquisition, subdivision and disposal at:
 - a) Lot 150, D/P222332 (No. 11) Sayer Street, Swanbourne, as a land swap for the road reserve west of the intersection of Adelma Road and Gallop Road and Adelma Road, Dalkeith (Landgate Pin 11835234)
3. Requests the CEO to determine the best land parcel areas based on consultation, cost, benefit and other applicable factors for:
 - a) Road reserve west of the intersection of Adelma Road and Gallop Road and Adelma Road, Dalkeith (Landgate Pin 11835234)
4. Authorises project budget costs of \$40,000 in the current 2015/16 financial year, in order to progress the Sayer Street / Adelma Road land swap.
5. Requests the CEO to develop and include costs to further progress this matter in the draft 2016/17 budget for further Council consideration.

- 6. Agrees to reconcile the Town / Local Planning Scheme accordingly.**
- 7. Directs that no further action be undertaken in relation to preparation of a business case to subdivide lot 150, D/P222332 (No. 11) Sayer Street, Swanbourne into two lots for residential sale.**
- 8. Directs that should lot 150, D/P222332 (No. 11) Sayer Street, Swanbourne be incorporated into the reserve land that the management plan be updated to include this lot, along with any required fire plans.**
- 9. Reports back to Council State Government and consultation responses to items 1 and 3 above, prior to proceeding with the land swap.**

12.4 Community & Organisational Development

Nil

12.5 Corporate & Strategy Report No's CPS28.15 to CPS32.15 (copy attached)

Note: Regulation 11(da) of the *Local Government (Administration) Regulations 1996* requires written reasons for each decision made at the meeting that is significantly different from the relevant written recommendation of a committee or an employee as defined in section 5.70, but not a decision to only note the matter or to return the recommendation for further consideration.

CPS28.15	List of Accounts Paid – October 2015
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Kim Chua – Manager Finance
Director	Michael Cole – Director Corporate & Strategy
File Reference	Fin/072-17
Previous Item	Nil

Council Recommendation / Recommendation to Committee

Council receives the List of Accounts Paid for the month of October 2015.

CPS29.15	Policy Review
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Pollyanne Fisher - Policy & Projects Officer
Director	Michael Cole - Director Corporate & Strategy
File Reference	PP-PR-00012
Previous Item	Not Applicable

Council Recommendation / Recommendation to Committee

Council approves the 'Purchasing of Goods and Services' policy.

CPS30.15	Corporate Business Plan – Quarter 1 2015/16
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Pollyanne Fisher - Policy & Projects Officer
Director	Michael Cole - Director Corporate & Strategy
File Reference	CS-BP-00002
Previous Item	CPS22.15 (Quarter 4 Report)

Council Recommendation / Recommendation to Committee

Council receives the Quarter 1 2015/2016 report on progress towards “Nedlands 2023 – Making it Happen”, the Corporate Business Plan.

CPS31.15	City of Nedlands Standing Orders Local Law
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Pollyanne Fisher - Policy & Projects Officer
Director	Michael Cole – Director Corporate & Strategy
File Reference	CS-002595
Previous Item	Not applicable

Please note that at the ordinary meeting of Council the Presiding Member will give notice to the meeting of the purpose and effect of the proposed local law immediately prior to consideration of this item.

Council Recommendation / Recommendation to Committee

Council advertises the proposed City of Nedlands Standing Orders Amendment Local Law 2014 as contained in Attachment 1 for public comment.

CPS32.15	Post-Audit Changes to 2015/16 Budget
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Committee	1 December 2015
Council	15 December 2015
Applicant	City of Nedlands
Officer	Kim Chua – Manager Finance
Director	Michael Cole – Director Corporate & Strategy
File Reference	FIN-BUD-00007
Previous Item	Not applicable

Council Recommendation / Recommendation to Committee**Council:**

1. **Receives and adopts the changes to the 2015/16 adopted Budget following the audit of the Annual Financial Statements for the 2014/15 financial year;**
2. **Notes the additional brought forward surplus from 2014/15 financial year of \$5,257,945 includes \$3,175,783 unutilised funding for capital works approved in 2014/15 but carried forward for completion in 2015/16.**
3. **Approves the inclusion in the 2015/16 Capital Works Budget the brought forward capital works, (as listed in Attachment 1) and totalling \$1,904,300; and**
4. **Approves the revised Rate Setting Statement incorporating the above (Attachment 2), with a projected surplus of \$2,211,745 and being subject to the mid-year budget review in January 2016.**

13. Reports by the Chief Executive Officer

13.1 Common Seal Register Report

Nil reports for November 2015.

13.2 List of Delegated Authorities – November 2015

The attached List of Delegated Authorities for the month of November 2015 is to be received.

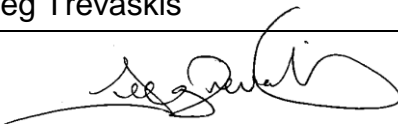
Record of Delegations of Authority and Authorisations

Date of use of delegation of authority	Title	Position exercising delegated authority (choose)	Act (choose)	Section of Act	Applicant City of Nedlands, property owner or other (please specify)
NOVEMBER 2015					
1/11/2015	3017720 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Ujjwal Miglani
03/11/2015	Approval to write off minor rates debt October 2015 - \$31.12	Chief Executive officer	Local government Act	Section 6.12 (1) (c)	City of Nedlands
12/11/2015	3018336 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Vernon O'Neil
17/11/2015	3017472 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Nigel Watson
17/11/2015	3015502 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Phil Blondel
17/11/2015	3018820 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Paula Boxall
17/11/2015	3018819 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Dougal Bennett
17/11/2015	3017515 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Eve Wilkinson-Cox
17/11/2015	3016323 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Michael Khoury
20/11/2015	3018332 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Oska Williams -Pagh

Record of Delegations of Authority and Authorisations

Date of use of delegation of authority	Title	Position exercising delegated authority (choose)	Act (choose)	Section of Act	Applicant City of Nedlands, property owner or other (please specify)
20/11/2015	3017579 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Georgina Beasley
24/11/2015	3017778 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	A Chuing Hua Wang
24/11/2015	3017777 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Joy Hinchliffe
25/11/2015	3018295 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Patrick Bogle
25/11/2015	3018453 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Coralyn Williams
26/11/2015	3018385 – Parking Infringement Withdrawal	Manager Health and Compliance	Local Government Act 1995	Section 9.20/6.12(1)	Royce Turner

13.3 Monthly Financial Report – November 2015

Council	15 December 2015
Applicant	City of Nedlands
Officer	Kim Chua – Manager Finance
CEO	Greg Trevaskis
CEO Signature	
File Reference	FIN-FS-00005
Previous Item	Nil

Executive Summary

Administration is required to provide Council with a monthly financial report in accordance with *Regulation 34(1) of the Local Government (Financial Management) Regulations 1996*. The monthly financial variance from the budget of each business unit is reviewed with the respective manager and the Executive to identify the need for any remedial action. Significant variances are highlighted to Council in the attached Monthly Financial Report.

Recommendation to Council

Council receives the Monthly Financial Report for November 2015.

Strategic Plan

KFA: Governance and Civic Leadership

This report will ensure the City meets its statutory requirements.

Background

Regulation 34(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a monthly statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget.

A statement of financial activity and any accompanying documents are to be presented to the Council at the next ordinary meeting of the Council following the end of the month to which the statement relates, or to the next ordinary meeting of the council after that meeting.

In addition to the above and in accordance with *Regulation 34(5) of the Local Government (Financial Management) Regulations 1996*, each year Council is required to adopt a percentage or value to be used in the reporting of material variances. For this financial year the amount is \$10,000 or 10% whichever is the greater.

Consultation

Required by legislation:

Yes ☐ No ☒

Required by City of Nedlands policy:

Yes ☐ No ☒

Legislation / Policy

The monthly financial management report meets the requirements of *Regulation 34(1) and 34(5) of the Local Government (Financial Management) Regulations 1996*.

Budget/Financial Implications

As outlined in the Monthly Financial Report.

Risk Management

The monthly financial variance from the budget of each business unit is reviewed with the respective Manager and the Executive to identify the need for any remedial action. Significant variances are highlighted to Council in the Monthly Financial Report.

Discussion

This report gives an overview of the revenue and expenses of the City for the month of November 2015.

The operating revenue at the end of November 2015 was \$ 27.44 million which \$0.11M unfavourable compared to the year-to-date Budget.

The total operating expense at the end of November 2015 was \$ 11.98 million, showing a favourable budget variance of \$1.11 million.

The attached operating statement compares “Actual” with “Budget” by Business Units. Variations from the Budget of revenue and expenses by Directorates are highlighted in the following paragraphs.

Governance

Expenditure:	Unfavourable variance of	\$ 58,987
Revenue:	Favourable variance of	\$ 56,872

The unfavourable expenditure variance is mainly due to special projects and public liability insurance costs.

The favourable revenue variance is mainly due to the receipt by November of parking revenue at Hollywood Bowling Club.

Corporate and Strategy

Expenditure:	Favourable variance of	\$ 85,289
Revenue:	Unfavourable variance of	\$ 338,593

The favourable expenditure variance is mainly due to timing differences in the loan interest paid and employment costs.

The rate shortfall has been identified and taken into account in the Budget Review and will be adjusted accordingly in the mid-year budget review.

Community Development

Expenditure:	Favourable variance of	\$ 178,081
Revenue:	Favourable variance of	\$ 186,369

The favourable expenditure variance is mainly due to the profiling of CSRFF unit costs, employment and other expenses.

The favourable revenue variance is due to the receipt by November of course fees and HACC grants received.

Planning and Development

Expenditure:	Favourable variance of	\$ 254,757
Revenue:	Favourable variance of	\$ 33,884

The favourable expenditure variance is due to the difference in profiling of legal and consultants in Strategic Town Planning, expenditure in Environmental Conservation, Sustainability and Environmental Health project expenses between the budget and actual implementation. The commencement and progress of these projects are not always within the control of the City, and the pattern of expenditure may not truly reflect the actual in the earlier months of the financial year. The favourable variance is thus a timing difference.

The favourable revenue variance is due to profiling of income received including parking and registration fees compared to Budget.

Technical Services

Expenditure:	Favourable variance of	\$ 648,090
Revenue:	Unfavourable variance of	\$ 51,392

The favourable expenditure variance is largely due to delays in receiving of invoices for parks, road, footpath and drainage maintenance works and utilities.

The small unfavourable revenue variance is due to profiling of several income items including Park Services income.

Capital Works Programme

At the end of November the expenses on capital works were \$3.87 million, with further commitments of \$1.10 million, out of a total budget of \$12.30 million.

Conclusion

The financial statements to the end of November 2015 indicate that the operating expenses are under the year-to-date Budget by 8.46% or \$1.11M, while revenue is below the Budget by 0.41% or \$112,860.

Attachments

1. Statement of Financial Activity by Directorate as at 30 November 2015
2. Notes to the Statement of Financial Activity – Closing Funds as at 30 November 2015
3. Financial Summary (Operating) by Business Units as at 30 November 2015
4. Capital Works & Acquisitions as at 30 November 2015

CITY OF NEDLANDS
STATEMENT OF FINANCIAL ACTIVITY
BY DIRECTORATES
FOR THE PERIOD ENDED 30 NOVEMBER 2015

Note	Annual Budget \$	November YTD Budget \$	November YTD Actual \$	November YTD Variance \$	Variance %
Operating Income					
Governance	104,900	43,710	100,582	56,872	130%
Corporate & Strategy	22,910,300	21,881,441	21,542,848	(338,593)	-2%
Community Development	2,408,600	1,003,637	1,190,006	186,369	19%
Planning & Development Services	2,056,900	935,407	969,291	33,884	4%
Technical Services	3,966,300	3,579,110	3,527,718	(51,392)	-1%
	31,447,000	27,443,305	27,330,445	(112,860)	
Operating Expense					
Governance	(2,513,900)	(1,053,849)	(1,112,836)	(58,987)	-6%
Corporate & Strategy	(747,700)	(311,605)	(226,316)	85,289	27%
Community Development	(5,381,700)	(2,229,712)	(2,051,631)	178,081	8%
Planning & Development Services	(5,431,000)	(2,323,220)	(2,068,463)	254,757	11%
Technical Services	(16,814,100)	(7,164,982)	(6,516,892)	648,090	9%
	(30,888,400)	(13,083,368)	(11,976,138)	1,107,230	
Capital Income					
Grants Capital	2,896,300		370,575		
Proceeds from Disposal of Assets	250,900		131,546		
New Borrowings	2,122,000		2,122,000		
Self Supporting Loan Principal Repayments	2,900		0		
Transfer from Reserve	653,500		0		
	5,925,600		2,624,121		
Capital Expenditure					
Land & Buildings	(4,252,000)		(1,731,567)		
Infrastructure	(7,095,900)		(1,556,868)		
Plant & Equipment	(786,200)		(376,393)		
Furniture & Equipment	(170,000)		(26,972)		
Repayment of Debentures	(719,800)		(282,073)		
Self Supporting Loan Disbursements	(140,000)		(140,000)		
Transfer to Reserves	(240,800)		(50,051)		
	(13,404,700)		(4,163,923)		
Total Operating and Non-Operating	(6,920,500)		13,814,505		
Adjustment - Non Cash Items					
Depreciation	6,069,900		2,531,115		
Receivables/Provisions/Other Accruals	(14,600)		(18,136)		
(Profit) on Sale of Assets	(51,200)		0		
Loss on Sale of Assets	9,300		0		
ADD - Surplus/(Deficit) 1 July b/f	699,200		5,957,145		
LESS - Surplus/(Deficit) 30 June c/f	(207,900)		22,284,629		
	6,920,500		(13,814,505)		

CITY OF NEDLANDS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
CLOSING FUNDS
FOR THE PERIOD ENDING 30 NOVEMBER 2015

	2014/15 YTD 30 June 2015	2014/15 YTD 30 June 2015
Current Assets		
Cash & Cash Equivalents	24,158,518	12,843,046
Receivable - Rates Outstanding	6,110,154	315,038
Receivable - Sundry Debtor	428,720	363,448
GST Receivable	270,593	220,474
Prepayments	168,778	243,349
Less: Provision for Doubtful Debts	(24,522)	(24,522)
Inventories	(51)	18,148
	31,112,190	13,978,981
Current Liabilities		
Payable - Sundry Creditors	218,112	1,949,867
Payable - ESL	2,481,377	(6,214)
Accrued Salaries and Wages	42,801	96,703
Staff Provisions	1,901,132	1,847,389
Borrowings	918,596	696,636
	5,562,018	4,584,381
Net Current Assets	25,550,172	9,394,600
Less: Restricted Reserves	(4,184,139)	(4,134,091)
Add Back: Loan Repayment	918,596	696,636
	22,284,629	5,957,145

CITY OF NEDLANDS
FINANCIAL SUMMARY - OPERATING - BY BUSINESS UNIT
AS AT 30 NOVEMBER 2015

Master Account		November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
Governance							
Governance							
Expense							
20420	Salaries - Governance	294,703	315,516	20,813	0	757,200	462,497
20421	Other Employee Costs - Governance	13,385	21,875	8,490	0	52,500	39,115
20423	Office - Governance	9,305	7,050	(2,255)	5,346	16,900	2,249
20424	Motor Vehicles - Governance	4,096	7,466	3,370	0	17,900	13,804
20425	Depreciation - Governance	51,665	51,665	0	0	124,000	72,335
20427	Finance - Governance	92,700	92,710	10	0	222,500	129,800
20428	Insurance - Governance	207,295	78,410	(128,885)	0	188,200	(19,095)
20430	Other - Governance	9,965	15,290	5,325	0	36,700	26,735
20434	Professional Fees - Governance	16,220	18,500	2,280	5,909	44,400	22,271
20450	Special Projects - Governance / PC93	72,853	20,000	(52,853)	124,200	40,000	(157,053)
Expense Total		772,187	628,482	(143,705)	135,456	1,500,300	592,658
Income							
50410	Sundry Income - Governance	(83,164)	(27,045)	56,119	0	(64,900)	18,264
Income Total		(83,164)	(27,045)	56,119	0	(64,900)	18,264
Total		689,023	601,437	(87,586)	135,456	1,435,400	610,922
Governance Total		689,023	601,437	(87,586)	135,456	1,435,400	610,922
Human Resources							
Expense							
20520	Salaries - HR	114,254	121,275	7,021	0	291,100	176,846
20521	Other Employee Costs - HR	79,227	86,655	7,428	2,820	208,000	125,952
20522	Staff Recruitment - HR	7,929	18,125	10,196	2,531	43,500	33,040
20523	Office - HR	1,241	7,686	6,445	0	18,500	17,259
20524	Motor Vehicles - HR	3,820	3,990	170	0	9,600	5,780
20525	Depreciation - HR	210	210	0	0	500	290
20527	Finance - HR	(243,650)	(243,625)	25	0	(584,700)	(341,050)
20530	Other - HR	0	1,085	1,085	0	2,600	2,600
20534	Professional Fees - HR	33,221	21,250	(11,971)	29,206	51,000	(11,427)
Expense Total		(3,747)	16,651	20,398	34,557	40,100	9,290
Income							
50510	Contributions & Reimbursements - HR	(17,418)	(16,665)	753	0	(40,000)	(22,582)
Income Total		(17,418)	(16,665)	753	0	(40,000)	(22,582)
Total		(21,165)	(14)	21,151	34,557	100	(13,292)
Human Resources Total		(21,165)	(14)	21,151	34,557	100	(13,292)
Members Of Council							
Expense							
20323	Office - MOC	1,924	2,125	201	194	5,100	2,982
20325	Depreciation - MOC	375	375	0	0	900	525
20329	Members of Council - MOC	187,397	186,715	(682)	0	448,100	260,703
20330	Other - MOC	91	2,915	2,824	0	7,000	6,909
Expense Total		189,787	192,130	2,343	194	461,100	271,119
Total		189,787	192,130	2,343	194	461,100	271,119
Members Of Council Total		189,787	192,130	2,343	194	461,100	271,119
Communications							
Expense							
28320	Salaries - Communications	91,340	118,441	27,101	0	284,300	192,960
28321	Other Employee Costs - Communications	3,990	6,125	2,135	0	14,700	10,710
28323	Office - Communications	18,821	32,550	13,729	27,781	78,100	31,498
28327	Finance - Communications	31,650	31,625	(25)	0	75,900	44,250
28330	Other - Communications	3,356	6,830	3,474	1,265	16,400	11,779
28334	Professional Fees - Communications	0	2,000	2,000	0	4,800	4,800
28335	ICT Expenses - Communications	545	515	(30)	0	1,200	655
28350	Special Projects - Communications / PC 90	4,907	18,500	13,593	6,122	37,000	25,971
Expense Total		154,610	216,586	61,976	35,167	512,400	322,623
Total		154,610	216,586	61,976	35,167	512,400	322,623
Communications Total		154,610	216,586	61,976	35,167	512,400	322,623
Governance Total		1,012,255	1,010,139	(2,116)	205,374	2,409,000	1,191,371

Master Account		November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
Corporate & Strategy							
Corporate Strategy & Systems							
Corporate Services							
Expense							
21220	Salaries - Corporate Services	0	0	0	0	0	0
21221	Other Employee Costs - Corporate Services	0	0	0	0	0	0
21224	Motor Vehicles - Corporate Services	0	0	0	0	0	0
Expense Total		0	0	0	0	0	0
Corporate Services Total		0	0	0	0	0	0
Customer Services							
Expense							
21320	Salaries - Customer Service	102,387	101,520	(867)	0	243,600	141,213
21321	Other Employee Costs - Customer Service	3,060	3,415	355	0	8,200	5,140
21323	Office - Customer Service	1,940	2,100	160	5,600	5,000	(2,540)
21325	Depreciation - Customer Service	85	85	0	0	200	115
21327	Finance - Customer Service	(107,550)	(107,541)	9	0	(258,100)	(150,550)
21330	Other - Customer Service	0	415	415	0	1,000	1,000
Expense Total		(78)	(6)	72	5,600	(100)	(5,622)
Customer Services Total		(78)	(6)	72	5,600	(100)	(5,622)
ICT							
Expense							
21720	Salaries - ICT	165,503	176,295	10,792	0	423,100	257,597
21721	Other Employee Costs - ICT	8,221	13,215	4,994	0	31,700	23,479
21723	Office - ICT	12,630	20,835	8,205	0	50,000	37,370
21724	Motor Vehicles - ICT	2,897	11,715	8,818	0	28,100	25,203
21725	Depreciation - ICT	86,250	86,261	11	0	207,000	120,750
21727	Finance - ICT	(661,550)	(661,497)	53	0	(1,587,600)	(926,050)
21728	Insurance - ICT	3,698	2,405	(1,293)	0	5,800	2,102
21730	Other - ICT	42	415	373	0	1,000	958
21734	Professional Fees - ICT	10,920	22,915	11,995	19,040	55,000	25,040
21735	ICT Expenses - ICT	271,078	287,420	16,342	132,024	689,800	286,698
21750	Special Projects - ICT	7,342	40,000	32,658	2,916	96,000	85,742
Expense Total		(92,970)	(21)	92,949	153,980	(100)	(61,110)
ICT Total		(92,970)	(21)	92,949	153,980	(100)	(61,110)
Records							
Expense							
22020	Salaries - Records	144,419	127,620	(16,799)	0	306,300	161,881
22021	Other Employee Costs - Records	5,297	7,540	2,243	0	18,100	12,803
22023	Office - Records	273	415	142	32	1,000	695
22025	Depreciation - Records	125	125	0	0	300	175
22027	Finance - Records	(153,050)	(153,041)	9	0	(367,300)	(214,250)
22030	Other - Records	5,875	7,476	1,601	6,143	18,000	5,982
22034	Professional Fees - Records	4,717	5,835	1,118	0	14,000	9,283
22035	ICT Expenses - Records	4,800	4,290	(510)	0	10,300	5,500
Expense Total		12,456	260	(12,196)	6,176	700	(17,931)
Income							
52001	Fees & Charges - Records	(310)	(255)	55	0	(600)	(290)
Income Total		(310)	(255)	55	0	(600)	(290)
Records Total		12,146	5	(12,141)	6,176	100	(18,221)
Corporate Strategy & Systems Total		(80,903)	(22)	80,881	165,755	(100)	(84,953)
Finance							
Rates							
Expense							
21920	Salaries - Rates	25,110	36,045	10,935	0	86,500	61,390
21921	Other Employee Costs - Rates	965	585	(380)	0	1,400	435
21923	Office - Rates	0	0	0	0	0	0
21927	Finance - Rates	61,150	53,125	(8,025)	15	127,500	66,335
21930	Other - Rates	21,627	15,000	(6,627)	0	36,000	14,373
21934	Professional Fees - Rates	46,488	27,915	(18,573)	5,480	67,000	15,032
Expense Total		155,340	132,670	(22,670)	5,494	318,400	157,566
Income							
51908	Rates - Rates	(21,076,965)	(21,455,915)	(378,950)	0	(21,563,700)	(486,735)

Master Account		November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
Income Total		(21,076,965)	(21,455,915)	(378,950)	0	(21,563,700)	(486,735)
Rates Total		(20,921,624)	(21,323,245)	(401,621)	5,494	(21,245,300)	(329,170)
General Finance							
Expense							
21420	Salaries - Finance	311,296	306,206	(5,090)	2,635	734,900	420,969
21421	Other Employee Costs - Finance	18,391	16,605	(1,786)	1,555	39,800	19,854
21423	Office - Finance	43,332	41,496	(1,836)	34,634	99,600	21,634
21424	Motor Vehicles - Finance	3,625	11,665	8,040	0	28,000	24,375
21425	Depreciation - Finance	1,250	1,250	0	0	3,000	1,750
21427	Finance - Finance	(398,757)	(397,541)	1,216	3,711	(954,100)	(559,054)
21428	Insurance - Finance	0	215	215	0	500	500
21430	Other - Finance	1,165	790	(375)	0	1,900	735
21434	Professional Fees - Finance	39,393	16,455	(22,938)	6,826	39,500	(6,718)
21450	Special Projects - Finance	0	8,585	8,585	13,440	20,600	7,160
Expense Total		19,696	5,726	(13,970)	62,801	13,700	(68,797)
Income							
51401	Fees & Charges - Finance	(35,883)	(26,050)	9,833	0	(62,500)	(26,617)
51410	Sundry Income - Finance	(20,600)	(10,925)	9,675	0	(26,200)	(5,600)
Income Total		(56,483)	(36,975)	19,508	0	(88,700)	(32,217)
General Finance Total		(36,787)	(31,249)	5,538	62,801	(75,000)	(101,014)
General Purpose							
Expense							
21631	Interest - General Purpose	87,114	132,416	45,302	0	317,800	230,686
Expense Total		87,114	132,416	45,302	0	317,800	230,686
Income							
51602	Service Charges - General Purpose	(10)	0	10	0	0	10
51604	Grants Operating - General Purpose	(181,340)	(181,340)	(1)	0	(760,600)	(579,261)
51607	Interest - General Purpose	(227,741)	(206,956)	20,785	0	(496,700)	(268,959)
Income Total		(409,091)	(388,296)	20,795	0	(1,257,300)	(848,209)
General Purpose Total		(321,977)	(255,880)	66,097	0	(939,500)	(617,523)
Shared Services							
Expense							
21523	Office - Shared Services	21,990	20,210	(1,780)	10,795	48,500	15,715
21534	Professional Fees - Shared Services	22,769	20,350	(2,419)	0	48,800	26,031
Expense Total		44,759	40,560	(4,199)	10,795	97,300	41,746
Shared Services Total		44,759	40,560	(4,199)	10,795	97,300	41,746
Finance Total		(21,235,630)	(21,569,814)	(334,184)	79,091	(22,162,500)	(1,005,961)
Corporate & Strategy Total		(21,316,532)	(21,569,836)	(253,304)	244,846	(22,162,600)	(1,090,914)
Community Development							
Community Development							
Community Development							
Expense							
28120	Salaries - Community Development	155,685	174,001	18,316	0	417,600	261,915
28121	Other Employee Costs - Community Development	6,870	9,850	2,980	1,120	23,600	15,611
28123	Office - Community Development	794	1,760	966	0	4,200	3,406
28124	Motor Vehicles - Community Development	4,722	4,205	(517)	0	10,100	5,378
28125	Depreciation - Community Development	1,750	1,750	0	0	4,200	2,450
28127	Finance - Community Development	79,450	79,460	10	0	190,700	111,250
28130	Other - Community Development	(60)	1,460	1,520	0	3,500	3,560
28134	Professional Fees - Community Development	0	835	835	0	2,000	2,000
28137	Donations - Community Development	77,615	77,980	365	1,724	187,200	107,861
28151	OPRL Activities - Community Development / PC82-87	35,732	45,510	9,778	37,371	142,300	69,196
Expense Total		362,559	396,811	34,252	40,215	985,400	582,627
Income							
58101	Fees & Charges - Community Development	(5,414)	(11,460)	(6,046)	0	(27,500)	(22,086)
58104	Grants Operating - Community Development	(5,500)	(10,731)	(5,231)	0	(25,800)	(20,300)
58106	Contributions & Reimbursements - Community Development	(6,345)	(2,650)	3,695	0	(6,400)	(55)
58110	Sundry Income - Community Development	(13,636)	0	13,636	0	0	13,636
Income Total		(30,895)	(24,841)	6,054	0	(59,700)	(28,805)
Community Development Total		331,664	371,970	40,306	40,215	925,700	553,821
Community Facilities							
Income							

	Master Account	November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
58201	Fees & Charges - Community Facilities	(4,845)	(4,485)	360	0	(10,800)	(5,955)
58206	Contributions & Reimbursemen -Community Facilities	(7,462)	(1,500)	5,962	0	(3,600)	3,862
58209	Council Property - Community Facilities	(99,296)	(84,550)	14,746	0	(202,900)	(103,604)
Income Total		(111,603)	(90,535)	21,068	0	(217,300)	(105,697)
Community Facilities Total		(111,603)	(90,535)	21,068	0	(217,300)	(105,697)
Volunteer Services VRC							
Expense							
29320	Salaries - Volunteer Services VRC	35,136	33,175	(1,961)	0	79,600	44,464
29321	Other Employee Cost - Volunteer Services VRC	1,965	1,235	(730)	545	2,700	190
29323	Office - Volunteer Services VRC	1,343	3,255	1,912	455	6,800	5,003
29327	Finance - Volunteer Services VRC	17,450	17,460	10	0	41,900	24,450
29330	Other - Volunteer Services VRC	3,394	4,210	816	0	9,300	5,906
Expense Total		59,288	59,335	47	1,000	140,300	80,012
Income							
59304	Grants Operating - Volunteer Services VRC	(14,845)	(12,000)	2,845	0	(28,600)	(13,755)
Income Total		(14,845)	(12,000)	2,845	0	(28,600)	(13,755)
Volunteer Services VRC Total		44,443	47,335	2,892	1,000	111,700	66,257
Volunteer Services NVS							
Expense							
29220	Salaries - Volunteer Services NVS	5,611	11,280	5,669	0	27,100	21,489
29221	Other Employee Costs - Volunteer Services NVS	329	420	91	0	1,000	671
29223	Office - Volunteer Services NVS	563	1,420	857	90	3,400	2,747
29227	Finance - Volunteer Services NVS	15,350	15,335	(15)	0	36,800	21,450
29230	Other - Volunteer Services NVS	2,196	1,635	(561)	566	3,900	1,138
29250	Special Projects - Volunteer Services NVS	0	1,625	1,625	0	3,900	3,900
Expense Total		24,048	31,715	7,667	656	76,100	51,396
Volunteer Services NVS Total		24,048	31,715	7,667	656	76,100	51,396
Tresillian Community Centre							
Expense							
29120	Salaries - Tresillian CC	104,799	99,750	(5,049)	0	239,400	134,601
29121	Other Employee Costs - Tresillian CC	2,780	2,835	55	0	6,800	4,020
29123	Office - Tresillian CC	11,283	9,710	(1,573)	4,235	23,300	7,781
29125	Depreciation - Tresillian CC	1,290	1,290	0	0	3,100	1,810
29127	Finance - Tresillian CC	47,440	45,650	(1,790)	0	109,600	62,160
29130	Other - Tresillian CC	4,841	5,420	579	1,727	13,000	6,432
29135	ICT Expenses - Tresillian CC	0	2,325	2,325	0	5,600	5,600
29136	Courses - Tresillian CC	75,161	72,545	(2,616)	36,159	173,900	62,580
29150	Exhibition	3,197	4,790	1,593	1,423	11,500	6,881
Expense Total		250,792	244,315	(6,477)	43,544	586,200	291,864
Income							
59101	Fees & Charges - Tresillian CC	(132,209)	(122,080)	10,129	0	(293,000)	(160,791)
59109	Council Property - Tresillian CC	(16,138)	(11,530)	4,608	0	(27,700)	(11,562)
59110	Sundry Income - Tresillian CC	(52)	(415)	(364)	0	(1,000)	(949)
Income Total		(148,398)	(134,025)	14,373	0	(321,700)	(173,302)
Tresillian Community Centre Total		102,393	110,290	7,897	43,544	264,500	118,563
Community Development Total		390,945	470,775	79,830	85,415	1,160,700	684,340
Community Service Centres							
Library Services							
Expense							
28521	Other Employee Costs - Mt Claremont Library	18	0	(18)	0	0	(18)
28523	Office - Mt Claremont Library	4,359	6,746	2,387	3,258	16,200	8,582
28525	Depreciation - Mt Claremont Library	500	500	0	0	1,200	700
28530	Other - Mt Claremont Library	6,633	11,985	5,352	6,667	28,800	15,500
28535	ICT Expenses - Mt Claremont Library	5,103	6,105	1,002	0	14,600	9,497
28720	Salaries - Library Services	340,723	387,492	46,769	0	930,000	589,277
28721	Other Employee Costs - Library Services	13,421	19,605	6,184	0	47,000	33,579
28723	Office - Nedlands Library	17,999	22,420	4,421	1,411	53,800	34,390
28724	Motor Vehicles - Nedlands Library	6,089	9,870	3,782	0	23,700	17,612
28725	Depreciation - Nedlands Library	2,960	2,960	0	0	7,100	4,140
28727	Finance - Nedlands Library	154,050	154,041	(9)	0	369,700	215,650
28730	Other - Nedlands Library	23,784	36,946	13,162	13,570	88,700	51,345
28731	Grants Expenditure - Nedlands Library	990	835	(155)	0	2,000	1,010
28734	Professional Fees - Nedlands Library	0	500	500	0	1,200	1,200

	Master Account	November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
28735	ICT Expenses - Nedlands Library	15,720	12,765	(2,955)	760	30,600	14,120
28750	Special Projects - Nedlands Library	0	1,286	1,286	0	3,100	3,100
Expense Total		592,351	674,056	81,705	25,667	1,617,700	999,682
Income							
58501	Fees & Charges - Mt Claremont Library	(196)	(215)	(19)	0	(500)	(304)
58510	Sundry Income - Mt Claremont Library	0	(85)	(85)	0	(200)	(200)
58511	Fines & Penalties - Mt Claremont Library	(360)	(250)	110	0	(600)	(240)
58701	Fees & Charges - Nedland Library	(3,482)	(2,050)	1,432	0	(4,900)	(1,418)
58704	Grants Operating - Nedlands Library	0	(845)	(845)	0	(2,000)	(2,000)
58710	Sundry Income - Nedlands Library	(4,226)	(2,290)	1,936	0	(5,500)	(1,274)
58711	Fines & Penalties - Nedlands Library	(2,140)	(1,670)	470	0	(4,000)	(1,860)
Income Total		(10,403)	(7,405)	2,998	0	(17,700)	(7,297)
Library Services Total		581,948	666,651	84,703	25,667	1,600,000	992,385
Nedlands Community Care							
Expense							
28620	Salaries - NCC	15,660	0	(15,660)	0	0	(15,660)
28625	Depreciation - NCC	13,368	0	(13,368)	0	0	(13,368)
28626	Utility - NCC	1,317	0	(1,317)	0	0	(1,317)
28664	Hacc Unit Cost - NCC / PC66	465,178	532,620	67,442	21,142	1,278,000	791,680
Expense Total		495,523	532,620	37,097	21,142	1,278,000	761,335
Income							
58601	Fees & Charges - NCC	(39,578)	(38,925)	653	0	(93,400)	(53,822)
58604	Grants Operating - NCC	(550,356)	(416,930)	133,426	0	(1,000,600)	(450,244)
Income Total		(589,934)	(455,855)	134,079	0	(1,094,000)	(504,066)
Nedlands Community Care Total		(94,410)	76,765	171,175	21,142	184,000	257,269
Positive Ageing							
Expense							
27420	Salaries - Positive Ageing	15,325	20,250	4,925	0	48,600	33,275
27421	Other Employee Costs - Positive Ageing	565	1,585	1,020	0	3,800	3,235
27427	Finance - Positive Ageing	4,150	4,165	15	0	10,000	5,850
28437	Donations - Positive Ageing	2,090	4,415	2,325	1,180	10,600	7,330
28450	Other - Positive Ageing	1,580	5,920	4,340	0	14,200	12,620
Expense Total		23,711	36,335	12,624	1,180	87,200	62,310
Income							
58420	Fees & Charges - Positive Ageing	(5,149)	(3,160)	1,989	0	(7,600)	(2,451)
58423	Grants Operating - Positive Ageing	0	(215)	(215)	0	(500)	(500)
Income Total		(5,149)	(3,375)	1,774	0	(8,100)	(2,951)
Positive Ageing Total		18,562	32,960	14,398	1,180	79,100	59,359
Point Resolution Child Care							
Expense							
28820	Salaries - PRCC	185,639	183,235	(2,404)	0	439,800	254,161
28821	Other Employee Costs - PRCC	6,696	5,915	(781)	0	14,200	7,504
28823	Office - PRCC	2,701	3,845	1,144	0	9,200	6,499
28824	Motor Vehicles - PRCC	1,778	0	(1,778)	0	0	(1,778)
28825	Depreciation - PRCC	375	375	0	0	900	525
28826	Utility - PRCC	3,131	4,635	1,504	0	11,100	7,969
28827	Finance - PRCC	37,650	37,625	(25)	0	90,300	52,650
28830	Other - PRCC	5,390	12,130	6,740	502	29,100	23,207
28835	ICT Expenses - PRCC	0	515	515	0	1,200	1,200
28850	Special Projects - PRCC	0	2,085	2,085	0	5,000	5,000
28833	Building - PRCC	0	4,165	4,165	0	10,000	10,000
Expense Total		243,360	254,525	11,165	502	610,800	366,938
Income							
58801	Fees & Charges - PRCC	(278,780)	(273,436)	5,344	0	(656,300)	(377,520)
58804	Grants Operating - PRCC	0	(2,165)	(2,165)	0	(5,200)	(5,200)
Income Total		(278,780)	(275,601)	3,179	0	(661,500)	(382,720)
Point Resolution Child Care Total		(35,420)	(21,076)	14,344	502	(50,700)	(15,782)
Community Service Centres Total		470,680	755,300	284,620	48,490	1,812,400	1,293,230
Community Development Total		861,625	1,226,075	364,450	133,905	2,973,100	1,977,570

Planning & Development Services

Planning Services

Town Planning - Administration

	Master Account	November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
Expense							
24820	Salaries - Town Planning Admin	37,896	40,010	2,114	5,977	96,000	52,127
24821	Other Employee Costs-Town Planning Admin	21,590	22,765	1,175	0	54,600	33,010
24823	Office - Town Planning Admin	4,015	6,365	2,350	2,100	15,300	9,185
24824	Motor Vehicles - Town Planning Admin	15,138	25,920	10,782	0	62,200	47,062
24825	Depreciation - Town Planning Admin	1,250	1,250	0	0	3,000	1,750
24827	Finance - Town Planning Admin	148,758	148,955	197	0	357,500	208,742
24830	Other - Town Planning Admin	620	2,550	1,931	0	6,100	5,481
Expense Total		229,267	247,815	18,548	8,077	594,700	357,356
Income							
54801	Fees & Charges - Town Planning Admin	(200,588)	(231,982)	(31,394)	0	(556,800)	(356,212)
54810	Sundry Income - Town Planning Admin	(17,262)	0	17,262	0	0	17,262
54811	Fines & Penalties - Town Planning	(410)	0	410	0	0	410
Income Total		(218,260)	(231,982)	(13,722)	0	(556,800)	(338,540)
Town Planning - Administration Total		11,007	15,833	4,826	8,077	37,900	18,816
Statutory Planning							
Expense							
24320	Salaries - Statutory Planning	167,185	185,056	17,871	0	444,100	276,915
24321	Other Employee Costs - Statutory Planning	5,653	3,500	(2,153)	0	8,400	2,747
24334	Professional Fees - Statutory Planning	4,539	46,670	42,131	7,955	112,000	99,506
Expense Total		177,378	235,226	57,848	7,955	564,500	379,168
Statutory Planning Total		177,378	235,226	57,848	7,955	564,500	379,168
Strategic Planning							
Expense							
24857	Strategic Projects - Strategic Planning	66,105	73,165	7,060	39,450	148,000	42,445
24920	Salaries - Strategic Planning	160,946	142,245	(18,701)	0	341,400	180,454
24921	Other Employee Costs - Strategic Planning	1,770	3,165	1,395	324	7,600	5,506
24934	Professional Fees - Strategic Planning	825	19,795	18,970	2,240	47,500	44,435
Expense Total		229,646	238,370	8,724	42,014	544,500	272,840
Strategic Planning Total		229,646	238,370	8,724	42,014	544,500	272,840
Planning Services Total		418,030	489,429	71,399	58,046	1,146,900	670,824
Health & Compliance							
Sustainability							
Expense							
24620	Salaries - Sustainability	33,260	30,765	(2,495)	0	73,800	40,540
24621	Other Employee Costs - Sustainability	2,595	9,635	7,040	0	23,100	20,505
24623	Office - Sustainability	627	1,750	1,123	0	4,200	3,573
24624	Motor Vehicles - Sustainability	6,402	10,130	3,728	0	24,300	17,898
24625	Depreciation - Sustainability	1,500	1,500	0	0	3,600	2,100
24627	Finance - Sustainability	12,000	12,000	0	0	28,800	16,800
24630	Other - Sustainability	1,018	4,580	3,562	0	11,000	9,982
24634	Professional Fees - Sustainability	896	0	(896)	5,773	0	(6,668)
24638	Operational Activities - Sustainability / PC79	11,307	18,000	6,693	545	36,000	24,148
Expense Total		69,605	88,360	18,755	6,318	204,800	128,876
Income							
54609	Council Property - Sustainability	(28)	0	28	0	0	28
54610	Sundry Income - Sustainability	(51)	(835)	(784)	0	(2,000)	(1,949)
Income Total		(79)	(835)	(756)	0	(2,000)	(1,921)
Sustainability Total		69,526	87,525	17,999	6,318	202,800	126,956
Environmental Health							
Expense							
24720	Salaries - Environmental Health	165,358	172,390	7,032	0	413,700	248,342
24721	Other Employee Costs - Environmental Health	9,440	7,426	(2,014)	117	17,800	8,243
24723	Office - Environmental Health	561	1,705	1,144	12	4,100	3,528
24725	Depreciation - Environmental Health	1,960	1,960	0	0	4,700	2,740
24727	Finance - Environmental Health	43,400	43,375	(25)	0	104,100	60,700
24730	Other - Environmental Health	19,469	50,856	31,387	0	122,100	102,631
24734	Professional Fees - Environmental Health	0	4,165	4,165	0	10,000	10,000
24751	OPRL Activities - Environmental Health PC76,77,78	10,425	18,400	7,975	16,955	36,800	9,420
Expense Total		250,612	300,277	49,665	17,083	713,300	445,605
Income							
54701	Fees & Charges - Environmental Health	(36,445)	(25,200)	11,245	0	(60,500)	(24,055)
54710	Sundry Income - Environmental Health	(880)	(2,085)	(1,205)	0	(5,000)	(4,120)

	Master Account	November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
54711	Fines & Penalties - Environmental Health	(20,250)	(12,500)	7,750	0	(30,000)	(9,750)
Income Total		(57,575)	(39,785)	17,790	0	(95,500)	(37,925)
Environmental Health Total		193,037	260,492	67,455	17,083	617,800	407,680
Environmental Conservation							
Expense							
24221	Other Employee Costs - Environmental Conservation	1,995	1,665	(330)	107	4,000	1,898
24223	Office - Environmental Conservation	690	415	(275)	0	1,000	310
24227	Finance - Environmental Conservation	28,400	28,415	15	0	68,200	39,800
24230	Other - Environmental Conservation	0	835	835	0	2,000	2,000
24237	Donations - Environmental Conservation	0	500	500	0	1,200	1,200
24251	Operational Activities-Environ Conservation / PC80	250,318	288,400	38,082	89,943	589,700	249,439
Expense Total		281,403	320,230	38,827	90,050	666,100	294,647
Income							
54204	Grants Operating - Environmental Conservation	(30,360)	(14,335)	16,025	0	(34,400)	(4,040)
54210	Sundry Income - Environmental Conservation	(8,071)	(2,540)	5,531	0	(6,100)	1,971
Income Total		(38,431)	(16,875)	21,556	0	(40,500)	(2,069)
Environmental Conservation Total		242,972	303,355	60,383	90,050	625,600	292,578
Ranger Services							
Expense							
21120	Salaries - Ranger Services	208,165	229,540	21,375	0	550,900	342,735
21121	Other Employee Costs - Ranger Services	11,592	10,755	(837)	451	25,800	13,758
21123	Office - Ranger Services	8,628	7,060	(1,568)	1,249	16,900	7,023
21124	Motor Vehicles - Ranger Services	16,882	33,175	16,293	0	79,600	62,718
21125	Depreciation - Ranger Services	24,665	24,665	0	0	59,200	34,535
21127	Finance - Ranger Services	58,651	61,550	2,899	0	147,700	89,049
21130	Other - Ranger Services	53,131	29,415	(23,716)	5,232	70,600	12,237
21134	Professional Fees - Ranger Services	4,495	2,085	(2,410)	332	5,000	172
21135	ICT Expenses - Ranger Services	0	9,871	9,871	0	23,700	23,700
21137	Donations - Ranger Services	1,000	415	(585)	0	1,000	0
Expense Total		387,209	408,531	21,322	7,264	980,400	585,927
Income							
51101	Fees & Charges - Ranger Services	(53,078)	(35,510)	17,568	0	(85,200)	(32,122)
51106	Contributions & Reimbursements- Rangers Services	(27,072)	(10,300)	16,772	0	(24,700)	2,372
51110	Sundry Income - Ranger Services	0	(2,585)	(2,585)	0	(6,200)	(6,200)
51111	Fines & Penalties - Rangers Services	(195,521)	(146,250)	49,271	0	(351,000)	(155,479)
Income Total		(275,670)	(194,645)	81,025	0	(467,100)	(191,430)
Ranger Services Total		111,539	213,886	102,347	7,264	513,300	394,497
Health & Compliance Total		617,074	865,258	248,184	120,716	1,959,500	1,221,710
Building Services							
Building Services							
Expense							
24420	Salaries - Building Services	279,695	289,696	10,001	0	695,300	415,605
24421	Other Employee Costs - Building Services	14,432	18,480	4,048	3,473	44,400	26,495
24423	Office - Building Services	2,879	5,940	3,061	307	14,300	11,114
24424	Motor Vehicles - Building Services	9,803	14,590	4,787	0	35,000	25,197
24425	Depreciation - Building Services	250	250	0	0	600	350
24427	Finance - Building Services	126,650	127,665	1,015	0	306,400	179,750
24430	Other - Building Services	1,328	1,455	127	0	3,500	2,172
24434	Professional Fees - Building Services	8,307	26,335	18,028	0	63,200	54,893
Expense Total		443,344	484,411	41,067	3,779	1,162,700	715,577
Income							
54401	Fees & Charges - Building Services	(300,334)	(391,995)	(91,661)	0	(752,700)	(452,366)
54410	Sundry Income - Building Services	(71,483)	(50,955)	20,528	0	(122,300)	(50,817)
54411	Fines & Penalties - Building Services	(3,669)	(8,335)	(4,666)	0	(20,000)	(16,331)
54406	Contributions & Reimbursements - Building Services	(3,790)	0	3,790	0	0	3,790
Income Total		(379,276)	(451,285)	(72,009)	0	(895,000)	(515,724)
Building Services Total		64,068	33,126	(30,942)	3,779	267,700	199,853
Building Services Total		64,068	33,126	(30,942)	3,779	267,700	199,853
Planning & Development Services Total		1,099,172	1,387,813	288,641	182,541	3,374,100	2,092,387
Technical Services							
Engineering							
Infrastructure Services							

Master Account		November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
Expense							
26220	Salaries - Infrastructure Svs	726,752	751,217	24,465	15,576	1,802,900	1,060,571
26221	Other Employee Costs - Infrastructure Svs	95,392	75,110	(20,282)	7,734	180,300	77,174
26223	Office - Infrastructure Svs	10,091	20,415	10,324	5,700	49,000	33,210
26224	Motor Vehicles - Infrastructure Svs	24,973	35,835	10,862	0	86,000	61,027
26225	Depreciation - Infrastructure Svs	5,000	6,250	1,250	0	15,000	10,000
26227	Finance - Infrastructure Svs	(923,434)	(771,002)	152,432	0	(1,850,400)	(926,966)
26228	Insurance - Infrastructure Svs	87,270	36,220	(51,050)	0	86,900	(370)
26230	Other - Infrastructure Svs	7,977	32,930	24,953	1,356	79,100	69,767
26234	Professional Fees - Infrastructure Svs	58,414	75,000	16,586	49,191	180,000	72,395
26235	ICT Expenses - Infrastructure Svs	3,518	4,135	617	5,660	9,900	722
Expense Total		95,953	266,110	170,157	85,217	638,700	457,529
Infrastructure Services Total		95,953	266,110	170,157	85,217	638,700	457,529
Plant Operating							
Expense							
26525	Depreciation - Plant Operating	300,415	300,416	1	0	721,000	420,585
26527	Finance - Plant Operating	(270,244)	(436,511)	(166,267)	0	(1,047,600)	(777,356)
26532	Plant - Plant Operating	262,638	270,476	7,838	22,719	649,100	363,743
26533	Minor Parts & Workshop Tools - Plant Operating	11,677	34,000	22,323	560	34,000	21,763
26549	Loss Sale of Assets - Plant Operating	0	3,875	3,875	0	9,300	9,300
Expense Total		304,486	172,256	(132,230)	23,278	365,800	38,036
Income							
56501	Fees & Charges - Plant Operating	(15,278)	(10,835)	4,443	0	(26,000)	(10,722)
56515	Profit Sale of Assets - Plant Operating	0	(21,335)	(21,335)	0	(51,200)	(51,200)
Income Total		(15,278)	(32,170)	(16,892)	0	(77,200)	(61,922)
Plant Operating Total		289,208	140,086	(149,122)	23,278	288,600	(23,886)
Streets Roads and Depots							
Expense							
26625	Depreciation - Streets Roads & Depots	1,367,335	1,366,084	(1,251)	0	3,278,600	1,911,265
26626	Utility - Streets Roads & Depots	203,275	208,331	5,056	0	500,000	296,725
26630	Other	7,298	19,000	11,702	0	45,600	38,302
26640	Reinstatement - Streets Roads & Depot	8,078	3,360	(4,718)	0	8,100	22
26667	Road Maintenance / PC51	240,580	250,190	9,610	156,508	600,700	203,612
26668	Drainage Maintenance / PC52	188,757	189,965	1,208	123,484	456,100	143,858
26669	Footpath Maintenance / PC53	31,565	83,505	51,940	18,849	200,500	150,086
26670	Parking Signs / PC54	27,733	37,485	9,752	5,630	90,000	56,637
26671	Right of Way Maintenance / PC55	15,631	34,155	18,524	5,950	82,000	60,419
26672	Bus Shelter Maintenance / PC56	663	8,540	7,877	238	20,500	19,599
26673	Graffiti Control / PC57	2,370	11,455	9,085	12,591	27,500	12,539
26674	Streets Roads & Depot / PC89	28,585	46,650	18,065	17,971	112,000	65,444
Expense Total		2,121,871	2,258,720	136,849	341,222	5,421,600	2,958,508
Income							
56601	Fees & Charges - Streets Roads & Depots	(33,090)	(34,565)	(1,475)	0	(83,000)	(49,910)
56606	Contributions & Reimburse - Streets Roads & Depots	(22,254)	(6,436)	15,818	0	(15,500)	6,754
56610	Sundry Income - Streets Roads & Depots	0	(2,500)	(2,500)	0	(6,000)	(6,000)
Income Total		(55,344)	(43,501)	11,843	0	(104,500)	(49,156)
Streets Roads and Depots Total		2,066,526	2,215,219	148,693	341,222	5,317,100	2,909,352
Waste Minimisation							
Expense							
24520	Salaries - Waste Minimisation	72,277	79,625	7,348	0	191,100	118,823
24521	Other Employee Costs - Waste Minimisation	3,900	3,415	(485)	0	8,200	4,300
24525	Depreciation - Waste Minimisation	37,790	37,790	0	0	90,700	52,910
24527	Finance - Waste Minimisation	81,209	81,210	1	0	194,900	113,691
24528	Insurance - Waste Minimisation	3,698	2,405	(1,293)	0	5,800	2,102
24538	Purchase of Product - Waste Minimisation	1,347	2,525	1,178	225	6,100	4,528
24552	Residential Kerbside - Waste Minimisation / PC71	701,717	756,530	54,813	746,958	1,816,400	367,725
24553	Residential Bulk - Waste Minimisation / PC72	105,917	234,280	128,363	244,605	562,500	211,978
24554	Commercial - Waste Minimisation / PC73	30,161	39,570	9,409	46,762	95,000	18,078
24555	Public Waste - Waste Minimisation / PC74	29,521	56,185	26,664	57,981	134,900	47,398
24556	Waste Strategy - Waste Minimisation / PC75	6,601	46,400	39,799	1,591	111,400	103,208
Expense Total		1,074,136	1,339,935	265,799	1,098,122	3,217,000	1,044,742
Income							
54501	Fees & Charges - Waste Minimisation	(3,265,304)	(3,317,391)	(52,088)	0	(3,338,100)	(72,797)

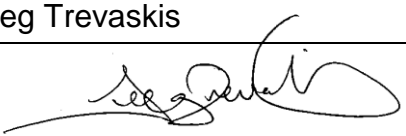
Master Account		November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget	Budget Available
Income Total		(3,265,304)	(3,317,391)	(52,088)	0	(3,338,100)	(72,797)
Waste Minimisation Total		(2,191,168)	(1,977,456)	213,712	1,098,122	(121,100)	971,946
Building Maintenance							
Expense							
24120	Salaries - Building Maintenance	99,223	99,036	(187)	0	237,700	138,477
24121	Other Employee Costs - Building Maintenance	1,089	4,125	3,036	0	9,900	8,811
24123	Office - Building Maintenance	145	590	445	193	1,400	1,062
24124	Motor Vehicles - Building Maintenance	8,856	18,710	9,854	0	44,900	36,044
24125	Depreciation - Building Maintenance	344,375	344,366	(9)	0	826,500	482,125
24126	Utility - Building Maintenance / PC41,42,43	93,616	105,798	12,182	0	211,600	117,984
24127	Finance - Building Maintenance	55,000	55,000	0	0	132,000	77,000
24128	Insurance - Building Maintenance	44,373	85,000	40,627	2,077	85,000	38,550
24130	Other - Building Maintenance	2,124	1,375	(749)	0	3,300	1,176
24133	Building - Building Maintenance / PC58	457,269	443,075	(14,194)	227,209	1,063,400	378,922
Expense Total		1,106,070	1,157,075	51,005	229,480	2,615,700	1,280,151
Income							
54106	Contributions & Reimbursement - Building Maintenance	(27,649)	(11,160)	16,489	0	(26,800)	849
54109	Council Property - Building Maintenance	(137,554)	(136,545)	1,009	0	(327,700)	(190,146)
Income Total		(165,203)	(147,705)	17,498	0	(354,500)	(189,297)
Building Maintenance Total		940,867	1,009,370	68,503	229,480	2,261,200	1,090,854
Engineering Total		1,201,387	1,653,329	451,942	1,777,318	8,384,500	5,405,795
Parks Services							
Parks Services							
Expense							
26360	Depreciation - Parks Services	281,040	281,040	0	0	674,500	393,460
26365	Maintenance - Parks Services / PC59	1,533,336	1,689,846	156,510	207,589	3,880,800	2,139,874
Expense Total		1,814,376	1,970,886	156,510	207,589	4,555,300	2,533,334
Income							
56301	Fees & Charges - Parks & Ovals	(188)	0	188	0	0	188
56306	Contributions & Reimbursements - Parks Services	(864)	(6,010)	(5,146)	0	(14,400)	(13,536)
56309	Council Property - Parks Services	(18,691)	(28,998)	(10,307)	0	(69,600)	(50,909)
56310	Sundry Income - Parks Services	(5,547)	(3,335)	2,212	0	(8,000)	(2,453)
56312	Fines & Penalties - Parks & Ovals	(1,300)	0	1,300	0	0	1,300
Income Total		(26,590)	(38,343)	(11,753)	0	(92,000)	(65,410)
Parks Services Total		1,787,786	1,932,543	144,757	207,589	4,463,300	2,467,925
Parks Services Total		1,787,786	1,932,543	144,757	207,589	4,463,300	2,467,925
Technical Services Total		2,989,173	3,585,872	596,699	1,984,907	12,847,800	7,873,719
City of Nedlands Total		(15,354,307)	(14,359,937)	994,370	2,751,575	(558,600)	12,044,133

CITY OF NEDLANDS
CAPITAL WORKS & ACQUISITIONS
AS AT 30 NOVEMBER 2015

		November Actual YTD	Committed Balance	Annual Budget	Budget Available
2	Footpath Rehabilitation				
	4101 Melvista Reserve	0	2,850	49,500	46,650
	2173 Reeve St	0	0	25,500	25,500
	2500 Stirling HWY	185,336	3,949	315,000	125,715
	2171 Knutsford Street	0	0	10,600	10,600
	Footpath Rehabilitation Total	185,336	6,799	400,600	208,465
3	Road Rehabilitation				
	2012 Waratah Avenue	0	0	60,000	60,000
	2024 Carrington Street	3,141	0	0	(3,141)
	2038 Jenkins Ave	0	0	192,000	192,000
	2095 Hardy Road	220,057	69,107	0	(289,164)
	2150 Circe Circle North	209,390	18,860	279,000	50,749
	2195 Circe Circle South	194,615	17,467	224,000	11,917
	2118 Burwood Street	969	0	0	(969)
	2105 Kinninmont Avenue	2,164	178,347	510,000	329,489
	Road Rehabilitation Total	630,337	283,781	1,265,000	350,882
4	Drainage Rehabilitation				
	2024 Carrington Street	136,154	9,987	210,000	63,859
	2145 Zamia Road	0	4,081	0	(4,081)
	2200 John XXII Avenue	0	238	150,000	149,762
	9000 City Wide	7,396	0	10,000	2,604
	2085 Walpole Street	0	0	75,000	75,000
	2450 Sump Infrastructure	1,448	0	0	(1,448)
	2050 Strickland Street	0	9,500	112,500	103,000
	Drainage Rehabilitation Total	144,998	23,805	557,500	388,697
5	Street Furniture / Bus Shelter				
	9000 City Wide	0	17,587	40,000	22,414
	Street Furniture / Bus Shelter Total	0	17,587	40,000	22,414
6	Grant Funded Projects				
	2019 Princess Road	0	8,237	0	(8,237)
	2084 Clement Street	115,483	27,934	185,000	41,583
	2401 INTXN - Brockway/Brookdale /Underwood	1,920	25,421	0	(27,341)
	2403 INTXN - Gugerl St/Railway Rd/Loch St	6,220	0	20,000	13,781
	2405 INTXN - Stirling Hwy / Broadway	0	108,000	0	(108,000)
	2500 Stirling HWY	1,388	0	0	(1,388)
	2069 Bulimba Road	0	89	968,000	967,911
	2072 Barcoo Avenue	0	148	540,000	539,852
	2169 Greenville Street	3,570	5,221	279,000	270,208
	Grant Funded Projects Total	128,581	175,051	1,992,000	1,688,368
11	Building Construction				
	4000 100 Princess Rd - John Leckie Pavilion	20,045	0	0	(20,045)
	4001 Kirkwood Rd - Allen Park Lower Pavilion	6,000	731	640,200	633,469
	4002 97 Waratah Ave - Dalkeith Hall	0	6,248	0	(6,248)
	4003 Broome St - Council Depot	22,673	15,514	154,000	115,813
	4004 Webster St - Drabble House	6,560	5,927	30,000	17,513
	4006 2 Draper St - Hackett Playcentre	7,980	3,520	0	(11,500)
	4008 60 Stirling Hwy - Nedlands Library	2,559	0	82,000	79,441
	4009 53 Jutland Pde - PRCC	1,082	22,404	140,000	116,515
	4010 97 Wartah Ave - NCC	16,257	0	55,500	39,243
	4012 19 Haldane St - MTC Community Centre	3,420	2,600	112,500	106,480
	4015 118 Wood St - Friends of Allen Park	0	0	48,000	48,000
	4016 67 Stirling Highway - Maisonettes	0	4,603	0	(4,603)
	4018 21 Tyrell St - Tresillian	8,704	0	125,500	116,796
	4019 84 Beatrice Rd - DCR Pavilion (Collegians AFC)	1,198,038	50,382	1,495,300	246,880
	4020 71 Stirling Hwy - Administration Bldg	38,329	6,658	202,000	157,013
	4021 110 Smyth Road - Cottage Bldg	0	0	45,000	45,000
	4053 42 Smyth Rd - Hollywood Subiaco Bowling	114,506	4,000	252,000	133,494
	4164 100A Princess Rd - College Park Family Centre	5,300	0	0	(5,300)
	9000 City Wide	0	0	75,000	75,000
	4027 Mt Claremont Changerooms	113	0	0	(113)

		November Actual YTD	Committed Balance	Annual Budget	Budget Available
	4032 55 Jutland Pde - Dalkeith Bowling Club	455,000	0	795,000	340,000
	Building Construction Total	1,906,567	122,588	4,252,000	2,222,846
12	Off Street Parking				
	2007 Smyth Road	2,957	13,741	150,000	133,302
	2175 Odern Crescent (Bridge Club)	53,510	250	0	(53,760)
	4057 Beaton Park	0	0	160,000	160,000
	Off Street Parking Total	56,467	13,991	310,000	239,542
14	Parks & Reserves Construction				
	4057 Beaton Park	1,116	5,835	1,625,900	1,618,949
	4059 Beatrice Road Reserve	0	10,829	16,100	5,271
	4060 Birdwood Parade Reserve	15,929	0	23,000	7,071
	4067 Campsie Park	2,047	14,079	20,100	3,974
	4083 Sunset Foreshore	0	58,022	162,600	104,578
	4085 Genesta Park	2,047	93	0	(2,140)
	4092 Hollywood Tennis Court Reserve	22,820	0	28,900	6,080
	4096 Lawler Park	75,715	93	0	(75,808)
	4100 Masons Gardens	18,396	24,541	18,500	(24,437)
	4101 Melvista Reserve	0	54,408	0	(54,408)
	4105 Mossvale Gardens	2,047	93	0	(2,140)
	4107 Mount Claremont Reserve	0	0	35,200	35,200
	4108 Alfred Rd/Montgomery Ave - MTC Oval	0	0	60,400	60,400
	4111 Nedlands Library Surrounds	4,094	186	0	(4,280)
	4118 Peace Memorial Rose Garden	16,402	237	48,000	31,361
	4122 Point Resolution Reserve	0	0	6,200	6,200
	4127 Rogerson Gardens	16,566	0	23,000	6,434
	4130 St Peters Square Gardens	16,688	4,600	6,200	(15,088)
	4131 Street Gardens and Verges	29,228	33,488	66,700	3,984
	4133 Street Tree Replacement	2,728	133	10,000	7,139
	4137 Swanbourne Beach Reserve	132,288	29,344	41,400	(120,232)
	4142 Zamia Park	2,537	40,093	58,600	15,970
	4167 River Foreshore Maintenance	6,273	2,378	41,000	32,348
	4169 River Wall Restoration	34,664	1,485	0	(36,149)
	9000 City Wide	9,701	0	42,000	32,299
	Parks & Reserves Construction Total	411,285	279,939	2,333,800	1,642,576
15	Plant & Equipment				
	7500 Technical Svs - Engineering	135,371	28,573	256,000	92,056
	7501 Development Svs - Town Planning	17,576	0	22,000	4,424
	7502 Development Svs - Building Svs	17,576	0	22,000	4,424
	7503 Corporate & Strategy - Corporate Svs	0	0	42,000	42,000
	7509 Technical Svs - Parks Svs	191,125	23,733	429,200	214,341
	7511 Community Svs - Service Centres	14,744	0	15,000	256
	Plant & Equipment Total	376,393	52,306	786,200	357,501
16	ICT Capital Projects				
	6039 Library System Software	0	0	100,000	100,000
	6053 Hardware	10,200	0	0	(10,200)
	ICT Capital Projects Total	10,200	0	100,000	89,800
17	Greenway Development				
	4060 Birdwood Parade Reserve	0	0	77,000	77,000
	4122 Point Resolution Reserve	17	52,248	120,000	67,735
	4161 Railway Reserve	(152)	0	0	152
	Greenway Development Total	(135)	52,248	197,000	144,887
18	Furniture & Fixture				
	4008 60 Stirling Hwy - Nedlands Library	7,989	0	0	(7,989)
	Furniture & Fixture Total	7,989	0	0	(7,989)
19	Public Art				
	9000 City Wide	8,783	71,744	70,000	(10,527)
	Public Art Total	8,783	71,744	70,000	(10,527)
City of Nedlands Total		3,866,799	1,099,839	12,304,100	7,337,462

13.4 Monthly Investment Report – November 2015

Council	15 December 2015
Applicant	City of Nedlands
Officer	Kim Chua – Manager Finance
CEO	Greg Trevaskis
CEO Signature	
File Reference	FIN-FS-00005
Previous Item	Nil

Executive Summary

In accordance with the Council's Investment Policy, Administration is required to present a summary of investments to Council on a monthly basis.

Recommendation to Council

Council receives the Investment Report for the period ended 30 November 2015.

Strategic Plan

KFA: Governance and Civic Leadership

This report is in accordance with the Council's Investment Policy and demonstrates the investment of City's surplus cash in a sustainable and responsible manner.

Background

Council's Investment Policy requires a summary of investments to be presented to Council on a monthly basis.

Consultation

Required by legislation:

Yes ☐

No ☒

Required by City of Nedlands policy:

Yes ☐

No ☒

Legislation / Policy

Investment of Council Funds Policy

Section 6.14 of the *Local Government Act 1995*

Budget/Financial Implications

Investment income is less than the adopted Budget due to the lower interest rates on Term Deposits offered by Banks.

Risk Management

The Investment Policy of the City, which is reviewed each year by the Audit and Risk Committee of Council, is structured so as to minimise any risks associated with the City's cash investments. The officers adhere to this Policy, and continuously monitor market conditions to ensure that the City obtains attractive yields without compromising on risk management.

Discussion

The Investment Summary shows that as at the end of November 2015 the City held the following funds in investments:

Municipal Funds	\$ 16,813,848.90
Reserve Funds	\$ 4,160,008.32
Total	\$ <u>20,973,857.22</u>

The total interest earned from investments as at the end of November 2015 was \$189,803 (YTD October \$143,055).

Following Council's decision in November 2012, all investments are placed with the 'big four' banks.

The Investment Portfolio comprises holdings in the following institutions:

Financial Institution	Funds Invested	Interest Rate	Proportion of Portfolio
NAB	\$6,657,777.50	2.93% - 2.80%	31.74%
Westpac	\$4,569,378.20	2.95% - 2.75%	21.79%
ANZ	\$5,485,723.66	2.85% - 2.60%	26.16%
CBA	\$4,260,977.86	2.85% - 2.80%	20.31%
Total	\$20,973,857.22		100.00%

Conclusion

The Investment Report is presented to Council.

Attachments

1. Investment Report for the period ended 30 November 2015

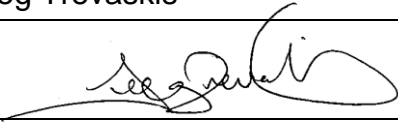
INVESTMENTS REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2015

No.	Particulars	Interest Rate	Invest. Date	Maturity Date	Period Days	NAB *AA-/Stable/A-1+	Westpac *AA-/Stable/A-1+	ANZ *AA-/Stable/A-1+	CBA *AA-/Stable/A-1+	Total	Interest YTD Accumulated
	RESERVE INVESTMENTS										
E-1	Plant Replacement	2.60%	11-Nov-15	11-Feb-16	92			\$144,100.80		\$144,100.80	\$1,653.45
B-1	City Development - Western Zone	2.85%	28-Sep-15	28-Feb-16	153				\$375,376.85	\$375,376.85	\$4,524.99
C-1	North Street	2.80%	29-Oct-15	29-Jan-16	92	\$1,163,563.07				\$1,163,563.07	\$14,035.92
B-3	Welfare - General	2.85%	28-Sep-15	28-Feb-16	153				\$287,214.94	\$287,214.94	\$3,462.25
B-4	Welfare - NCC	2.85%	28-Sep-15	28-Feb-16	153				\$159,202.17	\$159,202.17	\$1,934.81
C-2	Services - Tawarri 1	2.80%	29-Oct-15	29-Jan-16	92	\$61,333.59				\$61,333.59	\$739.86
D	Services General	2.93%	5-Aug-15	5-Feb-16	184	\$893,249.81				\$893,249.81	\$10,818.63
E-2	Services - Tawarri 2	2.60%	11-Nov-15	11-Feb-16	92			\$105,598.71		\$105,598.71	\$1,211.67
F	Insurance	2.60%	11-Nov-15	11-Feb-16	92			\$58,785.87		\$58,785.87	\$680.56
B-5	Waste Management	2.85%	28-Sep-15	28-Feb-16	153				\$159,166.17	\$159,166.17	\$1,918.69
B-6	City Building Reserve - General	2.85%	28-Sep-15	28-Feb-16	153				\$611,755.40	\$611,755.40	\$7,374.43
B-7	City Building Reserve - PRCC	2.85%	28-Sep-15	28-Feb-16	153				\$15,561.73	\$15,561.73	\$187.59
B-2	City Development - Swanbourne	2.85%	28-Sep-15	28-Feb-16	153				\$121,125.05	\$121,125.05	\$1,460.10
B-8	Public Art	2.85%	28-Sep-15	28-Feb-16	153				\$3,974.17	\$3,974.17	\$47.92
	TOTAL RESERVE INVESTMENTS					\$2,118,146.46	\$0.00	\$308,485.38	\$1,733,376.48	\$4,160,008.32	\$50,050.85
	MUNICIPAL INVESTMENTS										
NS60	Muni Investment NS60 - WBC	2.75%	30-Nov-15	31-Dec-15	31		\$2,015,886.84			\$2,015,886.84	\$15,886.84
111	Muni Investment #111 - ANZ	2.60%	26-Oct-15	26-Jan-16	92			\$1,082,981.52		\$1,082,981.52	\$12,224.63
127	Muni Investment #127 - NAB	2.90%	21-Aug-15	17-Feb-16	180	\$513,437.35				\$513,437.35	\$6,176.47
129	Muni Investment #129 - CBA - CLOSED									\$0.00	\$771.78
130	Muni Investment #130 - WBC	2.90%	12-Sep-15	12-Jan-16	122		\$510,661.21			\$510,661.21	\$6,106.74
131	Muni Investment #131 - ANZ	2.80%	18-Nov-15	18-Feb-15	-273			\$1,041,121.39		\$1,041,121.39	\$11,081.68
135	Muni Investment #135 - CBA - CLOSED									\$0.00	\$1,005.13
136	Muni Investment #136 - CBA	2.80%	14-Sep-15	14-Dec-15	91				\$511,544.67	\$511,544.67	\$6,054.42
137	Muni Investment #137 - ANZ	2.85%	21-Jul-15	21-Jan-16	184			\$1,040,938.11		\$1,040,938.11	\$12,699.84
139	Muni Investment #139 - WBC	2.95%	23-Nov-15	23-Feb-16	92		\$1,041,213.71			\$1,041,213.71	\$11,680.75
141	Muni Investment #141 - CBA	2.84%	19-Aug-15	15-Jan-16	149				\$1,008,014.25	\$1,008,014.25	\$8,014.25
142	Muni Investment #142 - CBA	2.85%	19-Aug-15	15-Feb-16	180				\$1,008,042.47	\$1,008,042.47	\$8,042.47
143	Muni Investment #143 - ANZ	2.65%	7-Sep-15	7-Mar-16	182			\$1,006,098.63		\$1,006,098.63	\$6,098.63
144	Muni Investment #144 - ANZ	2.65%	7-Sep-15	7-Mar-16	182			\$1,006,098.63		\$1,006,098.63	\$6,098.63
145	Muni Investment #145 - NAB	2.85%	4-Sep-15	3-Dec-15	90	\$1,006,793.15				\$1,006,793.15	\$6,793.15
146	Muni Investment #146 - NAB	2.88%	4-Sep-15	8-Mar-16	186	\$1,006,864.66				\$1,006,864.66	\$6,864.66
147	Muni Investment #147 - NAB	2.88%	4-Sep-15	8-Mar-16	186	\$1,006,864.66				\$1,006,864.66	\$6,864.66
148	Muni Investment #148 - NAB	3.00%	22-Sep-15	22-Mar-16	182	\$1,005,671.23				\$1,005,671.23	\$5,671.23
149	Muni Investment #149 - WBC	2.95%	10-Nov-15	10-Feb-16	92		\$1,001,616.44			\$1,001,616.44	\$1,616.44
	TOTAL MUNICIPAL INVESTMENTS					\$4,539,631.04	\$4,569,378.20	\$5,177,238.28	\$2,527,601.38	\$16,813,848.90	\$139,752.39
	RESERVE & MUNICIPAL TOTAL					\$6,657,777.50	\$4,569,378.20	\$5,485,723.66	\$4,260,977.86	\$20,973,857.22	\$189,803.24

* Credit Rating - Source: Standard & Poor's

Proportion Portfolio	31.74%	21.79%	26.16%	20.32%
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13.5 Annual Report 2014-2015

Council	15 December 2015
Applicant	City of Nedlands
Officer	Michael Cole, Director Corporate and Strategy
CEO	Greg Trevaskis
CEO Signature	
Previous Item	Not applicable

Executive Summary

The Annual Report for the year ended 30 June 2015 is presented to Council for acceptance. The Annual report is presented in two parts, being the Annual Report which includes a summary of income and expenditure and a Financial Report, which includes a full set of audited annual financial statements and the Independent Auditor's report.

Once formally received and accepted by Council, the Annual Report can be referred for discussion at the Annual Electors' Meeting.

Recommendation to Council**Council:**

- 1. Accepts the annual report of the City of Nedlands for the Year ended 30 June 2015, in accordance with the provisions of Section 5.54 of the Local Government Act 1995, and**
- 2. Refers the Annual Report for the year ended 30 June 2015 to the Annual General Meeting of Electors of the City of Nedlands to be held at 6:00pm, Thursday 17 December 2015 in the Council Chambers.**

Strategic Plan

KFA: Governance and Civic Leadership

The report enables Council to assess compliance with the relevant statutory obligations and the financial performance of the City.

Background

Section 5.53 of the Local Government Act 1995 requires a Local Government to prepare an Annual Report for each financial year. The Annual Report is to contain a report from the Mayor, a report from the Chief Executive Officer, the Financial Report for the Financial Year, the Auditor's Report for the Financial Year, a number of other matters in relation to principal activities and such other information as may be prescribed.

Attached is the Annual Report for the year ended 30 June 2015, including the Financial Report and Independent Auditor's Report. The Financial Report comprising the Accounts for the year ended 30 June 2015 was completed and submitted to Council's Auditor Macri Partners who completed their audit in November 2015.

Once received and accepted Council is then required by Section 5.27 of the Local Government Act of 1995 to hold a General Meeting of Electors once every financial year to discuss the contents of the Annual Report for the previous financial year and any other general business.

Key Relevant Previous Council Decisions:

Not applicable.

Consultation

Required by legislation:

Yes ☐

No ☒

Required by City of Nedlands policy:

Yes ☐

No ☒

The Annual Financial report has been presented to the Audit and Risk Committee.

Legislation / Policy

Sections 5.27, 5.29, 5.53, 5.54 and 6.4 of the Local Government Act 1995 respectively deal with the requirement for a General Meeting of Electors each financial year and the requirement for an Annual Financial Report.

Budget/Financial Implications

See discussion below.

Risk Management

Not applicable.

Discussion

Highlights

The Annual Report identifies many achievements and highlights for 2014-15. Some of these included:

1. The City of Nedlands emerging relatively unscathed from the State Governments local government reform process. While the proposed City of Perth Act is still before Parliament, the City has successfully lobbied to retain Hollywood Private Hospital within its boundaries.
2. Preparation of a Local Planning Strategy to develop the new Town Planning Scheme No 3.
3. Progress of planning the Waratah Avenue streetscape.
4. Commencement of future planning for the Captain Stirling Neighbourhood Centre.
5. Undertaking a number of successful events including the summer concerts, a new summer event – a water-based festival called Splashfest, Emerge Youth Art Awards, 100-year centenary of Anzac Day and Remembrance Day ceremonies and Blessing of the River ceremony.
6. Commencement of work on the Collegians Amateur Football Club clubrooms redevelopment at David Cruikshank Reserve.
7. Confirmation from Lotterywest of funding towards the All Abilities Play Space.
8. Introduction of free WiFi to council buildings.
9. Transformation of business processes with a new voice over IP phone system and information management based in the Cloud.
10. Development of a communications strategy.
11. Building Services offered to other local governments. This has come about from advances in processing and the use of technology that resulted in reduced processing times, improved consistency and greater capacity.

Financial Performance

The City completed the Financial Year 2015 with an operating surplus or Net Result in Statement of Comprehensive Income of \$2,260,330 compared with a surplus of \$1,817,600 in the adopted 2014/15 Budget. The Comprehensive Statement includes all operating revenues and expenses, both cash and non-cash and grants & contributions. In terms of setting its rates Council does not budget to raise rates to recover the non-cash costs of depreciation but does budget to generate sufficient operating revenue to fund its capital works program.

Key factors contributing to the variances by Nature or Type between actual and adopted budget are provided in this report.

The significant reasons for the variances are:

Operating Revenue

1. The operating revenue for the year was \$31,081,473 compared to the Budget of \$29,945,600, this is an overall increase of \$1,135,876 (3.8%).
2. Rates levied were \$181,300 (0.89%) less than what was anticipated at the time of Budget adoption. The decrease was partly due to interim rates which accounted for \$53,377 less with the vacant residential rates responsible for the balance.
3. Operating Grants & Contributions received is \$469,090 (24.2%) more compared to the Budget. This is mainly because the 2015/16 Financial Assistance Grants of \$394,492 were paid in advance, \$238,051 General Purpose and \$156,441 for Roads.
4. Fees and Charges raised were better than budget by \$316,564 (5.0%), with sanitation, child care, and cultural activities as well as the hire of recreational facilities as the major contributors to the increased fees.
5. The City earned \$46,814 (6.3%) more than budgeted from the investment of funds surplus to its immediate requirements. Although wholesale interest rates have declined during 2014/15, the principal amount available for investing is much more than the previous financial year.
6. Other Revenue was more than Budget by \$485,235 (372.1%). This was largely due to 3 items, namely, share of interest in Local Government House Trust \$135,676, Hollywood Bowling Club Parking of \$95,000 and WESROC Project of \$196,800.

Operating Expenses

1. The operating expenses for the year were \$29,622,365 compared to the Budget of \$29,298,200, this is an overall increase of \$324,166 (1.1%).
2. Employee costs were up by \$177,533 (1.5 %) compared to the Budget. This is partly due to the increase in salaries paid.
3. Materials and Contracts costs were down by \$1,418,069 (14.2%) compared to the Budget. This is due to the deferment of some operating projects due to factors outside the City's control and savings due to constant monitoring of expenses by EMT.
4. Utility charges were up by \$108,816 or 15.3% due to a higher than expected increase in charges.
5. Insurance expenses were up marginally by \$5,579 (1.5%) which can be mainly attributed to work cover premiums.
6. Other Expenditure was up by \$135,939 (18.2%). This was due to WESROC expenditure of \$97,000, donations and contributions to community development of \$33,000 and uncollectible infringements of about \$8,000.

Capital Works

During the financial year the City spent \$7.09 million in carrying out its capital works program. The major share of the funds, \$4.64 million, was utilised in improving infrastructure assets – roads, footpaths, drainage, parks and gardens – with another \$2.44 million used for upgrading and renovating the City's buildings and purchase of plant and equipment.

The original capital budget for the year was \$10.14 million. During the mid-year Budget Review this was amended to \$10.96 million. However, a number of projects were not completed during the year and are carried forward to 2015/16. Some of these have been re-budgeted in the 2015/16 budget adopted in June 2015; the funds carried over for those that have not been re-budgeted include:

Footpath Rehabilitation:

Stirling Hwy	\$ 73,700
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Road Rehabilitation:

Hardy Rd	\$ 437,600
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Grant Funded Project:

Princess Rd	\$ 8,400
INTXN-Stirling/Broadway	\$ 108,000

Off Street Parking

Odern Crescent (Swanbourne Bridge Club)	\$ 227,600
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Building:

Hackett Playcentre	\$ 21,300
Maisonettes	\$ 10,000
Mt Claremont Changeroom	\$ 15,000

Parks & Reserves:

Lawler Park	\$ 76,000
Melvista Reserve	\$ 77,000
Swanbourne Beach Reserve	\$ 138,300
River Foreshore Maintenance	\$ 8,500
River Wall Restoration	\$ 33,500
Bore Installation MTC b/Water Monitoring	\$ 60,000
City Wide	\$ 9,700

Greenway Development:

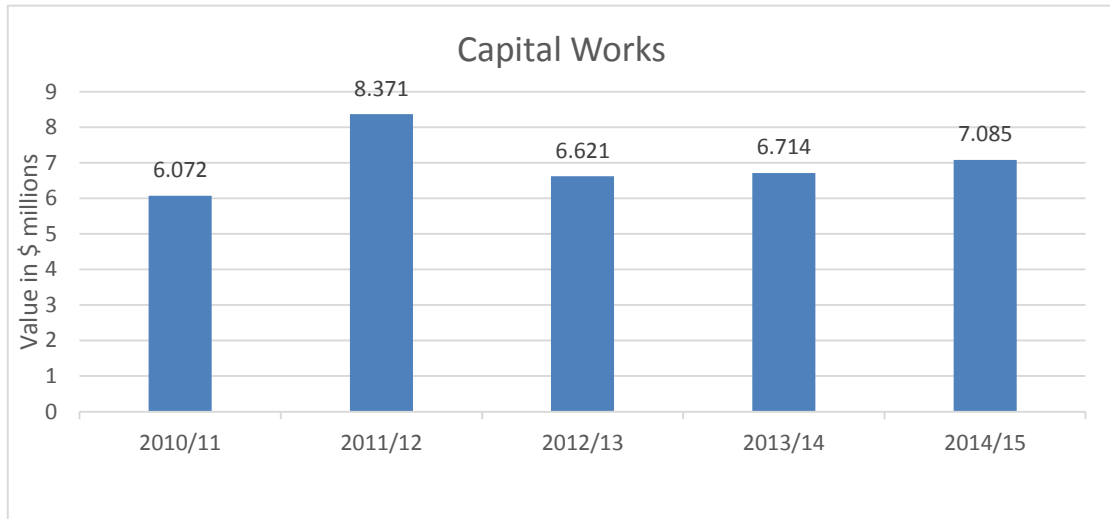
Point Resolution	\$ 67,000
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IT Capital Project:

Software	\$ 80,000
Mobility	\$ 32,300
Total	\$ 1,483,900

Of the total funds expended on capital works, \$626,000 were from grants and contributions. The balance was made up of operating surplus, sale of plant, and proceeds of loans of \$1,058,000.

The values of capital works completed in each of the past five years is shown in the following chart. It is to be noted that the high value of capital works in 2011/12 was due to the renovation of John Leckie Pavilion that year.



Revaluation of Infrastructure Assets

The Local Government (Financial Management) Regulations 1996 require all physical assets to be valued on a fair value basis with full implementation by 30 June 2015. The City had valued its Land and Buildings assets in prior year and therefore, towards the end of 2014/15 financial year, the City appointed APV, independent professional Valuers, to determine the fair value of the City's Infrastructure Assets. The impact of the revaluation is the recognition in Other Comprehensive Income of a notional gain of \$50,005,378, and a corresponding increase in the Asset Revaluation Reserves, resulting in a Total Comprehensive Income of \$52,265,708.

It is to be noted that the revaluation does not have any impact on the cash position of the City.

Cash and Cash Equivalents

The cash and cash equivalent balance at 30 June 2015 was \$12,843,046 compared to \$9,513,653, an increase of \$3,329,393. Reserves included in this balance amounted to \$4,768,439 or 37% of the total.

Receivables

The increase in Receivables amount in 2015 of \$392,308 more than the previous year was mainly due to prepayments of insurance and valuations.

One of the risk factors evaluated in the Notes to the Accounts (Note 4) is receivables – the risk that the debts may not be collected by the City. Credit risk on rates and annual charges is minimal as they are charges on the associated properties, and the City has the ability to recover these debts from the sale of the properties if necessary. An increase in the provision for doubtful debts and some credit management strategy have improved this situation as compared to previous year.

Payables

The increase in payables of \$334,805 was largely due to a higher amount of supplier payment at the year end.

Borrowings

During 2015, the City borrowed \$1,630,000 and utilised \$1,057,988 in the Capex with the balance of \$572,012 sitting as Restricted Cash in Reserves. At 30 June 2015, the City had total borrowings of \$5,856,699 after principal repayment of \$563,160 compare to 2014 total borrowings of \$4,789,859.

Provisions

The provision showed a small decrease of \$66,093 compared to a substantial increase of \$401,596 for the corresponding 12 months in 2014. Factors affecting this include the buying out of annual leave, methods of leave calculation and the monitoring of excessive leave balance of employees.

Financial Performance Indicators

The Financial Ratios in Note 18 to the accounts give an overview of the financial performance of the City in 2014/15 compared with the previous two years. All the ratios indicate the City is above the recommended standard benchmark set by the Department of Local Government.

FINANCIAL RATIOS		2015	2014	2013
	Formula			
Current Ratio		2.01	1.51	1.52
The ability of the City to meet its short- term financial obligations out of unrestricted current assets	current assets minus restricted assets current liabilities minus liabilities associated with restricted assets		(Standard >= 1)	
Asset Sustainability Ratio		0.92	1.17	1.33
An approximation of the extent to which the assets managed by the City are being replaced as these reach the end of their useful lives	capital renewal and replacement expenditure depreciation expenses		(Standard>=0.9)	
Debt Service Cover Ratio		10.75	4.44	3.59
The measurement of the City's ability to produce enough cash to cover its debt payments	annual operating surplus before interest and depreciation principal and interest		(Standard >=2)	
Operating Surplus Ratio		0.06	0.05	0.01
The % of City's total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt	operating revenue minus operating expenses own source operating revenue		(Standard >=0.01)	
Own Source Revenue Coverage Ratio		0.98	0.99	0.94
The City's ability to cover its costs through its own taxing and revenue efforts	own source operating revenue operating expenses		(Standard>=0.4)	

Audit Report

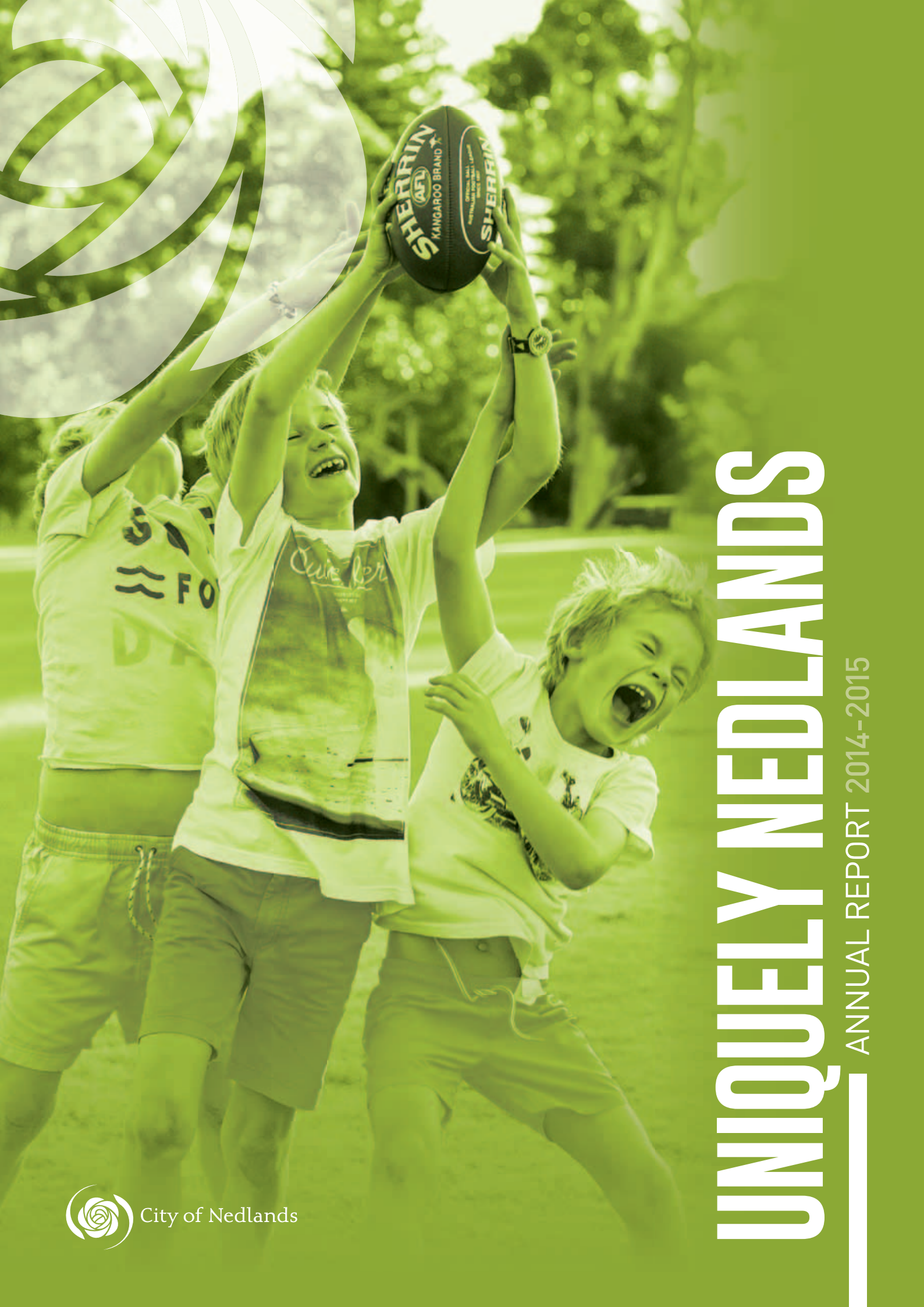
The City's Auditor, Macri Partners, have completed the audit of the Annual Financial Statements in line with current Australian Standards and have stated that they will give an Unqualified Opinion following the meeting with the Audit and Risk Committee.

Conclusion

Council's acceptance of the Annual for the City of Nedlands for the year ended 30 June 2015 comprising the Annual report, Financial Report and the Auditor's Report is recommended.

Attachments

1. Annual Report 2014-2015
2. Financial Report 2014-2015



UNIQUELY NEDLANDS

ANNUAL REPORT 2014-2015



City of Nedlands



College Park Youth Recreational Area

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A portrait of Mayor Max Hipkins, an older man with a white beard and mustache, smiling. He is wearing a grey suit, a white shirt, and an orange tie. Around his neck is a traditional mayoral chain made of large, dark, oval-shaped links. He is seated in a red leather chair. In the background, there is a dark wood panel and a framed portrait of a person in historical attire.

MAX HIPKINS, MAYOR

MESSAGE FROM THE MAYOR

I'm pleased to be able to present the City of Nedlands' 2014–15 annual report. I would like to express my appreciation for the role all of our residents and local businesses have played in helping us to achieve our goals this year, and to the hard-working and committed staff at the City.

Through prudent financial management, we remain on track with our financial goals, as you will discover as you read through this report.

The past year has seen us make further progress in working towards our capital works targets as set out in the Strategic Community Plan. The Strategic Community Plan runs over 10 years and is reviewed every two years.

We reached or exceed our goals in a number of areas such as renewing natural areas paths, planting trees and greenways, and renewing or upgrading carparks.

Freeman of the City bestowal

This year, we appointed three new Freeman of the City – Emeritus Professor Martyn Webb, Gordon Davies and Dr Hal Colebatch. The Freeman of the City Award is the highest honour that the City of Nedlands can give to a community member.

Professor Webb has been a long standing Nedlands community member and has played a significant role in civic affairs of the City and state of WA. He has been a strong advocate on issues relating to planning within the City of Nedlands over the years.

Gordon Davies has supported many community projects in partnership with City of Nedlands sporting and church groups over 20 years. He has also been a community representative on the City of Nedlands Sustainable Nedlands Committee since its formation.

Dr Hal Colebatch is an author, poet, lecturer, journalist, editor and lawyer, well-known for his services to history and politics. He has lived in the City of Nedlands for more than 40 years. Dr Colebatch received an Australian Centenary Medal in 2003 for Writing, Law, Poetry and Political Commentary.

Local government reform

Much thought and work went into evaluating the Western Australian Government's local government reform intentions. We saw no benefit to the local community and were pleased that the Premier decided to halt the process.

The City remains opposed to the State Government's proposal to expand the City of Perth boundary under the proposed City of Perth Act. The City understands the Act will seek to expand the boundary of the City of Perth to encompass QEII Medical Centre, the University of Western Australia and surrounding residential areas. Happily, the state government announced that Hollywood Private Hospital will remain within our boundaries.

Planning

Council resolved to urgently proceed with the preparation of a Local Planning Strategy to develop a new Town Planning Scheme No.3 (TPS3).

The Local Planning Strategy will provide a planning framework to inform the development of TPS3 and subsequent local planning policies and plans.

Following initial consultation in the 2013–14 financial year, the Waratah Avenue Steering Committee has taken the community's input and created a plan for the street scape and Genesta Park. The city will consult the community on these plans again in the 2015–16 financial year. The placemaking strategy has also been entered for the Smart Budget Community Engagement Award at the IAP2 conference, and winners will be announced October 2015.

The purpose of the placemaking strategy is to work towards Waratah Avenue becoming a communal destination.

Council made a resolution to reinvigorate the Municipal Heritage Inventory. The original inventory has been in place since 1999, so the review will reflect changes in the built environment and how we view our historical buildings. We believe the heritage architecture in the City of Nedlands contributes in no small way to its uniqueness.

In April 2015 Council passed a resolution requesting future planning for the Captain Stirling Neighbourhood Centre be undertaken.

The City undertook consultation with the community regarding the Neighbourhood Centre – the area that spans the Captain Stirling Hotel and the shopping centre

and surrounds – and the final outcome of this process is to allow the City to put in place planning controls for the development of the area as a vibrant centre with high quality built form and coordinated services. We have collected the community's suggestions and are carefully considering them.

Youth programs and events

This year we introduced a new summer event – a water-based festival called Splashfest. It was a remarkable success, with more than 2500 people attending the event in March on Swanbourne Reserve. Water slides, a dunk tank, bubbles and water wars saw lots of people getting a soaking.

Once again the City put on the Summer Concerts in the Park series – there are four concerts on Sundays in February and more than 2300 people came and enjoyed the music, connected with their community and enjoyed our beautiful green spaces.

This year, we commemorated the 100-year centenary of the landing at Anzac Cove. The City installed a large screen at the Nedlands War Memorial on Birdwood Parade to telecast the Dawn Service at Kings Park which was followed by a local ceremony. A record number of people attended.

Capital works

The 2014–15 year saw work start on the Collegians Amateur Football Club clubrooms redevelopment at David Cruickshank Reserve.

The redevelopment was funded by the City of Nedlands with a \$500 000 grant from the Department for Sport and Recreation, plus funds from the Collegians Amateur Football Club. The building meets the needs of the club and also provides a first class facility that the whole community will be able to access. It is due to be completed in October 2015.

The City was awarded a \$750 000 grant from Lotterywest towards the All Abilities Play Space project. Construction on that exciting project will start in the 2015–16 financial year.

In the last financial year, we also introduced free WiFi to selected City buildings. If you are in either of the libraries, the Administration building, Point Resolution Child Care, Nedlands Community Care or Tresillian, simply choose the City of Nedlands Wi-Fi network on your device and you'll be instantly connected to the internet for free.

I would like to thank everyone at the City of Nedlands for contributing to our successful year – my fellow councillors, the Chief Executive Officer Greg Trevaskis, and all the staff who work hard in their respective fields to provide professional and friendly service to all our residents.



YOUR COUNCIL

CITY OF
NEDLANDS
2014 – 2015

Coastal Districts	Dalkeith	Hollywood	Melvista
Cr Nikola Horley	Cr Ian Argyle	Cr Ben Hodsdon	Cr Gordon Hay
Cr John Leo McManus	Cr Joe Porter	Cr Robert Binks	Cr Toni James
Cr Kerry Smyth	Cr Bill Hassell	Cr John Wetherall	Cr Nigel Warren Shaw

Mayor, Councillors and City's Executive Staff Members at the Peace Memorial Rose Gardens, Nedlands



Max Hipkins
Mayor



Cr. Kerry Smyth
Coastal Districts Ward



Cr. Ben Hodsdon
Hollywood Ward



Cr. Bill Hassell
Dalkeith Ward



Cr. Nigel Warren Shaw
Melvista Ward



Cr. Leo McManus
Coastal Districts Ward



Cr. Robert Binks
Hollywood Ward



Cr. Joe Porter
Dalkeith Ward



Cr. Gordon Hay
Melvista Ward



Cr. Nikola Horley
Coastal Districts Ward



Cr. John Wetherall
Hollywood Ward



Cr. Ian Argyle
Dalkeith Ward



Cr. Toni James
Melvista Ward

CEO REPORT



GREG TREVASKIS, CHIEF EXECUTIVE OFFICER

Welcome to the 2014–15 Annual Report. In the following pages you will read about the City's successes and achievements over what has been another busy year.

An efficient organisation

We are continually looking at ways to maximise the organisation's operating efficiencies. In the 2014–15 financial year, we had many successes in improving our business processes to make our everyday operations more cost-effective and efficient. This in turn goes towards leaner operating costs and keeping rate increases in check.

This financial year, the City's IT department transformed our business processes, replacing an ageing telephone system and paper-based records management with state-of-the-art voice-over IP and information management based in the Cloud.

This solution cuts down on capital costs – we save on electricity as there is less need for air-conditioning to cool heat-generating servers, and capital hardware and software costs. It also has tighter security – a very important feature.

This solution also gives us free phone calls within the organisation using the internet, and we save on line rentals.

Though this transformation has brought with it a number of challenges in terms of staff learning new systems, I'm pleased to say all staff have risen to those challenges and embraced the new systems wholeheartedly.

Capital projects

Construction works started on the new buildings at David Cruickshank Reserve Dalkeith in mid-February. McCorkell Constructions have been overseeing all building works. Car parking and landscaping will follow after the buildings have been completed.

The new facility will incorporate two separate buildings, one being a general functions area with bar and kitchen facilities. The other building will incorporate three change rooms, a medical room, an umpire's room and storage rooms.

The buildings will be multi-use facilities and will be leased to the Collegians Amateur Football Club for the football season. The facility will also be available to the public and the community for hire. The main building will include media and data points which will make it ideal for corporate functions and presentations.

Communicating what's relevant to our community

This year we engaged the services of a communications agency to help us put together a communications strategy. The purpose of the strategy is to guide all our communications with the community and ensure that our information is clear and relevant.

Bearing in mind the values and what makes the City unique, the Communications team developed a series of key messages that distil the essence of the City of Nedlands. These key messages were identified as: accountable, accessible, responsive and fair; established green spaces; community matters; and a quality built environment.

We developed these messages based on what the community wants to hear about and to support our projects, activities and services. We think they reflect what make Nedlands a great place to live.

Our people

A satisfied workforce makes for a more efficient organisation with greater productivity. We feel this also confers benefits to our residents and ratepayers by making Administration a pleasure to deal with.



Every two years, we conduct a staff satisfaction survey and I'm pleased to report that, despite the uncertainty caused by the state government's amalgamation process, 82 per cent of staff surveyed are happy to be working at the City of Nedlands.

This has improved significantly from the previous survey in which 66 per cent of staff said they were satisfied.

We want all our staff to feel valued and to be able to improve their skills. To this end we provide many training opportunities for staff across a range of areas. One major program a select group of staff attended this year was the Frontline Management program, provided by the Australian Institute of Management. This aims to help people develop effective people skills, manage and lead teams, develop priorities and manage operational plans. Staff have found this training extremely valuable.

We also negotiated a new Enterprise Agreement for outdoor staff. This incorporated a new pay grading scale with more pay levels and updated conditions. The negotiation group was made up of employees, employee representatives and management. The process generated a lot of goodwill and we now have an agreement that better meets the needs of staff and the organisation. The agreement was ratified by Fair Work Australia.

Building services

In an entrepreneurial move, our Building department is now offering contract services to other local governments to assist them with some building functions in the areas of building permit approvals, swimming pool inspections and building compliance. This has resulted in increased revenue for the City.

The Building department has made significant advances in processing efficiencies and the use of technology which has resulted in reduced processing times, improved consistency and greater capacity.

It is also building on the use of technology with a key initiative being to provide a platform for the submission and processing of electronic building permits.

A strong organisational foundation will allow us to work closely and efficiently with the community to deliver many positive outcomes for the City into the future.

I would like to take this opportunity to thank everyone at the City for all their work this past year. I acknowledge and appreciate the support of the Mayor, Max Hipkins, councillors, my executive team and all of the staff who have contributed to our many successes.

WHAT MAKES NEDLANDS ... NEDLANDS?

UNIQUELY NEDLANDS

The City of Nedlands is situated just 7km from Perth and stretches from the banks of the beautiful Swan River to the edge of the Indian Ocean. The City of Nedlands has a population of over 21 000 who live in the suburbs of Nedlands, Dalkeith, Mt Claremont, Swanbourne and parts of Floreat and Shenton Park.





1 Anzac Memorial, Nedlands 2 Foresore, Crawley 3 Charles Court Reserve, Nedlands 4 Emerge Youth Art Awards

The City of Nedlands is dedicated to providing value for money and quality services to our community. We are committed to maintaining the unique character of Nedlands – our beautiful parks and gardens, tree-lined streets and bushland. We understand the importance of ensuring quality services to the community including recreation, child care, aged care, events, arts and culture and we work to continually improve our buildings, facilities and infrastructure.

The City has over 13 000 eligible voters. At the last Council election (October 2013), only 27% of these electors voted in the election. Voter participation was slightly higher in Nedlands than the average for the Perth metropolitan area which saw 25% of eligible voters voting.

The City has a range of Committees and Advisory Groups including the Sustainable Nedlands Committee, Arts Committee, Audit & Risk Committee, CEO Performance Review Committee, Youth Advisory Committee (YAC), the Waratah Avenue Placemaking Committee and the

Access Working Group. Some of these groups have spaces for community membership and most meetings are open to the public.

After English, the most common language spoken at home in Nedlands is Mandarin, with 2.5% of the population speaking Mandarin at home.

An increasing proportion of the Nedlands community are students, with 11.4% of the Nedlands population currently attending a TAFE or university. This is up from only 10% of the population in 2006. Nedlands is unique in its high student population – the average for greater Perth is only 7.1% of the population currently studying at TAFE or University.

This is reflected in the City's housing composition – 4.1% of dwellings in Nedlands are used as group households. This is slightly higher than the Perth average (4%), and is increasing over time (3.7% at the 2006 census).

The Nedlands community is diverse in its method of commuting to work. 57.1% of residents drive to work, 7% of residents use the bus to travel to work (compared with 3.7% of greater Perth), and only 2.7% of the population use the train (compared with 6.7% of greater Perth).

Bicycle commuting is increasing in Nedlands, with an increase from 2.5% of the population commuting by bike in 2006 to 4.2% commuting by bike at the last census (2011).

Volunteering is high within the City. 28.1% of Nedlands residents are volunteers, significantly higher than the general Perth population of 12.8% volunteering. We are also volunteering more than the average in the greater Western Suburbs region, with an average of 25.7% volunteering.

Nedlands is family-focused and rightly so as 48.4% of our households have children. The City has eight primary schools (five public and three independent) and two secondary schools (one public and one independent).

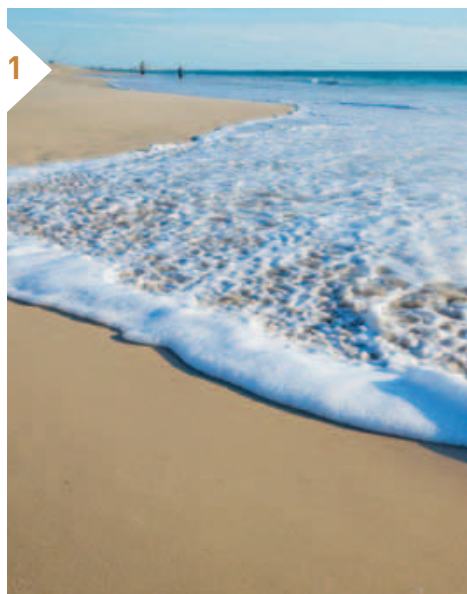
The City has 46 parks, gardens, reserves and bushlands. The 55 hectares of bushland are supported by a network of volunteers and "Friends" groups which meet regularly to plant seedlings and undertake weed control. These bushlands are now linked by the Bush to Beach Trail Network.

The biggest industry of employment for Nedlands residents is Health Care and Social Assistance, with 18.3% of our population working in this sector. The Education and Training sector is the next largest employer, with 11.5% of the population. We also have a significant population of legal professionals and accountants (5.4%), and engineers and architects (5%).

BICYCLE COMMUTING IS INCREASING IN NEDLANDS, WITH AN INCREASE FROM 2.5% OF THE POPULATION COMMUTING BY BIKE IN 2006 TO 4.2% COMMUTING BY BIKE AT THE LAST CENSUS.

5 Child on playground at Charles Court Reserve





1



2

1 Swanbourne Beach 2 College Park Youth Recreation Area, Nedlands 3 Children at College Park, Nedlands

INTEGRATED STRATEGIC PLANNING

In 2012, following extensive consultation with the community, the city prepared a 10-year Strategic Community Plan.

The plan was a requirement of the Integrated Planning and Reporting Framework, implemented by the State Government's Local Government Reform Program, and will be reviewed every two years.

Developing the 10-year Strategic Community Plan identified that community infrastructure (such as roads and community facilities) were in urgent need of repair and renewal and would require reinvestment over the next 10 years. Therefore much of the plan is focused on the City's infrastructure.

The following table below shows the City's key capital works targets and achievements for the 2014–15 financial year as well as the targets for 2015–16.



3

STRATEGIC COMMUNITY PLAN

Nedlands 2023

Capital Works targets and achievements				
Description	Corporate Business Plan (CBP) 4-year target	2014–15 End of Year Goals	2014–15 Goals Achieved	2015–16 End of Year Goals
New building projects finished	David Cruickshank completed	To complete David Cruickshank (Collegians Clubrooms)	David Cruickshank (Collegians Clubrooms) 50% complete	To complete David Cruickshank (Collegians Clubrooms)
Square metres of nature areas paths renewed	Renew 2285 m ²	400 m ²	275 m ²	600 m ²
Square metres of greenway planted	Plant 5860 m ²	940 m ²	1250 m ²	1500 m ²
Number of trees planted	2050 street / reserve trees	650	650	400
Metres of river wall repaired	281 m	50 m*	0 m	0 m
Square metres of carpark new or upgraded	Upgrade or build 13 240 m ²	0 m ²	2500 m ²	2500 m ²
Number of bus shelters upgraded	16	2	0	2
Number of pits installed	100	20	19	40
Metres of footpath renewed	Renew 12 793 m	800 m	659 m	800 m
Metres of new paths	1223 m	0 m	634 m	0 m
Number of blackspot projects completed	8	0	2	1
Kilometres of roads renewed	34.31 km	3.58 km	2.62 km	2.48 km

* (dependent upon Swan River Trust funding)

A UNIQUELY ENGAGING COMMUNITY



COMMUNITY ENGAGEMENT

**THROUGHOUT
THE 2014–15
FINANCIAL
YEAR, THE CITY
UNDERTOOK
ENGAGEMENT AND
CONSULTATION
FOR VARIOUS
PROJECTS AND
WORKS.**



The City is committed to establishing and maintaining effective communication with its stakeholders including ratepayers, residents, sporting groups, businesses and visitors to the area.

Community engagement is considered to be an integral component of informed decision making in ensuring that the community has the opportunity to be consulted about its needs and concerns prior to any decisions being made.

The City has a community engagement policy and procedure in place to ensure that efficient and effective engagement is undertaken with the community on all projects.

Throughout the 2014–15 financial year, the City undertook engagement and consultation for various projects and works. Consultation undertaken throughout the year consisted of community surveys, community comment forms, consultation with advisory groups, one-to-one consultation and more.

Some of the community engagement projects undertaken in the 2014–15 financial year included:

- Waratah Avenue Placemaking Strategy
- Public WiFi project
- Long term planning for the river wall
- Stirling Highway Footpath Replacement Program
- Planning for the Captain Stirling Neighbourhood Centre
- Noise management plan for waste collection.

CITY INFRASTRUCTURE



KEY POINTS



Black Spot Project, 2 projects completed, 1 commercial and 2 funding applications progressed.

- Start of the construction of the new Collegians Amateur Football Club clubrooms at David Cruickshank Reserve, Dalkeith.
- Construction by Main Roads WA of Phase 1 of the Principal Shared Path between Shenton Station and Nagal Pass.
- Traffic assessment of Allen Park Precinct, Swanbourne

Sporting clubs are an essential part of the community. They provide the opportunity for physical activity to be encouraged and for people to get involved in the community. Without organised sport, many would not participate in physical activity and would not have the opportunity to socialise with others.

While this has taken many years to achieve it would not have happened without the meeting of minds at critical times.

The turning point was probably the decision by Nedlands Council to undertake a Master Planning exercise for the DC Cruickshank Reserve so that CAFC's redevelopment plans could be considered in a broader context. This study clearly determined the need for new facilities in the area and provided a framework for action and provided the opportunity for Council to properly assess the merits of the redevelopment proposed by CAFC.

The Dalkeith Tennis Club and the Dalkeith Bowling Club were part of this study and both have been very supportive of the redevelopment.



JOHN ADCOCK & ALLEN MACKINNON
MEMBERS OF THE COLLEGIANS AMATEUR FOOTBALL CLUB (CAFC) AND THE REDEVELOPMENT COMMITTEE FOR THE NEW CLUBHOUSE BUILDING



12 

Roads rehabilitated

15 263

m² of surfacing

634 

m² of new footpath



1 Collegians Amateur Football Club Clubrooms construction, Dalkeith 2 Mt Claremont

OVERVIEW

The City's infrastructure includes its roads, footpaths, drainage and the City's buildings.

Throughout the Strategic Community Planning process it was identified that the City's infrastructure is at a stage in its lifecycle where significant investment is needed. This was a major financial driver for the 10-year Strategic Community Plan and the City developed a comprehensive capital works program.

In the 2014–15 financial year, the following roads were resurfaced in the City:

- Neville Road
- Hynes Road (North)
- Hynes Road (South)
- Carroll Street
- Princess Road
- Cygnet Crescent
- Joyce Street
- Rene Road
- Langham Street
- Hardy Road
- Burwood Street
- Karella Street West

Other projects completed were the upgrade of the Seaward Avenue Roundabout and the WA Bridge Club car park, both in Swanbourne.

Drainage improvements and storm water management

As well as road resurfacing, all roads programmed for resurfacing have a detailed survey undertaken to ensure they have adequate storm water drainage capacity. During resurfacing works the City installs additional drainage as required.

A total of 19 new drainage soak wells were installed as part of the 2014–15 roads resurfacing program. A further 22 soak wells were upgraded as part of the road resurfacing program.

A detailed drainage review was undertaken of the Carrington catchment, south of the Karrakatta Cemetery in Hollywood. A number of additional drainage pits were started as a result, as well as designs to address the drainage requirements of that catchment. Additional construction will be undertaken in 2015–16 leading on from this drainage review.

Footpath improvement and rehabilitation

In 2014–15 the City started the Stirling Highway streetscape project, with the first stages of construction beginning at the end of the year. The first phase involved upgrades between Stanley Street and Dalkeith Road, and Broadway and Bruce Street, amounting to 756 m of upgraded footpath length. Additional sections will be rolled out in 2015–16.

In addition a further 634 m of new footpaths were installed across the City as required.

Black Spot Program

The Black Spot Program is a Commonwealth government-funded initiative that improves the safety of roads that have a proven crash history or at high risk locations. In the 2014–15 financial year, the City's Black Spot Program completed the following projects:

- Recent data surveys have shown the completion of North Street black spot upgrade has relieved congestion, improved safety and reduced rat running through Allen Park.
- The removal of the Stirling Highway central islands has improved safety by providing open space for right turning vehicles.
- Upgrade of the Broadway/Hampden Rd/Stirling Highway intersection (completed by PTA as part of the Stirling Highway bus-lane project).

Additional funding is being sought for improvements at Loch Street/ Railway Road and Underwood Street/ Railway Road and Underwood Street/ Brockway Road and Brookdale Street.

KEY INITIATIVES

Collegians Amateur Football Club clubrooms, David Cruickshank Reserve, Dalkeith

The Collegians Amateur Football Club approached the City of Nedlands approximately five years ago with a vision and plan to replace the existing clubroom and change rooms with a new facility to meet the future needs of the club as well as bring the facility up to the required standards of the WA Amateur Football League.

The redevelopment of the Collegians clubrooms will provide a first-class facility for the western suburbs which can be used not only as a sporting venue but as a multi-purpose facility which in turn benefits the whole community.

Principal Shared Path

The construction phase of the Principal Shared Path (PSP) between Shenton Station and Loch Street has begun with Main Roads WA completing the construction of Phase 1 between Shenton Station and Nagal Pass in 2014–15. Phase 2 between Nagal Pass and Loch Street Station will be completed in 2015–16.

The purpose of the PSP is to provide a safe pathway for bike riders and pedestrians with limited crossover interruptions. The passenger railway line reserve and adjoining road verge are the perfect locations for the path.

Seaward Avenue Roundabout was upgraded to improve safety and visual amenity.



HIGHLIGHTS

- Collegians Amateur Football Club clubrooms, David Cruickshank Reserve, Dalkeith
- Commencement of the Stirling Highway footpath upgrades
- Carrington Catchment Drainage Review and commencement of works
- Mast arms were installed on the traffic signals under the North Street black spot project.

STATISTICS

- **\$4.6 million** spent on road infrastructure.
- **\$3.3 million** spent on road rehabilitation projects.
- **\$138 000** spent on footpath rehabilitation projects.
- **\$210 000** spent on drainage rehabilitation projects.
- **\$2 million** spent on building maintenance and upgrades.

SUMMARY

The City's infrastructure has been improved in 2014–15 through the completion of 15 263 m² of road resurfacing, 1.4 km of new footpath, 60 new or upgraded drainage pits and the construction of the Collegians Amateur Football Club clubrooms together with required building maintenance works.

These works ensure that the community receives a high quality of asset management, ensuring the community enjoys the safest infrastructure the City can provide. The City remains on track to complete our five-year plan.

2



33

• parks capital projects completed

34

• (71%) of parks where irrigation is currently centrally controlled



420

• monthly parks maintenance programs completed

650

• street and reserve trees planted

• 22 000

native seedlings planted throughout the City

172



nature strip development permit applications assessed

KEY POINTS

The support we've had through (the City of) Nedlands' bushcare division remains strong and has stood the test of time.

I have fond memories of when we planted our first marri and banksia seedlings back in 1997. We were planting on the verge at Tom Collins House in the Allen Park Heritage Precinct with primary school students. I know some of those students have since then graduated to become specialists in the scientific world.

Getting involved in bushcare has many rewards, and we'd love to share them by recruiting more volunteers. It is a wonderful environment within which to learn about our natural world, and what better way to share the joys of bush in the city than with like-minded people.

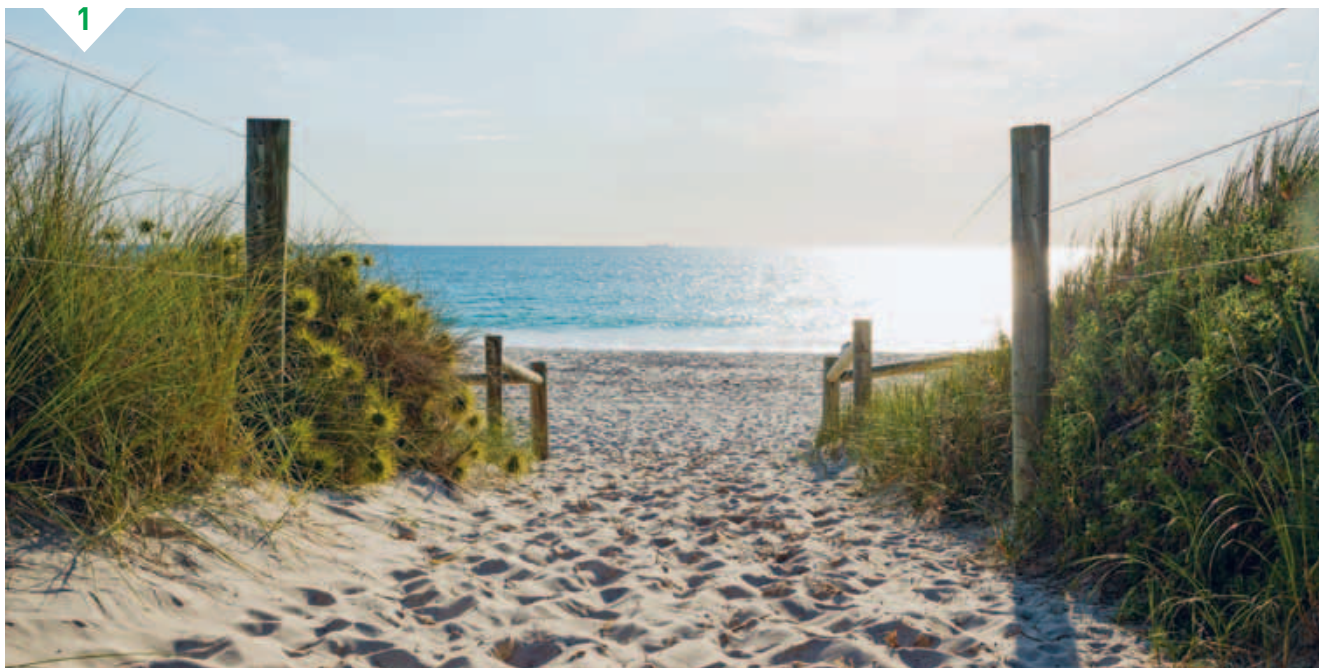
LESLEY SHAW
FRIENDS OF ALLEN PARK BUSHCARE



NATURAL ENVIRONMENT



1



1 Swanbourne Beach 2 Pathway through the Shenton Bushland

OVERVIEW

Parks Services had an active 2014–15 financial year successfully completing 420 monthly maintenance programs and 33 capital projects.

Parks Services

In May 2015 the City's landscape and mowing maintenance teams received a 'Pride of Workmanship Award' from the Dalkeith Rotary Club. The award was a highlight for the parks department during a progressive year and was bestowed for the outstanding presentation of the City's iconic Peace Memorial Rose Garden on Stirling Hwy.

Key focus areas for the Parks Services department during 2014–15 were:

- A review of arboriculture operations, which are principally responsible for managing and maintaining the City's street and parkland trees. The review was conducted to identify potential efficiency gains, the effectiveness of service delivery and areas for improvement. A number of actions to improve service delivery have been identified for implementation and will enable the City to provide a noticeable improvement in delivery of services to the community. The improvement in services will be delivered at a marginal saving in expenditure through better use of resources and improved work systems.
- Development of a comprehensive plan for managing the City's street trees into the future. A draft of the management plan has been finalised and sets out how

the City will progress and implement Council's goal to increase the percentage of public tree canopy cover and meet the community's expectations for its streets being "clean, green and tree-lined".

- Continuation of the irrigation central control project that will eventually see all parks irrigation controllers connected to a centralised computer that communicates with them in real time through the 3G and 4G mobile phone network. This project is now 71% complete and will deliver significant benefits and efficiencies within the irrigation operations resulting in better presented parklands.

Environmental Conservation

The City's Environmental Conservation team manages the remnant bushland areas that are under the control of the City. This year Council worked to implement the five-year management plans produced last year for all of the City's six bushland areas.

The team also manages and maintains the City's greenways which contain native vegetation. These greenways improve biodiversity and allow for the migration of insects and small animals throughout the City.

The City has worked with the Friends of Shenton Bushland to implement the first of a two-year Perth Banksia Woodland Community Restoration Grant project. This was funded by the Department of Parks and Wildlife and helped restore a degraded section of Shenton Bushland



to banksia woodland, enhancing the habitat of Carnaby's Black Cockatoos.

The City commenced two river foreshore restoration projects in conjunction with the Swan River Trust to stabilise and restore the eroded Swan River foreshore at Watkins Road and Point Resolution.

This year the City saw the third stage of the greening of the Railway Reserve in Shenton Park completed. This project revegetated part of the railway reserve on the eastern and western sides of the railway line north of Alfred Road.

Other projects included:

- Maintenance to beach fencing along Swanbourne Dunes, ensuring ongoing protection of the dunes.
- Natural area path upgrades at Allen Park.
- Limestone cliff stability assessments, involving a geotechnical survey of all river foreshore areas such as Point Resolution, Birdwood Parade Bushland, Bishop Road Reserve and Adelma Road have been completed.
- Fire risk reduction tasks have been completed in all natural areas including implementation of grass weed control, reduction of fine fuels and maintenance of fire breaks in order to reduce the risk posed by bush fires.

KEY INITIATIVES

- This year the City planted 22 000 native seedlings throughout the City's natural areas.
- Installation of perimeter fencing to the turtle conservation ponds at Masons Gardens (Dalkeith)
- Installation of chain link fencing and new park bench at Mossvale Gardens (Floreat)
- Replacement of combination picnic table and drinking fountain at Bishop Road Reserve (Dalkeith)
- Renewal of the dirt bicycle facility and replacement of drinking fountain at College Park (Nedlands)
- Completion of upgrade to playground at Point Resolution Reserve (Dalkeith)
- Replacement of combination picnic table at Harris Park (Swanbourne)
- Replacement of drinking fountains at Peace Memorial Rose Garden (Nedlands) and St Peters Square (Mt Claremont)
- Replacement of park sign at Poplar Gardens (Mt Claremont)
- Installation of two new shade structures with seating, refurbishment of existing gazebo and renewal of two garden beds at Peace Memorial Rose Garden (Nedlands)
- Refurbishment of gazebo at New Court Gardens (Mt Claremont)
- Upgrade of playground to improve accessibility at Blain Park (Dalkeith)
- Upgrade of irrigation control cabinets to central control capability at Hamilton Park, Montgomery Avenue nature strips, Pine Tree Park, Mt Claremont Community Centre surrounds, New Court Gardens, The Marlows and Paiera Park (Mt Claremont), Brockman Park and Beaton Park (Dalkeith), Charles Court Reserve and Hollywood Tennis Reserve (Nedlands), Swanbourne Estate and Swanbourne Beach Reserve (Swanbourne)
- Replacement bike racks and basketball backboard and hoop at Allen Park (Swanbourne)
- Increased native plantings in bushland areas and greenways
- Path upgrades in Allen Park bushland
- Refurbishment of half court hit up wall including new basketball tower at Beatrice Road Reserve (Dalkeith)

The City of Nedlands has always been very supportive to Westcare over the years. Shannon has conducted food business inspections at our site over the past couple of years to ensure we meet standards. She has always been professional and her experience and knowledge has helped my kitchen staff to become more knowledgeable in what is expected in food handling procedures.



BRUCE BOWE
THE MANAGER ACCOMMODATION
SERVICES OF WESTCARE INCORPORATED

HEALTH & COMPLIANCE



36 824

Vehicles marked
for parking
compliance



252

Food premises
inspections

KEY POINTS



626

Cats
Registered



3095

Dogs
Registered

3





1 Mt Claremont 2 Couple walking their dog in College Park 3 Broadway, Nedlands

OVERVIEW

Environmental Health

Environmental Health Officers are routinely involved in many aspects of public health. Some of these areas include food premises and public building inspection, public aquatic facilities inspections, inspections of hairdressing establishments, noise assessments, mosquito control and rat and pest control.

Asbestos remediation has been a focus of the City this year. Extensive decontamination works have been completed across multiple projects within Allen Park in Swanbourne and Shenton Reserve in Shenton Park. Much of the asbestos contamination within Shenton Reserve had been unlawfully dumped and the area has now been revegetated.

Rangers

The City's Rangers are perhaps the most visible of the City's officers and are often those the public is in contact with the most. Rangers operate in the areas of parking control, bushfire risk mitigation, dog and cat control and licensing, and are the City's after-hours emergency contact.

Rangers have been focusing on the control of parking, which was highlighted as a community priority. Areas that are regularly enforced include the Hollywood Hospital and UWA precincts, along with areas with significant development such as Swanbourne.

This year saw, through the Cat Act, the registration of 626 cats within the City. This legislation resulted in Rangers putting significant efforts and resourcing into ensuring that residents were informed of their responsibilities and were assisted in complying with the new legislation.

Sustainability

The City's sustainability program aims to reduce the City's energy and water use and reduce costs in these areas. This year the Administration Building has reduced electricity consumption by 7% and costs have gone down by 23%. This equates to a savings of 11 032 kWh and \$10 705. This is the result of changes to lighting and air-conditioning use. Solar panels on the roofs of City buildings have again saved the City over \$20 000 this year in avoided electricity charges. Electricity savings across the City total over \$40 000 this year.

The City of Nedlands is a Water Corporation-endorsed Waterwise Council. We are committed to improving water efficiency and contributing to improved water quality throughout our operations.

Scheme water consumption in 2014–15 is 22 211 kL (up 7% from 2013–14). The increase in scheme water consumption is attributed to broken water pipes that have been effectively identified and addressed by the City's building maintenance team.

The Department of Water allocated 709 300 kL of groundwater to the City for irrigation throughout the financial year and the City used 707 860 kL (<1% down from 2013–14). The City has maintained consistent use of groundwater through the continued development of new irrigation technology. This focuses on and seeks to utilise the City's groundwater allocation in the most efficient manner possible, to produce the best quality parks and sporting fields.

The WESROC Native Plant Subsidy Scheme has again proved popular, with residents purchasing over 2600 seedlings this year. This has enabled the City to achieve sales of more than 20 000 plants through this initiative since 2008.



2

KEY INITIATIVES AND HIGHLIGHTS

- Implementation of the Cat Act following its introduction in November 2013. This provides for better management of the unwanted impacts of cats on the community and the environment as well as encouraging responsible cat ownership.
- Development of an Energy Efficiency Strategy which provides the City strategic direction in monitoring and managing energy use for the future.
- Over \$21 000 was saved in energy use in 2013–14 following the installation of solar panels on the City's buildings.
- The City's first community garden was established in 2013/14. The community garden was an initiative of the City's Sustainable Nedlands committee who assessed viable sites around the City. Following a survey of residents nearby to two possible locations, the old Mayo House site on Wood Street in Swanbourne was chosen. A core committee has been formed, who have incorporated the group and secured a peppercorn lease from Council for the land. Council have so far donated a grant of \$20 078 towards establishment of the garden. The group have been working hard to source donated and recycled materials to landscape the site and establish garden beds. Once established, the garden will feature plots for lease, communal garden areas, composting zones and raised garden beds to improve accessibility. The garden hopes to host community events and workshops.

STATISTICS

911
FOOD PREMISES
INFRINGEMENTS

114
PUBLIC
BUILDING
INSPECTIONS

153



Public aquatic facilities inspections

30

DOG ATTACKS
INVESTIGATED

4447

Total infringements
for parking issues

480



Total warnings
issued for parking



NATIVE PLANT
SUBSIDY
SCHEME SOLD

2619

\$40 000



IN ELECTRICITY SAVINGS

SUMMARY

Key performance statistics demonstrate that City's activities have improved in the areas of native plantings, electricity consumption, health inspections, animal registrations and parking enforcement.



3

KEY POINTS

The City is committed to achieving a waste reduction target of

65% by 2020

The diversion rate of waste from landfill achieved in 2013–14.....

49%

Our three-bin collection system is continuously improving source separation whilst achieving great savings to ratepayers in disposal costs.



Despite a significant increase in the State Government's landfill levies 2015–16 waste charges for residential and commercial remain unchanged.

Percentage of residents utilising the standard bin service, contributing to lower waste generation in the City

75%

Percentage of residents who are utilising the second recycle bin option

12%

Savings made through innovative and competitive tender processes

\$100 000

The City of Nedlands is one of the best performing Local Government Authorities in source separation of waste achieving resource recovery rate of approximately 50%–55% – *Waste Authority 2013*



WASTE SERVICES

4



1 Waste and recycling bin options available at Swanbourne beach 2 Parks Services

OVERVIEW

The City of Nedlands is one of the top performers among local government authorities in WA in achieving high diversion rates, low waste rates components and strong customer satisfaction levels.

The City is committed to achieving a waste diversion target of 65% by 2020, which has been set by the State Government. Our approach is to seek to implement effective environmental management practices that consider the most cost-effective outcomes for ratepayers while also meeting the desired waste minimisation targets.

The City has approximately 8020 dwellings participating in weekly waste collections and alternating fortnightly green waste and recycling collection services, utilising the three-bin kerbside collection system. In addition, 950 commercial waste services and 590 commercial recycling services are included in the kerbside collection system, with commercial bin services selected to suit the individual organisation's needs.

The municipal solid waste is delivered to the North Banister landfill facility, operated by the City's municipal waste contractor, Perthwaste Green Recycling. The recycling and green waste collected fortnightly is transported to Perthwaste's Materials Recovery Facility (MRF) at Bibra Lake for the recovery of recyclables. The MRF is a new state-of-the-art facility which has the ability to process 30 tonnes of waste per hour. This enables the City's contractor to process recyclable materials more efficiently and effectively.

The City of Nedlands provides two bulk verge collection services per year to residents. Recyclables, green waste and e-waste are collected separately and directed to recycling and resource recovery processing as appropriate. All remaining hard waste is delivered to the Brockway transfer station in Shenton Park from where it is transported for disposal in landfill.

Separating waste at the source not only saves disposal costs, but also directly supports the material recovery of high-value recycling streams. The three-bin collection system has proven the City to be the leading metropolitan authority for resource recovery.

The City is now seeking to improve recovery rates from the annual bulk collection, where it is believed significant improvements and financial savings can be accessed. A significant percentage is currently being disposed of in landfill with the associated landfill levy charges. Our approach is to seek to implement effective environmental management practices that consider the most cost-effective outcomes for ratepayers while also diverting the maximum percentage of waste from landfill.

Graffiti is also dealt with by the Waste Services team. The City's graffiti contract ensures that all graffiti is removed within 48 hours of reporting, and is also reported to the central police database. This service is available free of charge.

KEY INITIATIVES

- Second recycling bin available free of charge to residents.
- Second green waste bin provided to residents at a subsidised fee.
- Bulk collection service with source separation to divert from landfill: green waste, e-waste, mattresses and metals.
- Implementation of biodegradable dog waste bags.
- Recycling stations provided at key City locations for e-waste, mobile phones, light bulbs, fluorescent tubes, printer cartridges and household dry cell batteries.
- Green waste bags, worm farms and compost bins provided at discounted rates to the City's residents.
- Upgrades of community recycling stations in the Swanbourne Beach precinct and City parks.
- 48-hour graffiti removal from public spaces, or areas visible from public spaces.

SUMMARY

The City will continue to work with the community to encourage positive attitudes and behaviours towards minimising waste, maximising recycling and reducing the amount of waste going to landfill. Our message is to encourage "waste" materials to be thought of in terms of a resource to be recovered, reused and recycled wherever possible.

STATISTICS

\$30 000 

per quarter savings on re-tendered bulk rubbish disposal waste contract

 **\$40 000**

per annum savings on implementation of biodegradable dog waste bags

\$30 000 per annum savings in disposal costs over 2013–14 costs



5900

TONNES OF DOMESTIC WASTE COLLECTED, INCLUDING BULK RUBBISH COLLECTIONS

2400

TONNES OF RECYCLABLES DIVERTED FROM LANDFILL

3240

TONNES OF GREEN WASTE DIVERTED FROM LANDFILL, INCLUDING BULK RUBBISH COLLECTIONS



I enjoy the variety of projects we are exposed to at the City of Nedlands. We can be involved in transport planning, environmental issues, heritage, community consultation, land use planning and more at any one time. This means we get to work with all kinds of people. Urban planning is something almost everyone can be involved with at some point, as we all have ideas on what makes a great street, neighbourhood or city.

It is extremely satisfying to know that my work can help to improve my neighbourhood, and I am motivated to work towards outcomes that really will result in a better City for me and my community.

CHRISTIE DOWNIE

**CITY OF NEDLANDS RESIDENT AND EMPLOYEE,
WORKING IN STRATEGIC PLANNING**

PLANNING & BUILDING SERVICES



KEY POINTS

726

•..... building permits issued

Improved processes have been developed
resulting in over half of development
applications being processed within

20 DAYS

52

•..... average of applications
processed each month

5

1157

TOTAL POOL
BARRIER
INSPECTIONS
CONDUCTED



TOTAL
BUILDING
PERMITS
ISSUED



1110



1 Early morning commute on Stirling Highway 2 Captain Stirling Centre, Nedlands

OVERVIEW

The Planning and Building teams undertake land use planning, development approval and compliance, building control and heritage.

The City's role for the built environment is to provide "robust strategic planning to ensure the City continues to develop and thrive in pursuit of the community vision as efficiently as possible".

The city's planning and building departments are essential in recognising and encouraging a city that is easy to get around and is a great place to do business. High-quality built environments are healthy, have character and charm, enhance community connections, and protect amenity.

Strategic Planning

The main focus for the Strategic Planning team in 2014–15 was on progressing the Local Planning Strategy (LPS) to enable the continuation of the development of a new town planning scheme – Town Planning Scheme No.3 (TPS3). The Local Planning Strategy will provide a robust and comprehensive planning framework for the City to inform the development of TPS3 and subsequent local planning policies and plans.

The Waratah Avenue Place Making Strategy (WAVE) was also progressed and nearing completion. The strategy includes directions and objectives, with an emphasis on implementing placemaking principles to help Waratah Avenue become a communal destination.

Statutory Planning

The Statutory Planning team focused on processing development applications to ensure timeframes were met and the community was consulted in the decision-making when necessary. All subdivision applications and 96% of all development applications were processed within the statutory timeframes. Additional income was also generated through contract development assessment processing.

Building and Compliance

The Building Department focuses on processing building permits, building control compliance, swimming pool inspection and managing the leasing of City's assets.

The Department also put in place contract services which can be offered to other Councils to assist some of the building functions in the areas of building permit approvals, swimming pool inspections and building compliance.

The department is instigating new procedures around compliance to improve the fairness and consistency of how matters are dealt with. New audit practices to determine compliance of building work and the control of construction within the City are also being considered.

KEY INITIATIVES

Planning

- The TravelSmart program continued and remained a key initiative, with the City liaising with the community and other organisations including the State Government to provide for programs and infrastructure to stimulate people to use alternative modes of transport.
- The Local Strategic Plan became the main focus of the strategic planning team and significant progress has been made.
- Initiation of the Captain Stirling Neighbourhood Centre study.
- Preparation of a new development assessment process to improve timeframes for approval, including a fast track process.
- Beginning contract development assessment, resulting in increased revenue.

Building

- The Building Department has made significant advances in processing efficiencies and the use of technology resulting in reduced processing times, improved consistency and greater capacity.
- The department continues to build on the use of technology with a key initiative being to provide a platform for the submission and processing of electronic building permits.
- Improvements have also allowed the department to offer contract services to other local governments resulting in increased revenue for the City.

HIGHLIGHTS

Notable achievements by our building team:

- 100% of building permit applications processed within statutory timeframes
- Over \$350 000 extra revenue raised
- Successful provision of building control functions to other local governments.

Notable achievements by our leased asset team:

- Café at Swanbourne Beach – The sublease of premises formerly known as the Naked Fig Café has been assigned and following a period of closure for renovation of the premises the venue will be re-opened and trading as The Shorehouse.
- Nedlands Park Early Learning Centre – Following an application by the Department of Education for increase in lease area at the kindergarten and pre-primary off-site centre of the Nedlands Primary School, Council agreed to extend their playground area to accommodate increased pupil numbers.

Notable achievements by our compliance team:

- Dealt with and successfully resolved over 360 matters.

Notable achievements by our swimming pool team:

- Undertook over 1100 pool barrier inspections for the City and our contract service client.



SUMMARY

The major milestone for the planning department was the significant progress towards completing the Local Planning Strategy. This will set up a comprehensive planning framework for the City and provide guidance for all future planning decisions, and most importantly the new Town Planning Scheme No.3.

There have also been significant changes to State Government legislation including the Residential Design Codes. This has required changes to procedures and processes which have enhanced the way the City provides its services.



I couldn't believe when I first came to the Nedlands Council about all the services available to me. It's a wonderful thing.

I think I am a great example. I only have one daughter so I don't have a big family to look after me and sometimes no other means of getting out and about. Nedlands Community Care is like a family to me. They truly are. I am very blessed and grateful. I love the tours, they are wonderful. What am I doing otherwise? I can't tell you what it's like to wait for that tour bus to come and once you get on it, everyone shouts 'hello'. They are wonderful.



MARION WOODS
RESIDENT OF THE CITY OF
NEDLANDS SINCE 1938

COMMUNITY SERVICES



KEY POINTS



Aged Care, Child Care and Library Services all achieved greater than 95% satisfaction ratings in their annual client surveys

Number of Affinity Club members increased by 55%

Monthly average number of people attending **235**
Positive Ageing Activities

Across the past year, the Nedlands and Mt Claremont libraries provided **335** **▶ 4484**
EVENTS PEOPLE ATTENDING

19 699

hours of home & community care service were provided by Nedlands Community Care to:

240 eligible community members

THE CITY PROVIDES
AGED CARE, CHILD CARE
AND LIBRARY SERVICES
WHICH ALLOW REGULAR &
DIRECT CONTACT BETWEEN
CITY STAFF & THE COMMUNITY.





OVERVIEW

Aged Care Services:

Nedlands Community Care (NCC): Home and Community Care (HACC) services are provided by NCC, which is funded jointly by the Department of Health and the City of Nedlands. It provides services assisting eligible residents to remain living in their own homes for as long as possible. Many elderly residents have limited contact with other people outside of their home. NCC provides the social engagement they need for their well-being.

Services provided include: In-home support (includes personal care, domestic assistance, gardening assistance and transport), Waratah Club (activities and meals at the centre, outings and events), social support activities (includes group bus outings and Friday night social programs, dinner club, book clubs, computer classes and scenic drives).

Positive Ageing: The Nedlands Affinity Club, the city's positive ageing program, is for the 'over 55s' with activities and outings organised to engage those who are not ready for more supportive assistance as provided by Nedlands Community Care.

It provides the opportunity to join in with other like-minded and able-bodied seniors and have some fun trying something new and enjoying social interaction. The positive ageing activities include a regular computer café, mah-jong, table tennis, tai chi, yoga, the Monday Movie club and more.

1 Child Care Services 2 Nedlands library staff

Child Care:

Point Resolution Child Care (PRCC): In operation for more than 30 years, this City-operated centre provides a family-style child care service where children from six months to five years of age can interact in the one place. Complying with the new child care standards and the Early Years Learning Framework (EYLF), staff endeavour to make each day at the centre one of learning, exploring and social interaction for all of the children. The centre has had particular success with programs including the development of children's imagination and creativity through hands-on experiences and completing projects involving recycled materials.

Library Services:

The City has two libraries, Nedlands Library on Stirling Hwy and Mt Claremont Library on Montgomery Ave. Membership stands at 9457 members, of which 70% are local residents.

As well as the huge range of books, magazines, talking books, DVDs and CDs, the libraries have a plethora of eBooks, eMagazines and eAudiobooks. Books, eBooks and other items loaned and renewed exceeded 224 000 transactions for the year (up 31%).

KEY INITIATIVES

Aged Care Services:

Well-being initiatives are very important for Nedlands Community Care clients. Staff encouraged clients, whether in their home or in the Waratah Club, to be more engaged in various activities. This included assisting with cooking meals at the Waratah Club, being more independent on outings, and being involved in services in their own homes. Joint activities with other nearby day centres continued throughout 2014–15, which included visits and outings and a little bit of friendly competition with some activities.

The Affinity Club (Positive Ageing) continued with favourite activities as well as introducing new ones to encourage greater interest and participation by the community.

Child Care Services:

In response to a Council requirement from the previous financial year, 2014–15 saw Point Resolution Child Care successfully operate as a cost-neutral centre for its first full year. This was done while ensuring that programs and activities provided by the centre met the requirements of the National Quality Standard and parent expectations. In response to parent requests, the hours of opening were further extended to allow a later closing time.

Library Services:

Over the last year, the Nedlands Library has established four conversation groups that run weekly. In any one week, you can hear Mandarin, Italian, French and women practicing their English in the library. We have also expanded our book club groups – there are now two groups that meet at the Nedlands library on a monthly basis.

Digitising the Local Studies Collection has been a priority this year, so that cassette tapes, photographs, old documents, minutes and more can be preserved with copies made available to view online. The Family History Workshops helped compile family trees and discover unknown ancestors and their adventures.

SUMMARY

Aged care, child care and library services are very important to our community and this can be seen in the increased number of activities and services being provided and the increased number of people attending events and activities, or receiving services.

The City is constantly reviewing these areas and responding to user feedback to improve the services provided. Staff are well trained and up-to-date with service and industry standards, ensuring our community receives a high level of service and appropriate resources from these areas.

HIGHLIGHTS

Aged Care

- The annual 'Engaging the Ageing' open day was held at John Leckie pavilion, attracting over 100 participants and nearly 30 stall holders.
- A Friday night monthly social event was started in 2014–15 with different activities each time, including movie nights, quiz nights and games nights, which have seen an increase in attendance each month.
- In January 2015 a successful volunteer recognition sundowner was held for over 50 of the fabulous volunteers who assist the City to provide aged care services to the community.

Library Services

- Roland Leach Poetry Prize – This is a biennial competition run by the Nedlands Library Service since 2005. It aims to promote poetry in the community and to recognise and reward outstanding, original works of poetry written by young people in Western Australia. 2014 was the fifth year the competition has run and there were 622 entries from 82 schools across the state. An awards night was held in October 2014 and winning entrants and their families were invited to the prize giving event.
- Children's Book Week – Held at the end of August 2014, 500 students attended across nine sessions between the two libraries, enjoying presentations from three authors.

STATISTICS

- The Department of Health again provided over \$1 million dollars in funding for the Home and Community Care program at Nedlands Community Care.
- Over 6800 new items were made available on the library shelves for the community (8% increase).
- Library members can now access over 296 eMagazines, 23 311 eBooks and 3878 eAudiobooks (51% increase).
- Point Resolution Child Care attendance figures up from 2013–04 to 98% (up 9%).



• 10

community grants provided by
Council for local community
events and street parties



• 114

entries in Emerge Youth
Art Awards (compared
to 58 in previous year)

COMMUNITY DEVELOPMENT

The partnership between the RSL and the City of Nedlands is excellent. Whatever help I have asked for has been given and more! Through Brid and Misha, I have had wonderful support and without that I would not have been able to do so well for either Remembrance Day or Anzac Day. It's so friendly and freely given and easy. Misha did a wonderful job this year

DOUG ARROWSMITH
PRESIDENT OF THE NEDLANDS
SUB BRANCH OF THE RSL



32 SPORTING CLUBS
USING CITY RESERVES

54

hectares of recreational
reserves available for
active sporting use



6 halls, pavilions and
community centres
available for hire

1300+

Tresillian members ●

• **\$750 000**

grant from Lotterywest approved for
All Abilities Play Space



2300+

people at Summer
Concerts in the Parks

104

people welcomed as Australian
citizens with 350 people attending
three citizenship ceremonies



**KEY
POINTS**



OVERVIEW

Community Development provides services that help strengthen the community's capacity to meet its own needs. We work in partnership with the local community in the following areas:

- Sport and Recreation
- Community Events
- Youth Services
- Volunteers
- Community Groups
- Local Businesses
- Disability Access and Inclusion
- Tresillian Arts Centre

Sport and Recreation

The City has 32 local sporting clubs, offering community members the option of participating in a wide range of sports. Community Development ensures that local sporting clubs have orderly access to the City's major sporting reserves through a booking system. Local sporting clubs have first priority for use of the City's eight major ovals. Community Development also works in partnership with clubs, supporting their efforts to secure funds to upgrade their facilities.

Community Events

Over 4150 people attended the City's major community events, including:

- Four Summer Concerts in the Parks
- Three Nedlands Going Places Tours
- Blessing of the River
- ANZAC Day Service
- Remembrance Day Service
- Three Citizenship Ceremonies

Additionally, the community took part in a further 64 local events provided by organisations other than the City, but requiring City approval.

1 Emerge Youth Art Awards at the Tresillian Arts Centre

Youth Development

The City's inaugural SplashFest event – a water-based event for children, young people and families – proved popular in the heat of March 2015, with over 2500 people attending!

Participation in the Emerge: Youth Art Awards increased from 58 entries in the previous financial year, to 114 entrants in August 2014.

Twenty-two local young people received a \$250 grant from Council to help them participate in an activity that engaged them with their community, be it local, national or international.

Volunteer Services

Volunteers gave their valued time to extend many of the services delivered by the City, including libraries, aged care, bush care and serving on committees and advisory groups. Their work is conservatively valued at approximately \$300 000 over the financial year, based on an estimate of the worth of volunteer time by Volunteering WA. And that is just the volunteers who worked in Council-provided services! A further 294 volunteers were referred to organisations in the broader community, strengthening the work of many local community organisations.

Local Businesses

Butler's Legal Services on Stirling Highway provided a great venue for the City's Summer Business Sundowner. Business Sundowners are held so that local business people can get to know each other, City staff and Councillors, in a relaxed setting. We maintain a database of over 500 businesses within the City of Nedlands.

Tresillian Arts Centre

Tresillian continued to provide a wide range of recreational courses, children's school holiday activities, art exhibitions, a café and art studios for rent. A record 361 courses were provided over the 2014–15 financial year (compared to 222 the previous financial year). Tresillian reached over 1300 paid-up members – another record!

KEY INITIATIVES

- David Cruickshank Reserve – construction of a brand new community facility on this reserve got underway during the 2014–15 financial year. This yet-to-be named facility will house the Collegians Football Club during the winter season, and be available to a wide range of community groups during the summer season.
- Dalkeith Nedlands Bowling Club – continuing the City's focus on upgrading community facilities and as stage 2 of implementing the David Cruickshank Master Plan, Council provided the Dalkeith Nedlands Bowling Club with a grant of \$305 097 to assist with upgrading its building. Council also supported the Club's application to the Department of Sport and Recreation, assisting it to receive State Government funding of \$185 000 towards the project. In addition, Council also agreed to support the Club by being guarantor for its loan arrangements.
- Associates Rugby Club – Council approved a grant of \$44 875 to the Club to upgrade its building; and supported the Club to obtain a further \$44 875 from the Department of Sport and Recreation. \$30 000 of the Council grant was paid out to the Club during 2014–15, with the balance to be paid in the 2015–16 financial year.
- Nedlands Bridge Club – Council provided a grant of \$27 000 to the Club for roof replacement and an electrical upgrade.
- Nedlands Tennis Club – a small grant of \$2167 was provided by Council for the Club to upgrade its electrical switchboard.
- Arts Committee – Council's Arts Committee identified a site for its first public artwork, being the large retaining wall to the north of Nagal Pass on Railway Road, Nedlands. Expressions of Interest from interested artists will be called for in the new financial year.
- Summer Concerts in the Parks – the City again staged four much-loved summer concerts, with over 2300 people attending. The total cost of the concerts was \$58 000, offset by a \$19 800 grant from Lotterywest, a \$1000 grant from Roadwise and sponsorship of \$2500 each from local businesses Realmark and Fitness Plus.

HIGHLIGHTS

- SplashFest – over 2500 people enjoyed the City's new, water-based event for children, young people and families, held on Swanbourne Reserve in March 2015. After that enthusiastic response, it is set to become an annual event for the Perth summer!
- All Abilities Play Space Grant – the City continued its partnership with Rotary and a wide range of other

community groups, planning a large-scale, state-of-the-art play facility for Beaton Park. Lotterywest joined the partnership by approving a grant of \$750 000 over three years towards the facility, which has the unique aim of providing play for all ages, including seniors.

- ANZAC centenary – over 1000 people observed the centenary by attending a ceremony at the war memorial on Birdwood Parade in Dalkeith. Proceedings included a live telecast of the King's Park dawn service, followed by the local City of Nedlands ceremony, a moving address by veteran Doug Arrowsmith and a community breakfast.
- Tresillian – the demand for Tresillian services continued to grow, with membership increasing to a record 1300. This was probably due to the 361 exciting courses on offer!
- Youth and Councillors Thinktank – Councillors met with some outstanding local young people to explore local issues together. 2015 Young Australian of the Year, Drisana Levitzke-Gray, was an inspiring guest speaker and participants rated the event at 93 per cent satisfaction!

SUMMARY

Community Development's role is to work alongside and build the capacity of the local community to meet its own needs wherever possible.

Our 32 local sporting clubs provide a huge choice of sporting options for local community members. Therefore Community Development has supported these clubs by helping them access Council and State Government funding towards upgrading their facilities.

Over \$600 000 was allocated to sporting clubs during the 2014–15 financial year as Council and Department of Sport and Recreation grants. A \$750 000 grant from Lotterywest for an inclusive play facility takes the total grant funding for community facilities to over \$1.3 million in 2014–15. These projects will help increase physical activity levels towards a healthy and active community.

Building community relationships is as important as building facilities, and Community Development continued to do this through a wide range of community events. We welcomed new citizens and celebrated and strengthened local relationships at many inclusive community events.

Community Development continued to work with this strong and vibrant community, developing its social capital as well as the places that bring people together.

STATUTORY REQUIREMENTS

**Council
(3)** ●.....

Number of meetings held

N/A

Councillors not required to attend

ELECTED MEMBER ATTENDANCE

Councillor Attendance – July 2014 to June 2015

Elected Member	Council [11]	Special Council [4]	Committee [11]	Audit and Risk Committee [3]	Sustainable Nedlands Committee [6]	Arts Committee [7]	CEO Performance Review [2]
His Worship the Mayor RM Hipkins	11	4	11	3	4	7	2
Cr K Smyth	11	2	11	N/A	N/A	2	N/A
Cr N B J Horley	11	3	9	N/A	N/A	N/A	N/A
Cr L J McManus	11	4	10	3	N/A	N/A	2
Cr I S Argyle	11	4	11	3	N/A	N/A	N/A
Cr S J Porter	10	4	10	N/A	N/A	N/A	2
Cr B G Hodsdon	9	3	9	1	N/A	N/A	N/A
Cr T James	10	4	11	3	N/A	6	N/A
Cr G Hay	10	3	9	N/A	5	4	1
Cr N W Shaw	9	3	9	0	N/A	N/A	N/A
Cr J Wetherall	9	3	10	N/A	N/A	5	2
Cr R M Binks	10	2	10	N/A	3	N/A	N/A
Cr W R Hassell	9	4	10	N/A	N/A	N/A	N/A

OFFICIAL CONDUCT – COMPLAINTS REGISTER

Record of complaints made and referred to the Standards Panel under Section 5.121 of the Local Government Act

No complaints were made in 2014–15.

EMPLOYEES' REMUNERATION

The number of employees of the City entitled to an annual salary of \$100 000 or more were in the following categories.

Salary Range	2013	2014	2015
\$100 000 to \$109 999	7	2	0
\$110 000 to \$119 999	2	9	7
\$120 000 to \$129 999	1	1	4
\$130 000 to \$139 999	2	0	0
\$140 000 to \$149 999	0	1	0
\$150 000 to \$159 999	1	1	2
\$160 000 to \$169 999	0	1	1
\$170 000 to \$179 999	0	0	0
\$180 000 plus	1	1	1



FREEDOM OF INFORMATION

The *Freedom of Information Act 1992* requires all government bodies, including the City of Nedlands, to publish and make available an Information Statement for the public.

This Statement outlines what type of information is available, in what formats it is available, and where to access this information. It also stipulates what information is available freely, and what information can be accessed under a Freedom of Information Application.

The objectives of The *Freedom of Information Act 1992* ("the Act") are to:

- (a) Enable the public to participate in the governing of the State; and
- (b) make the persons and bodies that are responsible for State and local government more accountable to the public.

(*Freedom of Information Act 1992*, cl. 3(1))

The City of Nedlands has dealt with 7 Freedom of Information Applications.

Total	Outcome
2	Cancelled
0	Transferred
1	Access granted in full
6	Access in an edited form

RECORDKEEPING STATEMENT

The City of Nedlands is committed to the reliable and systematic management of government records in accordance with legislative requirements and best practice standards.

Record Keeping Plan: The City's current Record Keeping Plan, RKP2010069, is approved until April 2016.

Record Keeping Systems: In the 2014–15 financial year, the City of Nedlands implemented a new corporate information management system, Microsoft Sharepoint. Sharepoint is a dynamic and interactive system that allows users to collaborate and manage content via a browser interface.

The Records services team have processed 38 565 pieces of incoming correspondence, which includes emails, faxes and corporate mail during the last financial year.

Training and Awareness: Recordkeeping inductions are held for all new employees on commencement. This includes their recordkeeping responsibilities and desktop training using SharePoint. Sharepoint information sessions were also held during the 2014–15 on various topics using Sharepoint.

This report has been published in accordance with the requirements of the *State Records Act, 2000*.

DISABILITY ACCESS AND INCLUSION PLAN

The City of Nedlands' Disability Access and Inclusion Plan 2013–14 – 2017–18 is a key strategic document outlining the City's approach to working towards a more accessible and inclusive community.

The City is required by legislation to:

- Maintain a Disability Access and Inclusion Plan;
- Address seven specific outcome areas in the plan; and
- Report to the Disability Services Commission annually on progress against the plan.

While the City is required by legislation to maintain and implement a Disability Access and Inclusion Plan, direct community benefits also result from the City's commitment to access and inclusion.

The table below indicate the outcome areas where strategies/ initiatives were planned as well as the strategies/initiatives completed.

Outcome Areas	Number of strategies / initiatives planned *	Strategies / initiatives completed **
Services and Events	14	13
Buildings and other facilities	21	12
Information	3	3
Services	3	2
Complaints	1	1
Consultation	3	3
Employment	1	1

* (Strategies / initiatives planned whether implemented or not)

** (Strategies / initiatives that were completed. Include on-going strategies)



STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM 2014-15

Operating Revenue	\$
Governance	504 324
General Purpose Funding	22 228 200
Law, Order, Public Safety	118 031
Health	97 019
Education and Welfare	1 792 598
Community Amenities	3 781 942
Recreation and Culture	803 586
Transport	497 487
Economic Services	1 225 599
Other Property and Services	32 687
Total Operating Revenue	31 081 473

Operating Expenses	
Governance	-2 717 757
General Purpose Funding	-285 633
Law, Order, Public Safety	-1 036 804
Health	-553 295
Education and Welfare	-2 455 918
Community Amenities	-4 470 943
Recreation & Culture	-7 393 371
Transport	-4 838 402
Economic Services	-5 277 996
Other Property and Services	-332 477
Total Operating Expenses	-29 362 596

STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM 2014-15

Borrowing Expenses	
General Purpose Funding	-259 769
Total Borrowing Expenses	-259 769
Contributions to the Development of Assets	
Education and Welfare	375 000
Recreation & Culture	66 570
Transport	184 771
Total contributions	626 341
Profit/(Loss) on Disposal/Impairment of Assets	
Governance	-70 000
Other Property and Services	108 109
Total profit/(loss) on Disposal of Assets	39 205
Change in Equity – LG House Trust	
Governance	135 676
Total Change in Equity – LG House Trust	135 676
Net Result	2 260 330
Other Comprehensive Income	
Changes on revaluation of non-current assets	50 005 378
Total Comprehensive Income	52 265 708



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PO Box 9 Nedlands WA 6909

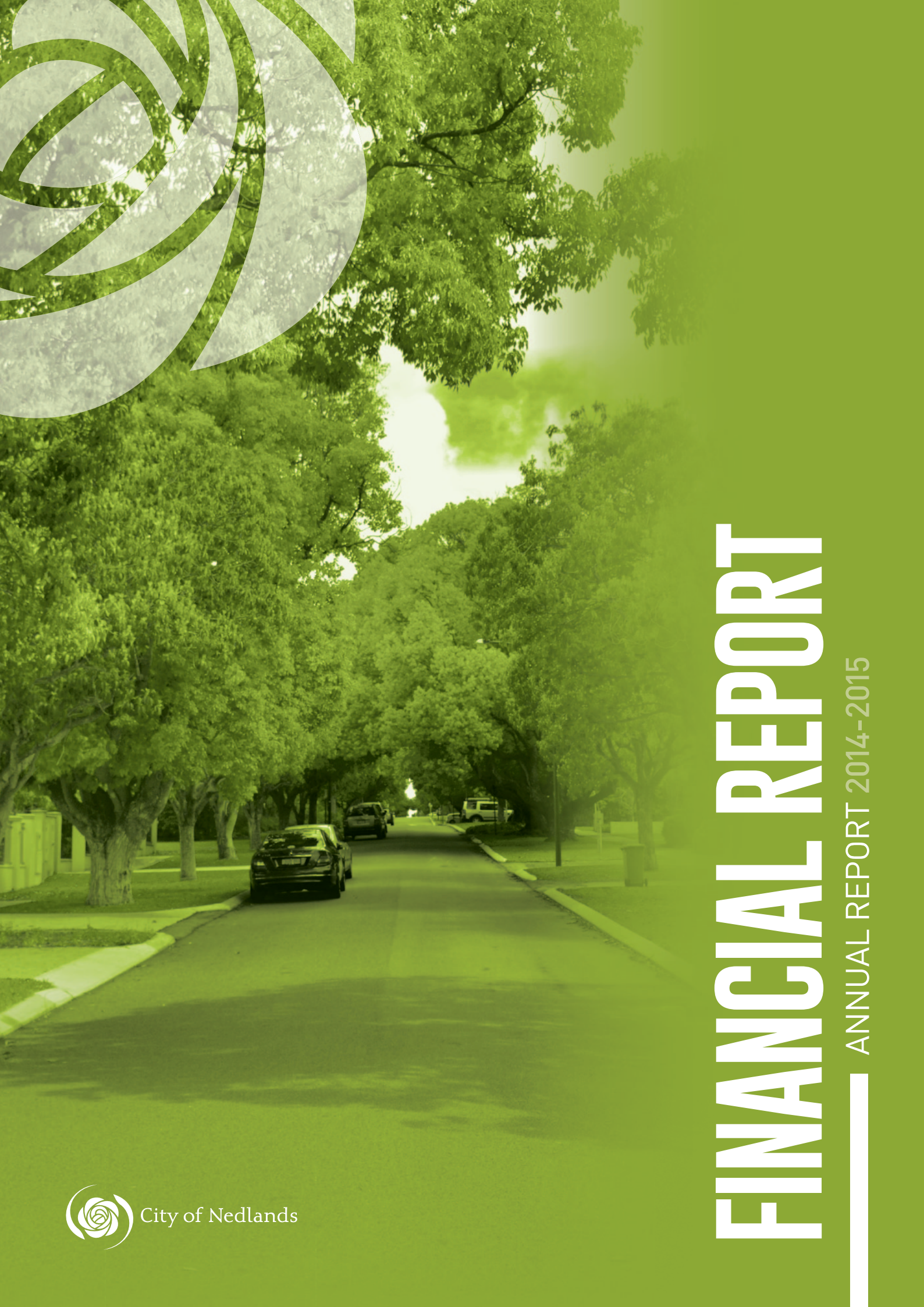
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FINANCIAL REPORT

ANNUAL REPORT 2014-2015



City of Nedlands

CITY OF NEDLANDS
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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**CITY OF NEDLANDS
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Nedlands being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the City of Nedlands at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 5th day of November 2015



Greg Trevaskis
Chief Executive Officer

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
Rates	22(a)	20,168,870	20,350,700	19,140,028
Operating Grants, Subsidies and Contributions	28	2,409,290	1,940,200	1,614,147
Fees and Charges - Sanitation	27	3,310,570	3,937,000	3,602,873
Fees and Charges - Others	27	3,784,394	2,841,400	3,518,258
Interest Earnings	2(a)	792,714	745,900	747,043
Other Revenue		615,635	130,400	370,149
		<u>31,081,473</u>	<u>29,945,600</u>	<u>28,992,498</u>
Expenses				
Employee Costs		(11,771,033)	(11,593,500)	(11,417,917)
Materials and Contracts		(8,545,231)	(9,963,300)	(8,849,070)
Utility Charges		(821,416)	(712,600)	(845,156)
Depreciation on Non-Current Assets	2(a)	(6,951,499)	(5,623,300)	(5,165,836)
Interest Expenses	2(a)	(259,769)	(273,600)	(302,196)
Insurance Expenses		(388,779)	(383,200)	(363,682)
Other Expenditure		(884,639)	(748,700)	(831,990)
		<u>(29,622,365)</u>	<u>(29,298,200)</u>	<u>(27,775,847)</u>
		1,459,108	647,400	1,216,651
Non-Operating Grants, Subsidies and Contributions				
	28	626,341	1,110,600	535,897
Profit on Asset Disposals	20	116,427	67,500	81,567
Loss on Asset Disposals	20	(7,222)	(7,900)	(8,964)
Loss on Asset Impairment	6(a)	(70,000)	-	-
Change in Equity in LG House Trust	16	135,676	-	-
		<u>801,222</u>	<u>1,170,200</u>	<u>608,500</u>
NET RESULT		2,260,330	1,817,600	1,825,151
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets	12	50,005,378	-	5,630,407
Total Other Comprehensive Income		<u>50,005,378</u>	<u>-</u>	<u>5,630,407</u>
Total Comprehensive Income		<u><u>52,265,708</u></u>	<u><u>1,817,600</u></u>	<u><u>7,455,558</u></u>

This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
Governance		504,324	212,200	388,732
General Purpose Funding		22,228,200	21,901,000	20,373,959
Law, Order, Public Safety		118,031	109,100	103,926
Health		97,019	94,000	157,183
Education and Welfare		1,792,598	1,745,800	1,567,879
Community Amenities		3,781,942	3,937,000	4,261,633
Recreation and Culture		803,586	599,700	736,621
Transport		497,487	455,000	499,131
Economic Services		1,225,599	873,800	880,323
Other Property and Services		32,687	18,000	23,111
	2(a)	<u>31,081,473</u>	<u>29,945,600</u>	<u>28,992,498</u>
Expenses				
Governance		(2,717,757)	(2,565,100)	(2,509,931)
General Purpose Funding		(285,633)	(283,300)	(243,448)
Law, Order, Public Safety		(1,036,804)	(948,700)	(944,863)
Health		(553,295)	(577,700)	(558,257)
Education and Welfare		(2,455,918)	(2,402,300)	(2,112,326)
Community Amenities		(4,470,943)	(5,018,100)	(4,969,292)
Recreation & Culture		(7,393,371)	(7,377,900)	(7,294,138)
Transport		(4,838,402)	(5,122,500)	(4,656,794)
Economic Services		(5,277,996)	(3,869,000)	(3,783,920)
Other Property and Services		(332,477)	(860,000)	(400,682)
	2(a)	<u>(29,362,596)</u>	<u>(29,024,600)</u>	<u>(27,473,651)</u>
Financial Costs				
General Purpose Funding		(259,769)	(273,600)	(302,196)
	2(a)	<u>(259,769)</u>	<u>(273,600)</u>	<u>(302,196)</u>
Non-Operating Grants, Subsidies and Contributions				
Education and Welfare		375,000	-	90,795
Recreation & Culture		66,570	475,000	55,819
Transport		184,771	635,600	389,283
		<u>626,341</u>	<u>1,110,600</u>	<u>535,897</u>
Profit/(Loss) on Disposal/Impairment of Assets 20				
Governance		(70,000)	-	-
Other Property and Services		109,205	59,600	72,603
		<u>39,205</u>	<u>59,600</u>	<u>72,603</u>
Change in Equity - LG House Trust				
Governance	16	135,676	-	-
Net Result				
		<u>2,260,330</u>	<u>1,817,600</u>	<u>1,825,151</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	12	50,005,378	-	5,630,407
Total Other Comprehensive Income				
		<u>50,005,378</u>	<u>-</u>	<u>5,630,407</u>
Total Comprehensive Income				
		<u><u>52,265,708</u></u>	<u><u>1,817,600</u></u>	<u><u>7,455,558</u></u>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF NEDLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2014 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	12,843,046	9,513,653
Trade and Other Receivables	4	1,117,787	725,479
Inventories	5	18,148	30,555
TOTAL CURRENT ASSETS		13,978,981	10,269,687
NON-CURRENT ASSETS			
Other Receivables	4	359,394	351,360
Property, Plant and Equipment	6	64,150,914	65,384,132
Infrastructure	7	125,687,891	74,632,023
Financial Assets	16	135,676	-
TOTAL NON-CURRENT ASSETS		190,333,875	140,367,515
TOTAL ASSETS		204,312,856	150,637,202
CURRENT LIABILITIES			
Trade and Other Payables	8	2,040,356	1,705,522
Current Portion of Long Term Borrowings	9	696,636	542,957
Provisions	10	1,847,389	1,902,847
TOTAL CURRENT LIABILITIES		4,584,381	4,151,326
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	5,160,063	4,246,902
Provisions	10	191,160	201,795
TOTAL NON-CURRENT LIABILITIES		5,351,223	4,448,697
TOTAL LIABILITIES		9,935,604	8,600,023
		194,377,252	142,037,179
EQUITY			
Retained Surplus		66,718,256	64,550,976
Reserves - Cash Backed	11	4,134,091	3,966,676
Revaluation Surplus	12	123,524,905	73,519,527
TOTAL EQUITY		194,377,252	142,037,179

This statement is to be read in conjunction with the accompanying notes.

**CITY OF NEDLANDS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2013		62,796,111	3,810,643	67,889,120	134,495,874
Comprehensive Income					
Net Result		1,825,151	-	-	1,825,151
Changes on Revaluation of Non-Current Assets	12	85,747	-	5,630,407	5,716,154
Total Comprehensive Income		1,910,898	-	5,630,407	7,541,305
Transfers from/(to) Reserves		(156,033)	156,033	-	-
Balance as at 30 June 2014		64,550,976	3,966,676	73,519,527	142,037,179
Comprehensive Income					
Net Result		2,260,330	-	-	2,260,330
Changes on Revaluation of Non-Current Assets	12	74,365	-	50,005,378	50,079,743
Total Comprehensive Income		2,334,695	-	50,005,378	52,340,073
Transfers from/(to) Reserves		(167,415)	167,415	-	-
Balance as at 30 June 2015		66,718,256	4,134,091	123,524,905	194,377,252

This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Cash Flows From Operating Activities				
Receipts				
Rates		20,119,735	20,306,800	19,716,799
Operating Grants, Subsidies and Contributions		2,373,775	1,940,200	1,501,928
Fees and Charges		7,094,964	6,787,000	7,121,131
Interest Earnings		792,714	745,900	747,043
Goods and Services Tax		(60,833)	-	(5,448)
Other Revenue		615,635	130,400	370,149
		<u>30,935,990</u>	<u>29,910,300</u>	<u>29,451,602</u>
Payments				
Employee Costs		(12,115,973)	(11,509,700)	(11,028,672)
Materials and Contracts		(7,922,917)	(9,967,300)	(8,827,706)
Utility Charges		(821,416)	(712,600)	(845,156)
Interest Expenses		(255,994)	(273,600)	(311,795)
Insurance Expenses		(632,128)	(383,200)	(363,682)
Goods and Services Tax		(11,510)	-	(17,094)
Other Expenditure		(884,639)	(748,700)	(831,990)
		<u>(22,644,577)</u>	<u>(23,595,100)</u>	<u>(22,226,095)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>8,291,413</u>	<u>6,315,200</u>	<u>7,225,507</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment		(2,444,942)	(3,264,900)	(2,010,564)
Payments for Construction of Infrastructure		(4,640,232)	(6,870,500)	(4,704,066)
Non-Operating Grants, Subsidies and Contributions		626,341	1,110,600	535,897
Proceeds from Sale of Fixed Assets		429,973	357,500	421,715
Net Cash Provided by (Used in) Investment Activities		<u>(6,028,860)</u>	<u>(8,667,300)</u>	<u>(5,757,018)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(563,160)	(575,900)	(1,219,420)
Proceeds from New Debentures		1,630,000	1,630,000	-
Net Cash Provided By (Used In) Financing Activities		<u>1,066,840</u>	<u>1,054,100</u>	<u>(1,219,420)</u>
Net Increase (Decrease) in Cash and Cash Equivalents at Beginning of Year		3,329,393	(1,298,000)	249,069
Cash and Cash Equivalents at the End of the Year	13(a)	<u>12,843,046</u>	<u>7,295,400</u>	<u>9,513,653</u>

This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
Revenue				
Governance		640,000	212,200	388,732
General Purpose Funding		2,059,330	1,550,300	1,233,931
Law, Order, Public Safety		118,031	109,100	103,926
Health		97,019	94,000	157,183
Education and Welfare		1,792,598	1,745,800	1,658,674
Community Amenities		3,781,942	3,937,000	4,261,633
Recreation and Culture		803,586	599,700	792,440
Transport		497,487	514,600	888,414
Economic Services		1,225,599	873,800	880,323
Other Property and Services		141,892	18,000	104,678
		<u>11,157,484</u>	<u>9,654,500</u>	<u>10,469,934</u>
Expenses				
Governance		(2,787,757)	(2,565,100)	(2,509,931)
General Purpose Funding		(545,402)	(556,900)	(545,644)
Law, Order, Public Safety		(1,036,804)	(948,700)	(944,863)
Health		(553,295)	(577,700)	(558,257)
Education and Welfare		(2,455,918)	(2,402,300)	(2,112,326)
Community Amenities		(4,470,943)	(5,018,100)	(4,969,292)
Recreation and Culture		(7,393,371)	(7,377,900)	(7,294,138)
Transport		(4,838,402)	(5,122,500)	(4,656,794)
Economic Services		(5,277,996)	(3,869,000)	(3,783,920)
Other Property and Services		(332,477)	(860,000)	(409,646)
		<u>(29,692,365)</u>	<u>(29,298,200)</u>	<u>(27,784,811)</u>
Net Result Excluding Rates		(18,534,881)	(19,643,700)	(17,314,877)
Adjustments for Cash Budget Requirements:				
(Profit)/Loss on Asset Disposals	20	(109,205)	(59,600)	(72,603)
Impairment - Buildings	6(a)	70,000	-	-
Movement in Deferred Pensioner Rates (Non-current)		(8,034)	7,500	(18,650)
Movement in Employee Benefit Provisions (Non-current)		(10,635)	(20,600)	(41,815)
Movement in Non Current Investment		(135,676)	-	-
Depreciation and Amortisation on Assets	2(a)	6,951,499	5,623,300	5,165,836
Capital Expenditure and Revenue				
Purchase Land and Buildings	6(a)	(230,340)	(2,428,100)	(307,680)
Construction of Buildings - Work in Progress	6(a)	(1,057,988)	-	-
Purchase Furniture and Equipment	6(a)	(334,242)	(323,600)	(678,812)
Purchase Plant and Equipment	6(a)	(822,372)	(513,200)	(1,024,072)
Construction of Infrastructure Assets - Roads	7(a)	(3,200,169)	(4,955,300)	(3,139,150)
Construction of Infrastructure Assets - Work in Progress (Roads)	7(a)	(432,000)	-	-
Construction of Infrastructure Assets - Footpaths	7(a)	(71,348)	-	(176,659)
Construction of Infrastructure Assets - Drainage	7(a)	(162,865)	-	(311,214)
Construction of Infrastructure Assets - Parks, Gardens, Reserves & Reticulation	7(a)	(772,120)	(1,915,200)	(951,281)
Construction of Infrastructure Assets - Street Furniture	7(a)	(1,731)	-	(125,762)
Proceeds from Disposal of Fixed Assets	20	429,973	357,500	421,715
Capital Grants & Contributions	28	626,341	1,110,600	-
Repayment of Debentures	21(a)	(563,160)	(575,900)	(1,219,420)
Proceeds from New Debentures	21(b)	1,630,000	1,630,000	-
Transfers to Reserves (Restricted Assets)	11	(167,415)	(165,700)	(314,233)
Transfers from Reserves (Restricted Assets)	11	-	158,200	158,200
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	2,694,642	1,205,800	3,505,091
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	5,957,145	(157,300)	2,694,642
Total Amount Raised from General Rate	22(a)	<u>(20,168,870)</u>	<u>(20,350,700)</u>	<u>(19,140,028)</u>

This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

All Funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(b) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 reported as short term borrowings in current liabilities in the statement of financial position.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(e) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

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.

Land Held for Sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on City's intentions to release for sale.

(f) Property, Plant and Equipment and Infrastructure

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Property, Plant and Equipment and Infrastructure (Continued)

Mandatory Requirement to Revalue Non-Current Assets (Continued)

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

The City has commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the City was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

The City has two golf courses which have been leased to private clubs. They have been revalued along with other land in accordance with the other policies detailed in this Note during this financial year.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Property, Plant and Equipment and Infrastructure (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, City elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the City.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

	Short Life	Long Life
Buildings - Structure	3 - 47 years	-
Buildings - Fit-outs	1 - 9 years	-
Buildings - Mechanical	2 - 14 years	-
Buildings - Roof Cladding	3 - 47 years	-
Furniture and Equipment	4 to 10 years	-
Plant and Equipment	5 to 15 years	-
Drainage	16 to 65 years	-
Roads - Pavement	80 to 200 years	-
Roads - Sub Grade	-	100,000 years
Roads - Top Surface	17 - 29 years	-
Footpaths	16 - 78 years	45 - 150 years
Stormwater Pipes	93 - 126 years	-
Stormwater Pits	84 - 120 years	-
Stormwater Plant	107 - 114 years	-
Street Furniture	16 - 76 years	150 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Property, Plant and Equipment and Infrastructure (Continued)

Depreciation (Continued)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the City uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

Fair Value Hierarchy (Continued)

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(h) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the City becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the City commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the City has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the City no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Impairment of Assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Impairment of Assets (Continued)

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(k) Employee Benefits

Short-Term Employee Benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(l) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(n) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(o) Investment in Associates

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate.

When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Interests in Joint Arrangements

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. Information about the joint venture is set out in Note 16.

The Council's interest in joint venture entities are recorded using the equity method of accounting (refer to Note 1(o) for details) in the financial report.

When the Council contributes assets to the joint venture or if the Council purchases assets from the joint venture, only the portion of gain or loss not attributable to the Council's share of the joint venture shall be recognised. The Council recognises the full amount of any loss when the contribution results in a reduction in the net realisable value of current assets or an impairment loss.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the City's intentions to release for sale.

(t) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the City.

Management's assessment of the new and amended pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the City, it is not anticipated the Standard will have any material effect.
(ii) AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil – The revisions embodied in this Standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the City (refer (i) above).
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the City has with those third parties it has dealings with. It may or may not be significant.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the City.
(v) AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: Joint Arrangements to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: Business Combinations, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the City's financial statements.
(vi) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. Given the City currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	Consequential changes to various Standards arising from the issuance of AASB 15.
			It will require changes to reflect the impact of AASB 15.
(viii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101	January 2015	1 January 2016	This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.
[AASB 7, 101, 134 & 1049]			This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.
			It is not anticipated it will have any significant impact on disclosures.
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.
			It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(x)	AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the City as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

(x) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were:

AASB 2011-7
AASB 2012-3
AASB 2013-3
AASB 2013-8
AASB 2013-9 Parts A & B

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Council as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES		2015	2014
		\$	\$
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit of the annual financial report		20,860	19,030
- Audit of projects		3,400	-
		<u>24,260</u>	<u>19,030</u>
Depreciation			
Buildings		2,386,539	669,793
Furniture and Equipment		338,418	349,839
Plant and Equipment		601,435	642,044
Roads		2,332,829	2,182,051
Footpaths		428,839	415,740
Drainage		238,793	229,026
Parks, Gardens, Reserves & Reticulation		597,690	666,076
Street Furniture		26,956	11,267
		<u>6,951,499</u>	<u>5,165,836</u>
Interest Expenses (Finance Costs)			
Debentures (refer Note 21.(a))		259,769	302,196
		<u>259,769</u>	<u>302,196</u>
Rental Charges			
- Operating Leases		157,927	95,682
		<u>157,927</u>	<u>95,682</u>
(ii) Crediting as Revenue:			
	2015	2015	2014
	Actual	Budget	Actual
	\$	\$	\$
Other Revenue			
Other	<u>615,635</u>	<u>130,400</u>	<u>370,149</u>
Interest Earnings			
Investments			
- Reserve Funds	128,283	165,700	152,202
- Other Funds	473,634	384,300	389,129
Other Interest Revenue (refer note 26)	190,797	195,900	205,713
	<u>792,714</u>	<u>745,900</u>	<u>747,043</u>

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the City of Nedlands has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

The City will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening Balance ⁽¹⁾ 01/07/13 \$	Received ⁽²⁾ 2013/14 \$	Expended ⁽³⁾ 2013/14 \$	Closing Balance ⁽¹⁾ 30/06/14 \$	Received ⁽²⁾ 2014/15 \$	Expended ⁽³⁾ 2014/15 \$	Closing Balance 30/06/15 \$
Grant/Contribution	Function/ Activity							
DSR - Kidsports Program	Recreation and Culture	22,469	-	(12,179)	10,290	-	(10,290)	-
Office of Crime Prevention - Boatsafe Program	Recreation and Culture	2,500	-	-	2,500	-	(2,500)	-
HACC - Capital grant	Education	-	82,375	(77,093)	5,282	-	(5,282)	-
River Foreshore Management - WESROC	and Welfare	-	-	-	-	68,760	(28,817)	39,943
Karda, Karak & Waarlitj Bidi - WESROC	Governance	-	-	-	-	30,000	(13,700)	16,300
Long Day Care Professional Funding - PRCC	Governance	-	-	-	-	20,773	(15,580)	5,193
Children's Book Week 2015 - Nedlands Library	Education and Welfare	-	-	-	-	900	-	900
Total		24,969	82,375	(89,272)	18,072	120,433	(76,169)	62,336

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2015 \$	2014 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		8,074,607	5,528,905
Restricted		<u>4,768,439</u>	<u>3,984,748</u>
		<u><u>12,843,046</u></u>	<u><u>9,513,653</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Plant Replacement Reserve	11	142,447	137,871
City Development Reserve	11	379,852	361,725
North Street Reserve	11	1,149,527	1,110,649
Welfare Reserve	11	456,150	426,597
Services Reserve	11	1,047,412	1,012,524
Insurance Reserve	11	58,106	56,115
Waste Management Reserve	11	157,248	152,105
Building Replacement Reserve	11	619,755	589,506
Swanbourne Reserve	11	119,667	115,753
Public Art Reserve	11	3,927	3,831
Unspent Grants	2(c)	62,336	18,072
Unspent Loans	21(c)	<u>572,012</u>	<u>-</u>
		<u><u>4,768,439</u></u>	<u><u>3,984,748</u></u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates Outstanding		315,038	273,937
Sundry Debtors		363,448	309,336
GST Receivable		220,474	148,131
Prepayments		243,349	-
Less: Provision for Doubtful Debts		<u>(24,522)</u>	<u>(5,925)</u>
		<u><u>1,117,787</u></u>	<u><u>725,479</u></u>
Non-Current			
Rates Outstanding - Pensioners		<u>359,394</u>	<u>351,360</u>
5. INVENTORIES			
Current			
Fuel and Oil		<u>18,148</u>	<u>30,555</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
6. PROPERTY, PLANT AND EQUIPMENT		
Land		
Freehold Land at:		
- Independent Valuation 2014	35,664,000	35,625,000
	<u>35,664,000</u>	<u>35,625,000</u>
Land Vested In and Under the Control of Council at:		
- Independent Valuation 2014	97,000	97,000
	<u>97,000</u>	<u>97,000</u>
Total Land	<u>35,761,000</u>	<u>35,722,000</u>
Total Buildings		
- Independent Valuation 2014	61,361,000	61,431,000
- Additions after Valuation - Cost	230,340	-
Less Accumulated Depreciation	(38,270,039)	(35,883,500)
	<u>23,321,301</u>	<u>25,547,500</u>
Work In Progress - Buildings	<u>1,057,988</u>	<u>-</u>
Total Land and Buildings	<u>60,140,289</u>	<u>61,269,500</u>
Furniture and Equipment at:		
- Management Valuation 2013	4,095,234	4,095,234
- Additions after Valuation - Cost	1,013,054	678,812
Less Accumulated Depreciation	(3,958,671)	(3,620,253)
	<u>1,149,617</u>	<u>1,153,793</u>
Plant and Equipment at:		
- Management Valuation 2013	5,005,431	5,494,543
- Additions after Valuation - Cost	1,846,444	1,024,072
Less Accumulated Depreciation	(3,990,867)	(3,557,776)
	<u>2,861,008</u>	<u>2,960,839</u>
	<u>64,150,914</u>	<u>65,384,132</u>

Land

Where there is comparable market evidence Level 2 valuation inputs are used to value land held in freehold title as well as land used for special purposes that are restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Land (Continued)

Where there was no observable market evidence for a land asset due to its configuration, or council zoning restrictions, Level 3 valuation inputs are used. This provides only a low level of comparability.

The Cottesloe and Nedlands Golf Courses were valued on the basis that both courses were developed privately and, whilst a lease is in place for a nominal amount per year for 21 years for each of the Courses, the independent valuation consultant applied Present Values to the remaining periods of the ground leases.

Land that is vested or held under a management order has not been valued in accordance with Regulation 16, Local Government (Financial Management) Regulations 1996, and is not included as an asset in this annual financial report.

Buildings

The City's building and improvement assets such as the City's Depot, community centres, pavilions, etc. which are considered to be of a "specialised nature" (non-market type properties which are not readily traded in the market place) were valued by professionally qualified Registered Valuer using the cost approach. This approach is commonly referred to as the depreciated replacement cost (DRC) method.

The "DRC" approach considers the cost (sourced from cost guides such as Rawlinsons, Cordell, professional quantity surveyors and recent construction costs for similar projects throughout Western Australia) to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation to accommodate accrued physical wear and tear, economic and functional obsolescence. The depreciation consists of a combination of unit rates based on square metres and quantification of the component parts of the asset. Other inputs (i.e. remaining useful life, asset condition and utility) required extensive professional judgement and impacted significantly on the final determination of fair value. Therefore, specialised building assets were classified as having been valued using Level 3 valuation inputs.

Plant and Equipment

Plant and equipment were revalued in 2013 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A. The additions since 1 July 2013 have been brought into the books at cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered that the recorded written down values approximate fair values.

Plant and Equipment will be comprehensively revalued during the year ending 30 June 2016.

Most plant and equipment assets are generally valued using the market and cost approach using comparable sales and relevant industry market price reference guides, and have been classified as being valued at Level 2 of the fair value hierarchy. The most significant inputs into this valuation approach are the make, size, year of manufacture and condition.

Furniture and Equipment:

It has been determined that the Current Written Down Values of Furniture and Equipment as well as IT equipment are accurate representation of the value of Furniture and Equipment for the current Financial year. Due to the nature of the assets and their use by the City it would not be efficient to obtain a revaluation of these assets. The City has determined that written down value based on original purchase price sufficiently represents the value of the Furniture and Equipment. Further valuation of these assets would not add value to the recognition of these assets in our books.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Balance at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements)	Impairment (Losses)/ Reversals	Depreciation (Expense)	Carrying Amount at the End of Year
	\$	\$	\$	\$	\$	\$	\$
Freehold Land	35,625,000	-	-	39,000	-	-	35,664,000
Land Vested In and Under the Control of Council	97,000	-	-	-	-	-	97,000
Total Land	35,722,000	-	-	39,000	-	-	35,761,000
Total Buildings	25,547,500	230,340	-	-	(70,000)	(2,386,539)	23,321,301
Work In Progress - Buildings	-	1,057,988	-	-	-	-	1,057,988
Total Land and Buildings	61,269,500	1,288,328	-	39,000	(70,000)	(2,386,539)	60,140,289
Furniture and Equipment	1,153,793	334,242	-	-	-	(338,418)	1,149,617
Plant and Equipment	2,960,839	822,372	(320,768)	-	-	(601,435)	2,861,008
Total Property, Plant and Equipment	65,384,132	2,444,942	(320,768)	39,000	(70,000)	(3,326,392)	64,150,914

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
7. INFRASTRUCTURE		
Roads		
- Independent Valuation 2015	108,213,625	-
- Management Valuation	-	52,512,174
- Cost	3,200,169	3,139,150
Less Accumulated Depreciation	<u>(38,134,501)</u>	<u>(4,169,290)</u>
	73,279,293	51,482,034
 Work In Progress - Roads	 432,000	 -
 Footpaths		
- Independent Valuation 2015	20,717,568	-
- Cost	71,349	8,857,997
Less Accumulated Depreciation	<u>(4,103,224)</u>	<u>(3,276,722)</u>
	16,685,693	5,581,275
 Drainage		
- Independent Valuation 2015	31,113,113	-
- Management Valuation	-	7,938,084
- Cost	162,865	311,214
Less Accumulated Depreciation	<u>(7,312,258)</u>	<u>(838,265)</u>
	23,963,720	7,411,033
 Parks, Gardens, Reserves & Reticulation		
- Management Valuation 2015	14,561,359	13,789,239
Less Accumulated Depreciation	<u>(4,445,144)</u>	<u>(3,847,453)</u>
	10,116,215	9,941,786
 Street Furniture		
- Independent Valuation 2015	1,751,126	-
- Cost	1,731	368,561
Less Accumulated Depreciation	<u>(541,887)</u>	<u>(152,666)</u>
	1,210,970	215,895
	<u>125,687,891</u>	<u>74,632,023</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

7. INFRASTRUCTURE (Continued)

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Balance as at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Roads	51,482,034	3,200,169	-	20,929,919	(2,332,829)	73,279,293
Work In Progress - Roads	-	432,000	-	-	-	432,000
Footpaths	5,581,275	71,348	-	11,461,909	(428,839)	16,685,693
Drainage	7,411,033	162,865	-	16,628,615	(238,793)	23,963,720
Parks, Gardens, Reserves & Reticulation	9,941,786	772,120	-	-	(597,690)	10,116,216
Street Furniture	215,895	1,731	-	1,020,300	(26,956)	1,210,970
Total	<u>74,632,023</u>	<u>4,640,232</u>	<u>-</u>	<u>50,040,743</u>	<u>(3,625,107)</u>	<u>125,687,891</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	1,910,383	1,300,476
Accrued Interest on Debentures	33,270	29,495
Accrued Salaries and Wages	96,703	375,551
	<u>2,040,356</u>	<u>1,705,522</u>

9. LONG-TERM BORROWINGS

Current		
Secured by Floating Charge Debentures	<u>696,636</u>	<u>542,957</u>
Non-Current		
Secured by Floating Charge Debentures	<u>5,160,063</u>	<u>4,246,902</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

Analysis of Total Provisions

Current	1,847,389	1,902,847
Non-Current	191,160	201,795
	<u>2,038,549</u>	<u>2,104,642</u>

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2014	754,823	1,349,819	2,104,642
Additional provision	251,505	(143,736)	107,769
Amounts used	(104,248)	(69,614)	(173,862)
Balance at 30 June 2015	<u>902,080</u>	<u>1,136,469</u>	<u>2,038,549</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2015 Budget	2014
	\$	\$	\$
11. RESERVES - CASH BACKED			
(a) Plant Replacement Reserve			
Opening Balance	137,871	137,100	229,701
Interest Earned	4,576	8,800	8,170
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	(100,000)
	<u>142,447</u>	<u>145,900</u>	<u>137,871</u>
(b) City Development Reserve			
Opening Balance	361,725	357,400	346,329
Interest Earned	9,127	33,200	15,396
Amount Set Aside / Transfer to Reserve	9,000	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>379,852</u>	<u>390,600</u>	<u>361,725</u>
(c) North Street Reserve			
Opening Balance	1,110,649	1,061,100	1,125,114
Interest Earned	38,878	43,000	43,735
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	(58,200)
	<u>1,149,527</u>	<u>1,104,100</u>	<u>1,110,649</u>
(d) Welfare Reserve			
Opening Balance	426,597	424,800	411,565
Interest Earned	14,423	15,700	15,032
Amount Set Aside / Transfer to Reserve	15,130	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>456,150</u>	<u>440,500</u>	<u>426,597</u>
(e) Services Reserve			
Opening Balance	1,012,524	1,010,600	821,074
Interest Earned	34,888	31,400	33,250
Amount Set Aside / Transfer to Reserve	-	-	158,200
Amount Used / Transfer from Reserve	-	(158,200)	-
	<u>1,047,412</u>	<u>883,800</u>	<u>1,012,524</u>
(f) Insurance Reserve			
Opening Balance	56,115	55,800	54,072
Interest Earned	1,991	2,100	2,043
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>58,106</u>	<u>57,900</u>	<u>56,115</u>
(g) Waste Management Reserve			
Opening Balance	152,105	151,500	146,745
Interest Earned	5,143	5,600	5,360
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>157,248</u>	<u>157,100</u>	<u>152,105</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2015	2014
	\$	Budget	\$
	\$	\$	\$
11. RESERVES - CASH BACKED (Continued)			
(h) Building Replacement Reserve			
Opening Balance	589,506	582,500	564,370
Interest Earned	15,249	21,600	25,136
Amount Set Aside / Transfer to Reserve	15,000	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>619,755</u>	<u>604,100</u>	<u>589,506</u>
(i) Swanbourne Reserve			
Opening Balance	115,753	115,300	111,673
Interest Earned	3,914	4,300	4,080
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>119,667</u>	<u>119,600</u>	<u>115,753</u>
(j) Public Art Reserve			
Opening Balance	3,831	3,900	-
Interest Earned	96	-	-
Amount Set Aside / Transfer to Reserve	-	-	3,831
Amount Used / Transfer from Reserve	-	-	-
	<u>3,927</u>	<u>3,900</u>	<u>3,831</u>
TOTAL RESERVES	<u>4,134,091</u>	<u>3,907,500</u>	<u>3,966,676</u>
Opening Balance	3,966,676	3,900,000	3,810,643
Interest Earned	128,285	165,700	152,202
Amount Set Aside / Transfer to Reserve	39,130	-	162,031
Amount Used / Transfer from Reserve	-	(158,200)	(158,200)
TOTAL RESERVES	<u>4,134,091</u>	<u>3,907,500</u>	<u>3,966,676</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

11. RESERVES - CASH BACKED (continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

(a) Plant Replacement Reserve

To provide funds for the replacement of the City's plant and equipment so that the cost is spread over a number of years. The use of funds in this reserve is ongoing.

(b) City Development Reserve

To provide funds for the improvement of property, plant and and equipment. The use of funds in this reserve is on going.

(c) North Street Reserve

To provide funds for the operational and capital costs of community facilities in Mt Claremont, community and recreation facilities in Swanbourne and infrastructure generally. The use of funds in this reserve is on going.

(d) Welfare Reserve

To provide funds for the operational and capital costs of welfare services. The use of funds in this reserve is ongoing.

(e) Services Reserve

To provide funds for the purchase of land for parking areas, streets, depots, etc., town planning schemes, valuation and legal expenses, items of works of an urgent nature such as drainage, street works, provision of street lighting and building maintenance. The use of funds in this reserve is ongoing.

(f) Insurance Reserve

To cover any excess that may arise from having a performance based workers compensation premium.

(g) Waste Management Reserve

To provide funds for the replacement of the City's rubbish bin stock so that the cost is spread over a number of years. The use of funds in this reserve is ongoing.

(h) Building Replacement Reserve

To fund the upgrade and/or replacement of City buildings. The use of funds in this reserve is ongoing.

(i) Swanbourne Reserve

To provide funds for the capital works in the swanbourne area associated with the Swanbourne Masterplan. The use of funds in this reserve is ongoing.

(j) Public Art Reserve

To provide funds for the works of art in the City. The use of funds in this reserve is ongoing.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

12. REVALUATION SURPLUS	2015	2014
	\$	\$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land		
Opening Balance	17,675,418	12,354,000
Revaluation Increment	39,000	5,321,418
Revaluation Decrement	-	-
	<u>17,714,418</u>	<u>17,675,418</u>
(b) Buildings		
Opening Balance	9,692,645	9,297,909
Revaluation Increment	-	394,736
Revaluation Decrement	-	-
	<u>9,692,645</u>	<u>9,692,645</u>
(c) Plant & Equipment		
Opening Balance	404,143	489,890
Revaluation Increment	-	-
Reversal of Revaluation Increments (disposals)	(74,365)	(85,747)
	<u>329,778</u>	<u>404,143</u>
(d) Roads		
Opening Balance	43,780,629	43,780,629
Revaluation Increment	20,929,919	-
Revaluation Decrement	-	-
	<u>64,710,548</u>	<u>43,780,629</u>
(e) Drainage		
Opening Balance	1,966,692	1,966,692
Revaluation Increment	16,628,615	-
Revaluation Decrement	-	-
	<u>18,595,307</u>	<u>1,966,692</u>
(f) Footpaths		
Opening Balance	-	-
Revaluation Increment	11,461,909	-
Revaluation Decrement	-	-
	<u>11,461,909</u>	<u>-</u>
(g) Street Furniture		
Opening Balance	-	-
Revaluation Increment	1,020,300	-
Revaluation Decrement	-	-
	<u>1,020,300</u>	<u>-</u>
TOTAL ASSET REVALUATION SURPLUS	<u>123,524,905</u>	<u>73,519,527</u>
Summary of Revaluation Surplus		
Opening Balance	73,519,527	67,889,120
Revaluation Increments	50,079,743	5,716,154
Revaluation Decrement	-	-
Reversal of Revaluation Increments (disposals)	(74,365)	(85,747)
Closing Balance	<u>123,524,905</u>	<u>73,519,527</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2015	2015 Budget	2014
	\$	\$	\$
Cash and Cash Equivalents	<u>12,843,046</u>	<u>7,295,400</u>	<u>9,513,653</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	2,260,330	1,817,600	1,825,151
Depreciation	6,951,499	5,623,300	5,165,836
(Profit)/Loss on Sale of Asset	(109,205)	(59,600)	(72,603)
Loss on Impairment	70,000	-	-
(Increase)/Decrease in Receivables	(400,341)	(29,700)	459,103
(Increase)/Decrease in Inventories	12,407	-	(17,033)
Increase/(Decrease) in Payables	334,834	27,200	(646)
Increase/(Decrease) in Employee Provisions	(66,093)	52,600	401,595
Change in Equity in LG House Trust	(135,676)	-	-
Grants Contributions for the Development of Assets	<u>(626,341)</u>	<u>(1,110,600)</u>	<u>(535,897)</u>
Net Cash from Operating Activities	<u>8,291,414</u>	<u>6,320,800</u>	<u>7,225,506</u>

	2015	2014
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank Overdraft limit	500,000	500,000
Bank Overdraft at Balance Date	-	-
Credit Card limit	25,000	25,000
Credit Card Balance at Balance Date	(2,881)	(2,881)
Purchasing Card limit	100,000	100,000
Purchasing Card Balance at Balance Date	-	(1,476)
Total Amount of Credit Unused	<u>622,119</u>	<u>620,643</u>
Loan Facilities		
Loan Facilities - Current	696,636	542,957
Loan Facilities - Non-Current	<u>5,160,063</u>	<u>4,246,902</u>
Total Facilities in Use at Balance Date	<u>5,856,699</u>	<u>4,789,859</u>
Unused Loan Facilities at Balance Date	<u>NIL</u>	<u>NIL</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

14. CONTINGENT LIABILITIES

The City is not aware of any legal claims against the City.

15. CAPITAL AND LEASING COMMITMENTS

2015 **2014**
\$ **\$**

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year	84,854	49,012
- later than one year but not later than five years	73,073	46,670
- later than five years	-	-
	<u>157,927</u>	<u>95,682</u>

The City did not have any future operating lease commitments at the reporting date.

(b) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects	<u>1,661,650</u>	<u>291,800</u>
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Payable:

- not later than one year	<u>1,661,650</u>	<u>291,800</u>
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The capital expenditure project outstanding at the end of the current reporting period represents David Cruickshank Football Club Facility, and Blackspot projects on Stirling Highway and Broadway Road.

16. FINANCIAL ASSETS

Non-Current

Available-for-sale Financial Assets:

Interest in Local Government House Trust	<u>135,676</u>	<u>-</u>
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This represents the equity the City has in the Local Government House Trust as a consequence of a contribution towards the cost of purchasing Local Government House. The total contribution by all Councils towards the cost of the WALGA building was \$582,000 of which the City of Nedlands contributed \$8,000. There are 620 units in the Local Government House Trust, 8 of which are held by the City of Nedlands. The City has capitalised its share in the Local Government House Trust this year.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2015	2014
	\$	\$
Governance	39,192,270	39,064,633
Law, Order, Public Safety	1,190,122	1,393,587
Health	244,723	339,357
Education and Welfare	2,743,911	2,805,769
Community Amenities	66,460	56,758
Recreation and Culture	27,141,410	27,762,067
Transport	118,492,120	67,682,598
Economic Services	7,636	9,248
Other Property and Services	15,234,204	11,523,185
	<u>204,312,856</u>	<u>150,637,202</u>

18. FINANCIAL RATIOS

	2015	2014	2013
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Current Ratio	2.01	1.51	1.52
Asset Sustainability Ratio	0.92	1.17	1.33
Debt Service Cover Ratio	10.75	4.44	3.59
Operating Surplus Ratio	0.06	0.05	0.01
Own Source Revenue Coverage Ratio	0.98	0.99	0.94

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

18. FINANCIAL RATIOS (continued)

ADDITIONAL RATIOS

The following information relates to those ratios which only require as attestation they have been checked and are supported by verifiable information.

	2015	2014	2013
Asset Consumption Ratio	0.60	0.65	0.86
Asset Renewal Funding Ratio	0.85	0.67	1

The above ratios are calculated as follows:

Asset Consumption Ratio $\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$

Asset Renewal Funding Ratio $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

19. TRUST FUNDS

Funds held at balance date over which the City has no control and which are not included in the financial statements are as follows:

Particular	Balance 1 July 2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2015 \$
Bonds and Deposits	1,448,146	1,638,542	(1,635,280)	1,451,408
Unclaimed Monies	18,564	33,360	(151)	51,773
	1,466,710	1,671,902	(1,635,431)	1,503,182

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant and Equipment						
Other property and Services	320,768	297,900	429,973	357,500	109,205	59,600
	320,768	297,900	429,973	357,500	109,205	59,600
					Profit	116,427
					Loss	(7,222)
						67,500
						(7,900)
						109,205
						59,600

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Loan #

Particulars
General Purpose Funding

	Principal 1 July 2014 \$	New Loans \$	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
178	390,064		98,069	77,900	291,995	312,200	21,088	22,200
179	1,140,347		85,795	85,800	1,054,553	1,054,500	67,167	67,800
181	1,517,692		180,577	180,600	1,337,115	1,337,100	85,529	86,900
182	1,741,755		198,719	198,700	1,543,036	1,543,100	78,705	79,100
183	-	1,630,000	-	32,900	1,630,000	1,597,100	7,279	17,600
	4,789,858	1,630,000	563,160	575,900	5,856,699	5,844,000	259,769	273,600

All loan repayments were financed by general purpose revenue.

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Buildings & Infrastructures - #183	1,630,000	1,630,000	WATC	Fixed	10	242,676	2.78	1,057,988	1,630,000	572,012
	1,630,000	1,630,000				242,676		1,057,988	1,630,000	572,012

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1-Jul-14 \$	Borrowed During Year \$	Expended During Year \$	Balance 30-Jun-15 \$
Buildings & Infrastructures - #183	4 May 2015	-	1,630,000	1,057,988	572,012
		-	1,630,000	1,057,988	572,012

(d) Overdraft

Council established an overdraft facility of \$500,000 in 2008 to assist with short term liquidity requirements.
The balance of the bank overdraft at 1 July 2014 and 30 June 2015 was \$ 0.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR

(a) Rates	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Total Revenue \$
RATE TYPE										
Differential General Rate / General Rate										
Residential	0.0445	6,013	308,803,550	13,741,758	155,428	65,177	13,962,363	13,739,800	60,000	13,799,800
Residential Vacant	0.0630	143	8,763,060	552,073	(47,143)	(108,963)	395,967	3,010,400	20,000	3,030,400
Non Residential	0.0555	395	54,696,945	3,035,681	(71,662)	(50,156)	2,913,863	556,200	10,000	566,200
Sub-Totals		6,551	372,263,555	17,329,512	36,623	(93,942)	17,272,192	17,306,400	90,000	17,396,400
Minimum Payment										
Residential	1,288	1,974	45,315,460	2,542,512	(32,426)	(303)	2,509,783	2,542,500	-	2,542,500
Residential Vacant	1,758	109	2,059,180	185,082	(19,460)	(1,994)	163,629	223,300	-	223,300
Non Residential	1,698	127	2,580,070	223,266	-	-	223,266	188,500	-	188,500
Sub-Totals		2,210	49,954,710	2,950,860	(51,885)	(2,297)	2,896,678	2,954,300	-	2,954,300
Totals							20,168,870			20,350,700

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2015 (30 June 2015 Carried Forward) \$	2015 (1 July 2014 Brought Forward) \$	2014 (30 June 2014 Carried Forward) \$
Surplus/(Deficit) Brought / Carried Forward	<u>5,957,145</u>	<u>2,694,642</u>	<u>2,694,642</u>
Comprises:			
Cash and Cash Equivalents			
Unrestricted	8,074,607	5,528,905	5,528,905
Restricted	4,768,439	3,984,748	3,984,748
Receivables			
Rates Outstanding	315,038	273,937	273,937
Sundry Debtors	363,448	309,336	309,336
GST Receivable	220,474	148,131	148,131
Prepayments	243,349	-	-
Less: Provision for Doubtful Debts	(24,522)	(5,925)	(5,925)
Inventories			
Fuel and Oil	18,148	30,555	30,555
Less:			
Trade and other Payables			
Sundry Creditors	(1,910,383)	(1,300,476)	(1,300,476)
Accrued Interest on Debentures	(33,270)	(29,495)	(29,495)
Accrued Salaries and Wages	(96,703)	(375,551)	(375,551)
Current Portion of Long Term Borrowings			
Secured by Floating Charge Debentures	(696,636)	(542,957)	(542,957)
Provisions			
Provision for Annual Leave	(902,080)	(754,822)	(754,822)
Provision for Long Service Leave	(945,309)	(1,148,025)	(1,148,025)
Net Current Assets	<u>9,394,600</u>	<u>6,118,361</u>	<u>6,118,361</u>
Less:			
Reserves - Restricted Cash	(4,134,091)	(3,966,676)	(3,966,676)
Add:			
Secured by Floating Charge Debentures	696,636	542,957	542,957
Surplus/(Deficit)	<u>5,957,145</u>	<u>2,694,642</u>	<u>2,694,642</u>

Difference

There was no difference between the Surplus/(Deficit) 1 July 2014 Brought Forward position used in the 2015 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2014 audited financial report.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

The City of Nedlands did not levy any Special Area Rate in 2014/15 financial year.

24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The City of Nedlands did not impose any service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/15 FINANCIAL YEAR**

There were no discounts, incentives, concessions, and write-offs during the 2014/15 financial year.

26. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		69,845	60,000
ESL Interest Income	11.00%		5,884	5,300
Interest on Instalments Plan	5.50%		102,588	120,000
Deferred Rates Interest			12,480	10,600
Total Interest Income			190,797	195,900
Admin Charges on Instalment Plan		36.00	74,772	58,000
			265,569	253,900

Ratepayers had the option of paying rates in four equal instalments, due on 18 August 2014, 20 October 2014, 22 December 2014 and 23 February 2015. Administration charges and interest applied for the final three instalments.

27. FEES & CHARGES	2015 \$	2014 \$
Governance	83,595	89,582
General Purpose Funding	75,062	68,172
Law, Order, Public Safety	89,130	80,051
Health	93,918	154,666
Education and Welfare	730,745	581,350
Community Amenities	3,778,162	4,261,633
Recreation and Culture	707,251	638,926
Transport	470,560	449,600
Economic Services	1,036,400	774,211
Other Property and Services	30,141	22,940
	<u>7,094,964</u>	<u>7,121,131</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

28. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2015	2014
	\$	\$
By Nature or Type:		
Operating Grants, Subsidies and Contributions	2,409,290	1,614,147
Non-Operating Grants, Subsidies and Contributions	626,341	535,897
	<u>3,035,631</u>	<u>2,150,043</u>
By Program:		
Community Amenities	-	-
Economic Services	10,152	49,181
Education and Welfare	1,029,267	1,075,428
General Purpose Funding	1,163,719	345,941
Governance	27,834	72,690
Health	26,210	-
Law, Order, Public Safety	24,128	23,748
Other Property and Services	-	-
Recreation and Culture	546,411	144,243
Transport	207,910	438,813
	<u>3,035,631</u>	<u>2,150,043</u>

29. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>164</u>	<u>153</u>
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30. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015	2015 Budget	2014
	\$	\$	\$
Meeting Fees	300,326	293,500	293,499
Mayor's Allowance	59,436	58,000	57,935
Deputy Mayor's Allowance	14,857	14,500	14,484
Communication Allowance	45,156	45,500	45,501
	<u>419,774</u>	<u>411,500</u>	<u>411,419</u>

31. MAJOR LAND TRANSACTIONS

The City did not undertake any major land transaction during the 2014/15 financial year

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FAIR VALUE MEASUREMENT

The City of Nedlands measures the following assets and liabilities on a recurring basis:

- Land
- Buildings
- Furniture & Equipment
- Plant and equipment
- Roads
- Footpaths
- Drainage
- Parks, Gardens, Reserves and Reticulation
- Street Furniture

The City of Nedlands does not measure any other assets and liabilities on a non-recurring basis.

The following table provides the fair values of the City's assets measured and recognised on a recurring basis after initial recognition and their categorisation within the fair value hierarchy:

Recurring Fair Value Measurements

Non-Financial Assets

	Note	30 June 2015			Total
		Level 1	Level 2	Level 3	
		\$	\$	\$	\$
Land	6	-	35,664,000	97,000	35,761,000
Buildings	6	-	321,110	23,000,191	23,321,301
Furniture and Equipment	6	-	1,149,617	-	1,149,617
Plant and Equipment	6	-	2,861,008	-	2,861,008
Roads	7	-	-	73,279,293	73,279,293
Footpaths	7	-	-	16,685,693	16,685,693
Drainage	7	-	-	23,963,720	23,963,720
Parks, Gardens, Reserves and Reticulation	7	-	-	10,116,215	10,116,215
Street Furniture	7	-	-	1,210,970	1,210,970
Total non-financial assets recognised at fair value on a recurring basis		-	39,995,735	148,353,082	188,348,817

Non-Financial Assets

	Note	30 June 2014			Total
		Level 1	Level 2	Level 3	
		\$	\$	\$	\$
Land	6	-	35,625,000	97,000	35,722,000
Buildings	6	-	353,000	25,194,500	25,547,500
Furniture and Equipment	6	-	1,153,792	-	1,153,792
Plant and Equipment	6	-	2,960,838	-	2,960,838
Total non-financial assets recognised at fair value on a recurring basis		-	40,092,630	25,291,500	65,384,130

(a) Transfers Policy

The policy of the City of Nedlands is to recognise transfers into and transfer out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers in and out of Levels 1, 2 or 3 measurements.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FAIR VALUE MEASUREMENT (Continued)

(b) Highest and Best Use

There were no assets valued where it was assumed that the highest and best use was other than their current use.

(c) Valuation techniques and inputs used to derive fair values

The following table summarises valuation inputs and techniques used to determine the fair value for each asset class.

Asset Class	Level of Valuation Input	Fair Value at 30 June 2015	Valuation Technique(s)	Inputs Used
Land	2	35,664,000	Market Approach	Price per square metre
Land	3	97,000	Cost Approach	Ground rent included with the cost of developing the golf course and applied the Depreciated Replacement Cost over the estimated economic working life, assuming the lease will be renewed, utilising the straight line depreciation method
Buildings	2	321,110	Market Approach	Price per square metre
Buildings	3	23,000,191	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
Furniture and Equipment	2	1,149,617	Cost Approach	Make, size, year of manufacture and condition.
Plant and Equipment	2	2,861,008	Market Approach	Make, size, year of manufacture and condition.
Roads	3	73,279,293	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
Footpaths	3	16,685,693	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
Drainage	3	23,963,720	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
Parks, Gardens, Reserves and Reticulation	3	10,116,215	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
Street Furniture	3	1,210,970	Cost Approach	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
Total		<u><u>188,348,817</u></u>		

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. FAIR VALUE MEASUREMENT (Continued)

(c) Valuation techniques and inputs used to derive fair values (Continued)

(i) Recurring fair value measurements

The following methods are used to determine the fair value measurements.

Land

Level 2 valuation inputs are used to value land held in freehold title as well as land used for special purposes that are restricted in use under current zoning rules (i.e. Commercial, Industrial or Residential). Sales prices of land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

The Golf Course has been valued on the basis that the City of Nedlands developed the course and, whilst a lease is in place for a nominal amount per year, the Present Value of a typical ground lease was applied over the period of the lease. The ground rent has been included with the cost approach of developing the golf course (including fairways, sand greens, bunkers, tee boxes etc.) and applied the Depreciated Replacement Cost (DRC) approach, based on the original or effective age of the asset, depreciated over the Estimated Economic Working Life (EEWL), assuming the lease will be renewed, utilising the straight line depreciation method.

Buildings

The City's buildings assets are considered to be of a specialised nature (non-market type properties which are not readily traded in the market place) were valued by professionally qualified registered valuers using the cost approach. This approach is commonly referred to as the depreciated replacement cost (DRC). The "DRC" approach considers the cost (sourced from cost guides such as Rawlinsons, Cordell, professional quantity construction costs for similar projects throughout Western Australia) to reproduce or replace similar assets with an asset in new condition, including allowance for installation, less an amount for depreciation in the form of accrued physical wear and tear, economic and functional obsolescence. This approach is an accepted method in arriving at a market value.

Plant and Equipment

Plant and equipment were revalued in 2013 a part of the mandatory requirements embodied in Local Government (Financial Management) regulations 17A. Whilst the additions since 1 July 2013 have been brought in the books at cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered that the recorded written down values approximate fair values.

Thus, the value of class of assets in the City's books is considered to be in accordance with Local Government Financial Management Regulation 17A (2) which requires these assets to be shown at fair value.

Plant and Equipment will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed at Note 1 (f). Most plant and equipment assets are generally valued using the market and cost approach using comparable sales and relevant industry market price reference guides, and have been classified as being valued at Level 2 of the fair value hierarchy. The most significant inputs into this valuation approach are the make, size, year of manufacture and condition.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FAIR VALUE MEASUREMENT (Continued)

(i) Recurring fair value measurements (Continued)

Furniture and Equipment

Furniture and equipment were revalued in 2013 a part of the mandatory requirements embodied in Local Government (Financial Management) regulations 17A. Whilst the additions since 1 July 2013 have been brought in the books at cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered that the recorded written down values approximate fair values.

Thus, the value of class of assets in the City's books is considered to be in accordance with Local Government Financial Management Regulation 17A(2) which requires these assets to be shown at fair value.

Furniture and Equipment will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed at Note 1 (f).

The income approach is not appropriate given the City does not generate cash flows from the use of these assets. The market value approach that would be best achieved through a qualified valuer is an expensive exercise for an asset class that lacks materiality. Given there is not an active or liquid market for much of the City's Furniture and Equipment it is questionable if the market approach is deemed to be fair value of furniture and Equipment.

Infrastructure - Road, Footpaths, Drainage, Street Furniture

All Road, Footpaths, Drainage, Street Furniture infrastructure assets were valued using level 3 valuation inputs using the cost approach.

The approach estimated the replacement cost for each asset by componentising assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres or similar capacity could be supported from market evidence (level 2) other inputs (such as estimates of residual value, useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

During the year there were a number of new projects completed where the actual cost was recorded and the impact of depreciation at year end was negligible. While these could be classified as valued at level 2, given the low proportion of the total portfolio that these represented and the likelihood that in future valuations they would most likely be valued at level 3, we have adopted a policy that all Road, Footpaths, Drainage, Street Furniture infrastructure assets are deemed to be valued at level 3.

Infrastructure - Parks, Gardens, Reserves and Reticulation

The Parks, Gardens, Reserves and Reticulation Asset Class is wholly comprised of specialised homogenous assets. It was determined that the valuation of this asset class would be an expensive exercise for an asset class that lacks materiality. Given there is not an active or liquid market for much of the City's Parks, Gardens, Reserves and Reticulation assets, management deemed the depreciated replacement cost of the assets in the asset register as an acceptable surrogate for the fair value for the asset class.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FAIR VALUE MEASUREMENT (Continued)

(c) Valuation techniques and inputs used to derive fair values (Continued)

(i) Recurring fair value measurements (Continued)

The quantitative disclosures of the remaining service potential relating to each corresponding condition score for each of the patterns of consumption utilised in this valuation are as follows:

Consumption Score	Description	% RSP of Depreciable Amount				
		Straight -Line	Low	Mod	High	Extreme
0	New or very good condition – very high level of remaining service potential.	100%	100%	100%	100%	100%
1	Not new but in very good condition with no indicators of any future obsolescence and providing a high level of remaining service potential.	85%	92%	94%	98%	100%
2	Aged and in good condition, providing an adequate level of remaining service potential. No signs of immediate or short term obsolescence.	50%	65%	75%	85%	99%
3	Providing an adequate level of remaining service potential but there are some concerns over the asset's ability to continue to provide an adequate level of service in the short to medium term. May be signs of obsolescence in short to mid-term.	25%	40%	54%	70%	90%
4	Indicators showing the need to renew, upgrade or scrap in near future. Should be reflected by inclusion in the Capital Works Plan to renew or replace in short-term. Very low level of remaining service potential.	10%	20%	34%	45%	70%
5	At intervention point. No longer providing an acceptable level of service. If remedial action is not taken immediately the asset will need to be closed or decommissioned.	0%	0%	0%	0%	0%

(ii) Non-recurring fair value measurements

No assets were valued as a non-recurring valuation.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FAIR VALUE MEASUREMENT (Continued)

Recurring Fair Value Measurements (Continued)

(d) Quantitative Information about significant unobservable inputs and relationship to fair value

The following table summarises the quantitative information about the key significant unobservable inputs inputs (level 3 fair value hierarchy), the ranges of those inputs and the relationships of unobservable inputs to the fair value measurements.

Description and fair value as at 30 June 2015	Valuation Techniques	Unobservable Inputs	Range of Inputs (probability weighted average)	Relationship of unobservable inputs to fair value
Land vested and under the control of Council (\$97,000)	Income and Cost approach	Ground rent	+/-10%	A change of 10% would result in an increase/decrease of \$9,700
Buildings (\$22,968,301)	Cost approach (depreciated replacement cost)	Relationship between asset consumption rating scale and the level of consumed service potential	+/-10%	A change of 10% would result in an increase/decrease of \$2,296,830
Roads (\$73,279,293)	Cost approach (depreciated replacement cost)	Relationship between asset consumption rating scale and the level of consumed service potential	+/-10%	A change of 10% would result in an increase/decrease of \$7,327,929
Footpaths (\$16,685,693)	Cost approach (depreciated replacement cost)	Relationship between asset consumption rating scale and the level of consumed service potential	+/-10%	A change of 10% would result in an increase/decrease of \$1,668,569
Drainage (\$23,963,720)	Cost approach (depreciated replacement cost)	Relationship between asset consumption rating scale and the level of consumed service potential	+/-10%	A change of 10% would result in an increase/decrease of \$2,396,372
Parks, Gardens, Reserves, and Reticulations (\$10,116,215)	Cost approach (depreciated replacement cost)	Relationship between asset consumption rating scale and the level of consumed service potential	+/-10%	A change of 10% would result in an increase/decrease of \$1,011,622
Street Furniture (\$1,210,970)	Cost approach (depreciated replacement cost)	Relationship between asset consumption rating scale and the level of consumed service potential	+/-10%	A change of 10% would result in an increase/decrease of \$121,097

(e) Valuation processes

The City engages external, independent and qualified valuers to determine the fair value of the City's land, buildings, roads, footpaths, drainage and street furniture assets. Management determine the fair value of the City's plant and equipment and furniture and equipment assets

An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. If any variation is considered material a revaluation is undertaken either by comprehensive revaluation or by applying an interim revaluation using appropriate indices.

Changes in level 2 and 3 fair values are analysed at the end of each reporting period and discussed between the Manager Financial Services, Director Corporate & Strategy and the valuation team. As part of this process the team presents a report that explains the reasons for the fair value movements.

As at 30 June 2015 a comprehensive revaluation was undertaken for all asset classes subject to revaluation by independent qualified valuers and Council management.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FAIR VALUE MEASUREMENT (Continued)

(e) Valuation processes (Continued)

The main level 3 inputs used are derived and evaluated as follows:

1. Asset Condition

In some instances there is either very large number of assets or assets can be spread over a substantial geographical area. In such circumstances it is not always physically possible to inspect every asset for the purposes of completing a valuation. As a consequence reliance is placed on the accuracy of data held in the asset management system and its associated internal controls. This includes regular planned inspections and updates to the system following maintenance activities and renewal treatments. To provide assurance over the accuracy of this information and taking into account the cost- benefit of undertaking physical inspections valuations often rely upon a sampling approach of approximately 5%, where the data held in the system is verified by a physical inspection. While the sampling approach, combined with internal controls associated with the asset management system, provides a high level of comfort over the condition data held in the asset management system it does not provide a guarantee that all the data is correct and the condition as recorded is valid as at the date of valuation.

2. Relationship between asset consumption rating scale and the level of consumed service potential

Under the cost approach the estimated cost to replace the asset is calculated and then adjusted to take account of an accumulated depreciation. In order to achieve this the valuer determines an asset consumption rating scale for each asset type based on the inter-relationship between a range of factors. These factors and their relationship to the fair value require professional judgment and include asset condition, legal and commercial obsolescence and the determination of key depreciation related assumptions such as residual value, useful life and pattern of consumption of the future economic benefit (including the split between short-life and long-life parts of each component).

The consumption rating scales were based initially on the past experience of the valuation firm and industry guides and were then updated to take into account the experience and understanding of council's own engineers, asset management and finance staff. The results of the valuation were further evaluated by confirmation against council's own understanding of the assets and the level of remaining service potential.

(f) Disclosed Fair Value Measurements

The following assets and liabilities are not measured at fair value in the statement of financial position, but their fair values are disclosed in the notes:

Description	Note	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
Liabilities				
Borrowings	34	2	Income approach using discounted cash flow methodology	Current treasury borrowing rates for similar instruments

There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the notes to the financial statements.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT

City's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The City's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the City.

City 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 the finance area under policies approved by the City.

The City held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2015 \$	2014 \$	2015 \$	2014 \$
Financial Assets				
Cash and cash equivalents	12,843,046	9,513,653	12,843,046	9,513,653
Receivables	1,477,181	1,076,839	1,477,181	1,076,839
	<u>14,320,227</u>	<u>10,590,492</u>	<u>14,320,227</u>	<u>10,590,492</u>
Financial Liabilities				
Payables	2,040,356	1,705,522	2,040,356	1,705,522
Borrowings	5,856,699	4,789,859	5,262,246	4,315,478
	<u>7,897,055</u>	<u>6,495,381</u>	<u>7,302,602</u>	<u>6,021,000</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings, Held to Maturity Investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial Assets at Fair Value through profit and loss, Available for Sale Financial Assets - based on quoted market prices at the reporting date or independent valuation.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

City's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). City has an investment policy and the policy is subject to review by City. An Investment Report is provided to City on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to City.

City manages these risks by diversifying its portfolio and only investing in registered commercial banks. City also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	2015 \$	2014 \$
Impact of a 1% ⁽¹⁾ (2014 - 1%) movement in interest rates on cash		
- Equity	128,400	95,100
- Statement of Comprehensive Income	128,400 ⁽²⁾	95,100

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

⁽²⁾ Maximum impact.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)
(b) Receivables

City's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of City to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. City is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

City 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 subject to a re-negotiation of repayment terms.

The profile of the City's credit risk at balance date was:

	2015	2014
Percentage of Rates and Annual Charges		
- Current	47%	44%
- Overdue	53%	56%
Percentage of Other Receivables		
- Current	54%	51%
- Overdue	46%	49%

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings

Payables and borrowings are both subject to liquidity risk – that is 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 be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	<u>2015</u>				
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Payables	2,040,356	-	-	2,040,356	2,040,356
Borrowings	966,014	3,794,783	1,957,192	6,717,989	5,856,699
	<u>3,006,370</u>	<u>3,794,783</u>	<u>1,957,192</u>	<u>8,758,345</u>	<u>7,897,055</u>
	<u>2014</u>				
Payables	1,341,330	-	-	1,341,330	1,641,017
Borrowings	798,950	3,145,771	1,719,746	5,664,467	4,789,859
	<u>2,140,280</u>	<u>3,145,771</u>	<u>1,719,746</u>	<u>7,005,797</u>	<u>6,430,876</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings (Continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

								Weighted Average Effective Interest Rate %
	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	
Year Ended 30 June 2015								
Borrowings								
Fixed Rate								
Debentures	-	-	-	-	291,995	5,564,704	5,856,699	4.74%
Weighted Average Effective Interest Rate						4.67%		

Year Ended 30 June 2014

Borrowings								
Fixed Rate								
Debentures	-	-	-	-	-	4,789,859	4,789,859	5.55%
Weighted Average Effective Interest Rate						5.55%		

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

35. EVENTS AFTER THE REPORTING PERIOD

There have been no significant events after the reporting period that are required to be 2014/15 Annual Financial Report.

INDEPENDENT AUDITOR'S REPORT

TO: RATEPAYERS OF CITY OF NEDLANDS

Report on the Financial Report

We have audited the financial report of the City of Nedlands, which comprises the Statement of Financial Position as at 30 June 2015 and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal controls as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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 accounting bodies.

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Auditor's Opinion

In our opinion, the financial report of the City of Nedlands:

- (a) gives a true and fair view of the financial position of the City of Nedlands as at 30 June 2015 and of its financial performance for the year ended on that date; and
- (b) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or financial management practices of the Council.
- (b) There are no matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) In relation to the asset consumption ratio and asset renewal funding ratio (presented at Note 18 of the annual financial report) we have reviewed the calculations as presented and nothing has come to our attention to suggest they are not:
 - (i) reasonably calculated; and
 - (ii) based on verifiable information.
- (d) All necessary information and explanations were obtained by us.
- (e) All audit procedures were satisfactorily completed in conducting our audit.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of the City of Nedlands for the year ended 30 June 2015 included on the City of Nedlands' website. Management is responsible for the integrity of the City of Nedlands' website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.


MACRI PARTNERS
CERTIFIED PRACTISING ACCOUNTANTS
SUITE 2, 137 BURSWOOD ROAD
BURSWOOD WA 6100


A MACRI
PARTNER

PERTH
DATED THIS 17TH DAY OF NOVEMBER 2015.





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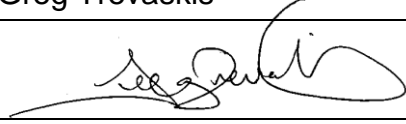
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www.nedlands.wa.gov.au

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13.6 Delegation of Authority – Awards of Tenders During the Council Recess

Council	15 December 2015
Applicant	City of Nedlands
Officer	Pollyanne Fisher – Policy & Project Officer
CEO	Greg Trevaskis
CEO Signature	
File Reference	PP-003663
Previous Item	TS20.14

Executive Summary

This report seeks Council's approval to provide the CEO with delegated authority to award tenders during the Council Christmas recess.

Recommendation to Council

Council agrees to delegate to the Chief Executive Officer, in consultation with the Mayor, the authority to determine tenders in accordance with the *Local Government Act (Functions and General) Regulations 1996* over the Council recess, from 16 December 2015 to 31 January 2016, and to award tenders to a maximum of \$500,000 (excl GST).

Strategic Plan

KFA 5: Governance

5.1 Manage the City's resources in a sustainable and responsible manner.

5.6 Ensure compliance with statutory requirements and guidelines.

Background

The Chief Executive Officer has delegated authority to award contracts up to \$100,000 in accordance with the City's 'Purchasing of Goods and Services' policy.

The purpose of this report is to enable the Chief Executive Officer, in consultation with the Mayor, to award tenders on behalf of Council over the Christmas/New Year period, up to \$500,000.

A decision to award the tender may be required to enable works to be completed over the summer months. Holding back a decision until Council resumes in February 2016 could impact on the project concerned and a delegation of authority to the CEO is recommended.

Proposal Detail

The last Ordinary Council meeting for 2015 is 15 December 2015 and the next meeting will not be until 23 February 2016.

In previous years Council has delegated to the Chief Executive Officer the authority to determine tenders on behalf of Council on the basis that he first consult with the Mayor and both persons are in agreement.

Decisions taken during the period 16 December 2015 to 31 January 2016 would be documented and reported to the second Ordinary Council meeting in 2016.

The City has a tender that will need to be awarded in January for street tree pruning under power lines, which is a service required to commence in February. The civil and landscaping works for the Collegian's building may be awarded during the Christmas break. This will be awarded through the existing panel tender using pre-established construction rates.

Key Relevant Previous Council Decisions

A delegation of authority was approved previously for the same purpose in the prior year, item TS20.14, approved by Council on 16 December 2014, for providing the CEO with delegated authority to award tenders during the Council recess.

This has been the normal practice in recent years.

Consultation

Required by legislation:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Required by City of Nedlands policy:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Any decision to determine a tender over this period would only be made in consultation with the Mayor and the decision will be reported to the second meeting of Council in 2016.

Legislation / Policy

Section 5.42 of the Local Government Act 1995 allows Council to delegate functions to the Chief Executive Officer.

Budget/Financial Implications

Within current approved budget:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Requires further budget consideration:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

The awarding of any tender will be made on the basis that adequate budget provision has been made in the 2015/16 budget for the purposes of the tender.

Risk Management

Risk assessments are conducted in the awarding of all tenders.

Discussion

Section 5.42 of the Local Government Act 1995 allows Council to delegate functions to the Chief Executive Officer. *Section 5.43* does not permit Council to delegate authority to the Chief Executive Officer to award a tender above a limit set by Council.

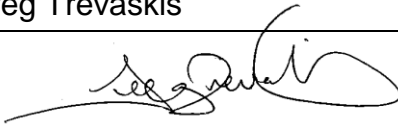
Conclusion

An appropriate delegation of authority to the CEO for the determination of tenders over the Christmas/New Year recess is recommended.

Attachments

Nil.

13.7 Appointment of Community Members – Sustainable Nedlands Committee

Council	15 December 2015
Applicant	City of Nedlands
Officer	Pollyanne Fisher – Policy & Project Officer
CEO	Greg Trevaskis
CEO Signature	
File Reference	PP-003688
Previous Item	Not applicable

Executive Summary

The Terms of Reference of the Sustainable Nedlands Committee allow a total of 11 Committee members, including the Mayor, two Councillors and eight Community members. This report seeks to appoint the eight Community Members to the Committee.

Recommendation to Council

That Council appoints the following eight persons to the Sustainable Nedlands Committee for a period ending at the next ordinary Local Government election in 2017:

- a) Ms Bronwen Channon
- b) Ms Bronwen Tyson
- c) Ms Gail Stubber
- d) Mr Matthew Yap
- e) Ms Susie Wang
- f) Ms Diana Rees
- g) Mr Andrew Mangano
- h) Mr Ed O'Loughlin

ABSOLUTE MAJORITY REQUIRED

Strategic Plan

KFA: Natural and Built Environment

The Sustainable Nedlands Committee seeks to provide research and advice to Council on sustainability issues as they relate to the City's Strategic Community Plan, projects, programs, services and operations.

Background

The Sustainable Nedlands Committee is a committee of Council that has been in existence since 1997. The Committee brings together Councillors and local residents who are knowledgeable in various areas relevant to sustainability.

At the Council meeting of 27 October 2015, Council noted that the CEO had called for expressions of interest from the community for residents to nominate themselves for Sustainable Nedlands Committee.

Key Relevant Previous Council Decisions

Nil.

Consultation

Required by legislation:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Required by City of Nedlands policy:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Legislation / Policy

Local Government Act 1995 Section 5.10 (1)(a) – A committee is to have its members appointed (by absolute majority) by the local government.

Budget/Financial Implications

Within current approved budget:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Requires further budget consideration:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Risk Management

There is a risk that should Council not appoint eight community members, there will be an insufficient number of members to meet the Terms of Reference membership requirement for the Sustainable Nedlands Committee.

Discussion

The Committee's Terms of Reference were last approved by Council on 10 December 2013.

In response to a newspaper advertisement calling for expressions of interest in October 2015, 10 applications were received from eligible residents who met the membership criteria. These were from:

1. Mr Rod Griffiths (previously serving SNC member)
2. Ms Bronwen Channon (previously serving SNC member)
3. Mr Gordon Davies (previously serving SNC member)
4. Ms Bronwen Tyson (previously serving SNC member)
5. Ms Gail Stubber (previously serving SNC member)
6. Mr Matthew Yap (previously serving SNC member)
7. Ms Susie Wang (previously serving SNC member and secondary student)
8. Ms Diana Rees
9. Mr Andrew Mangano
10. Mr Ed O'Loughlin

There are a total of number of eight positions available on the Committee.

Two previously serving members of the Committee who re-nominated themselves, Mr Rod Griffiths and Mr Gordon Davies, proposed that they not formally be re-appointed to the Committee. However, both retain an interest in sustainability and wish to continue contributing to the Committee as honorary members as opposed to appointed members.

Conclusion

There are eight positions currently available on the Sustainable Nedlands Committee.

Administration recommends that Council appoint eight community members as follows, whilst recognizing the continued and welcome contributions to the Committee from Mr Rod Griffiths and Mr Gordon Davies:

- a) Ms Bronwen Channon
- b) Ms Bronwen Tyson
- c) Ms Gail Stubber
- d) Mr Matthew Yap
- e) Ms Susie Wang
- f) Ms Diana Rees
- g) Mr Andrew Mangano
- h) Mr Ed O'Loughlin

Attachments

1. Sustainable Nedlands Committee Terms of Reference.

Terms of Reference of the Sustainable Nedlands Committee 10 December 2013

Purpose

To provide research and advice to Council on sustainability issues as they relate to the City's Strategic Community Plan, projects, programs, services and operations. Sustainability is defined as being:

'Able to be sustained; designed or developed to have the capacity to continue operating perpetually, by avoiding adverse effects on the natural environment and depletion of natural resources' (Macquarie Dictionary 5th Edition).

Scope

The City of Nedlands Sustainable Nedlands Committee will:

1. Provide advice and recommendations to Council in the following areas:
 - Energy efficiency
 - Waste management
 - Water quality and conservation
 - Environmentally responsible design
 - Transport
 - Natural environment
 - Built environment
 - Air quality management
 - Social Sustainability
2. Monitor progress on issues for a productive and healthy community and report back to Council on developments
3. Foster links with kindred groups and interested parties to maximise benefits to the City of Nedlands
4. Advocate public education and awareness
5. Provide advice on alternate funding options for the implementation of the Strategic Community Plan Corporate Business Plan, as they relate to sustainability.

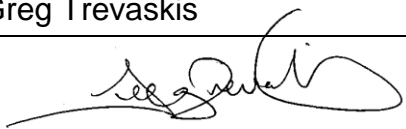
Membership

1. Total Membership of 11 Committee members.
2. Two (2) Councillors of the City of Nedlands (to be approved / appointed by Council with a nominated proxy).
3. Members are to be residents or ratepayers of the City of Nedlands or own a business located within the City of Nedlands where 1 member position is allocated to a Secondary Student who resides within the City and has an interest in sustainability.
4. Members are appointed to the Committee for a period to the term of the current Council, however if the Member fails to attend three (3) consecutive meetings, their membership status will be revoked.

Procedure

1. Committee members will be appointed for a term expiring at the conclusion of the next Local Government election.
2. The Committee will meet at least bi-monthly, where Administration will prepare agendas and supply minutes to the City's administration which will be provided to Councillors.
3. One Councillor appointed to the Committee shall be elected as the Presiding Member of the Committee.
4. The quorum of the Committee will be six (6).
5. Meetings of the Committee will be open to the public.
6. If a quorum is not reached by the 15 minutes following the scheduled meeting commencement time the meeting will be abandoned.
7. The City's Administration will make a venue and modest catering available for meetings where a minimum of 2 weeks' notice is provided for a meeting.

13.8 Appointment of Community Members – Audit & Risk Management Committee

Council	15 December 2015
Applicant	City of Nedlands
Officer	Pollyanne Fisher – Policy & Project Officer
CEO	Greg Trevaskis
CEO Signature	
File Reference	PP-003688
Previous Item	Not applicable

Executive Summary

The Terms of Reference for the Audit and Risk Management Committee details that membership of the committee shall comprise the Mayor and one Councillor from each ward, and up to two non-Councillor members, being residents of the City of Nedlands. This report seeks to appoint Community Members to the committee.

Recommendation to Council**Council:**

- 1. Approves an amendment to the Terms of Reference for the Audit and Risk Committee (Attachment 1) to allow the appointment of up to three non-Councillor members, being residents of the City of Nedlands; and**
- 2. Appoints the following three residents to the Audit and Risk Management Committee for a period ending at the next ordinary Local Government election in 2017:**
 - a) Mr Ken Eastwood**
 - b) Mr Rajah Senathirajah**
 - c) Mr Paul Setchell**

ABSOLUTE MAJORITY REQUIRED

Strategic Plan

KFA: Governance and Civic Leadership

The Audit and Risk Management Committee is a legislative requirement and the Terms of Reference have been prepared to ensure compliance with statutory requirements and guidelines.

Background

At the Council meeting of 27 October 2015, Council noted that the CEO has called for expressions of interest from the Community for Community Members for the Audit and Risk Management Committee, and resolved to adopt the Terms of Reference.

An advertisement calling for nominations to the Committee was advertised in the local press.

Key Relevant Previous Council Decisions

Item 14.2 Council Meeting 27 October 2015

Consultation

Required by legislation:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Required by City of Nedlands policy:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

The Audit and Risk Committee was consulted prior to formal consideration by Council.

Legislation / Policy

Local Government Act 1995 sets out the requirements for the establishment of the Audit Committee and provides for community members.

Local Government Act 1995 Section 5.10 (1)(a) – A committee is to have its members appointed (by absolute majority) by the local government.

Budget/Financial Implications

Within current approved budget:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Requires further budget consideration:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Risk Management

The purpose of the Audit and Risk Management Committee is to assist the Council to discharge its responsibilities with regard to the exercise of due care, diligence and skill in relation to:

- The reporting of financial information, the application of accounting policies, and the management of the financial affairs of the City.
- The assessment of the adequacy of the management of risk.

Discussion

In response to an advertisement in the local press, Administration received three expressions of interest from residents and one from a non-resident. A requirement under the current terms of reference is for the nominees to be residents of the City of Nedlands, therefore only the three nominations from residents have been put forward for consideration of the Committee.

The following nominations from residents are presented for consideration:

- Mr Ken Eastwood
- Mr Rajah Senathirajah
- Mr Paul Setchell

Copies of their CVs have been provided in Attachment 2.

Conclusion

The Audit and Risk Committee determined that all three resident nominations are well qualified for a position on the committee and would service it well.

It is recommended that Council approve an amendment to the Terms of Reference to increase the number of non-Councillor members from two to three, to allow the appointment of all three nominated residents to the Committee.

Attachments

1. Audit and Risk Management Committee Terms of Reference
2. Confidential CVs (not to be published).

Terms of Reference of Audit & Risk Management Committee

Purpose

To assist the Council to discharge its responsibilities with regard to the exercise of due care, diligence and skill in relation to:

- The reporting of financial information, the application of accounting policies, and the management of the financial affairs of the City.
- The assessment of the adequacy of the management of Risk.

Scope

The committee shall have as its primary duties and responsibilities the following tasks:

Audit

1. To consider and approve the brief for the provision of audit services.
2. To evaluate the responses to the request for the provision of audit services and to make a recommendation to Council on the appointment of an auditor.
3. To meet with Council's external auditors and review the Audit Plan prior to the conduct of the interim audit each year
4. To ensure that the audit is being conducted in accordance with the brief and the terms of appointment and that matters of concern to the Council and/or the Committee are being addressed.
5. Ensure that the Council's financial affairs and systems and processes are being managed and reported in accordance with statutory requirements and Australian Accounting Standards.
6. Ensure that relevant financial information is reported to Council in a form that meets the needs and expectations of Council, clearly setting out the key relevant financial data, such that the Council can confidently understand the financial performance of the Council's affairs.
7. Review the audit report and make appropriate recommendations to Council
8. Where appropriate and with the approval of Council seek advice and/or assistance in relation to matters pertaining to the audit or financial affairs of the City.

Risk Management

1. At least once every year consider a report in relation to the management of risk within the City of Nedlands, and satisfy itself that appropriate controls and processes are in operation, and are adequate for dealing with the risks that impact on the City.
2. To address any specific requests referred to it from Council in relation to issues of risk and risk management.

Membership

1. The membership of the committee shall comprise the Mayor and one Councillor from each ward with the Councillors being determined by nomination and if necessary a ballot conducted at a Council Meeting and up to two non-Councillor Members, being residents of The City of Nedlands
2. Council may if it considers it appropriate appoint deputies to the members of the Committee.
3. If a vacancy on the committee occurs for whatever reason then Council shall appoint a replacement in accordance with the same arrangements as for the original appointment set out in 1 above.
4. The quorum for a meeting shall be when at least 50% of the eligible members are present.
5. The term of membership expires with the expiry of the committee immediately prior to the next ordinary Council election.
6. The presiding member shall be determined by election amongst the members of the committee. The election will take place at the first meeting following the reconstitution of the committee after each ordinary Council election. The Mayor is eligible to vote for a presiding member but is not eligible to sit as the presiding member.
7. The term of the presiding member expires with the expiry of the committee immediately prior to the next ordinary Council election;
8. Should the elected presiding member not be present during a meeting of the committee then a temporary presiding member shall be elected in accordance with 3 above; and
9. Community members shall have appropriate qualifications in Audit and/or Risk.

Staff

The following staff will attend committee meetings to provide technical support and advice:

- Chief Executive Officer
- Director of Corporate and Strategy
- Manager Finance

Other staff may attend committee meetings when requested by the Committee through the Chief Executive Officer.

Invitees/Attendees

The Committee may invite relevant persons to attend and address or advise the committee, within the ambit of its scope and where necessary with the approval of Council (eg if authorisation of funding is required), as it sees fit including but not limited to:

- The external auditor or his/her representative
- Internal auditors
- Relevant consultants

Meetings

The Committee shall have flexibility in relation to when it needs to meet, but as a minimum shall meet twice a year. It is the responsibility of the presiding member to call the meetings of the committee. As a minimum the following business shall be conducted either at each or collectively over the two meetings:

- Meet with the internal auditor with regards to the Audit Plan
- Consider a report in relation to the management of risk and review the insurance requirements of the City of Nedlands
- Meet with the auditor with regards to the Annual Audit and the issue of the interim and/or final Audit Report.

Delegated Authority

The Audit and Risk Committee will have delegated authority to meet with the auditor in accordance with Section 7.12A(2) of the Local Government Act 1995.

14. Elected Members Notices of Motions of Which Previous Notice Has Been Given

Disclaimer: Where administration has provided any assistance with the framing and/or wording of any motion/amendment to a Councillor who has advised their intention to move it, the assistance has been provided on an impartial basis. The principle and intention expressed in any motion/amendment is solely that of the intended mover and not that of the officer/officers providing the assistance. Under no circumstances is it to be expressed to any party that administration or any Council officer holds a view on this motion other than that expressed in an official written or verbal report by Administration to the Council meeting considering the motion.

14.1 Councillor Hassell – Dog Waste

On 2 December 2015, via email Councillor Hassell gave notice of his intention to move the following at this meeting:

MOTION

1. In the event that the current supply contractor for the provision of dog poo bags breaches its contract with the City of Nedlands, or at the expiry of the existing 12 month contract, Council shall revert to the provision of dog poo bags in all the usual places, which are similar to those presently provided by the City of Subiaco
2. No future change be made to the dog poo bags provided without reference to Council.

REASONS FOR MOTION

- a) The current bags are wholly unsatisfactory – they are hard to remove from the holder, the handles rip off when they are removed, and quite often the bags break open when they are removed.
- b) Council has over several years provided several types of bags following abandonment, without reference to Council, of the original simple yellow plastic bags *and all of those types of bags have proven to be unsatisfactory.*
- c) Complaints have been received about the currently provided bags and people living on or near the borders of Nedlands have adopted the practice of getting bags from adjacent local authority areas (Subiaco and Cottesloe are sources known to the mover of this motion) because the Nedlands bags are so bad.
- d) The stability of supply and continuity of suitable type of bags is critical to this minor but important community service.

Administration Comment

City of Subiaco's supplier is Total Packaging and their dog waste bags are 100% plastic. We have used this supplier previously before the introduction of bio-degradable compostable dog waste bags. While these bags are significantly cheaper to purchase than the current bags, we changed because of the hidden costs of bags which were being left around the parks and littering them and the foreshore, where they would not break down, looked unsightly, had to be hand picked up, as well as being a hazard to wildlife. It is not unreasonable that we supply a bag that doesn't compromise our other areas of service, such as maintaining parks free of litter, and

avoiding unnecessary hazards to our wildlife. This was the intention of the compostable bag, but we accept that the difficulties in sourcing it have reduced our ratepayers confidence and tried their patience. Ratepayers remain free to use an alternative bag of their own supply should they prefer. We believe we have now resolved the issues.

We now have a contract in place with Nature at Work Packaging for the "supply of bio-degradable compostable dog waste bags" for one year period from 13th October 2015, estimated value of \$36,000. The order was placed on the 13th October, the bags have been manufactured, and the full order was shipped on the 22nd November. Allowing for shipping time they are still scheduled to arrive within the expected timeframe as per contractor's proposal (9-12 weeks from order). The full year's supply of 500,000 bags is due to arrive at Nedlands depot prior to Christmas, and we are committed to the full payment of \$36,000. All suppliers on the recent tender quoted an approximate 12 week delivery time, which was unexpected, and is what left us with the shortfall before these bags could be put into use. We cannot now cancel this contract with the goods in transit unless there is a significant breach by the contractor.

Testing Conducted In 2013- Plastic Bag Vs Bio-Degradable Compostable Dog Waste Bag

The administration conducted testing on a bio-degradable dog waste plastic bag and a bio-degradable and compostable dog waste bag in 2013 to see if the compostable claims were a reality. We put the two bags into our worm farms and our findings concluded the bio-degradable and compostable bag disintegrated into small pieces (fragment size less than 2mm) in less than three months while the bio-degradable plastic bags did not disintegrate at all. Furthermore the bio degradable compostable bag was worm tested and can be placed in the home composting bin.

There were difficulties in sourcing a bio-degradable bag that met with community expectations, and there were a series of complaints during this development period. Issues were the size of the bag and the new design which had lacked handles. These comments were taken on board and the complaints ceased when the first supply of the currently proposed bag was put in place. We therefore believe we have now sourced a bag that meets the community's expectations and the only issue was the extended delivery period which meant that we unfortunately had to use an alternative bag, when the "sample supply" ran out, prior to the full order being received. We had basically exhausted the existing stocks of this bag available in WA, and had to wait for it to be replenished following our order.

14.2 Councillor Porter – Beatrice Road Stage 2

On 4 December 2015, via email Councillor Porter gave notice of his intention to move the following at this meeting:

MOTION

Council agrees to include in the draft 2016/17 budget, a footpath along Beatrice Road, from Wattle Road to Adelma Road on the southern side.

Reasons for Motion

- Since last formal consideration of the matter by Council there has been rollover accident along this part of Beatrice Road
- Traffic volumes and speed data have been reassessed indicating that there is a current speeding problem
- There is a specific need to cater for disability access in this area
- This is a bus route.
- It is listed on the City's path network program.
- There are strong pedestrian desire lines to the (redeveloped) Collegians Football Club, Dalkeith Tennis Club and Dalkeith Kindy.

Administration Comment

Administration concurs with the reasons provided for this Notice of Motion.

14.3 Councillor Hodsdon – Statement of Principle – Relationship with State Government (Executive Branch)

Motion

That Council:

1. Formally adopts the following statement of principle in relation to its relationship with the State Government (executive branch):

Holds it to be a fundamental principle that local governments are elected by their residents to represent their interests. The State Government should not override the democratic rights of these citizens. Loopholes that the State Government may use to override these rights should be rectified to engender trust and respect that is needed for efficient representation and functioning of all tiers of Government; and

2. Supports the City of Subiaco in protecting and enhancing the rights and responsibility of all tiers of Government to ensure the best representation of our residents.

Reason for Motion

In relation to the change proposed to the City's boundaries included in the City of Perth bill; The City of Nedlands believes that as a matter of principle, citizens through their elected representatives have the right to determine the character and governance of their City free from the appropriation of local government powers by State Government.

The City of Subiaco adopted a statement of principal at their Ordinary Meeting of Council 24 November 2015 as follows, and it is proposed that the City of Nedlands adopt a similar statement and supports the City of Subiaco in protecting and enhancing the rights of residents:

"The City of Subiaco holds it to be a fundamental principle that Local Governments are elected by their residents to be representative and accountable for civic governance. Residents do not want State Government to override the City's Council. Loopholes in the law intended to protect the rights of residents to a local government of their choice must be closed so that trust and respect can be restored."

15. Elected members notices of motion given at the meeting for consideration at the following ordinary meeting on February 2016.

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Notices of motion for consideration at the Council Meeting to be held on February 2016 to be tabled at this point in accordance with Clause 3.9(2) of Council's Local Law Relating to Standing Orders.

16. Urgent Business Approved By the Presiding Member or By Decision

Any urgent business to be considered at this point.

17. Confidential Items

17.1 Confidential Item – Naming of New Pavilion, David Cruickshank Reserve

Confidential report circulated to Elected Members and Executive only.

Declaration of Closure

There being no further business, the Presiding Member will declare the meeting closed.

A handwritten signature in black ink, appearing to read 'Greg Trevaskis', with a long horizontal line extending to the left.

Greg Trevaskis
CHIEF EXECUTIVE OFFICER