



City of Nedlands

# ***Minutes***

## ***Council Meeting***

***15 December 2015***

### **Attention**

**These Minutes are subject to confirmation**

Prior to acting on any resolution of the Council contained in these minutes, a check should be made of the Ordinary Meeting of Council following this meeting to ensure that there has not been a correction made to any resolution.

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## City of Nedlands

### Minutes of an Ordinary Meeting of Council held at the City of Nedlands Council Chambers, Tuesday 15 December 2015 at 7.00pm

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#### Declaration of Opening

The Presiding Member declared the meeting open at 7.00pm and drew 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).

|                    |   |                        |
|--------------------|---|------------------------|
| <b>Councillors</b> | His Worship the Mayor, R M Hipkins (Presiding Member) |                        |
|                    | Councillor G A R Hay (until 10.19 pm)                 | Melvista Ward          |
|                    | Councillor T P James (until 10.19 pm)                 | Melvista Ward          |
|                    | Councillor N W Shaw                                   | Melvista Ward          |
|                    | Councillor N B J Horley                               | Coastal Districts Ward |
|                    | Councillor L J McManus (until 10.36 pm)               | Coastal Districts Ward |
|                    | Councillor K A Smyth                                  | Coastal Districts Ward |
|                    | Councillor I S Argyle                                 | Dalkeith Ward          |
|                    | Councillor W R B Hassell                              | Dalkeith Ward          |
|                    | Councillor S J Porter (from 7.06 pm)                  | Dalkeith Ward          |
|                    | Councillor R Binks                                    | Hollywood Ward         |
|                    | Councillor B G Hodsdon                                | Hollywood Ward         |
|                    | Councillor J D Wetherall                              | Hollywood Ward         |

|              |                  |                                   |
|--------------|------------------|-----------------------------------|
| <b>Staff</b> | Mr G K Trevaskis | Chief Executive Officer           |
|              | Mr M R Cole      | Director Corporate & Strategy     |
|              | Mr P L Mickleson | Director Planning & Development   |
|              | Mr M A Goodlet   | Director Technical Services       |
|              | Pat Panayotou    | Manager Community Service Centres |
|              | Miss D J Maxwell | Executive Assistant               |

**Public** There were 37 members of the public present.

**Press** The Post Newspaper representative.

**Leave of Absence  
(Previously Approved)** Nil.

**Apologies** Nil.

**Absent** Nil.

**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.

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**1. Public Question Time**

Nil.

Councillor Joe Porter joined the meeting at 7.06 pm.

**2. Addresses by Members of the Public**

|   |         |
|---|---------|
| Mr George Costopoulos, Unit 9, Booth Place, Balcatta<br>(spoke in support of the recommendation)  | PD50.15 |
| Mrs Dorothy Bell, 16A Broome Street, Nedlands<br>(spoke in support of the recommendation)         | PD51.15 |
| Mr Ivo Kinshela, 134a Rochdale Road, Mount Claremont<br>(spoke against the recommendation)        | PD56.15 |
| Mr Cameron Jenkinson<br>(spoke in support of the recommendation)                                  | PD56.15 |
| Mr Oliver Hudson, 9 Meecham Way, Karrinyup<br>(spoke in support of the recommendation)            | PD56.15 |
| Mr Jordan Kestel, 125 Rochdale Road, Mt Claremont<br>(spoke against the recommendation)           | PD56.15 |
| Mr Glenn Chapman, 29 Strickland Street, Mt Claremont<br>(spoke against the recommendation)        | PD56.15 |
| Mr Sindhu Sindhunata, 10/29 Strickland Street, Mt Claremont<br>(spoke against the recommendation) | PD.5615 |
| Mr Vito Tassone, Unit 4, Asquith Rd, Mt Claremont   | PD56.15 |
| Ms Eugene Kestel, 125 Rochdale Rd, Mt Claremont<br>(spoke against the recommendation)             | PD56.15 |

|  |         |
|--|---------|
| Mr Rob Meeks, 125 Rochdale Rd, Mt Claremont<br>(spoke against the recommendation)  | PD56.15 |
| Mrs Betty McGorrery, 13 Lisle Street, Mt Claremont<br>(spoke in support for the recommendation)  | PD56.15 |
| Mrs Anne McCrudden, 27 Landon Way, Mt Claremont  | PD56.15 |
| Mr Thrym Kristoffersen<br>(spoke against the recommendation)   | TS32.15 |
| Mr David Caddy, 7/182 St Georges Tce, Perth<br>(Addressing Council Re: Proposed Metropolitan Region Scheme<br>Amendment on behalf of Alzheimer's Australia WA) |         |

### 3. Requests for Leave of Absence

Moved – Councillor Binks  
Seconded – Councillor Hassell

**That Councillor Argyle be granted leave of absence for the Committee Meeting on 9<sup>th</sup> February 2016.**

**CARRIED UNANIMOUSLY 13/-**

### 4. Petitions

The CEO informed the meeting that a Petition was received by Council at its meeting on 24 November 2015 (relating to item No: PD56.15 in this meeting's agenda) from proprietors Hudson & Hughie in support of the change of licence from lunch bar to restaurant. The petition was signed by approximately 520 petitioners.

### 5. Disclosures of Financial Interest

There were no disclosures of financial interest.

### 6. Disclosures of Interests Affecting Impartiality

There were no disclosures affecting impartiality.

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

Nil.

## 8. Confirmation of Minutes

### 8.1 Ordinary Council Meeting 24 November 2015

Moved – Councillor Binks  
Seconded – Councillor Hodsdon

**The minutes of the Ordinary Council meeting held 24 November 2015 be confirmed.**

**CARRIED UNANIMOUSLY 13/-**

## 9. Announcements of the Presiding Member without discussion

Functions the Mayor had represented the City since the Council Meeting of 27 October 2015:

|                  |                                     |  |
|------------------|-------------------------------------|--|
| 28 October 2015  | Institute of Public Works Australia | Luncheon with Ljiljana Ravlich         |
| 26 November 2015 | ATCO Gas                            | Microturbine Seminar and Demonstration |
| 26 November 2015 | Hollywood Private Hospital          | Launch of Anne Leach Wing              |
| 26 November 2015 | City of Nedlands                    | Business Sundowner                     |
| 27 November 2015 | Capital City Citizens Committee     | Meeting re City of Perth Bill          |
| 27 November 2015 | UDIA                                | Market Predictions                     |
| 27 November 2015 | Australian Institute of Architects  | Christmas Function                     |
| 30 November 2015 | Kidz Galore                         | Christmas Concert                      |
| 1 December 2015  | National Seniors Australia          | Meeting with Jenny Davis               |
| 1 December 2015  | CEDA                                | Energy Transformation                  |
| 2 December 2015  | City of Nedlands                    | Seaward Village Working Group          |
| 3 December 2015  | Alzheimers Australia                | Meeting                                |
| 4 December 2015  | ACOSH                               | Awards Breakfast                       |
| 4 December 2015  | Town of Cambridge                   | Yange Kep Bidi Trail Opening           |
| 4 December 2015  | McDonalds                           | Opening of Ronald McDonald House       |
| 4 December 2015  | Capital City Citizens Committee     | Meeting re City of Perth Bill          |
| 8 December 2015  | Sunset Heritage Association         | Meeting                                |
| 8 December 2015  | City of Nedlands                    | Captain Stirling Hub Committee         |
| 9 December 2015  | CRC Water Sensitive Cities          | Regional Advisory Panel Meeting        |
| 9 December 2015  | Australian Academy of Science       | Future Earth Australia Workshop        |
| 9 December 2015  | John XXIII College                  | Travel Smart Day                       |

|                  |                                     |  |
|------------------|-------------------------------------|--|
| 9 December 2015  | Australian Institute of Architects  | Christmas Function                               |
| 10 December 2015 | City of Nedlands                    | Australia Day Awards Panel                       |
| 11 December 2015 | Capital City Citizens Committee     | Meeting re City of Perth Bill                    |
| 11 December 2015 | Institute of Public Works Australia | Luncheon with Eric Ripper                        |
| 11 December 2015 | City of Nedlands                    | Tresillian Christmas Function                    |
| 12 December 2015 | Hollywood Residents                 | Christmas Function at Carrington Street Dog Park |
| 13 December 2015 | Dalkeith Bowling Club               | Christmas Lunch                                  |
| 13 December 2015 | CityVision                          | Christmas Function                               |

## 10. Members announcements without discussion

### 10.1 Councillor Wetherall

Councillor Wetherall met with the Town Clerk from Lerwick in the Shetland Islands and informed Council that he extends his best wishes and greetings from his municipality to this City.

Attended a concert at the Shenton Park College conducted by disabled people. He said he was very impressed and moved by the performance and suggested that the City of Nedlands should consider doing something similar.

### 10.2 Councillor Smyth

Councillor Smyth advised that she attended through a Councillor invitation, the Kidz Galore Nedlands Annual Christmas Concert on Monday 30th November at 10 am.

The event was delightful, thank you to Sue Turner and her team of carers. The Mayor and I have subsequently been offered an opportunity to view their advanced facilities at Kidz Galore Kyilla in North Perth and City West Kidz in West Perth.

### 10.3 Councillor Horley

Councillor Horley said she and Councillor Hodsdon received certificates from the Town of Claremont as volunteers and suggested this was a good idea for the City of Nedlands.

Councillor Horley reminded Councillors of the review of the Seaward Village proposal and comment is open until mid-January.



**11. Matters for Which the Meeting May Be Closed**

The CEO advised that Item 17.1 relating to report on the proposed naming of the new Pavilion at David Cruickshank Reserve is proposed to be discussed behind closed doors.

**11.1 Chief Executive Officer - Naming of New Pavilion, David Cruickshank Reserve**

A confidential report has been circulated to Councillors and is proposed to be discussed in item 17.1 of this Agenda – Confidential Items.

**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).

Moved – Councillor Smyth  
Seconded – Councillor Shaw

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

|  |                                 |
|--|---------------------------------|
| <b>Council Committee</b>                     | <b>1 December 2015</b>          |
| Circulated to Councillors on 9 December 2015 |                                 |
|  | <b>CARRIED UNANIMOUSLY 13/-</b> |

**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.**

En Bloc  
Moved – Councillor Hay  
Seconded – Councillor Hassell

**That all Committee Recommendations relating to Reports under items 12.2, 12.3 and 12.5 with the exception of Report Nos. PD52.15, PD53.15, PD55.15, TS33.15, TS34.15, CPS28.15, CPS29.15, CPS30.15, CPS31.15 & CPS32.15 be adopted en bloc.**

**CARRIED 12/1  
(Against: Cr. Binks)**

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

|                |   |
|----------------|---|
| <b>PD50.15</b> | <b>51 Aberdare Road, Nedlands – Change of Use from Consulting Rooms to Fast Food Outlet (Coffee Shop)</b> |
|----------------|---|

|                       |  |
|-----------------------|--|
| <b>Committee</b>      | 1 December 2015  |
| <b>Council</b>        | 15 December 2015   |
| <b>Applicant</b>      | S & P Serra Pty Ltd  |
| <b>Owner</b>          | S & PI Serra Family Trust                                  |
| <b>Officer</b>        | Kate Bainbridge – Senior Statutory Planning Officer        |
| <b>Director</b>       | Peter Mickleson – Director Planning & Development Services |
| <b>File Reference</b> | DA15/275 – AB2/51  |
| <b>Previous Item</b>  | Nil.   |
| <b>Attachments</b>    | 1. Site Plan<br>2. Floor Plan<br>3. Applicant submission   |

Mr George Costopoulos, Unit 9, Booth Place, Balcatta  
(Spoke in support of the recommendation)

PD50.15

**Regulation 11(da) – The effect of the procedural motion has deferred the substantive motion and is to be considered by Council at a later date.**

Moved – Councillor Shaw  
Seconded – Councillor Mayor

That the Recommendation to Council be adopted.

Put Motion

Moved – Councillor Binks  
Seconded – Councillor James

That the Motion be put.

Lost 5/8  
(Against: Mayor Hipkins Crs. Shaw Horley McManus  
Smyth Argyle Hassell & Porter)

Procedural Motion

Moved – Councillor James

Seconded – Councillor Hodsdon

**That Council proceed to the next item of business.**

**CARRIED 11/2  
(Against: Crs. Horley & McManus)**

Committee 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.

|                |  |
|----------------|--|
| <b>PD51.15</b> | <b>(Lot 372) No. 16A Broome Street, Nedlands – Change of Use (Use not Listed – Short Stay Accommodation)</b> |
|----------------|--|

|                       |  |
|-----------------------|--|
| <b>Committee</b>      | 1 December 2015  |
| <b>Council</b>        | 15 December 2015   |
| <b>Applicant</b>      | D A Bell   |
| <b>Owner</b>          | D A Bell   |
| <b>Officer</b>        | Kate Bainbridge – Senior Statutory Planning Officer  |
| <b>Director</b>       | Peter Mickleson – Director Planning & Development Services   |
| <b>File Reference</b> | DA15/358; BR7/16A  |
| <b>Previous Item</b>  | Nil  |
| <b>Attachments</b>    | <ol style="list-style-type: none"> <li>1. Site Plan</li> <li>2. Floor Plan</li> <li>3. Applicant submission</li> <li>4. Applicant response to submissions</li> </ol> |

Mrs Dorothy Bell, 16A Broome Street, Nedlands  
(Spoke in support of the recommendation)

PD51.15

Councillor Hay left the room at 8.27 pm and returned at 8.29 pm.

Councillor Hassell left the room at 8.28 pm and returned at 8.32 pm.

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Shaw

Seconded – Councillor Wetherall

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED 8/5**

**(Against: Crs. Mayor Horley Hay James & Porter)**

**Council Resolution / 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 14m<sup>3</sup> 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.

Greg Trevaskis left the room at 8.39 pm and returned at 8.40 pm.

|                |   |
|----------------|---|
| <b>PD52.15</b> | <b>(Lot 650) No. 101 Thomas Street, Nedlands – Additions (Garage) To Single House</b> |
|----------------|---|

|                       |   |
|-----------------------|---|
| <b>Committee</b>      | 1 December 2015   |
| <b>Council</b>        | 15 December 2015  |
| <b>Applicant</b>      | Santelli Building Co Pty Ltd  |
| <b>Owner</b>          | C J Simpson   |
| <b>Officer</b>        | Julian Berzins – Planning Officer   |
| <b>Director</b>       | Peter Mickleson – Director Planning & Development Services  |
| <b>File Reference</b> | DA2015/312 – TH5/101  |
| <b>Previous Item</b>  | Nil   |
| <b>Attachments</b>    | <ol style="list-style-type: none"> <li>1. Site Plan</li> <li>2. Floor Plan and Elevations</li> <li>3. Engineering Details</li> <li>4. Photograph of 101 Thomas from the secondary Street (Melvista Avenue)</li> <li>5. Photograph of 101 Thomas facing east from 106 Webster Street</li> <li>6. Photograph of 106 Webster Street and 101 Thomas Street along the dividing boundary</li> <li>7. Elevations showing extent of height variation</li> </ol> |

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay

Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
(Against Cr. Binks)**

**Council Resolution / 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 1.0m<sup>3</sup> for every 80m<sup>2</sup> 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 2<sup>nd</sup> 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 10m<sup>2</sup> 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.

|                |   |
|----------------|---|
| <b>PD53.15</b> | <b>(Lot 245) No. 12 Carrington Street, Nedlands - Patio</b> |
|----------------|---|

|                       |  |
|-----------------------|--|
| <b>Committee</b>      | 1 December 2015  |
| <b>Council</b>        | 15 December 2015   |
| <b>Applicant</b>      | A Kovidis and A Bacik  |
| <b>Owner</b>          | A Kovidis and A Bacik  |
| <b>Officer</b>        | Andrew Bratley – Coordinator Statutory Planning  |
| <b>Director</b>       | Peter Mickleson – Director Planning & Development Services   |
| <b>File Reference</b> | DA2015/400   |
| <b>Previous Item</b>  | Nil.   |
| <b>Attachments</b>    | <ol style="list-style-type: none"> <li>1. Site Plan</li> <li>2. Elevations</li> <li>3. Photograph of the patio's proposed location towards the rear boundary</li> <li>4. Photograph of the patio's proposed location towards the east (side) boundary</li> </ol> |

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay  
Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
(Printed below for ease of reference)

**CARRIED EN BLOC 12/1**  
**(Against Cr. Binks)**

#### **Council Resolution / Council Recommendation**

**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.**

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.

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.

|                |   |
|----------------|---|
| <b>PD54.15</b> | <b>(Lot 1402) No. 147B Rochdale Road, Mt Claremont – Carport, Shade Sails and Retrospective Solid Fencing</b> |
|----------------|---|

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|-----------------------|--|
| <b>Committee</b>      | 1 December 2015  |
| <b>Council</b>        | 15 December 2015   |
| <b>Applicant</b>      | N Glazer   |
| <b>Owner</b>          | N Glazer & M De Bruijn   |
| <b>Officer</b>        | Julian Berzins – Planning Officer  |
| <b>Director</b>       | Peter Mickleson – Director Planning & Development Services   |
| <b>File Reference</b> | R03-147B   |
| <b>Previous Item</b>  | Nil.   |
| <b>Attachments</b>    | <ol style="list-style-type: none"> <li>1. Site Plan</li> <li>2. Carport / Alfresco Roof Plan Elevations</li> <li>3. Front Fence Elevations</li> <li>4. House Elevations</li> <li>5. Photograph of 147B Rochdale Road from Primary Street</li> <li>6. Photograph of existing fencing facing 149 Rochdale Road</li> <li>7. Photograph of existing fencing facing 147A Rochdale Road</li> <li>8. Photograph of existing driveway at 149 Rochdale Road</li> <li>9. Site Photo Streetscape facing south</li> <li>10. Site Photo Streetscape facing north</li> <li>11. Applicants Justification</li> </ol> |

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Shaw

Seconded – Councillor Wetherall

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED 12/1  
(Against: Cr. Hassell)**

#### **Council Resolution / Committee Recommendation**

##### **Council:**

- 1. 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.**

Recommendation to Committee

Council:

1. Refuses the component of the application to retain existing solid fencing infill within the primary street setback area of (Lot 1402) No. 147B Rochdale Road, Mount Claremont, received 18 August 2015 with amended plans received 21 August 2015 , for the following reasons:
  - a) The proposal not satisfying the design principles stipulated under clauses 5.2.4 (street walls and fences) and 5.2.5 (sight lines) of the Residential Design Codes and not complying with the City's Fill and Fencing Local Planning Policy, due to the solid fencing infill not positively contributing to the streetscape.

Advice Notes specific to this refusal:

- i) The applicant / landowner is advised that if the solid fencing infill within the primary street setback area is not removed within 28 Days from the date of this decision, the City may issue a Planning Infringement Notice (PIN) as an offence under Regulation 42 of the Planning And Development Regulations

2009 has been committed. A PIN carries an initial penalty of up to \$500.00 and can be issued on multiple occasions by the City prior to taking legal action.

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.

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| <b>PD55.15</b> | <b>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</b> |
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| <b>Committee</b>      | 1 December 2015  |
| <b>Council</b>        | 15 December 2015   |
| <b>Applicant</b>      | City of Nedlands   |
| <b>Owner</b>          | N/A  |
| <b>Officer</b>        | Kate Bainbridge – Senior Statutory Planning Officer        |
| <b>Director</b>       | Peter Mickleson – Director Planning & Development Services |
| <b>File Reference</b> | PLAN-PA-00012  |
| <b>Previous Item</b>  | 14.1- 13 December 2011                                     |
| <b>Attachments</b>    | 1. Amendment Report  |

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay

Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
(Against Cr. Binks)**

**Council Resolution / 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.**

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

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|---|---------|
| Mr Cameron Jenkinson<br>(Spoke in support of the recommendation)                                  | PD56.15 |
| Mr Oliver Hudson, 9 Meecham Way, Karrinyup<br>(Spoke in support of the recommendation)            | PD56.15 |
| Mr Jordan Kestel, 125 Rochdale Road, Mt Claremont<br>(Spoke against the recommendation)           | PD56.15 |
| Mr Glenn Chapman, 29 Strickland Street, Mt Claremont<br>(Spoke against the recommendation)        | PD56.15 |
| Mr Sindhu Sindhunata, 10/29 Strickland Street, Mt Claremont<br>(Spoke against the recommendation) | PD.5615 |
| Mr Vito Tassone, Unit 4, Asquith Rd, Mt Claremont   | PD56.15 |
| Ms Eugene Kestel, 125 Rochdale Rd, Mt Claremont<br>(Spoke against the recommendation)             | PD56.15 |
| Mr Rob Meeks, 125 Rochdale Rd, Mt Claremont<br>(Spoke against the recommendation)                 | PD56.15 |
| Mrs Betty McGorrery, 13 Lisle Street, Mt Claremont<br>(Spoke in support for the recommendation)   | PD56.15 |
| Mrs Anne McCrudden, 27 Landon Way, Mt Claremont   | PD56.15 |

Moved – Councillor Smyth  
Seconded – Councillor Shaw

**That Recommendation to Council No: 1 be approved.**

Procedural Motion with minor amendment

Moved – Councillor McManus  
Seconded – Councillor Wetherall

**That the motion be adjourned until recommendation No: 2 is first considered.**

**CARRIED 7/6  
(Against: Mayor Hipkins Crs. Hay  
James Shaw Horley & Smyth)**

## **Parking Arrangements at Mt Claremont Shopping Centre**

Moved – Councillor McManus  
Seconded – Councillor Wetherall

Motion Re: Recommendation No 2

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.

Amendment

Moved – Councillor Hodsdon  
Seconded – Councillor Horley

1. **Council considers the provision of at least 16 parking bays in the vicinity of Rochdale Rd and Asquith Streets as a matter of urgency. That \$14k be allocated for Administration to investigate this.**
2. **CEO to report back as early as possible but by February 2016 meeting with a view to progressing this as soon as possible.**

The amendment was PUT and was CARRIED and became the Substantive Motion.

**CARRIED 10/3  
(Against: Crs. McManus, Binks & Wetherall)**

The Substantive Motion was PUT and was CARRIED

**CARRIED 10/3  
(Against: Crs. McManus, Binks & Wetherall)**

Councillor Hodsdon left the room at 10.07 pm and returned at 10.10 pm.

## **Development Approved – Restaurant**

**Regulation 11(da) – Council chose the alternative recommendation from Administration.**

Moved – Councillor Smyth  
Seconded – Councillor Shaw

**That Recommendation No: 1 be adopted.**

### **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 7.00pm Monday to Saturday, or before 9.00am or after 7.00pm 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.**

**CARRIED 8/5**

**(Against: Crs. Binks Wetherall McManus Hassell & Porter)**



Recommendation to Committee

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

- a. An insufficient number of car bays are provided for the proposed use, thus potentially creating safety issues for pedestrians and other road users due to vehicles being illegally parked.
- b. The proposed use does not satisfy the conditions and standards of clause 5.5.1 and clause 6.4.2 of the City of Nedlands Town Planning Scheme No.2, due to insufficient car parking.

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

**Regulation 11(da) – Councillors requested Western Power consider transferring the land vesting to the City of Nedlands.**

Moved – Councillor Hassell  
 Seconded – Councillor Shaw

**That the Recommendation to Council be adopted.**  
 (Printed below for ease of reference)

**CARRIED 12/1  
 (Against Cr. Horley)**

**Council Resolution / 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.**

Councillor James & Councillor Hay retired from the meeting at 10.19 pm.

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

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

Mr Thrym Kristoffersen  
(Spoke against the recommendation)

TS32.15

**Regulation 11(da) – Not applicable – Recommendation adopted with the addition of Town of Claremont to be consulted.**

Moved – Councillor McManus  
Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
(Printed below for ease of reference)

**CARRIED UNANIMOUSLY 11/-**

#### **Council Resolution / Council Recommendation**

**That Council refer this matter back to Administration for them to undertake urgent discussions with the affected community in the Swanbourne High School site and the Town of Claremont 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.**

### Recommendation to Committee

Council requests that the CEO investigate the following improvements, consults with the community, and provides advice on inclusion in the 2016/17 capital works budget:

1. Incorporating improvements to the Narla Road and the school pick-up and drop-off arrangements in conjunction with required road rehabilitation;
2. Intersection improvements including channelisation of the Narla Road left-turn at Alfred Road;
3. Traffic limiting/calming solutions to reduce through traffic within the Swanbourne High School Subdivision including consideration of:
  - a. Restricting Nidjalla Loop to southbound movements only at the Alfred Road intersection along with any required turning head;
  - b. Upgrading of the line markings at the Birrigan Loop "Y" intersection;
  - c. Raised tables / road narrowings / shared space solutions within the subdivision.

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

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay  
Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
(Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
(Against Cr. Binks)**

**Council Resolution / 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.**

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

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay  
Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
(Printed below for ease of reference)

**CARRIED EN BLOC 12/1**  
**(Against Cr. Binks)**

**Council Resolution / 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;**
  - 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)**

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

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay  
 Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
 (Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
 (Against Cr. Binks)**

**Council Resolution / Council Recommendation / Recommendation to Committee**

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

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

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay  
 Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
 (Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
 (Against Cr. Binks)**

**Council Resolution / Council Recommendation / Recommendation to Committee**

**Council approves the ‘Purchasing of Goods and Services’ policy.**

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

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay

Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
(Against Cr. Binks)**

**Council Resolution / 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.**

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

Councillor McManus retired from the meeting at 10.36 pm.

**Regulation 11(da) – Not applicable – Recommendation adopted.**

The Mayor read out aloud to the meeting the purpose and effect of the proposed local law immediately prior to consideration of this item.

“**The purpose** of the local law is to amend the principal City of Nedlands Standing Orders Local Law 2009. The purpose of the principal local law is to allow for the orderly conduct of meetings of the Council and Committees.

**The effect** of the local law is to ensure that all Council and Committee meetings are to be governed by the Standing Orders unless otherwise provided for in the *Local Government Act 1995* or Regulations.”

Moved – Councillor Hodsdon  
Seconded – Councillor Shaw

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED UNANIMOUSLY 11/-**

**Council Resolution / 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.**

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

**Regulation 11(da) – Not applicable – Recommendation adopted.**

Moved – Councillor Hay

Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED EN BLOC 12/1  
(Against Cr. Binks)**

**Council Resolution / 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.

Moved – Councillor Argyle  
Seconded – Councillor Shaw

**That the List of Delegated Authorities for the month of November 2015 be received.**

**CARRIED UNANIMOUSLY 10/-**

## Record of Delegations of Authority and Authorisations

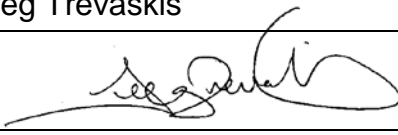
| Date of use of delegation of authority | Title   | Position exercising delegated authority (choose) | Act (choose)              | Section of Act       | Applicant<br>City of Nedlands,<br>property owner or<br>other (please specify) |
|--|---|--|---------------------------|----------------------|---|
| <b>NOVEMBER 2015</b>                   |   |  |                           |                      |   |
| 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 Houry   |
| 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<br>City of Nedlands,<br>property owner or<br>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**

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

**Regulation 11(da) - Not applicable – Recommendation adopted**

Moved – Councillor Shaw

Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED UNANIMOUSLY 10/-**

**Council Resolution / Recommendation to Council**

**Council receives the Monthly Financial Report for November 2015.**

**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.

**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<br>Budget<br>\$ | November<br>YTD Budget<br>\$ | November<br>YTD Actual<br>\$ | November<br>YTD Variance<br>\$ | Variance<br>% |
|---|------------------------|------------------------------|------------------------------|--------------------------------|---------------|
| <b>Operating Income</b>                   |                        |                              |                              |                                |               |
| 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%           |
|   | <b>31,447,000</b>      | <b>27,443,305</b>            | <b>27,330,445</b>            | <b>(112,860)</b>               |               |
| <b>Operating Expense</b>                  |                        |                              |                              |                                |               |
| 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%            |
|   | <b>(30,888,400)</b>    | <b>(13,083,368)</b>          | <b>(11,976,138)</b>          | <b>1,107,230</b>               |               |
| <b>Capital Income</b>                     |                        |                              |                              |                                |               |
| 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                            |                                |               |
|   | <b>5,925,600</b>       |                              | <b>2,624,121</b>             |                                |               |
| <b>Capital Expenditure</b>                |                        |                              |                              |                                |               |
| 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)                     |                                |               |
|   | <b>(13,404,700)</b>    |                              | <b>(4,163,923)</b>           |                                |               |
| <b>Total Operating and Non-Operating</b>  | <b>(6,920,500)</b>     |                              | <b>13,814,505</b>            |                                |               |
| <b>Adjustment - Non Cash Items</b>        |                        |                              |                              |                                |               |
| 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                   |                                |               |
|   | <b>6,920,500</b>       |                              | <b>(13,814,505)</b>          |                                |               |

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

|                                    | 2014/15<br>YTD 30 June 2015 | 2014/15<br>YTD 30 June 2015 |
|------------------------------------|-----------------------------|-----------------------------|
| <b>Current Assets</b>              |                             |                             |
| 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                      |
|                                    | <b>31,112,190</b>           | <b>13,978,981</b>           |
| <b>Current Liabilities</b>         |                             |                             |
| 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                     |
|                                    | <b>5,562,018</b>            | <b>4,584,381</b>            |
| <b>Net Current Assets</b>          | <b>25,550,172</b>           | <b>9,394,600</b>            |
| Less: Restricted Reserves          | (4,184,139)                 | (4,134,091)                 |
| Add Back: Loan Repayment           | 918,596                     | 696,636                     |
|                                    | <b>22,284,629</b>           | <b>5,957,145</b>            |

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

| Master Account                  |   | November<br>Actual YTD | November<br>Budget YTD | Variance         | Committed<br>Balance | Annual<br>Budget | Budget<br>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)           |
| <b>Expense Total</b>            |   | <b>772,187</b>         | <b>628,482</b>         | <b>(143,705)</b> | <b>135,456</b>       | <b>1,500,300</b> | <b>592,658</b>      |
| Income                          |   |                        |                        |                  |                      |                  |                     |
| 50410                           | Sundry Income - Governance                | (83,164)               | (27,045)               | 56,119           | 0                    | (64,900)         | 18,264              |
| <b>Income Total</b>             |   | <b>(83,164)</b>        | <b>(27,045)</b>        | <b>56,119</b>    | <b>0</b>             | <b>(64,900)</b>  | <b>18,264</b>       |
| Total                           |   | 689,023                | 601,437                | (87,586)         | 135,456              | 1,435,400        | 610,922             |
| <b>Governance Total</b>         |   | <b>689,023</b>         | <b>601,437</b>         | <b>(87,586)</b>  | <b>135,456</b>       | <b>1,435,400</b> | <b>610,922</b>      |
| 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)            |
| <b>Expense Total</b>            |   | <b>(3,747)</b>         | <b>16,651</b>          | <b>20,398</b>    | <b>34,557</b>        | <b>40,100</b>    | <b>9,290</b>        |
| Income                          |   |                        |                        |                  |                      |                  |                     |
| 50510                           | Contributions & Reimbursements - HR       | (17,418)               | (16,665)               | 753              | 0                    | (40,000)         | (22,582)            |
| <b>Income Total</b>             |   | <b>(17,418)</b>        | <b>(16,665)</b>        | <b>753</b>       | <b>0</b>             | <b>(40,000)</b>  | <b>(22,582)</b>     |
| Total                           |   | (21,165)               | (14)                   | 21,151           | 34,557               | 100              | (13,292)            |
| <b>Human Resources Total</b>    |   | <b>(21,165)</b>        | <b>(14)</b>            | <b>21,151</b>    | <b>34,557</b>        | <b>100</b>       | <b>(13,292)</b>     |
| 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               |
| <b>Expense Total</b>            |   | <b>189,787</b>         | <b>192,130</b>         | <b>2,343</b>     | <b>194</b>           | <b>461,100</b>   | <b>271,119</b>      |
| Total                           |   | 189,787                | 192,130                | 2,343            | 194                  | 461,100          | 271,119             |
| <b>Members Of Council Total</b> |   | <b>189,787</b>         | <b>192,130</b>         | <b>2,343</b>     | <b>194</b>           | <b>461,100</b>   | <b>271,119</b>      |
| 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              |
| <b>Expense Total</b>            |   | <b>154,610</b>         | <b>216,586</b>         | <b>61,976</b>    | <b>35,167</b>        | <b>512,400</b>   | <b>322,623</b>      |
| Total                           |   | 154,610                | 216,586                | 61,976           | 35,167               | 512,400          | 322,623             |
| <b>Communications Total</b>     |   | <b>154,610</b>         | <b>216,586</b>         | <b>61,976</b>    | <b>35,167</b>        | <b>512,400</b>   | <b>322,623</b>      |
| <b>Governance Total</b>         |   | <b>1,012,255</b>       | <b>1,010,139</b>       | <b>(2,116)</b>   | <b>205,374</b>       | <b>2,409,000</b> | <b>1,191,371</b>    |



| Master Account                                |   | November<br>Actual YTD | November<br>Budget YTD | Variance        | Committed<br>Balance | Annual<br>Budget | Budget<br>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                   |
| <b>Expense Total</b>                          |   | <b>0</b>               | <b>0</b>               | <b>0</b>        | <b>0</b>             | <b>0</b>         | <b>0</b>            |
| 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               |
| <b>Expense Total</b>                          |   | <b>(78)</b>            | <b>(6)</b>             | <b>72</b>       | <b>5,600</b>         | <b>(100)</b>     | <b>(5,622)</b>      |
| 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              |
| <b>Expense Total</b>                          |   | <b>(92,970)</b>        | <b>(21)</b>            | <b>92,949</b>   | <b>153,980</b>       | <b>(100)</b>     | <b>(61,110)</b>     |
| 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               |
| <b>Expense Total</b>                          |   | <b>12,456</b>          | <b>260</b>             | <b>(12,196)</b> | <b>6,176</b>         | <b>700</b>       | <b>(17,931)</b>     |
| Income  |   |                        |                        |                 |                      |                  |                     |
| 52001   | Fees & Charges - Records                  | (310)                  | (255)                  | 55              | 0                    | (600)            | (290)               |
| <b>Income Total</b>                           |   | <b>(310)</b>           | <b>(255)</b>           | <b>55</b>       | <b>0</b>             | <b>(600)</b>     | <b>(290)</b>        |
| Records Total                                 |   | 12,146                 | 5                      | (12,141)        | 6,176                | 100              | (18,221)            |
| <b>Corporate Strategy &amp; Systems Total</b> |   | <b>(80,903)</b>        | <b>(22)</b>            | <b>80,881</b>   | <b>165,755</b>       | <b>(100)</b>     | <b>(84,953)</b>     |
| 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              |
| <b>Expense Total</b>                          |   | <b>155,340</b>         | <b>132,670</b>         | <b>(22,670)</b> | <b>5,494</b>         | <b>318,400</b>   | <b>157,566</b>      |
| Income  |   |                        |                        |                 |                      |                  |                     |
| 51908   | Rates - Rates                             | (21,076,965)           | (21,455,915)           | (378,950)       | 0                    | (21,563,700)     | (486,735)           |

| Master Account                        |  | November<br>Actual YTD | November<br>Budget YTD | Variance         | Committed<br>Balance | Annual<br>Budget    | Budget<br>Available |
|---------------------------------------|--|------------------------|------------------------|------------------|----------------------|---------------------|---------------------|
| <b>Income Total</b>                   |  | <b>(21,076,965)</b>    | <b>(21,455,915)</b>    | <b>(378,950)</b> | <b>0</b>             | <b>(21,563,700)</b> | <b>(486,735)</b>    |
| 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               |
| <b>Expense Total</b>                  |  | <b>19,696</b>          | <b>5,726</b>           | <b>(13,970)</b>  | <b>62,801</b>        | <b>13,700</b>       | <b>(68,797)</b>     |
| 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)             |
| <b>Income Total</b>                   |  | <b>(56,483)</b>        | <b>(36,975)</b>        | <b>19,508</b>    | <b>0</b>             | <b>(88,700)</b>     | <b>(32,217)</b>     |
| 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             |
| <b>Expense Total</b>                  |  | <b>87,114</b>          | <b>132,416</b>         | <b>45,302</b>    | <b>0</b>             | <b>317,800</b>      | <b>230,686</b>      |
| 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)           |
| <b>Income Total</b>                   |  | <b>(409,091)</b>       | <b>(388,296)</b>       | <b>20,795</b>    | <b>0</b>             | <b>(1,257,300)</b>  | <b>(848,209)</b>    |
| 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              |
| <b>Expense Total</b>                  |  | <b>44,759</b>          | <b>40,560</b>          | <b>(4,199)</b>   | <b>10,795</b>        | <b>97,300</b>       | <b>41,746</b>       |
| Shared Services Total                 |  | 44,759                 | 40,560                 | (4,199)          | 10,795               | 97,300              | 41,746              |
| <b>Finance Total</b>                  |  | <b>(21,235,630)</b>    | <b>(21,569,814)</b>    | <b>(334,184)</b> | <b>79,091</b>        | <b>(22,162,500)</b> | <b>(1,005,961)</b>  |
| <b>Corporate &amp; Strategy Total</b> |  | <b>(21,316,532)</b>    | <b>(21,569,836)</b>    | <b>(253,304)</b> | <b>244,846</b>       | <b>(22,162,600)</b> | <b>(1,090,914)</b>  |
| 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              |
| <b>Expense Total</b>                  |  | <b>362,559</b>         | <b>396,811</b>         | <b>34,252</b>    | <b>40,215</b>        | <b>985,400</b>      | <b>582,627</b>      |
| 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              |
| <b>Income Total</b>                   |  | <b>(30,895)</b>        | <b>(24,841)</b>        | <b>6,054</b>     | <b>0</b>             | <b>(59,700)</b>     | <b>(28,805)</b>     |
| Community Development Total           |  | 331,664                | 371,970                | 40,306           | 40,215               | 925,700             | 553,821             |
| Community Facilities                  |  |                        |                        |                  |                      |                     |                     |
| Income                                |  |                        |                        |                  |                      |                     |                     |

| Master Account                     |  | November<br>Actual YTD | November<br>Budget YTD | Variance       | Committed<br>Balance | Annual<br>Budget | Budget<br>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)           |
| <b>Income Total</b>                |  | <b>(111,603)</b>       | <b>(90,535)</b>        | <b>21,068</b>  | <b>0</b>             | <b>(217,300)</b> | <b>(105,697)</b>    |
| 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               |
| <b>Expense Total</b>               |  | <b>59,288</b>          | <b>59,335</b>          | <b>47</b>      | <b>1,000</b>         | <b>140,300</b>   | <b>80,012</b>       |
| Income                             |  |                        |                        |                |                      |                  |                     |
| 59304                              | Grants Operating - Volunteer Services VRC          | (14,845)               | (12,000)               | 2,845          | 0                    | (28,600)         | (13,755)            |
| <b>Income Total</b>                |  | <b>(14,845)</b>        | <b>(12,000)</b>        | <b>2,845</b>   | <b>0</b>             | <b>(28,600)</b>  | <b>(13,755)</b>     |
| 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               |
| <b>Expense Total</b>               |  | <b>24,048</b>          | <b>31,715</b>          | <b>7,667</b>   | <b>656</b>           | <b>76,100</b>    | <b>51,396</b>       |
| 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               |
| <b>Expense Total</b>               |  | <b>250,792</b>         | <b>244,315</b>         | <b>(6,477)</b> | <b>43,544</b>        | <b>586,200</b>   | <b>291,864</b>      |
| 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)               |
| <b>Income Total</b>                |  | <b>(148,398)</b>       | <b>(134,025)</b>       | <b>14,373</b>  | <b>0</b>             | <b>(321,700)</b> | <b>(173,302)</b>    |
| Tresillian Community Centre Total  |  | 102,393                | 110,290                | 7,897          | 43,544               | 264,500          | 118,563             |
| <b>Community Development Total</b> |  | <b>390,945</b>         | <b>470,775</b>         | <b>79,830</b>  | <b>85,415</b>        | <b>1,160,700</b> | <b>684,340</b>      |
| 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<br>Actual YTD | November<br>Budget YTD | Variance       | Committed<br>Balance | Annual<br>Budget   | Budget<br>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               |
| <b>Expense Total</b>                   |  | <b>592,351</b>         | <b>674,056</b>         | <b>81,705</b>  | <b>25,667</b>        | <b>1,617,700</b>   | <b>999,682</b>      |
| 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)             |
| <b>Income Total</b>                    |  | <b>(10,403)</b>        | <b>(7,405)</b>         | <b>2,998</b>   | <b>0</b>             | <b>(17,700)</b>    | <b>(7,297)</b>      |
| 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             |
| <b>Expense Total</b>                   |  | <b>495,523</b>         | <b>532,620</b>         | <b>37,097</b>  | <b>21,142</b>        | <b>1,278,000</b>   | <b>761,335</b>      |
| 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)           |
| <b>Income Total</b>                    |  | <b>(589,934)</b>       | <b>(455,855)</b>       | <b>134,079</b> | <b>0</b>             | <b>(1,094,000)</b> | <b>(504,066)</b>    |
| 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              |
| <b>Expense Total</b>                   |  | <b>23,711</b>          | <b>36,335</b>          | <b>12,624</b>  | <b>1,180</b>         | <b>87,200</b>      | <b>62,310</b>       |
| 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)               |
| <b>Income Total</b>                    |  | <b>(5,149)</b>         | <b>(3,375)</b>         | <b>1,774</b>   | <b>0</b>             | <b>(8,100)</b>     | <b>(2,951)</b>      |
| 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              |
| <b>Expense Total</b>                   |  | <b>243,360</b>         | <b>254,525</b>         | <b>11,165</b>  | <b>502</b>           | <b>610,800</b>     | <b>366,938</b>      |
| 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)             |
| <b>Income Total</b>                    |  | <b>(278,780)</b>       | <b>(275,601)</b>       | <b>3,179</b>   | <b>0</b>             | <b>(661,500)</b>   | <b>(382,720)</b>    |
| Point Resolution Child Care Total      |  | (35,420)               | (21,076)               | 14,344         | 502                  | (50,700)           | (15,782)            |
| <b>Community Service Centres Total</b> |  | <b>470,680</b>         | <b>755,300</b>         | <b>284,620</b> | <b>48,490</b>        | <b>1,812,400</b>   | <b>1,293,230</b>    |
| <b>Community Development Total</b>     |  | <b>861,625</b>         | <b>1,226,075</b>       | <b>364,450</b> | <b>133,905</b>       | <b>2,973,100</b>   | <b>1,977,570</b>    |
| Planning & Development Services        |  |                        |                        |                |                      |                    |                     |
| Planning Services                      |  |                        |                        |                |                      |                    |                     |
| Town Planning - Administration         |  |                        |                        |                |                      |                    |                     |

| Master Account                       | November<br>Actual YTD                            | November<br>Budget YTD | Variance         | Committed<br>Balance | Annual<br>Budget | Budget<br>Available |                  |
|--------------------------------------|---|------------------------|------------------|----------------------|------------------|---------------------|------------------|
| <b>Expense</b>                       |   |                        |                  |                      |                  |                     |                  |
| 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            |
| <b>Expense Total</b>                 |   | <b>229,267</b>         | <b>247,815</b>   | <b>18,548</b>        | <b>8,077</b>     | <b>594,700</b>      | <b>357,356</b>   |
| <b>Income</b>                        |   |                        |                  |                      |                  |                     |                  |
| 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              |
| <b>Income Total</b>                  |   | <b>(218,260)</b>       | <b>(231,982)</b> | <b>(13,722)</b>      | <b>0</b>         | <b>(556,800)</b>    | <b>(338,540)</b> |
| Town Planning - Administration Total |   | 11,007                 | 15,833           | 4,826                | 8,077            | 37,900              | 18,816           |
| <b>Statutory Planning</b>            |   |                        |                  |                      |                  |                     |                  |
| <b>Expense</b>                       |   |                        |                  |                      |                  |                     |                  |
| 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           |
| <b>Expense Total</b>                 |   | <b>177,378</b>         | <b>235,226</b>   | <b>57,848</b>        | <b>7,955</b>     | <b>564,500</b>      | <b>379,168</b>   |
| Statutory Planning Total             |   | 177,378                | 235,226          | 57,848               | 7,955            | 564,500             | 379,168          |
| <b>Strategic Planning</b>            |   |                        |                  |                      |                  |                     |                  |
| <b>Expense</b>                       |   |                        |                  |                      |                  |                     |                  |
| 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           |
| <b>Expense Total</b>                 |   | <b>229,646</b>         | <b>238,370</b>   | <b>8,724</b>         | <b>42,014</b>    | <b>544,500</b>      | <b>272,840</b>   |
| Strategic Planning Total             |   | 229,646                | 238,370          | 8,724                | 42,014           | 544,500             | 272,840          |
| <b>Planning Services Total</b>       |   | <b>418,030</b>         | <b>489,429</b>   | <b>71,399</b>        | <b>58,046</b>    | <b>1,146,900</b>    | <b>670,824</b>   |
| <b>Health &amp; Compliance</b>       |   |                        |                  |                      |                  |                     |                  |
| <b>Sustainability</b>                |   |                        |                  |                      |                  |                     |                  |
| <b>Expense</b>                       |   |                        |                  |                      |                  |                     |                  |
| 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           |
| <b>Expense Total</b>                 |   | <b>69,605</b>          | <b>88,360</b>    | <b>18,755</b>        | <b>6,318</b>     | <b>204,800</b>      | <b>128,876</b>   |
| <b>Income</b>                        |   |                        |                  |                      |                  |                     |                  |
| 54609                                | Council Property - Sustainability                 | (28)                   | 0                | 28                   | 0                | 0                   | 28               |
| 54610                                | Sundry Income - Sustainability                    | (51)                   | (835)            | (784)                | 0                | (2,000)             | (1,949)          |
| <b>Income Total</b>                  |   | <b>(79)</b>            | <b>(835)</b>     | <b>(756)</b>         | <b>0</b>         | <b>(2,000)</b>      | <b>(1,921)</b>   |
| Sustainability Total                 |   | 69,526                 | 87,525           | 17,999               | 6,318            | 202,800             | 126,956          |
| <b>Environmental Health</b>          |   |                        |                  |                      |                  |                     |                  |
| <b>Expense</b>                       |   |                        |                  |                      |                  |                     |                  |
| 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            |
| <b>Expense Total</b>                 |   | <b>250,612</b>         | <b>300,277</b>   | <b>49,665</b>        | <b>17,083</b>    | <b>713,300</b>      | <b>445,605</b>   |
| <b>Income</b>                        |   |                        |                  |                      |                  |                     |                  |
| 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<br>Actual YTD | November<br>Budget YTD | Variance        | Committed<br>Balance | Annual<br>Budget | Budget<br>Available |
|--|--|------------------------|------------------------|-----------------|----------------------|------------------|---------------------|
| 54711  | Fines & Penalties - Environmental Health           | (20,250)               | (12,500)               | 7,750           | 0                    | (30,000)         | (9,750)             |
| <b>Income Total</b>                              |  | <b>(57,575)</b>        | <b>(39,785)</b>        | <b>17,790</b>   | <b>0</b>             | <b>(95,500)</b>  | <b>(37,925)</b>     |
| 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             |
| <b>Expense Total</b>                             |  | <b>281,403</b>         | <b>320,230</b>         | <b>38,827</b>   | <b>90,050</b>        | <b>666,100</b>   | <b>294,647</b>      |
| 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               |
| <b>Income Total</b>                              |  | <b>(38,431)</b>        | <b>(16,875)</b>        | <b>21,556</b>   | <b>0</b>             | <b>(40,500)</b>  | <b>(2,069)</b>      |
| 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                   |
| <b>Expense Total</b>                             |  | <b>387,209</b>         | <b>408,531</b>         | <b>21,322</b>   | <b>7,264</b>         | <b>980,400</b>   | <b>585,927</b>      |
| 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)           |
| <b>Income Total</b>                              |  | <b>(275,670)</b>       | <b>(194,645)</b>       | <b>81,025</b>   | <b>0</b>             | <b>(467,100)</b> | <b>(191,430)</b>    |
| Ranger Services Total                            |  | 111,539                | 213,886                | 102,347         | 7,264                | 513,300          | 394,497             |
| <b>Health &amp; Compliance Total</b>             |  | <b>617,074</b>         | <b>865,258</b>         | <b>248,184</b>  | <b>120,716</b>       | <b>1,959,500</b> | <b>1,221,710</b>    |
| 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              |
| <b>Expense Total</b>                             |  | <b>443,344</b>         | <b>484,411</b>         | <b>41,067</b>   | <b>3,779</b>         | <b>1,162,700</b> | <b>715,577</b>      |
| 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               |
| <b>Income Total</b>                              |  | <b>(379,276)</b>       | <b>(451,285)</b>       | <b>(72,009)</b> | <b>0</b>             | <b>(895,000)</b> | <b>(515,724)</b>    |
| Building Services Total                          |  | 64,068                 | 33,126                 | (30,942)        | 3,779                | 267,700          | 199,853             |
| <b>Building Services Total</b>                   |  | <b>64,068</b>          | <b>33,126</b>          | <b>(30,942)</b> | <b>3,779</b>         | <b>267,700</b>   | <b>199,853</b>      |
| <b>Planning &amp; Development Services Total</b> |  | <b>1,099,172</b>       | <b>1,387,813</b>       | <b>288,641</b>  | <b>182,541</b>       | <b>3,374,100</b> | <b>2,092,387</b>    |
| Technical Services                               |  |                        |                        |                 |                      |                  |                     |
| Engineering                                      |  |                        |                        |                 |                      |                  |                     |
| Infrastructure Services                          |  |                        |                        |                 |                      |                  |                     |

| Master Account                  |  | November<br>Actual YTD | November<br>Budget YTD | Variance         | Committed<br>Balance | Annual<br>Budget | Budget<br>Available |
|---------------------------------|--|------------------------|------------------------|------------------|----------------------|------------------|---------------------|
| <b>Expense</b>                  |  |                        |                        |                  |                      |                  |                     |
| 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                 |
| <b>Expense Total</b>            |  | <b>95,953</b>          | <b>266,110</b>         | <b>170,157</b>   | <b>85,217</b>        | <b>638,700</b>   | <b>457,529</b>      |
| Infrastructure Services Total   |  | 95,953                 | 266,110                | 170,157          | 85,217               | 638,700          | 457,529             |
| <b>Plant Operating</b>          |  |                        |                        |                  |                      |                  |                     |
| <b>Expense</b>                  |  |                        |                        |                  |                      |                  |                     |
| 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               |
| <b>Expense Total</b>            |  | <b>304,486</b>         | <b>172,256</b>         | <b>(132,230)</b> | <b>23,278</b>        | <b>365,800</b>   | <b>38,036</b>       |
| <b>Income</b>                   |  |                        |                        |                  |                      |                  |                     |
| 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)            |
| <b>Income Total</b>             |  | <b>(15,278)</b>        | <b>(32,170)</b>        | <b>(16,892)</b>  | <b>0</b>             | <b>(77,200)</b>  | <b>(61,922)</b>     |
| Plant Operating Total           |  | 289,208                | 140,086                | (149,122)        | 23,278               | 288,600          | (23,886)            |
| <b>Streets Roads and Depots</b> |  |                        |                        |                  |                      |                  |                     |
| <b>Expense</b>                  |  |                        |                        |                  |                      |                  |                     |
| 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              |
| <b>Expense Total</b>            |  | <b>2,121,871</b>       | <b>2,258,720</b>       | <b>136,849</b>   | <b>341,222</b>       | <b>5,421,600</b> | <b>2,958,508</b>    |
| <b>Income</b>                   |  |                        |                        |                  |                      |                  |                     |
| 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)             |
| <b>Income Total</b>             |  | <b>(55,344)</b>        | <b>(43,501)</b>        | <b>11,843</b>    | <b>0</b>             | <b>(104,500)</b> | <b>(49,156)</b>     |
| Streets Roads and Depots Total  |  | 2,066,526              | 2,215,219              | 148,693          | 341,222              | 5,317,100        | 2,909,352           |
| <b>Waste Minimisation</b>       |  |                        |                        |                  |                      |                  |                     |
| <b>Expense</b>                  |  |                        |                        |                  |                      |                  |                     |
| 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             |
| <b>Expense Total</b>            |  | <b>1,074,136</b>       | <b>1,339,935</b>       | <b>265,799</b>   | <b>1,098,122</b>     | <b>3,217,000</b> | <b>1,044,742</b>    |
| <b>Income</b>                   |  |                        |                        |                  |                      |                  |                     |
| 54501                           | Fees & Charges - Waste Minimisation                | (3,265,304)            | (3,317,391)            | (52,088)         | 0                    | (3,338,100)      | (72,797)            |

| Master Account                  |  | November<br>Actual YTD | November<br>Budget YTD | Variance        | Committed<br>Balance | Annual<br>Budget   | Budget<br>Available |
|---------------------------------|--|------------------------|------------------------|-----------------|----------------------|--------------------|---------------------|
| <b>Income Total</b>             |  | <b>(3,265,304)</b>     | <b>(3,317,391)</b>     | <b>(52,088)</b> | <b>0</b>             | <b>(3,338,100)</b> | <b>(72,797)</b>     |
| Waste Minimisation Total        |  | (2,191,168)            | (1,977,456)            | 213,712         | 1,098,122            | (121,100)          | 971,946             |
| Building Maintenance<br>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             |
| <b>Expense Total</b>            |  | <b>1,106,070</b>       | <b>1,157,075</b>       | <b>51,005</b>   | <b>229,480</b>       | <b>2,615,700</b>   | <b>1,280,151</b>    |
| 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)           |
| <b>Income Total</b>             |  | <b>(165,203)</b>       | <b>(147,705)</b>       | <b>17,498</b>   | <b>0</b>             | <b>(354,500)</b>   | <b>(189,297)</b>    |
| Building Maintenance Total      |  | 940,867                | 1,009,370              | 68,503          | 229,480              | 2,261,200          | 1,090,854           |
| <b>Engineering Total</b>        |  | <b>1,201,387</b>       | <b>1,653,329</b>       | <b>451,942</b>  | <b>1,777,318</b>     | <b>8,384,500</b>   | <b>5,405,795</b>    |
| Parks Services<br>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           |
| <b>Expense Total</b>            |  | <b>1,814,376</b>       | <b>1,970,886</b>       | <b>156,510</b>  | <b>207,589</b>       | <b>4,555,300</b>   | <b>2,533,334</b>    |
| 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               |
| <b>Income Total</b>             |  | <b>(26,590)</b>        | <b>(38,343)</b>        | <b>(11,753)</b> | <b>0</b>             | <b>(92,000)</b>    | <b>(65,410)</b>     |
| Parks Services Total            |  | 1,787,786              | 1,932,543              | 144,757         | 207,589              | 4,463,300          | 2,467,925           |
| <b>Parks Services Total</b>     |  | <b>1,787,786</b>       | <b>1,932,543</b>       | <b>144,757</b>  | <b>207,589</b>       | <b>4,463,300</b>   | <b>2,467,925</b>    |
| <b>Technical Services Total</b> |  | <b>2,989,173</b>       | <b>3,585,872</b>       | <b>596,699</b>  | <b>1,984,907</b>     | <b>12,847,800</b>  | <b>7,873,719</b>    |
| <b>City of Nedlands Total</b>   |  | <b>(15,354,307)</b>    | <b>(14,359,937)</b>    | <b>994,370</b>  | <b>2,751,575</b>     | <b>(558,600)</b>   | <b>12,044,133</b>   |

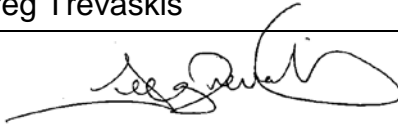


**CITY OF NEDLANDS  
CAPITAL WORKS & ACQUISITIONS  
AS AT 30 NOVEMBER 2015**

|    |   | November Actual<br>YTD                         | Committed<br>Balance | Annual Budget  | Budget Available |                  |
|----|---|--|----------------------|----------------|------------------|------------------|
| 2  | <b>Footpath Rehabilitation</b>              |  |                      |                |                  |                  |
|    | 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           |
|    | <b>Footpath Rehabilitation Total</b>        |  | <b>185,336</b>       | <b>6,799</b>   | <b>400,600</b>   | <b>208,465</b>   |
| 3  | <b>Road Rehabilitation</b>                  |  |                      |                |                  |                  |
|    | 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          |
|    | <b>Road Rehabilitation Total</b>            |  | <b>630,337</b>       | <b>283,781</b> | <b>1,265,000</b> | <b>350,882</b>   |
| 4  | <b>Drainage Rehabilitation</b>              |  |                      |                |                  |                  |
|    | 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          |
|    | <b>Drainage Rehabilitation Total</b>        |  | <b>144,998</b>       | <b>23,805</b>  | <b>557,500</b>   | <b>388,697</b>   |
| 5  | <b>Street Furniture / Bus Shelter</b>       |  |                      |                |                  |                  |
|    | 9000  | City Wide                                      | 0                    | 17,587         | 40,000           | 22,414           |
|    | <b>Street Furniture / Bus Shelter Total</b> |  | <b>0</b>             | <b>17,587</b>  | <b>40,000</b>    | <b>22,414</b>    |
| 6  | <b>Grant Funded Projects</b>                |  |                      |                |                  |                  |
|    | 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 - Gugerri 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          |
|    | <b>Grant Funded Projects Total</b>          |  | <b>128,581</b>       | <b>175,051</b> | <b>1,992,000</b> | <b>1,688,368</b> |
| 11 | <b>Building Construction</b>                |  |                      |                |                  |                  |
|    | 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<br>YTD | Committed<br>Balance | Annual Budget     | Budget Available |
|-------------------------------|--|------------------------|----------------------|-------------------|------------------|
|                               | 4032 55 Jutland Pde - Dalkeith Bowling Club    | 455,000                | 0                    | 795,000           | 340,000          |
|                               | <b>Building Construction Total</b>             | <b>1,906,567</b>       | <b>122,588</b>       | <b>4,252,000</b>  | <b>2,222,846</b> |
| 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          |
|                               | <b>Off Street Parking Total</b>                | <b>56,467</b>          | <b>13,991</b>        | <b>310,000</b>    | <b>239,542</b>   |
| 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           |
|                               | <b>Parks &amp; Reserves Construction Total</b> | <b>411,285</b>         | <b>279,939</b>       | <b>2,333,800</b>  | <b>1,642,576</b> |
| 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              |
|                               | <b>Plant &amp; Equipment Total</b>             | <b>376,393</b>         | <b>52,306</b>        | <b>786,200</b>    | <b>357,501</b>   |
| 16                            | ICT Capital Projects                           |                        |                      |                   |                  |
|                               | 6039 Library System Software                   | 0                      | 0                    | 100,000           | 100,000          |
|                               | 6053 Hardware                                  | 10,200                 | 0                    | 0                 | (10,200)         |
|                               | <b>ICT Capital Projects Total</b>              | <b>10,200</b>          | <b>0</b>             | <b>100,000</b>    | <b>89,800</b>    |
| 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              |
|                               | <b>Greenway Development Total</b>              | <b>(135)</b>           | <b>52,248</b>        | <b>197,000</b>    | <b>144,887</b>   |
| 18                            | Furniture & Fixture                            |                        |                      |                   |                  |
|                               | 4008 60 Stirling Hwy - Nedlands Library        | 7,989                  | 0                    | 0                 | (7,989)          |
|                               | <b>Furniture &amp; Fixture Total</b>           | <b>7,989</b>           | <b>0</b>             | <b>0</b>          | <b>(7,989)</b>   |
| 19                            | Public Art                                     |                        |                      |                   |                  |
|                               | 9000 City Wide                                 | 8,783                  | 71,744               | 70,000            | (10,527)         |
|                               | <b>Public Art Total</b>                        | <b>8,783</b>           | <b>71,744</b>        | <b>70,000</b>     | <b>(10,527)</b>  |
| <b>City of Nedlands Total</b> |  | <b>3,866,799</b>       | <b>1,099,839</b>     | <b>12,304,100</b> | <b>7,337,462</b> |

**13.4 Monthly Investment Report – November 2015**

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

**Regulation 11(da) - Not applicable – Recommendation adopted**

Moved – Councillor Shaw  
 Seconded – Councillor Hassell

**That the Recommendation to Council be adopted.**  
 (Printed below for ease of reference)

**CARRIED UNANIMOUSLY 10/-**

**Council Resolution / Recommendation to Council**

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

**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   | <u>\$ 4,160,008.32</u>  |
| 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%                  |
| <b>Total</b>          | <b>\$20,973,857.22</b> |               | <b>100.00%</b>          |

## **Conclusion**

The Investment Report is presented to Council.

## **Attachments**

1. Investment Report for the period ended 30 November 2015

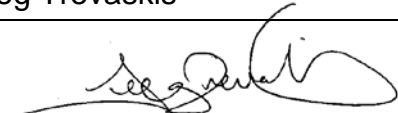
**INVESTMENTS REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2015**

| No.                                  | Particulars                         | Interest | Invest.   | Maturity  | Period | NAB                   | Westpac               | ANZ                   | CBA                   | Total                  | Interest            |
|--------------------------------------|-------------------------------------|----------|-----------|-----------|--------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------------|
|                                      |                                     | Rate     | Date      | Date      | Days   | *AA-/Stable/A-1+      | *AA-/Stable/A-1+      | *AA-/Stable/A-1+      | *AA-/Stable/A-1+      |                        | YTD Accumulated     |
| <b>RESERVE INVESTMENTS</b>           |                                     |          |           |           |        |                       |                       |                       |                       |                        |                     |
| 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             |
| <b>TOTAL RESERVE INVESTMENTS</b>     |                                     |          |           |           |        | <b>\$2,118,146.46</b> | <b>\$0.00</b>         | <b>\$308,485.38</b>   | <b>\$1,733,376.48</b> | <b>\$4,160,008.32</b>  | <b>\$50,050.85</b>  |
| <b>MUNICIPAL INVESTMENTS</b>         |                                     |          |           |           |        |                       |                       |                       |                       |                        |                     |
| 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          |
| <b>TOTAL MUNICIPAL INVESTMENTS</b>   |                                     |          |           |           |        | <b>\$4,539,631.04</b> | <b>\$4,569,378.20</b> | <b>\$5,177,238.28</b> | <b>\$2,527,601.38</b> | <b>\$16,813,848.90</b> | <b>\$139,752.39</b> |
| <b>RESERVE &amp; MUNICIPAL TOTAL</b> |                                     |          |           |           |        | <b>\$6,657,777.50</b> | <b>\$4,569,378.20</b> | <b>\$5,485,723.66</b> | <b>\$4,260,977.86</b> | <b>\$20,973,857.22</b> | <b>\$189,803.24</b> |

\* Credit Rating - Source: Standard & Poor's

|                      |        |        |        |        |
|----------------------|--------|--------|--------|--------|
| Proportion Portfolio | 31.74% | 21.79% | 26.16% | 20.32% |
|----------------------|--------|--------|--------|--------|

**13.5 Annual Report 2014-2015**

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

Councillor Porter left the room at 10.27pm and returned at 10.30 pm.

Councillor Horley left the room at 10.30pm and returned at 10.32 pm.

**Regulation 11(da) - Not applicable – Recommendation adopted**

Moved – Councillor Shaw

Seconded – Councillor Argyle

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED UNANIMOUSLY 10/-**

**Council Resolution / 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.**

**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.

## 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 |
|--------------|----|--------|

### Road Rehabilitation:

|          |    |         |
|----------|----|---------|
| Hardy Rd | \$ | 437,600 |
|----------|----|---------|

### Grant Funded Project:

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

### Off Street Parking

|   |    |         |
|---|----|---------|
| Odern Crescent (Swanbourne Bridge Club) | \$ | 227,600 |
|---|----|---------|

### 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:

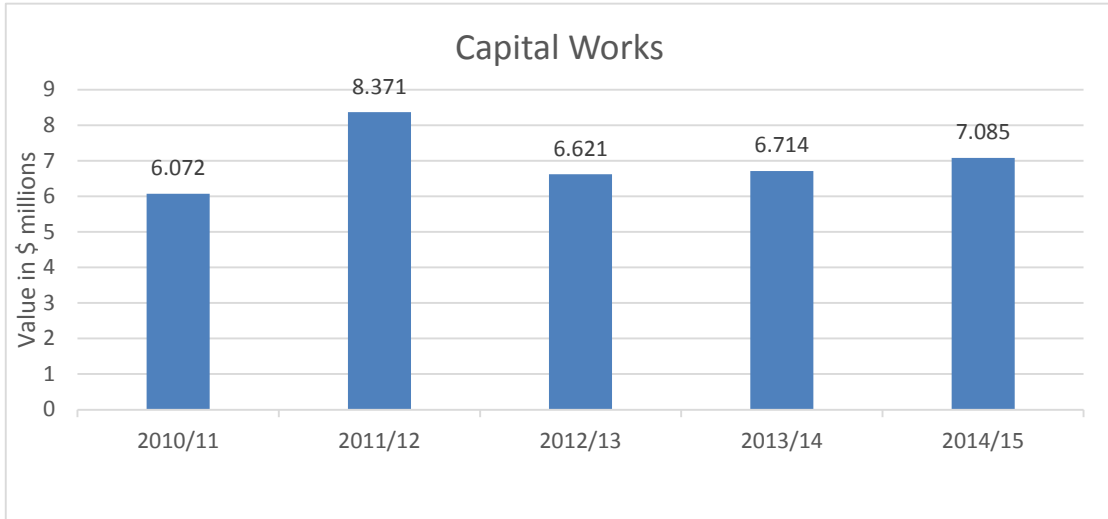
|                  |    |        |
|------------------|----|--------|
| Point Resolution | \$ | 67,000 |
|------------------|----|--------|

### IT Capital Project:

|              |           |                  |
|--------------|-----------|------------------|
| Software     | \$        | 80,000           |
| Mobility     | \$        | 32,300           |
| <b>Total</b> | <b>\$</b> | <b>1,483,900</b> |

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        |
|--|---|---------------------------|-------------|-------------|
|  | <b>Formula</b>  |                           |             |             |
| <b>Current Ratio</b>   |   | <b>2.01</b>               | <b>1.51</b> | <b>1.52</b> |
|  |   | <b>(Standard &gt;= 1)</b> |             |             |
| 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 |                           |             |             |

|   |   |                             |             |
|---|---|-----------------------------|-------------|
| <b>Asset Sustainability Ratio</b>   | <b>0.92</b>   | <b>1.17</b>                 | <b>1.33</b> |
|   |   | <b>(Standard &gt;=0.9)</b>  |             |
| 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<br>depreciation expenses                |                             |             |
| <b>Debt Service Cover Ratio</b>   | <b>10.75</b>  | <b>4.44</b>                 | <b>3.59</b> |
|   |   | <b>(Standard &gt;=2)</b>    |             |
| The measurement of the City's ability to produce enough cash to cover its debt payments   | annual operating surplus before interest and depreciation<br>principal and interest |                             |             |
| <b>Operating Surplus Ratio</b>  | <b>0.06</b>   | <b>0.05</b>                 | <b>0.01</b> |
|   |   | <b>(Standard &gt;=0.01)</b> |             |
| 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<br>own source operating revenue          |                             |             |
| <b>Own Source Revenue Coverage Ratio</b>  | <b>0.98</b>   | <b>0.99</b>                 | <b>0.94</b> |
|   |   | <b>(Standard &gt;=0.4)</b>  |             |
| The City's ability to cover its costs through its own taxing and revenue efforts  | own source operating revenue<br>operating expenses                                  |                             |             |

### 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



College Park Youth Recreational Area



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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.

# UNIQUELY NEDLANDS

The City of Nedlands is situated just 7 km 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 Foreshore, 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).

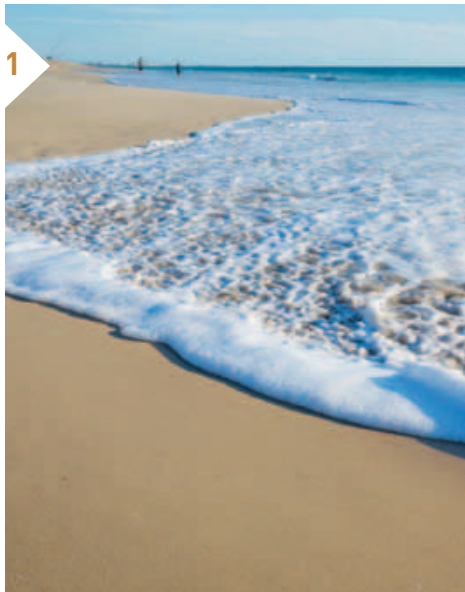
The City has 46 parks, gardens, reserves and bushlands. The 55 hectares of bushland are supported by a network of volunteers and "Friends" groups which meet regularly to plant seedlings and undertake weed control. These bushlands are now linked by the Bush to Beach Trail Network.

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 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.



# 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 <sup>2</sup>                   | 400 m <sup>2</sup>                                   | 275 m <sup>2</sup>                                    | 600 m <sup>2</sup>                                   |
| Square metres of greenway planted           | Plant 5860 m <sup>2</sup>                   | 940 m <sup>2</sup>                                   | 1250 m <sup>2</sup>                                   | 1500 m <sup>2</sup>                                  |
| 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 <sup>2</sup>      | 0 m <sup>2</sup>                                     | 2500 m <sup>2</sup>                                   | 2500 m <sup>2</sup>                                  |
| 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

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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**

m<sup>2</sup> of surfacing

**634** 

m<sup>2</sup> of new footpath

1



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 m<sup>2</sup> 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*

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# WASTE SERVICES

# 4



1



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

5

52

average of applications processed each month

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

# KEY POINTS

**\$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





## 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<br>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            |
| <b>Total Operating Revenue</b> | <b>31 081 473</b> |

| 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           |
| <b>Total Operating Expenses</b> | <b>-29 362 596</b> |



# STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM 2014-15

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



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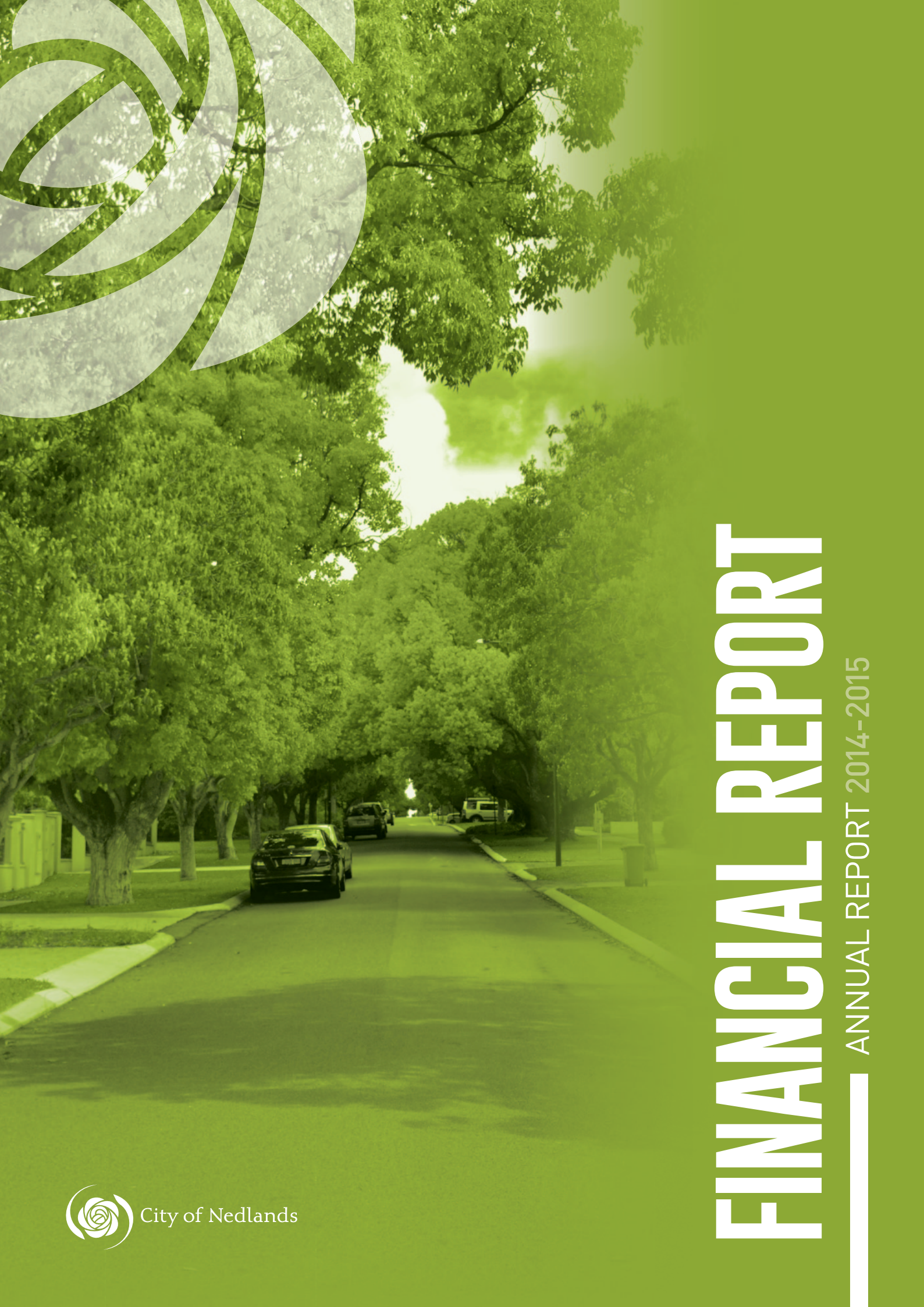
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Printed on 100 per cent recycled paper.



# 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 5<sup>th</sup> 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<br>\$               | 2015<br>Budget<br>\$    | 2014<br>\$              |
|--|-------|--------------------------|-------------------------|-------------------------|
| <b>Revenue</b>   |       |                          |                         |                         |
| 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>       |
| <b>Expenses</b>  |       |                          |                         |                         |
| 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               |
| <b>Non-Operating Grants, Subsidies and Contributions</b> |       |                          |                         |                         |
|  | 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>          |
| <b>NET RESULT</b>  |       | 2,260,330                | 1,817,600               | 1,825,151               |
| <b>Other Comprehensive Income</b>                        |       |                          |                         |                         |
| Changes on Revaluation of Non-Current Assets             | 12    | 50,005,378               | -                       | 5,630,407               |
| <b>Total Other Comprehensive Income</b>                  |       | <u>50,005,378</u>        | <u>-</u>                | <u>5,630,407</u>        |
| <b>Total Comprehensive Income</b>                        |       | <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<br>\$               | 2015<br>Budget<br>\$    | 2014<br>\$              |
|--|------|--------------------------|-------------------------|-------------------------|
| <b>Revenue</b>   |      |                          |                         |                         |
| 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>       |
| <b>Expenses</b>  |      |                          |                         |                         |
| 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>     |
| <b>Financial Costs</b>                                   |      |                          |                         |                         |
| General Purpose Funding                                  |      | (259,769)                | (273,600)               | (302,196)               |
|  | 2(a) | <u>(259,769)</u>         | <u>(273,600)</u>        | <u>(302,196)</u>        |
| <b>Non-Operating Grants, Subsidies and Contributions</b> |      |                          |                         |                         |
| 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>          |
| <b>Profit/(Loss) on Disposal/Impairment of Assets</b> 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>           |
| <b>Change in Equity - LG House Trust</b>                 |      |                          |                         |                         |
| Governance   | 16   | 135,676                  | -                       | -                       |
| <b>Net Result</b>  |      | <u>2,260,330</u>         | <u>1,817,600</u>        | <u>1,825,151</u>        |
| <b>Other Comprehensive Income</b>                        |      |                          |                         |                         |
| Changes on revaluation of non-current assets             | 12   | 50,005,378               | -                       | 5,630,407               |
| <b>Total Other Comprehensive Income</b>                  |      | <u>50,005,378</u>        | <u>-</u>                | <u>5,630,407</u>        |
| <b>Total Comprehensive Income</b>                        |      | <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<br>\$                | 2014<br>\$                |
|---|------|---------------------------|---------------------------|
| <b>CURRENT ASSETS</b>                   |      |                           |                           |
| 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                    |
| <b>TOTAL CURRENT ASSETS</b>             |      | <u>13,978,981</u>         | <u>10,269,687</u>         |
| <b>NON-CURRENT ASSETS</b>               |      |                           |                           |
| 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                   | -                         |
| <b>TOTAL NON-CURRENT ASSETS</b>         |      | <u>190,333,875</u>        | <u>140,367,515</u>        |
| <b>TOTAL ASSETS</b>                     |      | <u><b>204,312,856</b></u> | <u><b>150,637,202</b></u> |
| <b>CURRENT LIABILITIES</b>              |      |                           |                           |
| 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                 |
| <b>TOTAL CURRENT LIABILITIES</b>        |      | <u>4,584,381</u>          | <u>4,151,326</u>          |
| <b>NON-CURRENT LIABILITIES</b>          |      |                           |                           |
| Long Term Borrowings                    | 9    | 5,160,063                 | 4,246,902                 |
| Provisions                              | 10   | 191,160                   | 201,795                   |
| <b>TOTAL NON-CURRENT LIABILITIES</b>    |      | <u>5,351,223</u>          | <u>4,448,697</u>          |
| <b>TOTAL LIABILITIES</b>                |      | <u><b>9,935,604</b></u>   | <u><b>8,600,023</b></u>   |
|   |      | <u><b>194,377,252</b></u> | <u><b>142,037,179</b></u> |
| <b>EQUITY</b>                           |      |                           |                           |
| 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                |
| <b>TOTAL EQUITY</b>                     |      | <u><b>194,377,252</b></u> | <u><b>142,037,179</b></u> |

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<br>SURPLUS<br>\$ | RESERVES<br>CASH<br>BACKED<br>\$ | REVALUATION<br>SURPLUS<br>\$ | TOTAL<br>EQUITY<br>\$     |
|--|------|---------------------------|----------------------------------|------------------------------|---------------------------|
| <b>Balance as at 1 July 2013</b>             |      | <b>62,796,111</b>         | <b>3,810,643</b>                 | <b>67,889,120</b>            | <b>134,495,874</b>        |
| 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                   |      | <u>1,910,898</u>          | <u>-</u>                         | <u>5,630,407</u>             | <u>7,541,305</u>          |
| Transfers from/(to) Reserves                 |      | (156,033)                 | 156,033                          | -                            | -                         |
| <b>Balance as at 30 June 2014</b>            |      | <b>64,550,976</b>         | <b>3,966,676</b>                 | <b>73,519,527</b>            | <b>142,037,179</b>        |
| 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                   |      | <u>2,334,695</u>          | <u>-</u>                         | <u>50,005,378</u>            | <u>52,340,073</u>         |
| Transfers from/(to) Reserves                 |      | (167,415)                 | 167,415                          | -                            | -                         |
| <b>Balance as at 30 June 2015</b>            |      | <b><u>66,718,256</u></b>  | <b><u>4,134,091</u></b>          | <b><u>123,524,905</u></b>    | <b><u>194,377,252</u></b> |

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<br>\$          | 2015<br>Budget<br>\$ | 2014<br>\$          |
|--|-------|---------------------|----------------------|---------------------|
| <b>Cash Flows From Operating Activities</b>                                      |       |                     |                      |                     |
| <b>Receipts</b>  |       |                     |                      |                     |
| 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>   |
| <b>Payments</b>  |       |                     |                      |                     |
| 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> |
| <b>Net Cash Provided By (Used In) Operating Activities</b>                       | 13(b) | <u>8,291,413</u>    | <u>6,315,200</u>     | <u>7,225,507</u>    |
| <b>Cash Flows from Investing Activities</b>                                      |       |                     |                      |                     |
| 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             |
| <b>Net Cash Provided by (Used in) Investment Activities</b>                      |       | <u>(6,028,860)</u>  | <u>(8,667,300)</u>   | <u>(5,757,018)</u>  |
| <b>Cash Flows from Financing Activities</b>                                      |       |                     |                      |                     |
| Repayment of Debentures  |       | (563,160)           | (575,900)            | (1,219,420)         |
| Proceeds from New Debentures   |       | 1,630,000           | 1,630,000            | -                   |
| <b>Net Cash Provided By (Used In) Financing Activities</b>                       |       | <u>1,066,840</u>    | <u>1,054,100</u>     | <u>(1,219,420)</u>  |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents at Beginning of Year</b> |       | 3,329,393           | (1,298,000)          | 249,069             |
| <b>Cash and Cash Equivalents at the End of the Year</b>                          | 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<br>Actual<br>\$       | 2015<br>Budget<br>\$       | 2014<br>Actual<br>\$       |
|---|--------------|----------------------------|----------------------------|----------------------------|
| <b>Revenue</b>  |              |                            |                            |                            |
| 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>          |
| <b>Expenses</b>   |              |                            |                            |                            |
| 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>        |
| <b>Net Result Excluding Rates</b>   |              | <b>(18,534,881)</b>        | <b>(19,643,700)</b>        | <b>(17,314,877)</b>        |
| <b>Adjustments for Cash Budget Requirements:</b>                                |              |                            |                            |                            |
| (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                  |
| <b>Capital Expenditure and Revenue</b>  |              |                            |                            |                            |
| 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                  |
| <b>Total Amount Raised from General Rate</b>                                    | <b>22(a)</b> | <b><u>(20,168,870)</u></b> | <b><u>(20,350,700)</u></b> | <b><u>(19,140,028)</u></b> |

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 <sup>(i)</sup> | 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)<br>[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 <sup>(1)</sup> | Impact   |
|---|-------------------|---------------------------|--|
| (iv) AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments<br>[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.<br><br>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.<br><br>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<br>[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.<br><br>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 <sup>(1)</sup> | 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.   |
| (viii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101    | January 2015      | 1 January 2016            | It will require changes to reflect the impact of AASB 15.<br><br>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.<br><br>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.<br><br>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.<br><br>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 <sup>(1)</sup> | Impact  |
|---|-------------------|---------------------------|---|
| (x) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities<br><br>[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.<br><br>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**

|   |                  |                  |                |
|---|------------------|------------------|----------------|
| <b>2. REVENUE AND EXPENSES</b>                  | <b>2015</b>      | <b>2014</b>      |                |
|   | \$               | \$               |                |
| <b>(a) Net Result</b>                           |                  |                  |                |
| The Net Result includes:                        |                  |                  |                |
| (i) Charging as an Expense:                     |                  |                  |                |
| <b>Auditors Remuneration</b>                    |                  |                  |                |
| - Audit of the annual financial report          | 20,860           | 19,030           |                |
| - Audit of projects                             | 3,400            | -                |                |
|   | <u>24,260</u>    | <u>19,030</u>    |                |
| <b>Depreciation</b>                             |                  |                  |                |
| 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> |                |
| <b>Interest Expenses (Finance Costs)</b>        |                  |                  |                |
| Debentures ( <i>refer Note 21.(a)</i> )         | 259,769          | 302,196          |                |
|   | <u>259,769</u>   | <u>302,196</u>   |                |
| <b>Rental Charges</b>                           |                  |                  |                |
| - Operating Leases                              | 157,927          | 95,682           |                |
|   | <u>157,927</u>   | <u>95,682</u>    |                |
| (ii) Crediting as Revenue:                      |                  |                  |                |
|   | <b>2015</b>      | <b>2015</b>      | <b>2014</b>    |
|   | Actual           | Budget           | Actual         |
|   | \$               | \$               | \$             |
| <b>Other Revenue</b>                            |                  |                  |                |
| Other   | <u>615,635</u>   | <u>130,400</u>   | <u>370,149</u> |
| <b>Interest Earnings</b>                        |                  |                  |                |
| Investments                                     |                  |                  |                |
| - Reserve Funds                                 | 128,283          | 165,700          | 152,202        |
| - Other Funds                                   | 473,634          | 384,300          | 389,129        |
| Other Interest Revenue ( <i>refer note 26</i> ) | 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)**

| <b>(c) Conditions Over Grants/Contributions</b> |                               | <b>Opening</b>                             | <b>Received <sup>(2)</sup></b> | <b>Expended <sup>(3)</sup></b> | <b>Closing</b>                             | <b>Received <sup>(2)</sup></b> | <b>Expended <sup>(3)</sup></b> | <b>Closing</b>              |
|---|-------------------------------|--|--------------------------------|--------------------------------|--|--------------------------------|--------------------------------|-----------------------------|
| <b>Grant/Contribution</b>                       | <b>Function/<br/>Activity</b> | <b>Balance <sup>(1)</sup><br/>01/07/13</b> | <b>2013/14</b>                 | <b>2013/14</b>                 | <b>Balance <sup>(1)</sup><br/>30/06/14</b> | <b>2014/15</b>                 | <b>2014/15</b>                 | <b>Balance<br/>30/06/15</b> |
|   |                               | <b>\$</b>                                  | <b>\$</b>                      | <b>\$</b>                      | <b>\$</b>                                  | <b>\$</b>                      | <b>\$</b>                      | <b>\$</b>                   |
| 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 and Welfare         | -  | 82,375                         | (77,093)                       | 5,282                                      | -                              | (5,282)                        | -                           |
| River Foreshore Management - WESROC             | Governance                    | -  | -                              | -                              | -  | 68,760                         | (28,817)                       | 39,943                      |
| Karda, Karak & Waarlitj Bidi - WESROC           | Governance                    | -  | -                              | -                              | -  | 30,000                         | (13,700)                       | 16,300                      |
| Long Day Care Professional Funding - PRCC       | Education and Welfare         | -  | -                              | -                              | -  | 20,773                         | (15,580)                       | 5,193                       |
| Children's Book Week 2015 - Nedlands Library    | Education and Welfare         | -  | -                              | -                              | -  | 900                            | -                              | 900                         |
| <b>Total</b>                                    |                               | <b>24,969</b>                              | <b>82,375</b>                  | <b>(89,272)</b>                | <b>18,072</b>                              | <b>120,433</b>                 | <b>(76,169)</b>                | <b>62,336</b>               |

**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<br>\$        | 2014<br>\$       |
|---|-------|-------------------|------------------|
| <b>3. CASH AND CASH EQUIVALENTS</b>   |       |                   |                  |
| Unrestricted  |       | 8,074,607         | 5,528,905        |
| Restricted  |       | 4,768,439         | 3,984,748        |
|   |       | <u>12,843,046</u> | <u>9,513,653</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) | 572,012           | -                |
|   |       | <u>4,768,439</u>  | <u>3,984,748</u> |
| <b>4. TRADE AND OTHER RECEIVABLES</b>   |       |                   |                  |
| <b>Current</b>  |       |                   |                  |
| 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  |       | (24,522)          | (5,925)          |
|   |       | <u>1,117,787</u>  | <u>725,479</u>   |
| <b>Non-Current</b>  |       |                   |                  |
| Rates Outstanding - Pensioners  |       | <u>359,394</u>    | <u>351,360</u>   |
| <b>5. INVENTORIES</b>   |       |                   |                  |
| <b>Current</b>  |       |                   |                  |
| 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**

|   | <b>2015</b>              | <b>2014</b>              |
|---|--------------------------|--------------------------|
|   | <b>\$</b>                | <b>\$</b>                |
| <b>6. PROPERTY, PLANT AND EQUIPMENT</b>             |                          |                          |
| <b>Land</b>   |                          |                          |
| Freehold Land at:                                   |                          |                          |
| - Independent Valuation 2014                        | <u>35,664,000</u>        | <u>35,625,000</u>        |
|   | 35,664,000               | 35,625,000               |
| Land Vested In and Under the Control of Council at: |                          |                          |
| - Independent Valuation 2014                        | <u>97,000</u>            | <u>97,000</u>            |
|   | 97,000                   | 97,000                   |
| <b>Total Land</b>                                   | <u><u>35,761,000</u></u> | <u><u>35,722,000</u></u> |
| <b>Total Buildings</b>                              |                          |                          |
| - Independent Valuation 2014                        | 61,361,000               | 61,431,000               |
| - Additions after Valuation - Cost                  | 230,340                  | -                        |
| Less Accumulated Depreciation                       | <u>(38,270,039)</u>      | <u>(35,883,500)</u>      |
|   | <u>23,321,301</u>        | <u>25,547,500</u>        |
| <b>Work In Progress - Buildings</b>                 | <u>1,057,988</u>         | <u>-</u>                 |
| <b>Total Land and Buildings</b>                     | <u><u>60,140,289</u></u> | <u><u>61,269,500</u></u> |
| <b>Furniture and Equipment at:</b>                  |                          |                          |
| - Management Valuation 2013                         | 4,095,234                | 4,095,234                |
| - Additions after Valuation - Cost                  | 1,013,054                | 678,812                  |
| Less Accumulated Depreciation                       | <u>(3,958,671)</u>       | <u>(3,620,253)</u>       |
|   | <u>1,149,617</u>         | <u>1,153,793</u>         |
| <b>Plant and Equipment at:</b>                      |                          |                          |
| - Management Valuation 2013                         | 5,005,431                | 5,494,543                |
| - Additions after Valuation - Cost                  | 1,846,444                | 1,024,072                |
| Less Accumulated Depreciation                       | <u>(3,990,867)</u>       | <u>(3,557,776)</u>       |
|   | <u>2,861,008</u>         | <u>2,960,839</u>         |
|   | <u><u>64,150,914</u></u> | <u><u>65,384,132</u></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<br>at the<br>Beginning<br>of the Year | Additions        | (Disposals)      | Revaluation<br>Increments/<br>(Decrements) | Impairment<br>(Losses)/<br>Reversals | Depreciation<br>(Expense) | Carrying<br>Amount<br>at the<br>End of Year |
|--|---|------------------|------------------|--|--------------------------------------|---------------------------|---|
|  | \$  | \$               | \$               | \$   | \$                                   | \$                        | \$  |
| Freehold Land                                      | 35,625,000                                    | -                | -                | 39,000                                     | -                                    | -                         | 35,664,000                                  |
| Land Vested In and Under the<br>Control of Council | 97,000  | -                | -                | -  | -                                    | -                         | 97,000                                      |
| <b>Total Land</b>                                  | <b>35,722,000</b>                             | <b>-</b>         | <b>-</b>         | <b>39,000</b>                              | <b>-</b>                             | <b>-</b>                  | <b>35,761,000</b>                           |
| <b>Total Buildings</b>                             | <b>25,547,500</b>                             | <b>230,340</b>   | <b>-</b>         | <b>-</b>                                   | <b>(70,000)</b>                      | <b>(2,386,539)</b>        | <b>23,321,301</b>                           |
| <b>Work In Progress - Buildings</b>                | <b>-</b>                                      | <b>1,057,988</b> | <b>-</b>         | <b>-</b>                                   | <b>-</b>                             | <b>-</b>                  | <b>1,057,988</b>                            |
| <b>Total Land and Buildings</b>                    | <b>61,269,500</b>                             | <b>1,288,328</b> | <b>-</b>         | <b>39,000</b>                              | <b>(70,000)</b>                      | <b>(2,386,539)</b>        | <b>60,140,289</b>                           |
| 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                                   |
| <b>Total Property, Plant and Equipment</b>         | <b>65,384,132</b>                             | <b>2,444,942</b> | <b>(320,768)</b> | <b>39,000</b>                              | <b>(70,000)</b>                      | <b>(3,326,392)</b>        | <b>64,150,914</b>                           |

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

|   | 2015                | 2014               |
|---|---------------------|--------------------|
|   | \$                  | \$                 |
| <b>7. INFRASTRUCTURE</b>                    |                     |                    |
| 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         |
| <br>Work In Progress - Roads                | <br>432,000         | <br>-              |
| <br>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          |
| <br>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          |
| <br>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          |
| <br>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<br>as at the<br>Beginning<br>of the Year<br>\$ | Additions<br>\$  | (Disposals)<br>\$ | Revaluation<br>Increments/<br>(Decrements)<br>\$ | Depreciation<br>(Expense)<br>\$ | Carrying<br>Amount<br>at the<br>End of Year<br>\$ |
|---|--|------------------|-------------------|--|---------------------------------|---|
| 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   |
| <b>Total</b>                            | <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             |
|------------------------------------|------------------|------------------|
|                                    | \$               | \$               |
| <b>8. TRADE AND OTHER PAYABLES</b> |                  |                  |
| <b>Current</b>                     |                  |                  |
| 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**

|                                       |                  |                  |
|---------------------------------------|------------------|------------------|
| <b>Current</b>                        |                  |                  |
| Secured by Floating Charge Debentures | <u>696,636</u>   | <u>542,957</u>   |
| <b>Non-Current</b>                    |                  |                  |
| 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<br>Annual<br>Leave<br>\$ | Provision for<br>Long Service<br>Leave<br>\$ | Total<br>\$      |
|--------------------------------|--|--|------------------|
| 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<br>Budget   | 2014             |
|--|------------------|------------------|------------------|
|  | \$               | \$               | \$               |
| <b>11. RESERVES - CASH BACKED</b>      |                  |                  |                  |
| <b>(a) Plant Replacement Reserve</b>   |                  |                  |                  |
| 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>(b) City Development Reserve</b>    |                  |                  |                  |
| 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>   |
| <b>(c) North Street Reserve</b>        |                  |                  |                  |
| 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> |
| <b>(d) Welfare Reserve</b>             |                  |                  |                  |
| 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>   |
| <b>(e) Services Reserve</b>            |                  |                  |                  |
| 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> |
| <b>(f) Insurance Reserve</b>           |                  |                  |                  |
| 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>    |
| <b>(g) Waste Management Reserve</b>    |                  |                  |                  |
| 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**  
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**FOR THE YEAR ENDED 30TH JUNE 2015**

|   | 2015             | 2015<br>Budget   | 2014             |
|---|------------------|------------------|------------------|
|   | \$               | \$               | \$               |
| <b>11. RESERVES - CASH BACKED (Continued)</b> |                  |                  |                  |
| <b>(h) Building Replacement Reserve</b>       |                  |                  |                  |
| 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>   |
| <b>(i) Swanbourne Reserve</b>                 |                  |                  |                  |
| 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>   |
| <b>(j) Public Art Reserve</b>                 |                  |                  |                  |
| 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>     |
| <b>TOTAL RESERVES</b>                         | <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)        |
| <b>TOTAL RESERVES</b>                         | <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  
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**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.



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**FOR THE YEAR ENDED 30TH JUNE 2015**

| <b>12. REVALUATION SURPLUS</b>   | <b>2015</b>               | <b>2014</b>              |
|--|---------------------------|--------------------------|
|  | <b>\$</b>                 | <b>\$</b>                |
| Revaluation surpluses have arisen on revaluation of the following classes of non-current assets: |                           |                          |
| <b>(a) Land</b>  |                           |                          |
| 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>(b) Buildings</b>   |                           |                          |
| Opening Balance  | 9,692,645                 | 9,297,909                |
| Revaluation Increment  | -                         | 394,736                  |
| Revaluation Decrement  | -                         | -                        |
|  | <u>9,692,645</u>          | <u>9,692,645</u>         |
| <b>(c) Plant &amp; Equipment</b>   |                           |                          |
| 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>           |
| <b>(d) Roads</b>   |                           |                          |
| 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>        |
| <b>(e) Drainage</b>  |                           |                          |
| 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>         |
| <b>(f) Footpaths</b>   |                           |                          |
| Opening Balance  | -                         | -                        |
| Revaluation Increment  | 11,461,909                | -                        |
| Revaluation Decrement  | -                         | -                        |
|  | <u>11,461,909</u>         | <u>-</u>                 |
| <b>(g) Street Furniture</b>  |                           |                          |
| Opening Balance  | -                         | -                        |
| Revaluation Increment  | 1,020,300                 | -                        |
| Revaluation Decrement  | -                         | -                        |
|  | <u>1,020,300</u>          | <u>-</u>                 |
| <b>TOTAL ASSET REVALUATION SURPLUS</b>   | <u><u>123,524,905</u></u> | <u><u>73,519,527</u></u> |
| <b>Summary of Revaluation Surplus</b>  |                           |                          |
| 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><u>123,524,905</u></u> | <u><u>73,519,527</u></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<br>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             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>(c) Undrawn Borrowing Facilities</b>        |                  |                  |
| <b>Credit Standby Arrangements</b>             |                  |                  |
| 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)          |
| <b>Total Amount of Credit Unused</b>           | <u>622,119</u>   | <u>620,643</u>   |
| <b>Loan Facilities</b>                         |                  |                  |
| Loan Facilities - Current                      | 696,636          | 542,957          |
| Loan Facilities - Non-Current                  | 5,160,063        | 4,246,902        |
| <b>Total Facilities in Use at Balance Date</b> | <u>5,856,699</u> | <u>4,789,859</u> |
| <b>Unused Loan Facilities at Balance Date</b>  | <u>NIL</u>       | <u>NIL</u>       |

**CITY OF NEDLANDS**  
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**14. CONTINGENT LIABILITIES**

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

| <b>15. CAPITAL AND LEASING COMMITMENTS</b>   | <b>2015</b>    | <b>2014</b>   |
|--|----------------|---------------|
|  | <b>\$</b>      | <b>\$</b>     |
| <b>(a) Operating Lease Commitments</b>   |                |               |
| 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> |
| Payable:                       |                  |                |
| - not later than one year      | <u>1,661,650</u> | <u>291,800</u> |

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> |
|--|----------------|----------|

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**  
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**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> |

|                                   | 2015  | 2014 | 2013 |
|-----------------------------------|-------|------|------|
| <b>18. FINANCIAL RATIOS</b>       |       |      |      |
| 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**  
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**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:

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

**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<br>\$   | Budget<br>\$   | Actual<br>\$   | Budget<br>\$   | Actual<br>\$   | Budget<br>\$   |
| Plant and Equipment         |                |                |                |                |                |                |
| Other property and Services | 320,768        | 297,900        | 429,973        | 357,500        | 109,205        | 59,600         |
|                             | <u>320,768</u> | <u>297,900</u> | <u>429,973</u> | <u>357,500</u> | <u>109,205</u> | <u>59,600</u>  |
|                             |                |                |                |                | Profit         | 116,427        |
|                             |                |                |                |                | Loss           | (7,222)        |
|                             |                |                |                |                |                | <u>109,205</u> |
|                             |                |                |                |                |                | <u>59,600</u>  |

**CITY OF NEDLANDS**  
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**21. INFORMATION ON BORROWINGS**

(a) Repayments - Debentures

| Particulars                 | Loan # | Principal<br>1 July<br>2014<br>\$ | New<br>Loans<br>\$ | Principal<br>Repayments |              | Principal<br>30 June 2015 |              | Interest<br>Repayments |              |
|-----------------------------|--------|-----------------------------------|--------------------|-------------------------|--------------|---------------------------|--------------|------------------------|--------------|
|                             |        |                                   |                    | Actual<br>\$            | Budget<br>\$ | Actual<br>\$              | Budget<br>\$ | Actual<br>\$           | Budget<br>\$ |
| General Purpose Funding     |        |                                   |                    |                         |              |                           |              |                        |              |
| Waste Bins                  | 178    | 390,064                           |                    | 98,069                  | 77,900       | 291,995                   | 312,200      | 21,088                 | 22,200       |
| Road Infrastructures        | 179    | 1,140,347                         |                    | 85,795                  | 85,800       | 1,054,553                 | 1,054,500    | 67,167                 | 67,800       |
| Buildings & Infrastructures | 181    | 1,517,692                         |                    | 180,577                 | 180,600      | 1,337,115                 | 1,337,100    | 85,529                 | 86,900       |
| Buildings & Infrastructures | 182    | 1,741,755                         |                    | 198,719                 | 198,700      | 1,543,036                 | 1,543,100    | 78,705                 | 79,100       |
| Buildings & Infrastructures | 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<br>Type | Term<br>(Years) | Total<br>Interest &<br>Charges<br>\$ | Interest<br>Rate<br>% | Amount Used  |              | Balance<br>Unspent<br>\$ |
|------------------------------------|-----------------|--------------|-------------|--------------|-----------------|--------------------------------------|-----------------------|--------------|--------------|--------------------------|
|                                    | Actual<br>\$    | Budget<br>\$ |             |              |                 |                                      |                       | Actual<br>\$ | Budget<br>\$ |                          |
| 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<br>Borrowed | Balance<br>1-Jul-14<br>\$ | Borrowed<br>During<br>Year<br>\$ | Expended<br>During<br>Year<br>\$ | Balance<br>30-Jun-15<br>\$ |
|-------------|------------------|---------------------------|----------------------------------|----------------------------------|----------------------------|
|             |                  |                           |                                  |                                  |                            |
|             |                  | -                         | 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  
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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                                       |  |            |                      |                   |                 |                  |               |                  |                        |                        |                         |
| <b>Differential General Rate / General Rate</b> |  |            |                      |                   |                 |                  |               |                  |                        |                        |                         |
| 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                 |
| <b>Sub-Totals</b>                               |  |            | 6,551                | 372,263,555       | 17,329,512      | 36,623           | (93,942)      | 17,272,192       | 17,306,400             | 90,000                 | 17,396,400              |
| <b>Minimum Payment</b>                          |  |            |                      |                   |                 |                  |               |                  |                        |                        |                         |
| 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                 |
| <b>Sub-Totals</b>                               |  |            | 2,210                | 49,954,710        | 2,950,860       | (51,885)         | (2,297)       | 2,896,678        | 2,954,300              | -                      | 2,954,300               |
| <b>Totals</b>                                   |  |            |                      |                   |                 |                  |               | 20,168,870       |                        |                        | 20,350,700              |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)**

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

|  | 2015<br>(30 June 2015<br>Carried Forward)<br>\$ | 2015<br>(1 July 2014<br>Brought Forward)<br>\$ | 2014<br>(30 June 2014<br>Carried Forward)<br>\$ |
|--|---|--|---|
| <b>Surplus/(Deficit) Brought / Carried Forward</b> | <u>5,957,145</u>                                | <u>2,694,642</u>                               | <u>2,694,642</u>                                |
| <b>Comprises:</b>                                  |   |  |   |
| 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  |
| <b>Less:</b>                                       |   |  |   |
| 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)                                     |
| <b>Net Current Assets</b>                          | <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   |
| <b>Surplus/(Deficit)</b>                           | <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**  
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**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<br>Rate<br>% | Admin.<br>Charge<br>\$ | Revenue<br>\$  | Budgeted<br>Revenue<br>\$ |
|----------------------------------|-----------------------|------------------------|----------------|---------------------------|
| 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                    |
| <b>Total Interest Income</b>     |                       |                        | <b>190,797</b> | <b>195,900</b>            |
| Admin Charges on Instalment Plan |                       | 36.00                  | 74,772         | 58,000                    |
|                                  |                       |                        | <b>265,569</b> | <b>253,900</b>            |

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.

| <b>27. FEES &amp; CHARGES</b> | <b>2015</b><br>\$ | <b>2014</b><br>\$ |
|-------------------------------|-------------------|-------------------|
| 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             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>By Nature or Type:</b>                         |                  |                  |
| 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> |
| <b>By Program:</b>                                |                  |                  |
| 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> |
|------------|------------|

**30. ELECTED MEMBERS REMUNERATION**

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

|                          | 2015           | 2015<br>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<br>Valuation Input | Fair Value at<br>30 June 2015 | Valuation<br>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  |
| <b>Total</b>                              |                             | <u><u>188,348,817</u></u>     |                           |   |

**CITY OF NEDLANDS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**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  
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**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<br>-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**  
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**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  |
|--------------------|------|----------------------------|--|--|
| <b>Liabilities</b> |      |                            |  |  |
| 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**  
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**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              |
|                              | \$                | \$                | \$                | \$                |
| <b>Financial Assets</b>      |                   |                   |                   |                   |
| 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> |
| <b>Financial Liabilities</b> |                   |                   |                   |                   |
| 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% <sup>(1)</sup> (2014 - 1%) movement in interest rates on cash |                        |        |
| - Equity   | 128,400                | 95,100 |
| - Statement of Comprehensive Income  | 128,400 <sup>(2)</sup> | 95,100 |

*Notes:*

<sup>(1)</sup> Sensitivity percentages based on management's expectation of future possible market movements.

<sup>(2)</sup> 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 |
|---|------|------|
| <b>Percentage of Rates and Annual Charges</b> |      |      |
| - Current                                     | 47%  | 44%  |
| - Overdue                                     | 53%  | 56%  |
| <b>Percentage of Other Receivables</b>        |      |      |
| - 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>                | <u>2014</u>                              |                  |                  |
|------------|----------------------------|--|------------------|------------------|
|            | Due within<br>1 year<br>\$ | Due between<br>1 & 5 years<br>\$         |                  |                  |
|            | Due after<br>5 years<br>\$ | Total<br>contractual<br>cash flows<br>\$ |                  |                  |
|            | Carrying<br>values<br>\$   |  |                  |                  |
| Payables   | 2,040,356                  | -  | 2,040,356        | 2,040,356        |
| Borrowings | 966,014                    | 3,794,783                                | 1,957,192        | 5,856,699        |
|            | <u>3,006,370</u>           | <u>3,794,783</u>                         | <u>1,957,192</u> | <u>7,897,055</u> |
|            |                            |  |                  |                  |
| Payables   | 1,341,330                  | -  | 1,341,330        | 1,641,017        |
| Borrowings | 798,950                    | 3,145,771                                | 1,719,746        | 4,789,859        |
|            | <u>2,140,280</u>           | <u>3,145,771</u>                         | <u>1,719,746</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:

|   | <1 year<br>\$ | >1<2 years<br>\$ | >2<3 years<br>\$ | >3<4 years<br>\$ | >4<5 years<br>\$ | >5 years<br>\$ | Total<br>\$ | Weighted<br>Average<br>Effective<br>Interest Rate<br>% |
|---|---------------|------------------|------------------|------------------|------------------|----------------|-------------|--|
| <b>Year Ended 30 June 2015</b>              |               |                  |                  |                  |                  |                |             |  |
| <b>Borrowings</b>                           |               |                  |                  |                  |                  |                |             |  |
| <b>Fixed Rate</b>                           |               |                  |                  |                  |                  |                |             |  |
| Debtentures                                 | -             | -                | -                | -                | 291,995          | 5,564,704      | 5,856,699   | 4.74%  |
| Weighted Average<br>Effective Interest Rate |               |                  |                  |                  | 6.01%            | 4.67%          |             |  |
| <b>Year Ended 30 June 2014</b>              |               |                  |                  |                  |                  |                |             |  |
| <b>Borrowings</b>                           |               |                  |                  |                  |                  |                |             |  |
| <b>Fixed Rate</b>                           |               |                  |                  |                  |                  |                |             |  |
| Debtentures                                 | -             | -                | -                | -                | -                | 4,789,859      | 4,789,859   | 5.55%  |
| Weighted Average<br>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.

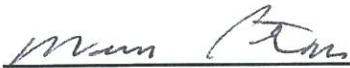
### **Report on Other Legal and Regulatory Requirements**

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 17<sup>TH</sup> DAY OF NOVEMBER 2015.**





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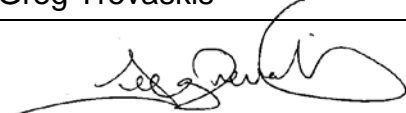
**E** [council@nedlands.wa.gov.au](mailto:council@nedlands.wa.gov.au)

**[www.nedlands.wa.gov.au](http://www.nedlands.wa.gov.au)**

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**13.6 Delegation of Authority – Awards of Tenders During the Council Recess**

|                       |   |
|-----------------------|---|
| <b>Council</b>        | 15 December 2015  |
| <b>Applicant</b>      | City of Nedlands  |
| <b>Officer</b>        | Pollyanne Fisher – Policy & Project Officer                                       |
| <b>CEO</b>            | Greg Trevaskis  |
| <b>CEO Signature</b>  |  |
| <b>File Reference</b> | PP-003663   |
| <b>Previous Item</b>  | TS20.14   |

**Regulation 11(da) - Not applicable – Recommendation adopted**

Moved – Councillor Hassell  
 Seconded – Councillor Argyle

**That the Recommendation to Council be adopted.**  
 (Printed below for ease of reference)

**CARRIED UNANIMOUSLY 10/-**

**Council Resolution / 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).**

**Executive Summary**

This report seeks Council’s approval to provide the CEO with delegated authority to award tenders during the Council Christmas recess.

**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                       No   
Requires further budget consideration:                      Yes                       No

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.

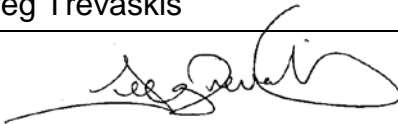
## **Conclusion**

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**

|                       |   |
|-----------------------|---|
| <b>Council</b>        | 15 December 2015  |
| <b>Applicant</b>      | City of Nedlands  |
| <b>Officer</b>        | Pollyanne Fisher – Policy & Project Officer                                       |
| <b>CEO</b>            | Greg Trevaskis  |
| <b>CEO Signature</b>  |  |
| <b>File Reference</b> | PP-003688   |
| <b>Previous Item</b>  | Not applicable  |

**Regulation 11(da) - Not applicable – Recommendation adopted**

Moved – Councillor Shaw  
 Seconded – Councillor Hodsdon

**That the Recommendation to Council be adopted.**  
 (Printed below for ease of reference)

**CARRIED UNANIMOUSLY 10/-**

**Council Resolution / 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:**

1.
  - 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
2. Mr Rod Griffiths and Mr Gordon Davie be accepted as Honorary Members.

**ABSOLUTE MAJORITY REQUIRED**

## 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.

## 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.

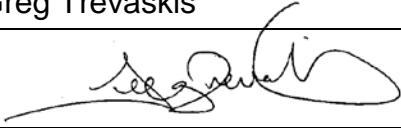
### **Membership**

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**

|                       |   |
|-----------------------|---|
| <b>Council</b>        | 15 December 2015  |
| <b>Applicant</b>      | City of Nedlands  |
| <b>Officer</b>        | Pollyanne Fisher – Policy & Project Officer                                       |
| <b>CEO</b>            | Greg Trevaskis  |
| <b>CEO Signature</b>  |  |
| <b>File Reference</b> | PP-003688   |
| <b>Previous Item</b>  | Not applicable  |

**Regulation 11(da) - Not applicable – Recommendation adopted**

Moved – Councillor Hodsdon

Seconded – Councillor Binks

**That the Recommendation to Council be adopted.**

(Printed below for ease of reference)

**CARRIED UNANIMOUSLY 10/-**

**Council Resolution / 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**

## 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.

## 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.

Councillor Smyth left the room at 10.47 pm.

**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:

Moved – Councillor Hassell  
Seconded – Councillor Wetherall

**Council:**

**1. notes:**

- (i) The City’s dog poo bags have been unsatisfactory for several years;**
- (ii) Administration is now sourcing a new bag which will be available throughout the City in early January 2016;**
- (iii) It is the belief of administration that these bags will be satisfactory for the job, and they are made of compostable material.**

**2. No future change is to be made to the dog poo bags provided without reference to Council.**

**CARRIED 7/2  
(Against: Mayor Hipkins Cr. Shaw)**

Justification

- 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.

Councillor Smyth returned to the room at 10.51 pm.

### 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 13<sup>th</sup> 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.

Councillor Argyle left the room at 10.47 pm.

## **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:

Moved – Councillor Porter  
Seconded – Councillor Hassell

**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.**

**CARRIED 9/-**

### 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.

Councillor Argyle returned to the room at 10.51 pm.

## **15. Elected members notices of motion given at the meeting for consideration at the following ordinary meeting on February 2016.**

Councillor Hodsdon – Relationship with State Government (Executive Branch).

## **16. Urgent Business Approved By the Presiding Member or By Decision**

Nil.

**17. Confidential Items**

**17.1 Confidential Item – Naming of New Pavilion, David Cruickshank Reserve**

**Closure of Meeting to the Public**

Moved – Councillor Binks  
Seconded – Councillor Hodsdon

**That the meeting be closed to the public in accordance with Section 5.23 (2) (b) of the Local Government Act 1995 to allow consideration of the Confidential Report for the Naming of New Pavilion, David Cruickshank Reserve.**

**CARRIED 8/2  
(Against: Crs. Argyle & Horley)**

The Meeting was closed to the public at 10.54 pm to discuss Confidential Item 17.1

**Re-Opening of Meeting to the Public**

Moved – Councillor Shaw  
Seconded – Councillor Binks

**That the Meeting be re-opened to members of the public and the press at 11.23 pm.**

**CARRIED 8/2  
(Against: Crs. Hassell & Shaw)**

The Mayor read out the Resolution and motion as approved by Council behind closed doors.

Moved – Councillor Argyle  
Seconded – Councillor Porter

**That the Pavilion be called the Adam Armstrong Pavilion.**

**CARRIED 6/4  
(Against: Mayor Hipkins Crs. Shaw Wetherall & Smyth)**

**Declaration of Closure**

There being no further business, the Presiding Member declared the meeting closed at 11.25 pm.