

# *State of the Bay 2011*

*Legislative report*



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## What's in this report?

*State of the Bay* is our annual update on how well the city is achieving the vision set out in *FuturesPlan20*, our community strategic plan. For the first time, our annual update is comprised of two documents: the *State of the Bay* snapshot and *State of the Bay: Legislative Report* (this document). The two documents work together to present a complete picture of our operating and financial results for the 2010-11 year.

In this document we have provided detailed information formally required under the Local Government (General) Regulation 2005, while the snapshot of progress on the 2010-13 Delivery Plan and the items in our 2010-11 Operational Plan is found in the *State of the Bay*. To read the *State of the Bay* please visit Council's website or any of Council's offices or libraries.

## Measuring our progress

In order to measure progress towards the vision outlined in *FuturesPlan20*, Council has nominated a number of indicators for each theme. Each indicator is measured through data collected by Council or other government agencies and the indicators were chosen as a way of tracking the cumulative impact of all strategies outlined in our Delivery Plan. The indicators do not assume that Council is the sole influence affecting the relevant statistic however, we believe they provide a useful analysis to consider whether our plans are having the impact we want. Data on these indicators are included in the pages that follow.

## How does our City plan and report?

*FuturesPlan20* is our community strategic plan. It was developed in 2008 through significant consultation with community members, partners and stakeholders. It describes our vision for our city and the directions that we will take to promote a strong and healthy community. *FuturesPlan20* is built around seven theme areas supported by broad directions that will guide our City for the next 20 years. Together these seven themes determine the priorities for our City and the services and projects we deliver. *State of the Bay* presents an annual report to the community on these services and projects and reports a number of key aspects of relevant NSW legislation.



## A word from the Mayor



*It is my pleasure to present the 2011 State of the Bay: Legislative Report.*

This report addresses the legislative reporting requirements of Council and the City of Canada Bay for the 2010-11 year. It is an important snapshot of the key initiatives undertaken by Council over the

twelve month period as we set out to implement *FuturesPlan20*, our community strategic plan. State of the Bay is presented in two parts: *State of the Bay* and this document *State of the Bay: Legislative Report*. The two documents work together to present a complete picture of our operating and financial results for the 2010-11 year and meet our formal annual reporting requirements.

Most importantly, State of the Bay is a demonstration of our intention to ensure that residents are fully apprised of Council's work: where we have been successful and also the areas where we have not yet achieved all that

we want to. 2010-11 marked ten years since the City of Canada Bay was created following the amalgamation of Drummoyne and Concord councils. Reflecting on those ten years shows a period of growth, challenge and achievement along the way. We are the fastest growing local government area in Sydney, and it's important that during this major growth phase in the City that we don't lose our sense of community or our vision for the future.

It has been a productive year for the City of Canada Bay, and it is worth remembering that when we developed *FuturesPlan20*, we committed to work together to create a Canada Bay that is engaged, green, healthy, liveable, moving, prosperous; and vibrant. With that in mind, I encourage you to read this State of the Bay report, and to think about what you can do to contribute to this vision over 2011-12.

Let's make 2012 another exciting year for the City of Canada Bay.

A handwritten signature in white ink that reads "Angelo Tsirekas".

Mayor Angelo Tsirekas  
City of Canada Bay



## A word from the General Manager



*It is with great pleasure I present the 2010-11 State of the Bay Report for the City of Canada Bay. The Report outlines Council's performance in relation to the 2010-11 Operating Plan.*

State of the Bay is divided into two sections: the snapshot document which presents an

overview of our year and what we have been able to achieve, and our Legislative Report (this document) which includes our complete financial records and well as a range of other information on which NSW legislation requires us to formally report to our community. This includes a copy of the Payment of Expenses and the Provision of Facilities to Councillors Policy that was in effect for the year; details of grants and sponsorships of Council Activities; and a detailed report on all activities included in our Operating Plan as were generated through our *2010-13 Delivery Plan* and *FuturesPlan20*.

For the first time this year, we have also commenced reporting against a selection of the indicators we established in our 2010-13 Delivery Plan. These indicators are not designed as

formal targets, but as a way of checking whether we are on track to achieve the vision set out in *FuturesPlan20*. Over coming years, we will gather more and more data to help us make that assessment as objectively as possible.

As the Mayor noted in his message, 2010-11 marked ten years since the City of Canada Bay was established. In that time we have achieved some great things. Importantly, we've established a sound organisation that is focused on working with our residents to achieve *FuturesPlan20*: we've been identified by the Division of Local Government (DLG) as a well managed and efficient local government authority committed to continuous improvement, been early adopters of an integrated planning and reporting framework and we've developed and supported a strong organisational culture and collaborative approach among elected Councillors.

I would also like to take this opportunity to thank the Mayor, Deputy Mayor, Councillors and dedicated staff for the efforts, professionalism and commitment in achieving our goals, and I look forward to working with them and with our community in 2011-12 to achieve even more.

A handwritten signature in black ink that reads "Gary Sawyer". The signature is written in a cursive, flowing style.

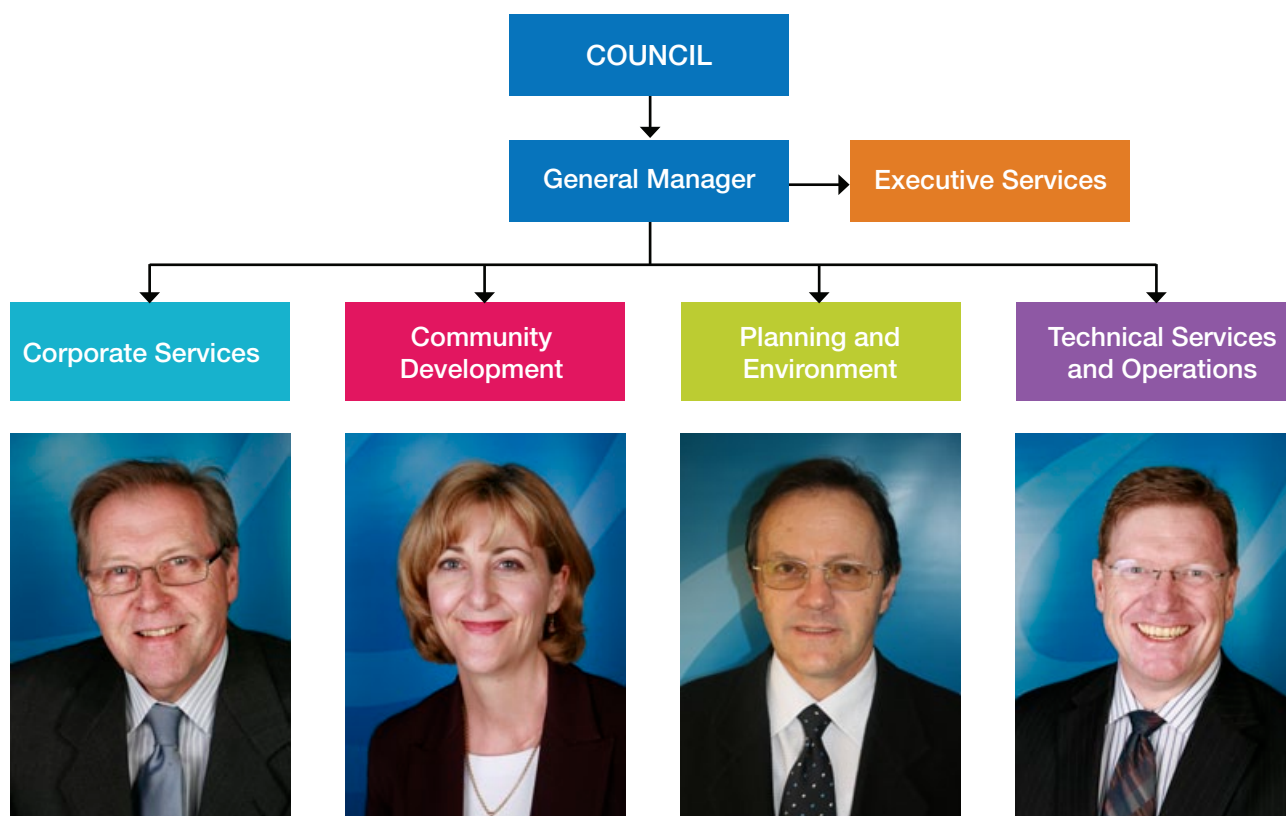
Gary Sawyer  
General Manager



*Our Leadership*



## Management structure



**Bruce Cook**

Director, Corporate Services

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



**Lisa Miscamble**

Director, Community Development

Community Development aims to provide a range of quality services and programs to the people of Canada Bay through economic development initiatives and support of local business, community services, holiday activities for children and library services. Community Development also undertakes planning to enhance our parks and recreation facilities.



**Tony McNamara**

Director, Planning and Environment

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



**John Osland**

Director, Technical Services and Operations

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

## Remuneration package of senior staff

	Salary	Employers contribution to Superannuation	Total Non-cash Benefits	Total	FBT
General Manager	231,724	15,199	9,340	256,263	9,214
Director, Corporate Services	149,307	14,461	9,636	173,404	10,376
Director, Community Development	156,411	17,916	7,388	181,715	3,941
Director, Planning & Environment	168,355	15,199	11,562	195,116	7988
Director, Technical Services and Operations	152,324	15,199	11,677	179,200	5,389



***Financial information***





## Annual Financial Reports

Each year, Council is required to report to the community on its financial performance and position for the year, in accordance with Local Government Act.

The financial reports contain information about Council's income, expenditure, operating budgets, the condition of Council assets and infrastructure, and notes about the financial management of the organisation.

For the 2010/2011 financial year, Council's independent auditor PriceWaterhouseCoopers determined the City of Canada Bay to be in a solid financial position, and that overall Council was financially strong and growing.

The result continues the trend of the last three years of a strengthening financial position for the City of Canada Bay. Over this time, Council has increased working capital, paid down debt, not taken any new borrowings and is steadily building cash reserves for future year expenditure commitments.

A complete copy of Council's Audited Financial Report is contained in the 2010-11 Financial Reports, starting on page 64.

The Financial Reports are also available on Council's website at [www.canadabay.nsw.gov.au](http://www.canadabay.nsw.gov.au).

A summary of Council's Financial Reports is contained in the following table.

## Summary of Council's Financial Reports

City of Canada Bay	2011	2010
	\$'000	\$'000
<b>Income Statement</b>		
Total Income from Continuing Operations	73,766	75,664
Total Expenses from Continuing Operations	61,163	58,963
<b>Operating Result from Continuing Operations</b>	<b>12,603</b>	<b>16,701</b>
<b>Net Operating Result for Year</b>	<b>12,603</b>	<b>16,701</b>
Net Operating Result before Grants and Contributions provided for Capital Purposes	427	-816
<b>Balance Sheet</b>		
Total Current Assets	33,344	21,969
Total Current Liabilities	19,675	18,620
Total Non-Current Assets	3,434,382	1,960,781
Total Non-Current Liabilities	1,560	2,303
<b>Total Equity</b>	<b>3,446,491</b>	<b>1,961,827</b>
<b>Other financial information</b>		
Current Ratio	1.69:1	1.18:1
Unrestricted Current Ratio	2.00:1	1.63:1
Debt Service Ratio (%)	1.40%	1.60%
Rate Coverage Ratio (%)	53.20%	49.70%
Rates & Annual Charges Outstanding Ratio (%)	2.20%	2.40%
Building & Infrastructure Renewals Ratio (%)	65.30%	55.40%

## Written off rates and charges

	2010/11
Rates - Pensioner Concessions	\$994,934.32
Rates - Postponements Written Off	\$7,219.58
Interest waived - postponements	\$2,892.72
Interest waived - write offs	\$565.32
<b>Total</b>	<b>\$1,005,611.94</b>

## Costs incurred relating to legal proceedings

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

Category	2010-11
Planning Related	\$193,801
Health, Environment & Building	\$48,708
Community Development	\$30,067
Professional Services	\$286,943
<b>Total</b>	<b>\$559,519</b>
Recovered Costs	\$10,273

## Work carried out on private land

Summary of details of works	Cost of work fully or partly subsidised by Council	Total amount subsidised by Council
	2010/11	
Graffiti Removal	17,653.95	\$17,249.40
Maritime NSW Wharf Cleaning	\$91,782.20	\$0.00
Energy Australia	\$93,930.64	\$0.00
Marrickville Council	\$31,448.95	\$0.00
Manly Council	\$26,808.58	\$0.00
108 Concord Road	\$10,682.72	\$10,682.72
Sydney Water-Shoreline Ave Rhodes	\$9,800.64	\$0.00
41 Bayview Street	\$6,784.07	\$0.00
2 Riverview Street	\$6,248.18	\$0.00
11 Rhonda Place	\$5,413.13	\$0.00
61 St Georges Crescent	\$5,169.00	\$391.73
3 Emily Street, Breakfast Pt	\$4,100.00	\$0.00
Other Works	48,955	0
<b>Total</b>	<b>395,572.67</b>	<b>41,544.46</b>

## Contributions and grants

Donations and Contributions	2010-11
Barricades-Street Parties	\$1,383.48
Civic Functions	\$22,377.27
Community Events	\$41,350.00
Community Grants	\$59,772.55
Community Projects	\$13,390.42
Councillor Administration	\$12,799.55
Drummoyne Community Centre	\$89,200.00
Executive Administration	\$5,489.08
Heritage Assistance	\$28,915.55
Individual Grants	\$500.00
Youth Theatre	\$4,025.48
<b>Grand total</b>	<b>\$279,203.38</b>

## Contracts awarded by Council

Name of Contractor(s)	Summary	Estimated Amount Payable
Bowan Island Bakery	Granted the lease to operate the Five Dock Leisure Centre Café on the terms and conditions contained within the tender submission for term of 5 years with a 5 year option.	As per lease
Sullivans Pty Ltd	Demolition of existing building at Nield Park and replace it with a modern building with adequate toilet facilities, new canteen/kiosk and café .	\$855,941
Xanco Pty Ltd trading as Caterscope	Granted lease to operate the Nield Park Café on the terms and conditions contained within their tender submission for a term of 10 year with a 5 year option.	As per lease
Bitupave Limited (trading as Boral Asphalt)	Supply and lay of asphalt for Crane Street, Concord.	\$184,310
Greenlees Park Bowling Club Ltd	Licensing portion of Crown land for car park in Greenlees Park, Concord for a term of 10 years.	As per lease
Sunrise Espresso Pty Ltd	Operation of coffee cart in Crane St car park, within the northern section of St Lukes Park for a term of 5 years.	As per lease
Dynamic Physiotherapy Pty Ltd	Granted lease of part of Five Dock Leisure Centre for a term of 5 years.	As per lease
Macaya Electrical Services Pty Ltd	Drummoyne Oval electrical power upgrade - Stage 1 Drummoyne Oval Precinct Development	\$747,945
Transpacific Cleanaway Pty Ltd	Waste collection services for the City of Canada Bay	\$12,220,325
Gujral Caterers Pty Ltd	Lease of Concord Function Centre, 138 Majors Bay Road, Concord for a term of 5 years	As per lease
Briars at Greenlees Sporting Club	Lease of Cintra Park Hockey Complex, 8P Gipps St Concord for a term of 5 years.	As per lease
Clements Marine Services	Upgrade to the existing Bayview Park ramp including necessary repairs and the installation of an articulated ramp pontoon.	\$249,879

## Stormwater Levy

Stormwater Levy Projects	Amount spent 2010/11
Stormwater Management Design and Costs	\$49,886.00
Boronia & Nullawarra Drainage Works	\$103,635.40
Floodplain Management	\$24,872.50
Stormwater Pit & Pipe Cleaning (Renewal)	\$1,559.82
Queen St	\$55,549.10
Colane Street	\$60,110.59
Marmion Lane Drainage & Ancillary	\$8,810.41
<b>Total</b>	<b>\$304,423.82</b>

## Sustainability Levy

Sustainability Levy	Begin Balance	Income	Expenditure	End Balance
Social Cohesion	\$160,709.23	\$64,609.81	\$83,636.46	\$141,682.58
Cultural Development	\$225,418.78	\$215,366.03	\$138,147.20	\$302,637.61
Economic Development	\$40,063.07	\$437,910.91	\$359,543.85	\$118,430.13
	\$426,191.08	\$717,886.75	\$581,327.51	\$562,750.32



## Councillor fees and expenses

<b>Fee Payment</b>	<b>2010-11</b>
To Mayor	\$34,860.00
To Councillors	\$143,730.00
<b>Total Fee Payments</b>	<b>\$178,590.00</b>
<b>Expenses and Facilities</b>	
Telephone calls	\$9,446.70
Conferences and seminars	\$24,148.77
Transport and travel costs	\$4,626.10
Training	\$0
Meeting meals	\$14,203.60
Childcare	\$2,074.00
<b>Total Expenses and Facilities</b>	<b>\$68,702.80</b>
<b>Delegations and Visits</b>	
Interstate visits	\$9,121.15
Overseas visits	
Accompanying spouse expenses	
<b>Total Delegations and Visits</b>	<b>\$9,121.15</b>

## Statutory reporting



## External bodies exercising the function of Council

During 2010/11 there were several external bodies who exercised functions delegated by Council. The City of Canada Bay Access Committee, provided advice on building and development applications; the Canada Bay Traffic Committee assisted and advised on traffic and transport issues; the Canada Bay Community Recreation Association was responsible for the provision of staff to the Five Dock Leisure Centre, and the Great North Road Committee, was also in operation throughout the 2010/11 Financial Year.

## Companies in which Council has a controlling interest

Council did not hold a controlling interest in any company in 2010/11.

## Statement of partnerships, cooperatives or joint ventures involving Council

Council is a member of Statewide Mutual and Statecover-Workers Compensation, self insurance groups for public liability/professional indemnity and workers compensation insurances.

Council is part of the Southern Sydney Regional Organisation of Councils (SSROC), an association of 16 major municipal and city councils in the southern area of Sydney. Together these councils represent more than 1.4 million residents. It provides a forum for the councils to discuss common issues and facilitates joint activities. It provides all councils with economic benefits and can greatly reduce the overall cost of major projects.

Council was approached in 07/08 by the Touched by Olivia Foundation, who in partnership with Council has helped develop an upgraded, all abilities children's playground in Timbrell Park. The Touched by Olivia Foundation contributed \$140,000 towards the planning and construction of the playground, named Livvi's Place. Since, the Friends of Livvi's Place, a partnership between Leighton Contractors, Council and the Touched by Olivia Foundation, organises community activities at the playground.

Sydney Water, Leichhardt Council and the City of Canada Bay entered into partnership to provide a Sustainable Business Project officer at both Councils for a two year period. The program aims to implement long term energy and water saving solutions to major businesses in the area who are considered to be high demand users.

Council is in partnership with four other Sydney, inner west Councils (Strathfield, Marrickville, Leichhardt and Ashfield) as part of the Inner West Business Expo. The Expo was targeted at all businesses throughout the different local government areas, to provide them with information and advice on how the current economic crisis was likely to impact on business and the best ways to deal with it.

Council is in partnership and currently developing a MOU with the Friends of McIlwaine Park Group. This is a group of local residents who work with Council to organise activities at the regional playground at McIlwaine Park.

Public Health Forums is a partnership between Council and Concord Repatriation General Hospital which is providing current health information to the community through a panel of expert speakers from the Hospital, allied community health services and local health and wellbeing businesses.

The Men's Intergenerational Project is a positive ageing program, where older men mentor younger men to build a form of sustainable transport, and in doing so, share their skills and knowledge. This program which is a partnership between Council, Mary Mackillop Outreach, Concord High School, Older Men's Group and Drummoyne Community Centre will culminate in a family fun and race day.

Council has in place with four inner west Councils (Strathfield, Burwood, Leichhardt and Ashfield) a MOU for an Ashfield Youth Theatre. The youth theatre provides an annual theatre program across the inner west region, developed, produced and performed by local young people under the artistic direction of the Ashfield Youth Theatre Director.

Council is working with the Inner West Special Olympics in a partnership which supports programs for People with Disabilities. This includes Indoor Soccer, Dance and Sailability (a sailing program for people with disabilities) Programs.

Council has worked in partnership with the Sydney Cricket Club, the Drummoyne Reds Rugby Club and the NSW/ACT AFL to develop and improve the Drummoyne Oval Precinct and create a sporting facility of excellence for the community.

## Human resources activities

### The year in review

This year saw the Human Resources and Business Improvement teams combine to provide a full function integrated organisational development service that plays a more strategic role in the planning and decision-making processes of the organisation. The newly formed Human Resources and Organisational Development section now supports traditional human resource functions as well as providing a range of resource consultancy services including workforce planning, change management and business improvement. To support the efficiency of this transition work has commenced on a review of our human resources, occupational health & safety and workers' compensation practices along with the development and implementation of organisational development projects and programs.

### Program initiatives Business Improvement

The formal introduction of the Building Excellence through Innovative Teamwork Program (BEIT) was a key area of focus during the period. This program has facilitated a number of business improvement reviews in the areas of e-business, law enforcement, building services and capital works project management.

The BEIT program is all about looking for opportunities to do things better in a sustainable way. Projects will concentrate on improving our business in a way that can make a difference to customer satisfaction, employee efforts to deliver and the



bottom line results of the organisation. It involves groups of employees working together to consider:

- Opportunities for revenue generation
- A better way to do the work
- Eliminating things that we do but don't seem to add value
- Overcoming duplications
- Better communication and cooperation between departments/divisions
- Maturing the organisation by way of information sharing and knowledge

This is a whole of council approach which recognises the benefits of bringing teams together to consider and explore options that will support the continuous improvement and growth of the organisation.

### **Occupational Health and Safety and Worker's Compensation Management**

A new two year Occupational Health and Safety plan has been developed incorporating various policy development, system development and education initiatives. Work has commenced on achieving actions outlined in the plan and a number of policies have been drafted addressing incident reporting, workers' compensation management and OH&S risk management practices. Those policies will be rolled out along with a risk management education program in the forthcoming year to support the introduction of the new Workplace Harmonisation Act in January 2012.

This year has also seen a significant reduction on the Workers' Compensation premium due to diligent and focussed management of claims and injury prevention strategies.

### **Training and development**

The Leadership Development program continues produce results with many managers and supervisors undertaking front line management training. Major training initiatives that were undertaken during the year concentrated on developing the culture of the organisation with Code of Conduct and Bullying and Harassment training being delivered and training in cultural competence.

### **Workforce planning and HR development**

In keeping with the targets outlined in the Workforce Management Plan improvements in recruitment advertising and the recruitment web page have commenced. The Community Language and signing policy has also been developed and endorsed by the Consultative Committee. Considerable work has been done, and continues, on the review of HR policies and the provision of electronic access to HR information, forms and policies.

### **Equal Employment Opportunity**

Council's EEO Management Plan demonstrates a strong commitment to Equal Employment through the adoption, implementation and regular review of EEO principles and strategies. During the year the following activities were undertaken to support the principles of the plan:

- Regular induction programs
- Commenced review of the recruitment process
- A formal commitment to commence working toward the achievement of the Silver Award in the in the 50-50 Vision - Councils for Gender Equity Program following on from the achievement of the Bronze Award in 2010

## Register of legal proceedings

(Legal Proceedings under the EPAA 1979 for 2009/10)

	Class	Status	Costs Incurred
Gioxle Pty Ltd v CCB	Class 1 Appeal against deemed refusal of Development Application for change of use to a sex services premises	Court refused Development Application on 13 October 2010	Estimated total \$25,000 Total billed to date \$14,706
Obeid v CCB	Class 1 Appeal against refusal of Development Application for a boarding house	S.34 Mediation Conference held on 14 September 2010. Consent Orders entered into with applicant on 2 November 2010 resulting in significant changes to the boarding house design which addressed the majority of matters raised by Council in the reasons for refusal	Estimated total \$25,000 - \$30,000 Total billed to date \$11,998
Herly Pty Ltd v CCB	Class 1 Appeal against deemed refusal of Development Application for mixed residential/ industrial development	Hearing commenced on site on 24 March 2011 and as result of evidence presented during the hearing the applicant elected to discontinue the proceedings. Notice of Discontinuance filed with the Court on 29 March 2011. A Claim for Costs is currently being prepared and should enable some of the legal expenditure to date to be recovered.	Estimated total \$25,000- \$30,000 Total billed to date \$5,780
Jason Lee v CCB	Class 1 Appeal against deemed refusal of Development Application for a residential flat building	Conciliation Conference with the Appellant under S.34 of the Land and Environment Court Act 1979 commenced on site 2 March 2011 and continued in Court on 22 March 2011. Consent Orders were issued by the Court on 25 March 2011 with the agreement of the applicant and Council approving the Development Application.	Estimated total \$19,000 - \$20,000 Total billed to date \$4,081
Building Compliance Matters		Various items	\$21,575

## Companion Animals Act and regulation activities

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

Cost of companion animal management and activities:

- pound fees for the year were \$7,392

- Companion Animal Education Programs: There were no specific Companion Animal Programs held during the year. However, brochures were produced and distributed at Council's Customer Services Centre, Libraries and at major events such as Ferragosto and Concord Street Fairs.
- Promotion of animal de-sexing of dogs and cats: Brochures were produced and distributed at Council's Customer Service Centre, Libraries and at major events such as Ferragosto and Concord Street Fairs.
- Strategies to seek alternatives to euthanasia for unclaimed animals - Council actively investigated owners of animals by following up on microchip data. This strategy proved successful.

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

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

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



# Asset reporting

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## Report on condition of public works

Council is responsible for maintaining all of its public assets including public buildings and structures, roads and drainage infrastructure. The combined replacement value of these assets owned and maintained by Council, as at 30 June, 2011 was in excess of \$670 million.

In assessing the standard of Council's public assets, the condition, function and location of each asset has been taken into consideration. Assets have been assessed based on their current state and no potential or proposed works have been factors in the determination of their condition.

Within each Asset Class the Asset Category components have been assessed on an overall basis, recognising that an average standard of 'satisfactory' may be achieved even though certain individual assets may be above or below that standard. Council recognises that the standard that it considers to be 'satisfactory' may be different from that adopted by other councils.

The introduction of 'Fair Value' and new accounting standards have meant that asset values are far more accurate than previously and more closely reflect current actual values. The revaluation process required a new determination of useful and residual life of the various Asset Categories and accessing a standard for Asset Condition.

Both the 'estimated cost to bring to satisfactory condition/standard' and 'asset condition' in Special Schedule 7 can be used to access priorities for maintenance funding. Prioritisation provides Council with a risk management approach to much needed asset maintenance works.

The information contained in Council's report on the condition of public works comprises accounting estimates formulated in accordance with the NSW Local Government Code of Accounting Practice and Financial Reporting. A more comprehensive report can be viewed in Council's Audited Financial Statements contained in the section titled '2010-11 Financial Reports'. In particular, Note 9A can be viewed on page 106 of this report and Special Schedule 7 on pages 142-143.

## Stormwater management services report

### Report pursuant to Local Government Regulation 217 (1) (e) regarding stormwater management services provided from funds raised by the Stormwater Management Services Charge.

Council's Delivery and Operational Plan for 2009-2013 referred at page 19 to drainage services proposed to be provided with funds generated by the Stormwater Management Services Charge.

The actual stormwater management services made available by the council during the year (measured in accordance with the criteria set out in the relevant management plan).	The projected stormwater management services that were proposed to be made available (outlined in the management plan relating to the year concerned).	A statement of the reasons for any difference between them or comments
Continue to develop the asset register and condition assessments of Council's drainage assets by validating data. 10% of the network was inspected by CCTV for condition.	Continue to develop the asset register and condition assessments of Council's drainage assets by validating data.	Ongoing. No difference.
Identify substandard drainage and required upgrades to drainage facilities to improve stormwater flow and minimise flooding. Upgrade drainage facilities to improve stormwater flow and minimise flooding. Construct and maintain stormwater infrastructure items funded by Stormwater Management Services Charge SMSC and upgrade known problem areas.	Identify substandard drainage and required upgrades to drainage facilities to improve stormwater flow and minimise flooding. Upgrade drainage facilities to improve stormwater flow and minimise flooding. Construct and maintain stormwater infrastructure items funded by Stormwater Management Services Charge (SMSC) and upgrade known problem areas.	Ongoing program of drainage upgrades. No difference
Design and construction of Polding and Tranmere street drainage to address drainage problems as a result of the street trees	Design and construction of Polding and Tranmere street drainage to address drainage problems as a result of the street trees	Project completed.
Design and construction of Colaine Street drainage to address building proximity stormwater pipeline.	Design and construction of Colaine Street drainage to address building proximity stormwater pipeline.	Project completed.
Renewal of damaged stormwater pits and inlets.	Renewal of damaged stormwater pits and inlets.	Work is ongoing.
Various investigations and designs commenced and completed including St Albans St near Gow St and Abbotsford Pd, Queen St nr #226, Queens Rd near Harris Rd, Wrights Rd, Colane St.	Preparation of Stormwater Management Charge Designs (to address localised flooding issues) St Albans Street completed, Queens Road design completed, Wrights Road completed, Colaine Street completed.	No differences. Work is ongoing.
Formation of a Floodplain and Risk Management Committee commenced.	Formation of a Floodplain a Risk Management Committee has been achieved.	Implementation has been delayed but is ongoing over a projected span of at least 3 years.
Investigation and concept design undertaken for works to reduce nuisance surface flows in section Mayne Lane to Glenn Ormond Ave	Wymston Parade improvements	Project has been delayed by extended resident consultation.
Design and construction of 221 Queen Street drainage to connect undrained stormwater pit.	Design and construction of 221 Queen Street drainage to connect undrained stormwater pit.	Project completed.



# 2010-11 Operating Plan results





# ENGAGED CITY

## 1.1 - I have opportunities to participate in and contribute my opinion to local decision making through consultation and other forms of engagement through Council.

### 1.1.1 Engage with the community on local issues and planning

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Maintenance of Council's community engagement register	Register established. <i>Operating budget</i>	Monthly reports to management team on activities undertaken and planned. <i>Manager, Corporate Strategy</i>	Green
<b>Strategy</b> Prepare a Communication Strategy which: <ul style="list-style-type: none"> <li>• Complements this Delivery Plan and its associated annual Operational Plans; and</li> <li>• Outlines Council's approach to communication and consultation, including the tools it will use to provide these.</li> </ul>	Develop 2010-13 Delivery Plan Communication Strategy for Council endorsement. <i>Operating budget</i>	Adoption of Strategy <i>Manager, Corporate Strategy</i>	Green
<b>Program</b> Investigation and resolution of complaints	Investigation and resolution of all complaints. <i>Operating budget</i>	Quarterly report to Executive. Resolution of all complaints within 14 days as per Council's policy. All complaints are formally registered. <i>Manager, CPR</i>	Green

### 1.1.2 Communicate opportunities for consultation and engagement using varied methods

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Utilise innovative means to consult with young residents.	Undertake annual youth summit/forum to engage with young local residents. <i>Operating budget</i>	At least one youth devised, developed and led program facilitated by council per year. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Develop a protocol on engaging with the Indigenous community	Establish principles of cooperation with Metro Aboriginal Land Council and develop organisational protocols for engagement, communication and development processes <i>Operating budget</i>	Protocol document finalised and endorsed <i>Manager, Community Services</i>	Green
<b>Strategy</b> Develop appropriate mechanisms to consult with key community groups and stakeholders.	Audit existing communications processes and research new opportunities. Consult stakeholders with proposals for funding. Confirm new communications process and promote across Council. <i>Operating budget</i>	Percentage of community groups that participate in engagement activities. <i>Manager, Community Services</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement a Community Harmony Strategy.	Translate selected Council fact sheets in community languages. Develop and distribute information kits on Council's role, meetings and services in community languages. Develop a community directory for Council staff to use to refer clients to agencies that can assist people from CALD backgrounds. <i>Operating budget</i>	Projects completed <i>Manager, Community Services</i>	Grey
<b>Strategy</b> Develop enhanced online communication tools using technologies such as (but not limited to) blogs, e-zines, social networking mechanisms and SMS.	Operate online community panel as a means of consulting and engaging with the community on a variety of issues. <i>Operating budget</i>	Panel membership reaches 300. <i>Manager, Corporate Strategy</i>	Green
<b>Program</b> Document management and records	Develop system to ensure information access legislation is complied with. <i>Operating budget</i>	Formal access applications are processed within legislative timeframes. <i>Manager, Governance</i>	Green +
<b>Strategy</b> Document management and records	Develop and adopt records management and disposal policies reflecting statutory requirements. <i>Operating budget</i>	Policies adopted <i>Manager, Governance</i>	Green +

### 1.1.3 Establish and strengthen partnerships and alliances to identify and respond to local issues

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Maintain links with community associations that manage large residential developments to connect residents with services and facilities offered throughout the LGA.	Facilitate and support the collection of information associated with infrastructure ownership and services relating to the developments. <i>Operating budget</i>	All relevant meetings are arranged and administratively supported. <i>General Manager</i>	Green
<b>Strategy</b> Pilot the Friends of the Park concept to establish relationships with local communities to develop and maintain local parks.	Maintain support of McIlwaine Park FOP group. Investigate establishment of Timbrell Park FOP group. <i>Operating budget</i>	Both FOP groups operating. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Work with the government departments and other agencies to promote and support volunteer involvement.	Facilitate training opportunities including: <ul style="list-style-type: none"> <li>• Development of a volunteering page on Council's website to promote volunteering opportunities and link volunteers with appropriate services</li> <li>• Promoting volunteer involvement</li> <li>• Leadership programs</li> <li>• Disability awareness</li> <li>• Child Protection obligations and awareness</li> </ul> <i>Operating budget</i>	Introduction of volunteering page on Council's website. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Engage and connect with residents in new medium density developments.	Develop survey and consult with residents from the housing development at George St, North Strathfield <i>Operating budget</i>	Completion of annual post-occupancy survey. <i>Manager, Community Services</i>	Grey
<b>Strategy</b> Strengthen communication between Council and local sport/recreation groups.	Conduct winter and summer sporting forums. Conduct training forums for sporting groups (grant funded). Produce a quarterly newsletter. Provide SMS notification of temporary closure of parks. Provide online resources to support clubs. <i>Operating budget</i>	2 forums held and all other activities completed. <i>Manager, Customer Services</i>	Green

## 1.2 - I know where to find the services I need and feel comfortable in accessing them

### 1.2.1 Support effective communication and promotion of services in the area

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Utilise innovative means to consult with young residents.	Undertake annual youth summit/forum to engage with young local residents. <i>Operating budget</i>	At least one youth devised, developed and led program facilitated by council per year. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Develop a protocol on engaging with the Indigenous community	Establish principles of cooperation with Metro Aboriginal Land Council and develop organisational protocols for engagement, communication and development processes <i>Operating budget</i>	Protocol document finalised and endorsed <i>Manager, Community Services</i>	Green
<b>Strategy</b> Develop appropriate mechanisms to consult with key community groups and stakeholders.	Audit existing communications processes and research new opportunities. Consult stakeholders with proposals for funding. Confirm new communications process and promote across Council. <i>Operating budget</i>	Percentage of community groups that participate in engagement activities. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement a Community Harmony Strategy.	Translate selected Council fact sheets in community languages. Develop and distribute information kits on Council's role, meetings and services in community languages. Develop a community directory for Council staff to use to refer clients to agencies that can assist people from CALD backgrounds. <i>Operating budget</i>	Projects completed <i>Manager, Community Services</i>	Green
<b>Strategy</b> Develop enhanced online communication tools using technologies such as (but not limited to) blogs, e-zines, social networking mechanisms and SMS.	Operate online community panel as a means of consulting and engaging with the community on a variety of issues. <i>Operating budget</i>	Panel membership reaches 300. <i>Manager, Corporate Strategy</i>	Green
<b>Program</b> Document management and records	Develop system to ensure information access legislation is complied with. <i>Operating budget</i>	Formal access applications are processed within legislative timeframes. <i>Manager, Governance</i>	Green +
<b>Strategy</b> Document management and records	Develop and adopt records management and disposal policies reflecting statutory requirements. <i>Operating budget</i>	Policies adopted <i>Manager, Governance</i>	Green +

## 1.3 - I know about events in the community and feel welcomed and encouraged to participate

### 1.3.1 Provide and promote a wide range of community events using varied communication methods.

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Operation of monthly citizenship ceremonies	Hold 11 ceremonies with support from Australian Electoral Commission. <i>Operating budget</i>	Ceremonies staged within budget. <i>General Manager</i>	Green



Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Coordinate civic events that are celebrated by our community and recognise and support our residents.	Implement events including: <ul style="list-style-type: none"> <li>• Australia Day</li> <li>• ANZAC Day</li> <li>• Mayoral Golf Day</li> <li>• Mayoral Bowling Day</li> <li>• Volunteers Christmas Party</li> <li>• Other civic events as arise (eg. Celebrity Cricket Match - not in the budget)</li> </ul> <i>Operating budget</i>	All events delivered within budget. <i>Manager, CPR</i>	Green
<b>Program</b> Generation of cash and in-kind sponsorship of Council events and initiatives.	Sponsorship prospectuses and agreements developed and implemented for Council's major events and other initiatives as arise. <i>Operating budget</i>	Sponsorship budgets are met. <i>Manager, CPR</i>	Grey
<b>Program</b> Provide ongoing support and advice to Council divisions staging events.	Provide advice as required. Coordinate community and internal use of event resources including marquees. <i>Operating budget</i>	All marquee requests met. <i>Manager, CPR</i>	Green
<b>Strategy</b> Develop and implement celebratory program for the tenth anniversary of the establishment of the City of Canada Bay.	Implement program as determined. <i>Operating budget</i>	Program delivered within budget. <i>Manager, CPR</i>	Green
<b>Strategy</b> Implement an annual program of Council sponsorship of events and initiatives in the City in accordance with Council's Sponsorship Policy.	Two sponsorship rounds undertaken with recommendations adopted by Council. <i>Operating budget</i>	100% compliance with sponsorship agreements. <i>Manager, CPR</i>	Green
<b>Program</b> Coordination of support for community street parties in the City	Process all incoming street party applications. Develop of street party kits outlining all information relation to hosting a street party. <i>Operating budget</i>	Each application processed within 15 days. <i>Manager, Customer Services</i>	Green
<b>Strategy</b> Support a program of community-led LivingLocal events.	Facilitate a program of entertainment in partnership with local businesses or organisations. <i>Sustainable City Levy</i>	Stage 2 family focused events in partnership with business. <i>Manager, Economic Development</i>	Green

## 1.4 - My city is well managed and my needs are met through high quality services and well maintained facilities and infrastructure

### 1.4.1 Integrate service delivery and operational planning

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Operation of emergency services management	Provision of service and response in accordance with emergency management procedures and plans. <i>Operating budget</i>	Procedures and plans adhered to. <i>Director, Technical Services</i>	Green
<b>Program</b> Management of Council's assets (asset management planning development and implementation)	Manage delivery of annual program of works identified in the Asset Management Strategy. <i>Operating budget</i>	All actions completed within budget. <i>Group Manager, City Assets</i>	Green
<b>Strategy</b> Implement an Integrated Planning and Reporting framework to facilitate a healthy and sustainable Council which is accountable and responsive to the local community.	Implement the new framework in accordance with legislative requirements of integrated planning and reporting. Produce formal Annual Report. Produce community Annual Report. <i>Operating budget</i>	2011-12 Operating Plan and Budget adopted by Council. <i>Manager, Corporate Strategy</i>	Grey

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Administration of Council services including street and parking permits, DA & CC files, animal registration, certificate and programs	Processing of all incoming applications and reports to Council as required. <i>Operating budget</i>	Process street permits within 10 days Process park permits within 5 days Process animal registration within 5 days Process lodgement and processing application within 2 days Process 149 certificates within 5 days Process urgent 149 certificates within 24 hours Process 603 certificate within 5 days <i>Manager, Customer Services</i>	Green
<b>Program</b> Recreation, facilities and sportsfield bookings including filming booking and bus hire	Processing of all incoming applications and bookings and provide quarterly reports to Council. <i>Operating budget</i>	Process filming application within 6 days. Process casual application for parks within 8 days Process pre-seasonal application for sporting fields within 12 days Process seasonal application for sporting fields within 12 days Process inquiries relating to filming and parks within 2 days <i>Manager, Customer Services</i>	Green
<b>Program</b> Risk management and insurance coordination	Ongoing processing of claims. Internal risk management group established. <i>Operating budget</i>	All claims processed within agreed timeframes. <i>Manager, Governance</i>	Green
<b>Strategy</b> Develop an integrated Risk Management Plan and develop and implement supporting processes to ensure ongoing integration of risk management principles into Council operations.	Develop Plan and supporting processes, in line with industry standards and best practice models. <i>Operating budget</i>	Plan adopted. <i>Manager, Governance</i>	Green
<b>Program</b> Management of Council leases and hire facilities	Manage Council's portfolio of leased properties to maximise return to Council and provide access to facilities for hire to the broader community. <i>Operating budget</i>	Leased properties and hire facilities achieve an ongoing occupancy level of 70%. <i>Manager, Property Services</i>	Green

#### 1.4.2 Implement a long term financial plan which prioritises infrastructure renewal

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Council's ongoing financial management	Undertake a thorough review of further budget savings, efficiency gains and revenue raising opportunities can be undertaken to create capacity within Council's current budget to contribute to a greater allocation to asset maintenance and renewal. <i>Operating budget</i>	Identification of savings, gains and opportunities <i>General Manager</i>	Green
<b>Capital</b> Maintenance of internal (discretionary) and external (non-discretionary) restricted reserves.	Transfer of allocated Five Dock Leisure Centre reserve <i>General revenue</i>	Transfer to reserve <i>Manager, Finance</i>	Green +
<b>Capital</b> Council's ongoing financial management	Servicing of existing borrowings <i>General revenue</i>	Allocation of requisite funds <i>Manager, Finance</i>	Green +

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Maintenance of internal (discretionary) and external (non-discretionary) restricted reserves.	Transfer of allocated Domestic Waste Management Charge <i>General revenue</i>	Transfer to reserve <i>Manager, Finance</i>	Green +
<b>Capital</b> Maintenance of internal (discretionary) and external (non-discretionary) restricted reserves.	Transfer of allocated Council election reserve <i>General revenue</i>	Transfer to reserve <i>Manager, Finance</i>	Green +
<b>Capital</b> Maintenance of internal (discretionary) and external (non-discretionary) restricted reserves.	Transfer of allocated Property Services reserve <i>General revenue</i>	Transfer to reserve <i>Manager, Finance</i>	Green +
<b>Capital</b> Maintenance of internal (discretionary) and external (non-discretionary) restricted reserves.	Transfer of allocated Wellbank Childrens Centre reserve <i>General revenue</i>	Transfer to reserve <i>Manager, Finance</i>	Green +
<b>Program</b> Council's ongoing financial management	Prepare detailed annual budget on an accrual basis in accordance with the Code, relevant legislation and Council's Long Term Financial Plan comprising: - Income Statement - Statement by Function & Activity - Capital Budget <i>Operating budget</i>	Budgets are to be presented to the council prior to commencement of a new financial year. Completion of year end report on income and expenditure budget result compared to the actual result reported in Council's financial statements. Variances reported to Council at the meeting at which the financial reports are considered. Quarterly budget reviews presented within legislative timeframes. Monthly monitoring and comparison of actual income and expenditure with the estimate of council's income and expenditure. Report of any material variances to Council at its next meeting. <i>Manager, Finance</i>	Green +
<b>Program</b> Maintenance of internal (discretionary) and external (non-discretionary) restricted reserves.	Allocation of funds as part of annual budget. <i>Operating budget</i>	Reserves are adequate for intended purpose. <i>Manager, Finance</i>	Green +
<b>Program</b> Administration of accounts payable	Process supplier invoices for payment in accordance with Council's policies and procedures <i>Operating budget</i>	Invoice processing to be completed within 5 work days of month end to ensure accurate YTD Budget VS Actual Reporting <i>Manager, Finance</i>	Green +
<b>Program</b> Administration of accounts receivable	Issue Council invoices and manage collections in accordance with Council's policies and procedures. <i>Operating budget</i>	Invoices are raised within 3 days of request to ensure accurate YTD Budget VS Actual Reporting. <i>Manager, Finance</i>	Green +
<b>Program</b> Administration of Council payroll	Accurately process and reconcile fortnightly payrolls and ensure payments are made in accordance with provisions of the Local Government (State) Award, various Council policies or other relevant legislation. <i>Operating budget</i>	Accurate completion of each payroll. <i>Manager, Finance</i>	Green +
<b>Program</b> Investment of surplus funds	Maximise return on investments whilst ensuring protection of principal. Review of funding and investment strategies to be undertaken annually in line with budget development and the review of the Long Term Financial Plan. <i>Operating budget</i>	Ensure investments are low risk and investment decisions are in accordance with DLG Investment Guidelines. <i>Manager, Finance</i>	Green +



Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Management of Council's rating system	Rates are levied in accordance with adopted rating structure. <i>Operating budget</i>	Notices are issued within legislative timeframes. At least 95% of rates levied are collected. Increased take-up on online rates notifications. <i>Manager, Finance</i>	Green +
<b>Strategy</b> Update Council's Long Term Financial Plan on an annual basis taking into consideration other Resource Strategy documents (Asset Management Framework and Workforce Management Plan) and Delivery Plan requirements.	Develop 2011 iteration of plan and ensure key outcomes are integrated into new reporting structure. <i>Operating budget</i>	LTFP revised annually in conjunction with setting of annual operating budget <i>Manager, Finance</i>	Green +
<b>Strategy</b> Prepare a new Developer Contributions Framework to fund community infrastructure.	Develop framework. <i>Operating budget and developer contributions</i>	Framework adopted by Council (subject to NSW Government approval) <i>Manager, Strategic Planning</i>	Green

### 1.4.3 Effectively manage staff and resources

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Operation of Council's Community Development division	Strategic direction of managers, programs and services within division. <i>Operating budget</i>	95% compliance with division's budget allocations and with KPIs relevant to divisional managers. <i>Director, Community Development</i>	Green
<b>Program</b> Operation of Council's Corporate Services division	Strategic direction of managers, programs and services within division. <i>Operating budget</i>	95% compliance with division's budget allocations and with KPIs relevant to divisional managers. <i>Director, Corporate Services</i>	Green
<b>Program</b> Operation of Council's Planning and Environment division	Strategic direction of managers, programs and services within division. <i>Operating budget</i>	95% compliance with division's budget allocations and with KPIs relevant to divisional managers. <i>Director, Planning and Environment</i>	Green
<b>Program</b> Operation of Council's Technical Services division	Strategic direction of managers, programs and services within division. <i>Operating budget</i>	95% compliance with division's budget allocations and with KPIs relevant to divisional managers. <i>Director, Technical Services</i>	Green
<b>Program</b> Operation of Council's senior leadership team and Executive Services division	High level coordination of senior leadership team and strategic direction of managers, programs and services within division. <i>Operating budget</i>	95% compliance with division's budget allocations and with KPIs relevant to divisional managers. <i>General Manager</i>	Green
<b>Program</b> Participation in sister city and twin city relationships to provide cultural and educational exchanges and mutual benefits.	Establishment of suitable projects with Parkes Council (twin city). <i>Operating budget</i>	All activities reported to Council. <i>General Manager</i>	Green
<b>Program</b> Participation in Southern Sydney Regional Organisation of Councils	Participation in projects and programs as arise and as present opportunities for the City of Canada Bay. <i>Operating budget</i>	All activities reported to Council. <i>General Manager</i>	Green
<b>Capital</b> Management of Council plant and fleet	Implementation of plant and fleet replacement program <i>General revenue</i>	Replacement completed within budget <i>Group Manager, City Services</i>	Green
<b>Capital</b> Operation of Council's Technical Services division	Undertake physical improvements to Depot to meet DECC recommendations <i>Developer contributions</i>	Works completed within budget <i>Group Manager, City Services</i>	Green

<b>Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)</b>	<b>Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)</b>	<b>KPI to measure annual activity</b>	<b>Fourth quarter score (August 2011)</b>
<b>Program</b> Undertake entrepreneurial civil works to create an income stream for Council	Market services and seek opportunities to undertake additional profit generating works. <i>Operating budget</i>	Additional revenue obtained. <i>Group Manager, City Services</i>	Amber
<b>Strategy</b> Implement the Asset Management Framework to ensure long term sustainability of community assets.	Assessment of Council owned assets undertaken and program of works for 2011-12 developed. <i>Operating budget</i>	Assessments completed and incorporated into program. <i>Manager, Assets</i>	Green
<b>Strategy</b> Develop a strategy of organisational performance review and implement identified recommendations to enhance service delivery and/or revenue and efficiency gains.	Undertake reviews of practices to identify and address areas for business improvement. <i>Operating budget</i>	Efficiency gains identified and implemented <i>Manager, Executive Services</i>	Amber
<b>Program</b> Council meeting management and Councillor support	Review processes used to prepare Council business papers. <i>Operating budget</i>	Process reviewed and recommendations implemented. <i>Manager, Governance</i>	Amber
<b>Program</b> Development and application of effective governance measures and systems	Review LGMA governance health check <i>Operating budget</i>	All appropriate governance policies are adopted by Council. <i>Manager, Governance</i>	Green
<b>Program</b> Development and application of effective governance measures and systems	Adopt a legislative compliance process and reporting program <i>Operating budget</i>	Program developed <i>Manager, Governance</i>	Green +
<b>Program</b> Operation of Audit and Risk Management Committee	Review Council's risk management, internal control, external accountability and internal audit function <i>Operating budget</i>	Annual internal audit program completed and risk register maintained. <i>Manager, Governance</i>	Green
<b>Strategy</b> Development and application of effective governance measures and systems	Undertake a systematic fraud risk assessment and adopt a fraud control policy or strategy <i>Operating budget</i>	Assessment completed and policy or strategy adopted <i>Manager, Governance</i>	Green +
<b>Program</b> Human resources management	Provide HR services including: - recruitment - induction - Training and development - employee relations - HR policy development - performance management <i>Operating budget</i>	6 induction days delivered each year. All staff are paid each fortnight. Annual training plan developed each year. Annual performance reviews completed by September each year. <i>Manager, Human Resources</i>	Amber
<b>Program</b> Management of occupational health and safety requirements for Council	Occupational Health and safety management system developed and implemented. Injury management and rehabilitation services provided. Staff wellbeing initiatives provided. <i>Operating budget</i>	OHS Committee meets 10 times per year. 95% of all injury notifications are provided to insurer within 2 days. Annual flu shots provided. Workers Compensation premium reduces each year. <i>Manager, Human Resources</i>	Green
<b>Strategy</b> Human resources management	Develop a plan to ensure that staff makeup reflects the cultural diversity of the local area <i>Operating budget</i>	Plan completed. <i>Manager, Human Resources</i>	Green
<b>Strategy</b> Human resources management	Undertake review of senior staff employment contracts to ensure conformity with section 338 of the Act. <i>Operating budget</i>	Review completed <i>Manager, Human Resources</i>	Green +
<b>Strategy</b> Human resources management	Develop and implement a grievance policy <i>Operating budget</i>	Policy in operation <i>Manager, Human Resources</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Update Council's Workforce Management Plan on an annual basis to guide corporate policy, structure and succession planning.</p>	<p>Implement:</p> <ul style="list-style-type: none"> <li>- Development of succession planning model</li> <li>- Mentoring program</li> <li>- Development of secondment and job rotation practices</li> <li>- Enhancement of training and development policy and procedures</li> <li>- Implementation of OHS plan</li> <li>- Investigation of further reward and recognition initiatives</li> <li>- Development of staff Wellbeing program</li> </ul> <p><i>Operating budget</i></p>	<p>Strategies achieved as per timeframes. <i>Manager, Human Resources</i></p>	<p>Green</p>
<p><b>Program</b> Provision of information technology services for Council</p>	<p>Operation of internal helpdesk. Administration and maintenance of systems and hardware. Implementation of rolling program of upgrades. Participation in and support of IS Think Tank. <i>Operating budget</i></p>	<p>All Helpdesk tickets actioned, annotated and closed appropriately. All systems available for staff with minimal downtime. System and application upgrades completed on time and to budget. IS budget maintained. <i>Manager, Information Systems</i></p>	<p>Green</p>
<p><b>Strategy</b> Develop strategy of continuous improvement for all Council information and technology-based systems.</p>	<p>Develop medium term Information Systems Strategy. <i>Operating budget</i></p>	<p>Strategy adopted by Council. <i>Manager, Information Systems</i></p>	<p>Green</p>
<p><b>Strategy</b> Review Council's property portfolio to determine most appropriate use of each site.</p>	<p>Develop property strategy and undertake feasibility analysis of key operational land including existing administration building to determine highest and best use for these sites. <i>Operating budget</i></p>	<p>Analysis completed and reported to Executive and Councillors. <i>Manager, Property Services</i></p>	<p>Amber</p>



## 2.1 I am proud of and value my city's natural environmental assets

### 2.1.1 Facilitate and support programs which recognise the cultural and social value of the natural environment in our City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop local strategies in response to the NSW Government Draft Sea Level Rise Policy Statement, including the preparation of a Flood Plain Management Plan.	Commence foreshore vulnerability mapping (subject to provision of information from other levels of government) and commence flood studies. <i>Stormwater Levy</i>	Undertake studies <i>Group Manager, City Assets</i>	Amber
<b>Strategy</b> Develop local climate change adaptation and mitigation plan.	Determine consultation program, commence development of adaptation actions and commence development of mitigation policies. <i>Operating budget</i>	Adoption of Plan by Council and implementation of actions. <i>Manager, Assets</i>	Green +
<b>Program</b> Implement an annual Sustainability Award program	Deliver an annual award program that celebrates sustainability across a wide range of applications and acknowledges the efforts of local residents and businesses. <i>Sustainable City Levy</i>	Nominations in all categories received <i>Manager, Economic Development</i>	Green +
<b>Program</b> Investigate and action environmental complaints	Investigation of complaints as logged with Council. <i>Operating budget</i>	Resolution of all complaints in accordance with Complaint Handling Policy. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Review site specific plans of management on priority basis in accordance with the Local Government and Crown Lands Acts to facilitate sustainable development and use of local public open space.	Review site specific plans of management to identify opportunities for more sustainable management within parks. <i>Operating budget</i>	Prepare draft Plan of Management for Concord Oval Precinct <i>Parks and Recreation Planner</i>	Amber

### 2.1.2 Promote the natural areas within the City to attract residents and visitors

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Identify opportunities for implementation of Council's Public Art Plan	Investigate key environmental issues and integrate within cultural program. <i>Sustainable City Levy</i>	Stage 1 of Public Art program implemented <i>Cultural Development Coordinator</i>	Green
<b>Strategy</b> Scope the Rivers Edge project to ensure environmental education features on the City's foreshores.	Scope sites and concepts for artworks along the foreshore. <i>Sustainable City Levy</i>	Scoping study completed <i>Cultural Development Coordinator</i>	Green

## 2.2 - I have access to a biologically diverse natural environment near where I live

### 2.2.1 Deliver projects which work towards the protection of biodiversity in our natural areas

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Leadership of local bush land program	Provide training for Bush care volunteers to ensure the protection of Aboriginal heritage sites and to assist in site identification <i>Grant funding</i>	Training program developed and delivered <i>Manager, Community Services</i>	Grey
<b>Program</b> Leadership of local bush land program	Management of bush care volunteer groups to undertake restoration of sites at Yaralla, Brett Park, Sisters and Half Moon bays, Lovedale Place and Queen Elizabeth Park. <i>Operating budget</i>	Volunteer groups expanded. <i>Manager, Parks and Gardens</i>	Green
<b>Strategy</b> Develop and implement action to implement outcomes of the Estuarine Vegetation Management Plan and Flora and Fauna Survey Reports.	Identify and protect areas of existing remnant vegetation; fauna habitats and riparian zones and revegetate existing areas and/or establish new areas of vegetation. Work with relevant sections of Council to identify areas of noxious weeds and salt marsh. Ongoing maintenance of areas which require protection. <i>Grant funding being sought</i>	New areas identified and existing areas maintained. <i>Manager, Parks and Gardens</i>	Green
<b>Strategy</b> Add provisions to Council's Comprehensive LEP for the protection of biodiversity in Council's natural areas in response to the outcomes of the Local Planning Strategy.	Prepare appropriate provisions for inclusion into the draft Local Environmental Plan <i>Operating budget</i>	Draft LEP endorsed by Council <i>Manager, Strategic Planning</i>	Green

### 2.2.2 Maintain access to open spaces and bushland reserves which cater for the needs of residents and visitors to the area

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement a water mining project to irrigate Council's open space areas and to reduce consumption of potable water.	Secure funding to cover full project, and then conduct community engagement and undertake EOI for design and construction. <i>To be confirmed</i>	Funding achieved and EOI completed <i>Director, Technical Services</i>	Amber
<b>Program</b> Noxious weed control	Undertake controls as necessary. <i>Operating budget</i>	All reports of noxious weeds resolved <i>Manager, Parks and Gardens</i>	Green
<b>Strategy</b> Develop opportunities to expand and enhance biodiversity in open space areas.	Include proposed extension to bushland reserves in Plans of Management. <i>Operating budget</i>	Protect and enhance biodiversity in draft Plan of Management for Concord Oval Precinct <i>Parks and Recreation Planner</i>	Amber

### 2.2.3 Facilitate and advocate for transport links to open spaces and reserves within and around the City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Prepare Council's Integrated Transport Strategy ensuring that it enhances walkways and cycleways.	Identify stakeholders and undertake consultation <i>Operating budget</i>	Strategy completed and endorsed <i>Manager, Traffic and Transport</i>	Grey

## 2.3 - I know what I can do to help the environment and make active day to day choices to support environmental sustainability

### 2.3.1 Undertake community education on best practice in environmental sustainability and management of climate change issues

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop community and public art projects that respond to environmental issues and impacts of climate change and global warming.	Embed sustainability principles within public art and cultural program <i>Sustainable City Levy</i>	Principles implemented. <i>Cultural Development Coordinator</i>	Green
<b>Program</b> Environmental sustainability education/awareness programs	Deliver an annual program of sustainability focused workshops and an annual expo covering issues including environmental building options, heritage maintenance and enhancement, undertaking alterations and additions, correct lodgement of DAs and similar. <i>Sustainable City Levy</i>	Program delivered <i>Manager, Economic Development</i>	Amber
<b>Program</b> Environmental sustainability education/awareness programs	Deliver an annual program of sustainability focused workshops and an annual expo covering issues including environmental building options, heritage maintenance and enhancement, undertaking alterations and additions, correct lodgement of DAs and similar. <i>Sustainable City Levy</i>	Program delivered <i>Manager, Economic Development</i>	Green
<b>Program</b> Monitoring of Council's and the community's green house gas emissions	Review Planet Footprint data and report to Council <i>Operating budget</i>	Data analysed and reported <i>Manager, Environmental Services</i>	Green
<b>Program</b> Environmental sustainability education/awareness programs	Deliver Treading Lightly program for residents <i>Operating budget</i>	2 workshops undertaken <i>Manager, Environmental Services</i>	Green
<b>Program</b> Environmental sustainability education/awareness programs	Develop and deliver environmental awareness program for local schools <i>Operating budget</i>	Program delivered <i>Manager, Environmental Services</i>	Green

### 2.3.2 Provide opportunities for community involvement in projects directed towards developing a more environmentally sustainable city including achieving a significant reduction in greenhouse gases.

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Facilitate ongoing interaction with the community through the Sustainable City Committee	Facilitate meetings every second month and undertake advocacy at Council events. <i>Operating budget</i>	6 meetings held and 2 events participated in <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Work in partnership with volunteers to improve the amenity of open space areas.	Coordinate National Tree Day and Trees for Schools activities. <i>Operating budget</i>	Programs completed with volunteer support. <i>Manager, Parks and Gardens</i>	Green

### 2.3.3 Move to alternative and more sustainable transport choices within Council

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Investigate and implement green fleet initiatives to reduce green house gas emissions.	Review fleet annually. <i>Operating budget</i>	Reduction in co2 emissions from fleet. <i>Group Manager, City Services</i>	Green



Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Support initiatives that facilitate sustainable transport choices for Council staff.	Support staff bicycle network. Facilitate car-pool arrangements for journeys to and from work. <i>Operating budget</i>	BUG expanded and car pool established <i>Manager, Traffic and Transport</i>	Grey

### 2.3.4 Implement projects about sustainable business practices

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Adopt best practices for sustainable event management across Council's major event program and develop sustainable event management guidelines for local community use.	Prepare sustainable event management guidelines. <i>Operating budget</i>	Guidelines published. <i>Manager, CPR</i>	Green
<b>Strategy</b> Manage a city wide Green Business program to support and encourage local businesses to become more environmentally sustainable.	Deliver and market appropriate training opportunities. Encourage local purchasing within city through business to business promotion. Provide up to date online resources. Promote good practise in media and ezines. <i>Sustainable City Levy</i>	Promote 5 training programs per year. <i>Manager, Economic Development</i>	Green
<b>Strategy</b> Deliver the sustainable business program in partnership with Leichhardt Council and Sydney Water.	Promote, administer and manage the sustainable Business Program as detailed in the project action plan. <i>Sustainable City Levy and grant funding</i>	Complete 25 business audits and retrofits from target business list provided b Sydney Water. <i>Manager, Economic Development</i>	Amber
<b>Strategy</b> Implement MOU and objectives of Energy Efficiency for Small Business program	Support DECCW program with cash incentives for initial assessment fees to boost local participation and draw down of state funds. <i>Sustainable City Levy</i>	Profile local 15 Business to Business Services at events and in publications. Achieve 100 hits on the Green Business Toolkit resources on line. Publish 2 articles in local media about successful business environmental initiatives. Record participation of 30 local businesses in the program. <i>Manager, Economic Development</i>	Amber
<b>Strategy</b> Implement the recommendations of the Energy Savings Action Plan to reduce green house gas emissions and costs.	Install energy improvements in one selected Council building. <i>WaSIP</i>	Installation completed. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Implement the recommendations of the Water Savings Action Plan to reduce water consumption and costs.	Install water re-use improvements in one selected Council building. <i>WaSIP</i>	Installation completed. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Conduct environmental audits on commercial premises to reduce impact on the environment.	Develop and implement commercial premises audit program. <i>WaSIP</i>	Program completed. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Conduct waste audits of development sites to assess waste management plans, promote sustainable practices and enforce regulations as required.	Develop and implement development sites audit program. <i>Operating budget</i>	Program completed. <i>Manager, Environmental Services</i>	Grey

## 2.4 - I have a sense of wellbeing through living in a clean, healthy local environment

### 2.4.1 Maintain and enhance streets and open community spaces

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Implement a Street Tree Priority Program which conserves and enhances significant street tree items, and identifies short, medium and long term priorities.	Undertake emergency works as required. <i>Operating budget</i>	Emergency works completed within existing budgets <i>Manager, Parks and Gardens</i>	Grey
<b>Program</b> Tree Permit administration	Ongoing administration of permits <i>Operating budget</i>	All permit applications completed. <i>Manager, Parks and Gardens</i>	Green

### 2.4.2 Operate effective and sustainable waste management for the City.

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Waste, recycling and garden organics collection and disposal	Oversee completion of contractual obligations by Cleanaway <i>Domestic Waste Management Charge</i>	Contract milestones met. <i>Manager, Environmental Services</i>	Green
<b>Program</b> Waste education and awareness programs	Deliver programs in partnership with Cleanaway <i>Operating budget</i>	Education provisions of the contract being met. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Develop and implement enhanced Waste Disposal Services.	Investigate options for ongoing disposal of organic matter. Implement e-waste collections and investigate and report on a second hand goods/market day. <i>Domestic Waste Management Charge</i>	All collections established. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Prepare and award a new Waste Services collection tender for the contract of waste collection for the City and aims to achieve NSW Government waste diversion rate targets.	Establish internal steering committee, consultant engaged to oversee tender preparation and tender process commenced. <i>Domestic Waste Management Charge</i>	All activities completed. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Review existing Waste Contamination Management Strategy to reduce the level of contamination in recycles waste and to remove recyclables from general waste.	Review and update strategy. <i>Domestic Waste Management Charge</i>	Review completed <i>Manager, Environmental Services</i>	Green

### 2.4.3 Maintain and enhance the City's parkland areas, foreshore and river access

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Foreshore and sea wall protection and maintenance	Program and implement priority maintenance <i>Operating budget</i>	Program completed within budget <i>Manager, Maintenance</i>	Green
<b>Program</b> Recreational jetties and boat ramps protection and maintenance	Program and implement priority maintenance <i>Operating budget</i>	Program completed within budget <i>Manager, Maintenance</i>	Green
<b>Program</b> Maintenance of buildings and facilities within parks.	Program and implement priority maintenance <i>Operating budget</i>	Program completed within budget <i>Manager, Maintenance</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Identify and map future foreshore linkages and facilitate public foreshore access with new foreshore development.	Maintain partnership with volunteer walking group to undertake mapping of Parramatta River foreshore <i>Operating budget</i>	All Parramatta River foreshore mapped. <i>Parks and Recreation Planner</i>	Green

#### 2.4.4 Undertake programs that contribute to a clean and healthy City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement drainage and stormwater projects, including drainage construction, stormwater quality improvement projects and drainage infrastructure renewal.	Undertake Floodplain Management Studies <i>Stormwater Levy</i>	Work completed on scheduled and within budget <i>Manager, Civil Design</i>	Amber
<b>Capital</b> Implement drainage and stormwater projects, including drainage construction, stormwater quality improvement projects and drainage infrastructure renewal.	Upgrade existing stormwater drainage at Polding and Tranmere streets to resolve flooding at the intersection of Polding and Tranmere Street <i>Stormwater Levy</i>	Work completed on scheduled and within budget <i>Manager, Civil Design</i>	Green
<b>Capital</b> Implement drainage and stormwater projects, including drainage construction, stormwater quality improvement projects and drainage infrastructure renewal.	Connect up drained stormwater pit at 221 Queen Street <i>Stormwater Levy</i>	Work completed on scheduled and within budget <i>Manager, Civil Design</i>	Green
<b>Capital</b> Implement drainage and stormwater projects, including drainage construction, stormwater quality improvement projects and drainage infrastructure renewal.	Renew damage stormwater pits and improve stormwater capture performance <i>Stormwater Levy</i>	Work completed on scheduled and within budget <i>Manager, Civil Design</i>	Green
<b>Capital</b> Implement drainage and stormwater projects, including drainage construction, stormwater quality improvement projects and drainage infrastructure renewal.	Undertake stormwater drainage designs to enable construction <i>Stormwater Levy</i>	Work completed on scheduled and within budget <i>Manager, Civil Design</i>	Green
<b>Capital</b> Implement drainage and stormwater projects, including drainage construction, stormwater quality improvement projects and drainage infrastructure renewal.	Undertake stormwater drainage renewal <i>Stormwater Levy</i>	Work completed on scheduled and within budget <i>Manager, Civil Design</i>	Green
<b>Program</b> Undertake public health control activities	Audit regulated systems (eg cooling towers, warm water systems). Inspect food and skin penetration businesses. Investigate and action health complaints. Provide health education and awareness to the community and businesses. <i>Operating budget</i>	Ongoing activities delivered in line with Public Health Plan <i>Manager, Environmental Services</i>	Green
<b>Program</b> Undertake public health control activities	Manage the Food Star Rating Program <i>Operating budget</i>	Program grows in number <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Organise and implement activities promoting Food Safety Week within the City.	Prepare and distribute promotional and education material for Food Safety Week 2010. Consult with relevant stakeholders. Plan activities within the scope of the theme for Food Safety Week. Undertake Food Safety Week activities. <i>Operating budget</i>	Food Safety Week actioned <i>Manager, Environmental Services</i>	Green



Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Private swimming pool compliance	Develop and implement a compliance program to ensure that private swimming pools comply with the Swimming Pools Act 1992 <i>Operating budget</i>	Program commenced <i>Manager, Environmental Services</i>	Amber
<b>Program</b> Maintain network of stormwater pits throughout city	Undertake regular removal of sediment and debris from high priority stormwater pits <i>Operating budget</i>	Each high priority pit cleaned quarterly <i>Manager, Parks and Gardens</i>	Green
<b>Strategy</b> Maintain network of stormwater pits throughout city	Utilise GPS information to assist with development of enhanced priority list of all existing stormwater lists <i>Operating budget</i>	Project completed <i>Manager, Parks and Gardens</i>	Green

# HEALTHY CITY

## 3.1 - I feel a sense of health and wellbeing

### 3.1.1 Provide healthy lifestyle programs and partnerships that promote healthy living and improve overall health and wellbeing

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Provision of direct services including: - Meals on Wheels - School Holiday Program - Community bus trips - Family Day Care	Implement recommendations of previous reviews. Implement Munch and Move program. Provide a MoW menu which allows for special needs. <i>Operating budget</i>	All programs completed. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Develop and implement healthy lifestyle programs through Council's facilities.	Heart Foundation - Heart Moves programs. Senior citizens men's gentle exercise program. Support cultural diverse men's health program. <i>Operating budget</i>	All programs completed. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Facilitate the delivery of programs that promote community well being	Undertake intergenerational men's program Develop prevention of falls postcards Develop parenting calendar Stage Wellness Week Stage Public Health Forums Falls Prevention Forum <i>Operating budget and Sustainability Levy</i>	All completed within budget <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Positive Ageing Strategy.	Host an annual forum, initially through CSCC, on a variety of topics including health, lifestyle and housing Investigate the possibility of broadening the use of the Hydrotherapy pool at Lucas Garden's School to include older people. <i>Operating budget</i>	Strategy developed and opportunities pursued. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Promote healthy meals and nutrition programs in Council's children's services programs.	Investigate provision of healthy foods. Provide nutritional education to parents. Promote Food Safety Week. Wellbank Centre Cookbook made broadly available. Wellbank Centre vegetable garden utilised for meals and programs. <i>Operating budget</i>	All programs completed. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Investigate viable means of ensuring healthy food options (stalls) are offered at Council events for the community.	Devise guidelines or policy to prioritise stallholders providing healthy food options in accordance with appropriate accredited standards. <i>Operating budget</i>	Guidelines or policy adopted and implemented. <i>Manager, CPR</i>	Green
<b>Capital</b> Pilot a community garden project and engage local community to establish community garden with appropriate sensory components.	Undertake consultation and investigation to identify existing gardens and potential site options <i>Developer contributions</i>	Consultation complete, stakeholder reference group established, location determined and garden commenced. <i>Parks and Recreation Planner</i>	Green
<b>Capital</b> Facilitate the delivery of programs that promote community well being	Partner with Concord Hospital and Lung Cancer Foundation to undertake commemorative tree planting <i>Developer contributions</i>	Project completed within budget <i>Parks and Recreation Planner</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Work with school principals to maximise the mutual benefits of community use of school facilities and school use of Council facilities	In accordance with GamePlan, research options for community use of school facilities <i>Operating budget</i>	Develop documentation for a pilot relationship with one local school <i>Parks and Recreation Planner</i>	Green +

### 3.1.2 Develop an integrated network of pathways and cycleways for incidental exercise as well as alternative transport options

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop Council's Integrated Transport Strategy ensuring that it will enhance health and wellbeing.	Identify stakeholders and undertake consultation <i>Operating budget</i>	Strategy completed and endorsed <i>Manager, Traffic and Transport</i>	Grey
<b>Strategy</b> Promote use of and facilities for active transport options within the City.	Deliver Bike Week programs. <i>Operating budget and grant funding</i>	Project completed <i>Manager, Traffic and Transport</i>	Green
<b>Strategy</b> Promote use of and facilities for active transport options within the City.	Supporting the walking volunteers program. <i>Operating budget</i>	Project completed <i>Parks and Recreation Planner</i>	Green

### 3.1.3 Support early intervention programs and increase community awareness of early assistance for at risk groups

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Provision of community services management and planning	Work in partnership with key groups and government agencies to deliver services. <i>Operating budget</i>	Existing partnerships maintained and new partners identified <i>Manager, Community Services</i>	Green +
<b>Strategy</b> Identify at-risk groups within the community and develop early intervention programs.	Develop the Five Dock laneways project <i>Operating budget</i>	Pilot established <i>Manager, Community Services</i>	Green

### 3.1.4 Provide services and facilities to new development areas and emerging communities to promote health and wellbeing

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop community health, safety and wellbeing programs with emerging CALD communities.	Work with community associations to provide programs on site. Promote participation in wider Council programs at target locations. Implement annual transition to school program for FDC/Wellbank clients Hold promotional MoW events with key community services Develop partnerships with other food service providers. Provide information on emerging community demographics with relevant community services. Provide support and information to assist delivery of Drummoyne Community Centre new resident tours. <i>Operating budget</i>	Multiple events and programs staged. <i>Manager, Community Services</i>	Green

## 3.2 - There are places for me to participate in sport and other outdoor recreation

### 3.2.1 Provide and maintain accessible indoor and outdoor sport and leisure facilities and outdoor recreation spaces

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement a ten year program of sportsfield lighting upgrades to ensure Australian standards are met	Renew goal posts at Concord Oval <i>Council reserves</i>	Project completed within budget <i>Group Manager, City Assets</i>	Grey
<b>Capital</b> Implement Barnwell Park and Massey Park Golf Course Master plans	Rehabilitate Massey Park Golf Course car park <i>Incorporated in Road Resurfacing Program</i>	Construction completed on time and within budget <i>Group Manager, City Assets</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Bayview Park pontoon and boat ramp improvements <i>Grant funding</i>	Construction completed on time and within budget <i>Manager, Assets</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Blaxland Rd jetty, pontoon and boat ramp improvements <i>Grant funding</i>	Construction completed on time and within budget <i>Manager, Assets</i>	Grey
<b>Capital</b> Implement a ten year program of sportsfield lighting upgrades to ensure Australian standards are met	Commence work at locations based on priority listing <i>Developer contributions and external funding</i>	Construction completed on time and within budget <i>Manager, Assets</i>	Green
<b>Capital</b> Implement a ten year program of sportsfield lighting upgrades to ensure Australian standards are met	Undertake lighting designs for Edwards Park <i>Developer contributions</i>	Designs completed within budget <i>Manager, Assets</i>	Green
<b>Capital</b> Implement a ten year program of sportsfield lighting upgrades to ensure Australian standards are met	Undertake lighting designs for Timbrell Park <i>Developer contributions</i>	Designs completed within budget <i>Manager, Assets</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Construct two new electrical substations at Drummoyne Oval <i>To be confirmed</i>	Construction completed on time and within budget <i>Manager, Capital Projects</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Supply and install 1400 Lux lighting to Drummoyne Oval (subject to external funding) <i>To be confirmed</i>	Construction completed on time and within budget <i>Manager, Capital Projects</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Install new scoreboard at Drummoyne Oval <i>Developer contributions</i>	Construction completed on time and within budget <i>Manager, Capital Projects</i>	Amber
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Nield Park new amenities building and café/kiosk <i>Developer contributions, Council reserves and grant funding</i>	Construction completed on time and within budget <i>Manager, Capital Projects</i>	Green
<b>Strategy</b> Develop a new community centre for the Rhodes community.	Define scope and composition of the new centre to ensure financial sustainable and responsive to community needs. <i>Operating budget</i>	Detailed specification and business plan for centre complete. <i>Manager, Community Services</i>	Green
<b>Program</b> Administer seasonal and one-off bookings of parks and recreational facilities within City	Administer all bookings requests in line with relevant policies and plans of management <i>Operating budget</i>	Quarterly reporting completed <i>Manager, Customer Services</i>	Grey



Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Operate Five Dock Leisure Centre.	Operate multi-purpose facility specialising in indoor sports and gymnastics with a state of the art health club. <i>Operating budget</i>	Obtain more than 275,000 visits each year. <i>Manager, FDLC</i>	Green
<b>Strategy</b> Review current Five Dock Leisure Centre user needs, potential future community needs and facility growth requirements.	Survey Leisure Centre Users Develop strategies to meet needs <i>Operating budget</i>	Increase in Customer Satisfaction survey score each year. <i>Manager, FDLC</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Construct two new cricket practice wickets at Arthur Walker Park <i>Grant, developer contribution and external funding</i>	Construction completed on time and within budget <i>Manager, Maintenance</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Taplin Park Car and Boat Trailer Parking Area <i>Grant funding</i>	Construction completed on time and within budget <i>Manager, Maintenance</i>	Green
<b>Capital</b> Implement a ten year program of sportsfield lighting upgrades to ensure Australian standards are met	Construct stage 1 of Campbell Park floodlighting <i>Grants, developer contributions and external funding</i>	Construction completed on time and within budget <i>Manager, Maintenance</i>	Green
<b>Capital</b> Implement Barnwell Park and Massey Park Golf Course Master plans	Commence staged introduction of new screening at Barnwell Park Golf Course <i>Developer contributions and external funding</i>	First stage completed on time and within budget <i>Manager, Parks and Gardens</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Replace synthetic wickets which have become unserviceable <i>Developer contributions</i>	Replacement completed within budget <i>Manager, Parks and Gardens</i>	Green +
<b>Capital</b> Implement Let's Play Strategy by ensuring appropriate design, construction methods, use and effectiveness of playgrounds.	Upgrade of Alexandra Reserve playground <i>Developer contributions</i>	Construction completed on time and within budget <i>Manager, Parks and Gardens</i>	Amber
<b>Program</b> Maintenance of parks and recreational facilities.	Program and undertake annual maintenance <i>Operating budget</i>	Program completed within budget <i>Manager, Parks and Gardens</i>	Green
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Install a mini basketball court at Taplin Park <i>Developer contributions</i>	Funding achieved and project completed <i>Parks and Recreation Planner</i>	Amber
<b>Capital</b> Implement a program of recreation facility upgrades, expansions or renewals.	Construct new judges pavilion to support Drummoynes Swimming Club (subject to grant funding) <i>Developer contribution, grant funding and external funding</i>	Funding achieved and project completed <i>Parks and Recreation Planner</i>	Green +
<b>Program</b> Strategic management and planning of active and passive open space	Undertake mapping exercise to quantify active and passive recreational space <i>Operating budget</i>	Data provided to inform s94 acquisition and works program <i>Parks and Recreation Planner</i>	Green
<b>Program</b> Strategic management of leisure and sporting facilities including swimming centres and golf courses.	Monthly meetings with stakeholders to identify, prioritise and address issues. <i>Operating budget</i>	Annual reporting completed. <i>Parks and Recreation Planner</i>	Green
<b>Strategy</b> Implement Let's Play Strategy by ensuring appropriate design, construction methods, use and effectiveness of playgrounds.	Develop designs for upgrade of Cabarita playground <i>Operating budget</i>	Designs completed and endorsed by community consultation <i>Parks and Recreation Planner</i>	Green
<b>Strategy</b> Implement a program of recreation facility upgrades, expansions or renewals.	Seek grant funding for remaining upgrade works to Bay Run and schedule works subject to funding received <i>Operating budget</i>	Funding achieved <i>Parks and Recreation Planner</i>	Grey

## 3.3 - I feel safe and comfortable using community spaces

### 3.3.1 Work with key partners to address crime and safety in the City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement partnership recommendations from Council's Crime Prevention Plan.	Work in partnership with the Burwood LAC to conduct community safety audits. Develop and implement community safety programs. Participate in Community Safety Precinct Committees. Work in partnership with Great North Road committee to undertake an audit by July 2011. <i>Operating budget and grant funding</i>	Community safety audit complete, participation in precinct meetings and audit Great North Road completed. <i>Manager, Community Services</i>	Green

### 3.3.2 Integrate safety-by-design into City planning practices

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Undertake a safety audit of public open space.	Undertake audits at Cabarita and Five Dock parks. <i>Operating budget</i>	Audits completed. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Use crime prevention through environmental design principles in preparing designs for open space and playgrounds.	Investigate requirement for additional lighting at Kokoda car park to further enhance safety <i>Operating budget</i>	Installation completed on time and within budget <i>Parks and Recreation Planner</i>	Green

### 3.3.3 Promote a sense of safety in the City through supporting initiatives which contribute to safe access to community spaces

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement recommendations from Council's Crime Prevention Plan.	Develop education sessions with local businesses, undertake youth programs in school holidays <i>Operating budget and grant funding</i>	All programs completed. <i>Manager, Community Services</i>	Green
<b>Program</b> Develop and implement road safety initiatives in conjunction with the Local Government Road Safety Program	Support the seniors safe driving program, drink driving campaigns, speeding campaigns and pedestrian safety campaigns of RTA/Police. <i>Operating budget and grant funding</i>	All programs completed. <i>Manager, Traffic and Transport</i>	Green

### 3.3.4 Support and facilitate programs which aim to reduce anti-social behaviour

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Implement a Street Art project commissioning the painting of artworks on RTA signal boxes, with priority given to boxes in high profile areas <i>Sustainable City Levy</i>	Street art project designed and implemented <i>Cultural Development Coordinator</i>	Green +
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Implement Code of Practice with Burwood LAC regarding the use the roaming CCTV camera in the Canada Bay LGA <i>Operating budget</i>	MOU established and in practice. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Work with partners to develop youth development programs engaging at risk young people <i>Operating budget</i>	At least one risk program implemented <i>Manager, Community Services</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Work with partners to develop youth development programs engaging at risk young people <i>Operating budget</i>	At least one risk program implemented. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Continue to record, respond to and manage graffiti complaints through the Australian Graffiti Register. <i>Operating budget</i>	Number of reports on graffiti made <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Promote online reporting form for graffiti available through Council's website, and collate results regularly, as per reports to graffiti hotline. Encourage the community to report graffiti to the Police Assistance Line (PAL). Encourage members of the community to utilise graffiti reporting lines for other infrastructure providers. <i>Operating budget</i>	Number of reports on graffiti made <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Develop and distribute a graffiti information for local residents and businesses to inform them about graffiti prevention, removal and reporting. Make available at Council and local libraries. <i>Operating budget</i>	Programs designed and implemented <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Promote Council's Graffiti Hotline and Graffiti Removal Service on-loop on plasma screens in libraries and Council's Customer Service area <i>Operating budget</i>	Number of promotions <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Implement roaming CCTV camera program to be utilised by Council and Burwood LAC to improve evidence gathering and conduct operations to support the process of charging and securing conviction of graffiti offenders. <i>Operating budget</i>	CCTV program operational. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Conduct community safety audits of sites most frequently targeted by graffiti. <i>Operating budget</i>	Number of audits completed <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Implement CPTED strategies on Council properties/facilities, including: <ul style="list-style-type: none"> <li>• Application of graffiti barrier paints to Council properties/facilities</li> <li>• Use of 'defensive planting' along long fence lines in parks/reserves</li> <li>• Use of sturdy graffiti resistant materials</li> <li>• Minimise use of porous materials in landscaping and building design in favour of less permeable surface and materials</li> </ul> <i>Operating budget</i>	Strategies implemented <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Commission of public artworks such as murals and mosaics on public sites regularly targeted by graffiti <i>Operating budget</i>	Artworks commissioned <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Graffiti and Vandalism Management Strategy	Support and develop creative & recreational programs for young people living, working and attending school in City of Canada Bay area <i>Operating budget</i>	Programs delivered <i>Manager, Community Services</i>	Green
<b>Strategy</b> Improve the responsible service and consumption of alcohol within the City.	Establish Council's participation in the Burwood/Canada Bay Liquor Accord and establish a partnership with a local sports club to participate in the good sports program. <i>Operating budget and grant funding</i>	All programs completed. <i>Manager, Community Services</i>	Green
<b>Program</b> Undertake graffiti removal service.	Investigate options for a Local Mural Art Project in the Five Dock Area <i>Operating budget</i>	All requests for removal completed <i>Manager, Parks and Gardens</i>	Green

## 3.4 - There are services that meet my needs

### 3.4.1 Advocate and promote equitable access and services and facilities that are relevant and responsive to health and wellbeing

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement the Positive Ageing Strategy.	Investigate opportunities for corporate sponsorship of volunteer programs and support active adults and gold group. <i>Operating budget</i>	Strategy developed and opportunities pursued. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Advocate for improved health care facilities to the state and federal government	Respond to and participate in State and Federal government planning and consultations <i>Operating budget</i>	Submissions made <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement annual Access Forum.	Develop and deliver forum <i>Operating budget</i>	Forum delivered within budget <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Positive Ageing Strategy.	Investigate opportunities for corporate sponsorship of volunteer programs and support active adults and gold group. Work with Communities for Communities to deliver a volunteer program with Meals on wheels and/or other community organisations. Establish connections with service clubs, churches and community groups to encourage volunteering. <i>Operating budget</i>	Strategy developed and opportunities pursued. <i>Manager, Community Services</i>	Green

### 3.4.2 Generate the development of infrastructure needed to facilitate a healthy city

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Review and implement an accessibility audit of our facilities.	Review Accessibility Action Plan <i>Operating budget</i>	Prioritised program of activity established. <i>Manager, Community Services</i>	
<b>Strategy</b> Undertake study to determine service and facility needs for children and families	Undertake community wide needs analysis and consult key stakeholders, research best practice and innovation and develop strategy <i>Operating budget</i>	Recommendations adopted by Council <i>Manager, Community Services</i>	
<b>Strategy</b> Implement bus review strategies for community transport.	Establish a community bus coordination website in partnership with an external agency/organisation Provide an additional one day Bayrider shuttle service Work with IWCT to secure additional funding. Work in partnership with IWCT, Ministry of Transport, ADHC to expand community transport services. <i>Operating budget</i>	All programs completed. <i>Manager, Community Services</i>	
<b>Capital</b> Implement a program of capital upgrades, expansions or renewals to manage facilities for community benefit.	Urhs Point Reserve 1st Yaralla Sea Scouts Additions and Alterations <i>Developer contributions and budget carry over</i>	Construction completed on time and within budget <i>Manager, Maintenance</i>	



### 3.4.3 Develop creative opportunities for partnerships and volunteering to support community service provision

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Apply for funds under each suitable grant program announced by state and federal government.</p>	<p>Apply for funding through Department of Sport and Recreation, Green Space and SSHAP programs. <i>Operating budget</i></p>	<p>Successful grant funded projects program for works. <i>Parks and Recreation Planner</i></p>	

### 3.4.4 Support and facilitate community network programs which focus on wellbeing and community connections

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Program</b> Manage provision of Council owned and community/other operated facilities including:</p> <ul style="list-style-type: none"> <li>• Abbotsford Long Day Care Centre</li> <li>• Cabarita Mortlake Kindergarten</li> <li>• Concord Kindergarten Association</li> <li>• Concord Occasional Care</li> <li>• Concord West Rhodes Kindergarten Association</li> <li>• Drummoyne Occasional Care</li> <li>• Weldon Centre</li> <li>• KU Children's Services Centre</li> <li>• Chiswick Early Childhood Centre</li> <li>• Five Dock Early Childhood Centre</li> <li>• Concord Early Childhood Centre</li> <li>• Concord Senior Citizens Centre</li> <li>• City of Canada Bay Museum</li> <li>• Chiswick Community Hall</li> <li>• Rhodes Community Hall</li> <li>• Drummoyne Community Centre</li> <li>• Concord Community Centre</li> <li>• Concord Meals on Wheels</li> </ul>	<p>Partner with early childhood centre and community centres to develop educational programs <i>Operating budget</i></p>	<p>Programs delivered <i>Manager, Community Services</i></p>	Green
<p><b>Program</b> Participate in and deliver regional programs and projects to support community connection.</p>	<p>Deliver Foundations for Communities breakfasts and participate in local and regional community based networks <i>Operating budget</i></p>	<p>All programs supported/delivered. <i>Manager, Community Services</i></p>	Green
<p><b>Strategy</b> Facilitate the provision of sports activities for people with a disability in existing Council and community facilities in conjunction with other agencies</p>	<p>Work with Access Committee to establish opportunities and pilot project with Inner West Special Olympic Committee <i>Operating budget</i></p>	<p>One program piloted <i>Manager, Community Services</i></p>	Green

# LIVEABLE CITY

## 4.1 - My City has attractive streets, village centres and public spaces

### 4.1.1 Enhance the village atmosphere in local centres

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop distinctive entry points to Canada Bay using landscape, public art, architectural and urban design solutions to celebrate arrival and identity of the area.	Undertake site identification audit <i>Sustainable City Levy</i>	Audit complete <i>Manager, Civil Design</i>	Green

### 4.1.2 Ensure accessibility to all public spaces

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to improve street lighting	Complete program of street lighting upgrades to improve network <i>Developer contributions</i>	All works completed on time and within budget. <i>Manager, Assets</i>	Green
<b>Capital</b> Review existing Pedestrian Access and Mobility Plan to ensure accessibility to: <ul style="list-style-type: none"> <li>- centres and transit nodes (bus stops and train stations)</li> <li>- public open space and buildings</li> <li>- areas that receive high use by families, including connectivity to playgrounds and parks</li> </ul>	Implement prioritised works from PAMPS Strategy <i>Developer contributions</i>	All works completed on time and within budget. <i>Manager, Assets</i>	Green
<b>Program</b> Local law enforcement - parking control, abandoned vehicles, building compliance, open and closing Council facilities, animal management, complaint investigation, park inspections and response to neighbourhood complaints.	Investigate complaints and enforce law within Council's responsibility as required. <i>Operating budget</i>	All complaints resolved and investigated. <i>Manager, Environmental Services</i>	Green
<b>Strategy</b> Local law enforcement - parking control, abandoned vehicles, building compliance, open and closing Council facilities, animal management, complaint investigation, park inspections and response to neighbourhood complaints.	Develop and adopt a policy to reduce euthanasia rates and offer subsidised micro-chipping services in regard to companion animals. <i>Operating budget</i>	Policy adopted <i>Manager, Environmental Services</i>	Amber
<b>Strategy</b> Develop a strategy for the implementation of new signage for Council playgrounds to provide information about how to report issues as well as promoting activities in the play and local area.	Research best practices and identify options, develop prototype and consult playground users. <i>Operating budget</i>	Install signage as funded in capital works program. <i>Parks and Recreation Planner</i>	Green

### 4.1.3 Encourage shared use of public space and facilities

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Ensure early opportunities for considering and planning for desirable shared use of new public facilities and public spaces.	Apply principle of shared use to Neild Park works and Rhodes Community Centre. <i>Operating budget</i>	Principle applied as projects allow. <i>Manager, Property Services</i>	Green

## 4.2 - My City has attractive landscapes with sustainable development and where heritage is conserved

### 4.2.1 Integrate best practice sustainable design

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Assessment and processing of development and complying development applications	Investigate and report on options to adopt an Independent Hearing and Assessment Panel <i>Operating budget</i>	Report to Council <i>Director, Planning and Environment</i>	Grey
<b>Program</b> Building Inspections and Compliance	Ongoing administration and assessment. <i>Operating budget</i>	All applications and certificates issued within statutory timeframes <i>Manager, Environmental Services</i>	Green
<b>Program</b> Fire safety Audits, Inspections and Certificates	Ongoing administration and assessment.	All applications and certificates issued within statutory timeframes <i>Manager, Environmental Services</i>	Green
<b>Program</b> Processing of Construction, Building, Occupation Certificates	Ongoing administration and assessment.	All applications and certificates issued within statutory timeframes <i>Manager, Environmental Services</i>	Green
<b>Program</b> Assessment and processing of development and complying development applications	Processing of all applications as submitted and continuous improvements identified <i>Operating budget</i>	All DAs processed within statutory timeframes <i>Manager, Statutory Planning</i>	Amber
<b>Capital</b> Prepare place making studies to inform town and neighbourhood precinct developments	Prepare place making studies for key sites <i>Operating budget</i>	Studies undertaken <i>Manager, Strategic Planning</i>	Green
<b>Program</b> Administration of developer contributions for provision of community infrastructure.	Management of developer contribution policies and collection <i>Operating budget</i>	Ensure policy is current <i>Manager, Strategic Planning</i>	Green
<b>Program</b> Processing of Section 149 Certificates	Processing of all applications as submitted <i>Operating budget</i>	All standard applications processed within 5 days and urgent requests within 1 day <i>Manager, Strategic Planning</i>	Green
<b>Program</b> Strategic land use planning	Deliver ongoing strategic advice on LEP, DCPs, policies and reforms. <i>Operating budget</i>	Program delivered within budget <i>Manager, Strategic Planning</i>	Green
<b>Strategy</b> Prepare and administer a new Strathfield Triangle Development Control Plan that is supported by a developer contribution plan and public domain strategy that delivers sustainable development and public open space.	Implement a new Development Control Plan, developer contribution plan and Public Domain Strategy for the Strathfield Triangle <i>Operating budget and developer contributions</i>	Completion of each document <i>Manager, Strategic Planning</i>	Green

## 4.2.2 Conserve and celebrate the City's heritage

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Enhance and promote interpretative material to assist the community's understanding of its natural and cultural heritage including Indigenous heritage	Facilitate community education and awareness through signage and facilitate community participation in heritage activities including Rivendell and Yaralla Estates. <i>Sustainable City Levy</i>	Education initiatives and signage strategies developed and community participation secured. <i>Cultural Development Coordinator</i>	Amber
<b>Strategy</b> Create opportunities for Aboriginal cultural heritage to be expressed in the public domain	Engage Aboriginal artists in the public art program <i>Sustainable City Levy</i>	1 Aboriginal artist engaged annually <i>Cultural Development Coordinator</i>	Amber
<b>Strategy</b> Formalise partnerships to consolidate and preserve the heritage of Canada Bay for future generations	Develop a Memorandum of Understanding with the City of Canada Bay Museum and identify new opportunities for partnership <i>Sustainable City Levy</i>	MOU implemented <i>Cultural Development Coordinator</i>	Green
<b>Strategy</b> Create opportunities for Aboriginal cultural heritage to be expressed in the public domain	Ensure that Aboriginal sites/values are included and considered in assessment of development applications <i>Operating budget</i>	Internal process adopted <i>Manager, Community Services</i>	Green
<b>Strategy</b> Create opportunities for Aboriginal cultural heritage to be expressed in the public domain	Implement interpretation and monitoring measures at Aboriginal heritage sites <i>Grant funding</i>	Measures implemented <i>Manager, Community Services</i>	Green
<b>Strategy</b> Enhance and promote interpretative material to assist the community's understanding of its natural and cultural heritage including Indigenous heritage	Enhance heritage walking guides and develop associated website information. <i>Operating budget</i>	Website information updated and community participation secured. <i>Manager, Library Services</i>	Green
<b>Strategy</b> Enhance local studies collection in Council's libraries by working with heritage and historical societies	Collect historic information and oral histories and digitise material. Implement a program of events in the Library. <i>Operating budget</i>	2 local studies displays held <i>Manager, Library Services</i>	Green
<b>Program</b> Local Heritage Advisory Service	Ongoing provision of information and support to residents <i>Operating budget</i>	Service provided 2 days per week <i>Manager, Strategic Planning</i>	Amber
<b>Program</b> Local Heritage Assistance Program	Management of Council's heritage grants program <i>Operating budget</i>	Grant program completed and reported to Council <i>Manager, Strategic Planning</i>	Amber
<b>Strategy</b> Develop policies for the management of parks that have heritage significance.	Prepare Policy for use by City Assets & City Services <i>Operating budget</i>	Policy completed <i>Manager, Strategic Planning</i>	Green
<b>Strategy</b> Prepare inventory sheets for buildings within conservation areas in the Canada Bay LGA, so that the public can access information and be informed as to how their building contributes to the heritage significance of the area	Commence audit of buildings within Heritage Conservation Areas <i>Operating budget</i>	Completion of 30 inventory sheets <i>Manager, Strategic Planning</i>	Green
<b>Strategy</b> Prepare a thematic history for the City of Canada Bay	History to be developed <i>Grant funding</i>	Completed and available to residents <i>Manager, Strategic Planning</i>	Green



## 4.3 - My City has a range of housing options

### 4.3.1 Encourage diverse housing stock which responds to changing housing needs

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Reduce the cost of development by reviewing planning documents to ensure that there are no significant barriers to the development of lower priced housing.</p>	<p>Review the DCP car parking controls which apply to residential flat buildings. Undertake feasibility testing for infill development near centres and train stations and where appropriate amend development controls to increase take up rate of redevelopment. <i>Operating budget</i></p>	<p>Report to Council <i>Manager, Strategic Planning</i></p>	<p>Green</p>
<p><b>Strategy</b> Investigate opportunities and policies to deliver affordable housing.</p>	<p>Incorporate provisions for affordable housing in the Housing Policy under development. <i>Operating budget</i></p>	<p>Draft developed <i>Manager, Strategic Planning</i></p>	<p>Grey</p>
<p><b>Strategy</b> Prepare a Housing Policy for the City of Canada Bay</p>	<p>Develop draft policy for Councillor review <i>Operating budget</i></p>	<p>Draft developed <i>Manager, Strategic Planning</i></p>	<p>Grey</p>

### 4.3.2 Support the location of new higher density development close to services and amenities

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Prepare a Comprehensive Local Environmental Plan in accordance with the centre based actions in Council's Local Planning Strategy.</p>	<p>Prepare, exhibit and gazette Local Environmental Plan <i>Operating budget</i></p>	<p>Plan gazetted <i>Manager, Strategic Planning</i></p>	<p>Green</p>
<p><b>Program</b> Coordination of major planning developments at the Rhodes Peninsula</p>	<p>Assess DAs submitted as a result of Rhodes West Master Plan, facilitate Rhodes Community Resident Group and represent Council in Rhodes Community Consultation Committee. <i>Developer contributions and operating budget</i></p>	<p>All DAs processed within statutory timeframes <i>Rhodes Executive Planner</i></p>	<p>Green +</p>
<p><b>Strategy</b> Amend existing Master Plan for the Rhodes Peninsula to achieve an increase in residential density and additional community infrastructure, including public open space and community centre.</p>	<p>Prepare draft Rhodes DCP <i>Developer contributions</i></p>	<p>Amended City of Canada Bay LEP gazetted <i>Rhodes Executive Planner</i></p>	<p>Green +</p>

## MOVING CITY

### 5.1 - I can walk or cycle on designated paths to a range of commercial, recreational and community spaces around the city

#### 5.1.1 Develop and enhance walking and cycling path networks around the City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Collaborate with City of Sydney Council on issues affecting regional cycleways	Work with City of Sydney to develop the Inner Sydney Regional Bike Plan <i>Operating budget</i>	The Inner Sydney Regional Bike Plan complements and does not conflict with Council's Bike Plan. <i>Manager, Traffic and Transport</i>	Green
<b>Strategy</b> Review existing Bike Plan and propose actions and projects.	Undertake regular consultation, review Bike Plan, develop program of works and seek funding from NSW and Federal governments to undertake works. <i>Operating budget</i>	Works program achieved and funding secured. <i>Manager, Traffic and Transport</i>	Green

#### 5.1.2 Promote and support walking and cycling as a viable transport option

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to better facilitate walking as a means of transport.	Construct formed paths in locations identified as priority areas <i>Developer contributions</i>	Program completed on time and within budget <i>Group Manager, City Assets</i>	Green
<b>Strategy</b> Promote walking and cycling as preferred means of attending Council events	Incorporate messages regarding alternative transport opportunities into relevant event marketing Incorporate secure bicycle parking options at each event <i>Operating budget</i>	Parking options implemented at each event. <i>Manager, CPR</i>	Green
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to better facilitate walking as a means of transport.	Audit pedestrian crossings within City to ensure compliance with relevant standards and prepare/ implement five year program of upgrades. <i>Developer contributions</i>	Audit complete and first year works completed on time and within budget <i>Manager, Traffic and Transport</i>	Green
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to better facilitate walking as a means of transport.	Install raised pedestrian crossing at Rider Boulevard to improve pedestrian safety <i>Developer contributions</i>	Project completed on time and within budget <i>Manager, Traffic and Transport</i>	Green
<b>Program</b> Promote and facilitate the use of bicycles in the City.	Implement Bike Week activities and education programs for children <i>Operating budget</i>	Racks installed and program completed <i>Manager, Traffic and Transport</i>	Green

### 5.1.3 Promote and facilitate pedestrian and cyclist safety

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement Pedestrian Access and Mobility Plan to ensure accessibility to: <ul style="list-style-type: none"> <li>Centres and transit nodes (bus stops and train stations)</li> <li>Public open space</li> <li>Areas that receive high use by families, including connectivity to playgrounds and parks</li> </ul>	Consult with stakeholders and review existing PAMP to ensure accessibility to: <ul style="list-style-type: none"> <li>centres and transit nodes (bus stops and train stations)</li> <li>public open space</li> <li>areas that receive high use by families, including connectivity to playgrounds and parks</li> </ul> <i>Operating budget</i>	Pedestrian ramps identified for repair and installation in accordance with adopted rationale, specifications and standards, and works completed on time and within budget. <i>Manager, Assets</i>	Green
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to support pedestrian and cyclist safety.	Construction of pedestrian cycleway linkages to the Hamilton Street Bridge <i>Developer contribution and grant funding</i>	Program completed on time and within budget <i>Manager, Civil Design</i>	Green
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to support pedestrian and cyclist safety.	Construct bike paths in accordance with Canada Bay Bike Plan and implement improvements to signage and linkages as part of works <i>Developer contribution and grant funding</i>	Program completed on time and within budget <i>Manager, Traffic and Transport</i>	Green

## 5.2 - I can get where I need to go safely without too much delay

### 5.2.1 Work with relevant partners to advocate for improvements to the City's road network

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Administration of Traffic Committee.	Ongoing administration of Committee <i>Operating budget</i>	10 meetings held <i>Manager, Traffic and Transport</i>	Green
<b>Program</b> Seek city road network improvements by: <ul style="list-style-type: none"> <li>Consulting with local stakeholders</li> <li>Liaising and advocating for road improvements with state agencies</li> <li>Seeking funding for road improvements</li> </ul>	City Road Network Improvements Council to act as a catalyst for road improvements: <ul style="list-style-type: none"> <li>Liaise with RTA to work towards reducing traffic in local roads</li> <li>Liaise with RTA to improve the functioning of the Victoria Road and Lyons Road intersection</li> </ul> Seek funding opportunities <i>Operating budget</i>	RTA grants received and advocacy undertaken <i>Manager, Traffic and Transport</i>	Green

### 5.2.2 Maintain roads and footpaths to ensure they are safe and accessible

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to roads and footpaths.	Road Resurfacing Program (prioritised list of locations to be undertaken) <i>General revenue and grant funding</i>	Works undertaken on time and on budget <i>Group Manager, City Assets</i>	Grey
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to roads and footpaths.	RTA Repair Program Grant - Crane Street <i>General revenue and grant funding</i>	Works undertaken on time and on budget <i>Group Manager, City Assets</i>	Green
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to roads and footpaths.	RTA Block Grant - Regional Road Works <i>Grant funding</i>	Works undertaken on time and on budget <i>Group Manager, City Assets</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to roads and footpaths.	RTA Repair Program Grant - Wellbank Street <i>General revenue and grant funding</i>	Works undertaken on time and on budget <i>Group Manager, City Assets</i>	Green
<b>Capital</b> Implement a program of infrastructure upgrades, expansions or renewals to roads and footpaths.	Roads To Recovery - Wellbank Street <i>General revenue and grant funding</i>	Works undertaken on time and on budget <i>Group Manager, City Assets</i>	Grey
<b>Strategy</b> Determine and undertake annual maintenance program for roads and footpaths in line with provisions in Asset Management Framework.	Develop annual program of works to ensure optimum condition of assets <i>Operating budget</i>	Necessary works programmed to achieve an improvement in pavement condition index <i>Manager, Assets</i>	Green
<b>Program</b> Strategic traffic investigations and response.	Undertake Drummoyne and Mortlake traffic studies <i>Operating budget</i>	Studies completed and works programmed as funding allows <i>Manager, Traffic and Transport</i>	Green
<b>Strategy</b> Develop and implement road safety initiatives in conjunction with the Local Government Road Safety Program	Deliver and support programs around safety around schools, occupant restraints and pedestrian safety (local hot spot maps) <i>Grant and operating budget</i>	Program completed. <i>Manager, Traffic and Transport</i>	Green
<b>Strategy</b> Implement a program of infrastructure upgrades, expansions or renewals to roads and footpaths.	Undertake traffic and parking studies in Drummoyne (subject to RTA funding) <i>External funding</i>	Studies completed <i>Manager, Traffic and Transport</i>	Green

### 5.2.3 Improve safety, comfort and accessibility to public transport access points

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Prepare Council's Integrated Transport Strategy ensuring that it supports access to public transport.	Identify stakeholders and undertake consultation <i>Operating budget</i>	Strategy completed and endorsed <i>Manager, Traffic and Transport</i>	Grey

### 5.2.4 Promote and support physical connectivity across the City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Operate Council's community bus	Undertake administrative and report requirements to support operation of community bus; and work with community organisations to provide supplementary services <i>Operating budget</i>	All applications for use processed within 10 days and quarterly reviews and reports completed <i>Manager, Customer Services</i>	Green +
<b>Strategy</b> Advocate for and promote public transport to, from and through the local area.	Advocate on behalf of local community for an improved and regular L03 and 502 bus services Advocate for the introduction of a 'City Circle' bus service loop Advocate for new services such as Metro or Light Rail <i>Operating budget</i>	Advocacy undertaken <i>Manager, Traffic and Transport</i>	Green



## 5.3 - I have good day to day public transport options which take me to the places I need to go

### 5.3.1 Support sustainable transport options within the City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Identify strategies for upgrading and expanding public and community transport services in the City.	Work with inner west community transport to assess community needs. Undertake review of community buses. Provide BayRider Bus Service. <i>Operating budget</i>	Funding options sourced and additional BayRider services provided. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Prepare Council's Integrated Transport Strategy ensuring that that supports sustainable transport.	Identify stakeholders and undertake consultation <i>Operating budget</i>	Strategy completed and endorsed <i>Manager, Traffic and Transport</i>	Grey

### 5.3.2 Promote reduced car use through facilitating and supporting community education programs on sustainable transport use

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Advocate for and promote/enable local car share schemes within centres and new development.	Investigate opportunities for inclusion in new centre based mixed use/residential developments. Encourage operators to move into Council's commercial centres. <i>Operating budget</i>	Increase in number of carshare places installed in City <i>Manager, Traffic and Transport</i>	Grey
<b>Strategy</b> Develop transport access guides for all Council facilities.	Develop guides for Council's libraries and main administrative centre <i>Operating budget</i>	TAGs developed <i>Manager, Traffic and Transport</i>	Green

### 5.3.3 Advocate for improvements to public transport links and options

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Seek better public transport links by: - Consulting with local stakeholders - Liaising and advocating for transport improvements with state agencies - Seeking funding for improvements	Work with STA, NSW Taxi Council and others to advocate for better linkages and participate in Sydney's Inner City Managers' Community Services Traffic Forum. <i>Operating budget</i>	Advocacy undertaken <i>Manager, Traffic and Transport</i>	Green

### 5.3.4 Investigate and support new solutions and alternatives to parking needs as the City's population rises

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Manage Council's resident parking schemes	Review Resident Parking Policy <i>Operating budget</i>	Policy reviewed and reported <i>Manager, Traffic and Transport</i>	Green
<b>Strategy</b> Review car parking schemes for new development in and around town and neighbourhood centres where there is access to public transport.	Outcomes of review are to be implemented in the Canada Bay Development Control Plan. <i>Operating budget</i>	Incorporation in DCP <i>Manager, Traffic and Transport</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Review existing public parking strategies in town centres to develop a new strategy which will efficiently and affectively manage public parking.	Implement actions from Rhodes and Concord West parking studies <i>Operating budget</i>	Actions completed <i>Manager, Traffic and Transport</i>	Green

## 5.4 - I can buy the things that I need when I want them

### 5.4.1 Work with businesses to support their logistical needs

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Consult with businesses to identify needs to improve logistical servicing.	Review access issues as part of town and neighbourhood precinct developments coordinated by Council <i>Operating budget</i>	Consultation undertaken <i>Manager, Traffic and Transport</i>	Green

# PROSPEROUS CITY

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

### 6.1.1 Support and facilitate village development programs which contribute to vibrant and commercially viable village centres

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Administer the Great North Road Committee.	Host regular meetings and implement action plan as endorsed by Council. <i>Operating budget</i>	6 meetings held and action plan completed. <i>Manager, Economic Development</i>	Amber
<b>Program</b> Support business-led programs that focus on development and rejuvenation of village centres	Implement a Concord specific action plan and support activities in Drummoyne as identified in collaboration with local businesses <i>Operating budget</i>	Action plan completed and collaborations delivered <i>Manager, Economic Development</i>	Amber
<b>Program</b> Street and footpath cleaning	Regular cleansing of streets and footpaths throughout city. <i>Operating budget</i>	All cleansing activities undertaken in accordance with servicing regimes and to adopted standards. <i>Manager, Parks and Gardens</i>	Green
<b>Strategy</b> Work in partnership with property owners to identify opportunities or strategies to promote viable commercial village centres.	Review land use tables in Canada Bay Local Environmental Plan to ensure a variety of retail, light industrial and business uses are permissible in the LGA. <i>Operating budget and grant funding</i>	LEP and DCP reviewed <i>Manager, Strategic Planning</i>	Green

### 6.1.2 Develop retail and commercial strategies to respond to trends and create diverse and appealing shopping experiences

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Undertake a coordinated program of town and neighbourhood centre development that includes urban design, public domain, public art, infrastructure provision and economic considerations.	Installation of improved parking signage within Victoria Road precinct <i>Sustainable City Levy</i>	Project delivered within budget and on time. <i>Manager, Assets</i>	Green
<b>Capital</b> Undertake a coordinated program of town and neighbourhood centre development that includes urban design, public domain, public art, infrastructure provision and economic considerations.	Undertake banner pole replacement and additions on Majors Bay Road <i>Sustainable City Levy</i>	Ten poles delivered within budget and on time. <i>Manager, Assets</i>	Green
<b>Capital</b> Undertake a coordinated program of town and neighbourhood centre development that includes urban design, public domain, public art, infrastructure provision and economic considerations.	Installation of improved street numbering on Great North Road <i>Sustainable City Levy</i>	Project delivered within budget and on time. <i>Manager, Assets</i>	Amber

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Undertake a coordinated program of town and neighbourhood centre development that includes urban design, public domain, public art, infrastructure provision and economic considerations.	Install heritage panels in dining sites on Majors Bay Road <i>Sustainable City Levy</i>	Project delivered within budget and on time. <i>Manager, Assets</i>	Grey
<b>Strategy</b> Implement the Positive Ageing Strategy.	Promote services that are age-friendly - those that deliver, or take phone orders or provide services to older residents in thoughtful ways. Promotions of best practice, with the hope of others following suit. Review and improve the Accessible Business Award. <i>Operating budget</i>	Strategy developed and opportunities pursued. <i>Manager, Community Services</i>	Amber
<b>Capital</b> Undertake a coordinated program of town and neighbourhood precinct development that includes urban design, public domain, public art, infrastructure provision and economic considerations.	No works to be undertaken in 2010-11 <i>N/A</i>	Project delivered within budget and on time. <i>Manager, Economic Development</i>	Green
<b>Capital</b> Undertake a coordinated program of town and neighbourhood centre development that includes urban design, public domain, public art, infrastructure provision and economic considerations.	Complete section 2 of median strip landscaping on Majors Bay Road <i>Developer contributions</i>	Project delivered within budget and on time. <i>Manager, Parks and Gardens</i>	Green

## 6.2 - I am able to expand my skills and strengths while still working close to home

### 6.2.1 Create opportunities for sustainable local employment and develop diverse local employment base that meets the needs of individuals and business

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Implement the Bayside Business Development program.	Undertake: - 8 business training and support activities - 4 corporate social responsibility events - Deliver 12 e-newsletters - Support or deliver 2 awards programs - Provide ongoing support of meeting and recruitment space - Maintain online resources <i>Sustainable City Levy</i>	All activities delivered within budget and timeframes. <i>Manager, Economic Development</i>	Green
<b>Program</b> Promote local purchasing as a means of ensuring viability of local businesses.	Undertake 4 city wide local shopping promotions. <i>Sustainable City Levy</i>	All activities delivered within budget and timeframes. <i>Manager, Economic Development</i>	Green +



## 6.2.2 Build strong links with tertiary and vocational education institutes for the development of diverse local skills which meet local workforce needs

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Investigate opportunities for partnerships with TAFE and universities and implement joint projects	Deliver 2 TAFE accredited training programs targeted at food handling <i>Sustainable City Levy</i>	All activities delivered within budget and timeframes. <i>Manager, Economic Development</i>	Green

## 6.3 - There are successful local businesses in my area which focus on creativity and wellbeing

### 6.3.1 Develop programs to strengthen and sustain small business

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Operate the Renovators Destination business cluster to provide ongoing support and development opportunities.	Conduct 4 seminars that promote cluster members. Maintain cluster website and brand. <i>Sustainable City Levy</i>	All activities delivered within budget and timeframes. <i>Manager, Economic Development</i>	Green
<b>Program</b> Undertake a program of events and projects that support locally based food and hospitality business	Support and promote Food Star rating program. <i>Sustainable City Levy</i>	All activities delivered within budget and timeframes. <i>Manager, Economic Development</i>	Green
<b>Strategy</b> Establishment of finance business cluster.	Launch cluster and develop a promotion to deliver community financial wellbeing program. <i>Sustainable City Levy</i>	Reach cluster membership of 20. <i>Manager, Economic Development</i>	Green
<b>Strategy</b> Maintain and support a network of home based businesses operating in the City.	Deliver 10 network and training events. <i>Sustainable City Levy</i>	All activities delivered within budget and timeframes. <i>Manager, Economic Development</i>	Green

### 6.3.2 Facilitate development of creative, wellbeing and lifestyle, and environmental industries

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop and implement a strategy to attract the film and television industry to the City.	Film and Industry • Research best practice models for film industry <i>Sustainable City Levy</i>	Research completed. <i>Manager, Economic Development</i>	Green
<b>Strategy</b> Facilitate local business involvement in implementation of Public Health Plan.	Ensure business representation in public health forums and Wellness Week. Deliver industry networking events. <i>Sustainable City Levy</i>	At least 25 businesses involved in forums/Week. <i>Manager, Economic Development</i>	Green

### 6.3.3 Lead the development of tourism and visitor opportunities which improve sustainability of local business and develop opportunities within the City

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Program</b></p> <p>Undertake a program of events and projects that support locally based event, meeting and conference destination businesses.</p>	<p>Administer Sydney Business Events cluster by:</p> <ul style="list-style-type: none"> <li>- Hosting familiarisation visits with event industry managers.</li> <li>- Working with businesses to represent City at expos.</li> <li>- Distributing MP4 files to support cluster.</li> </ul> <p><i>Sustainable City Levy</i></p>	<p>All activities completed.</p> <p><i>Manager, Economic Development</i></p>	Green
<p><b>Strategy</b></p> <p>Develop and implement a tourism strategy which positions Canada Bay as a visitor destination</p>	<p>Strategy developed</p> <p><i>Sustainable City Levy</i></p>	<p>Strategy adopted by Council.</p> <p><i>Manager, Economic Development</i></p>	Green

## 6.4 - I have access to local businesses of a high quality, global standard

### 6.4.1 Support enterprise growth through programs which strengthen business parks, enterprise and industrial corridors

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b></p> <p>Operate the Rhodes to Employment program.</p>	<p>Rhodes to Employment</p> <ul style="list-style-type: none"> <li>• Promote the area positively to help encourage tenants to the area</li> <li>• Promote the area to prospective employees</li> <li>• Provide information to support relocating companies</li> <li>• Connect employees at Rhodes with local business to provide opportunities for social, recreation, wellbeing and leisure opportunities</li> </ul> <p><i>Sustainable City Levy</i></p>	<p>Deliver promotional materials to key partners.</p> <p><i>Manager, Economic Development</i></p>	Green

## 7.1 - I have a great lifestyle and feel part of an active and vibrant community

### 7.1.1 Create opportunities to meet and form community networks and connections

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Support a program of community-led events.	Deliver 6 events throughout year. <i>Sustainable City Levy</i>	Events delivered within allocated budget. <i>Manager, Community Services</i>	Green

### 7.1.2 Provide access to a range of services and facilities that improve quality of life in Canada Bay

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Investigate opportunities for adaptive renewal and/or consolidation of council spaces for integrated cultural programs.	Undertake development of: - Cultural Infrastructure Report and Business Plan - Adaptive property feasibility/renewal strategy <i>Sustainable City Levy</i>	Plan completed. Strategy developed. <i>Cultural Development Coordinator</i>	Amber
<b>Program</b> Concord Senior Citizens Centre managed to ensure the Centre is effectively maintained, and it is a place where a diverse group of people can meet to share common interests, remain healthy, active and engaged.	Take bookings; prepare invoices for users; promote activities and centre: attend bimonthly management meetings; maintain relationships with stakeholders. <i>Operating budget</i>	Increased number of users of Centre. Involvement of all regular user groups in management meetings. <i>Manager, Community Services</i>	Green
<b>Program</b> Operate the Wellbank Childrens Centre.	Operate the Centre within licence conditions. <i>Operating budget</i>	Service operates at a minimum 90% capacity. Service operates under low staff:child ratio's to improve children's experiences. Service meets all statutory and legislative requirements. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Ensure Council community services operations to ensure services are relevant to the changing needs of the local community.	Undertake reviews of Meals on Wheels operations and facilities and School Holiday Program model. Implement recommendations from Family Day Care, Community Bus and Seniors Bus Trip reviews. <i>Operating budget</i>	Implement recommendations from the Seniors Bus Trips Review Implement recommendations from the Family Day Care Review Meals on Wheels and School Holiday Program Reviews completed and recommendations endorsed <i>Manager, Community Services</i>	Green +
<b>Capital</b> Implement a staged increase in collection levels to restore overall collection levels to State Library standards	Implement year one of expansion (in addition to standard annual allocation) <i>Developer contributions</i>	Increases delivered within budget <i>Manager, Library Services</i>	Red

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Capital</b> Provision of Library Service facilities	Provide necessary furniture and fittings to facilitate libraries which are fit for purpose <i>General revenue</i>	Necessary furniture and fittings procured within budget <i>Manager, Library Services</i>	Green
<b>Program</b> Provision of Library Service services.	Implement SMS/email notifications <i>Operating budget</i>	50% of notices sent by email or SMS Visits target - 395,466 Library membership target - 51% of residents <i>Manager, Library Services</i>	Green
<b>Program</b> Provision of Library Service collections.	Implement shelf ready program. <i>Operating budget</i>	Loans per capita target - 523,000 loans Turnover rate target - 3.93 Items per capita target - 212,000 items <i>Manager, Library Services</i>	Green
<b>Program</b> Provision of Library Services programs.	Review and develop new and existing programs <i>Operating budget</i>	10 Author talks delivered with 400 participants 10 Artist of the Month displays delivered Youth programs reviewed and developed 18 Youth activities delivered Childrens program reviewed and recommendations made. 300 Children's activities delivered with 10,000 participants Book groups reviewed and recommendations made <i>Manager, Library Services</i>	Green
<b>Program</b> Provision of Library Services technology.	Increase and promote online services. <i>Operating budget</i>	Minimum 1 PC per 3,000 residents Online database subscriptions reviewed Develop and implement outreach program to promote online resources in schools. <i>Manager, Library Services</i>	Green
<b>Strategy</b> Develop strategies and projects to offer a contemporary and evolving library service.	Implement technological improvements at libraries including - RFID - Establishment of a blog - trial of e-readers with home library patrons <i>Operating budget</i>	80% self service borrowings (using RFID) Active dialogue on blog Trial conducted and evaluated <i>Manager, Library Services</i>	Green
<b>Program</b> Promote halls and other venues in the City for both community and corporate use.	Provide access to facilities for hire at affordable rates. <i>Operating budget</i>	Ratio of use between community and corporate users is even. <i>Manager, Property Services</i>	Amber

### 7.1.3 Deliver a vibrant calendar of community celebrations and events

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Implement Council's major event program	Implement annual events as scheduled <i>Operating budget and Sustainable City Levy</i>	Events delivered within allocated budget. Attendance equals or improve 2009-10 figures. <i>Manager, CPR</i>	Grey



Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Review Council's major event program	Undertake review of Council's major event program <i>Operating budget</i>	Program review completed and reported to Council <i>Manager, CPR</i>	Green

#### 7.1.4 Generate initiatives to revitalise and maintain village centres as vibrant community spaces

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Establish an artist in resident program across the City.	Commission artists to create artworks through community engagement. <i>Sustainable City Levy</i>	3 artists in residence projects completed. <i>Cultural Development Coordinator</i>	Green +

#### 7.1.5 Celebrate and use our outdoor environment as creative and cultural spaces

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop a staged public art and cultural program to enhance the foreshore by using key sites along the Parramatta River.	Identify and map appropriate sites along the foreshore. <i>Sustainable City Levy</i>	Sites identified. <i>Cultural Development Coordinator</i>	Amber
<b>Strategy</b> Undertake a review of outdoor venues to identify opportunities for cultural use.	To be undertaken in 2011-12 <i>Sustainable City Levy</i>	<i>Cultural Development Coordinator</i>	Green +

## 7.2 - I feel like I belong and my story is celebrated

### 7.2.1 Address diverse community needs through a range of programs, services, advocacy and partnerships

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Provide support to and leadership for disabled community members through ongoing programs and one-off projects delivered in collaboration with relevant community organisations/representatives.	Administer Council's Access Committee. Support disability community groups to organise events and activities for people with disabilities and their carers. Support/develop community programs and activities in partnership with disability groups to celebrate International Day for People with a Disability. <i>Operating budget</i>	Regular Access Committee meetings facilitated. Attend Inner West Disability Forum four times per year. Annual event's) staged. <i>Manager, Community Services</i>	Green
<b>Program</b> Provision of Community Services including: - community planning - community development projects	Implement CDSE and Small Grant programs. <i>Operating budget</i>	Grant funds fully expended. <i>Manager, Community Services</i>	Green

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement a Community Harmony Strategy.	Provide training in the use of interpreter services for council staff. Provide relevant staff with cross cultural training. Continued funding for Drummoyne Community Centre to run English Classes. Continue funding Drummoyne Community Centre to run the new residents tour of Canada Bay. <i>Operating budget</i>	All activities completed <i>Manager, Community Services</i>	Green

### 7.2.2 Support programs which enhance and celebrate diversity

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Build and establish relationships with key community representatives from diverse communities.	Participate in and partner with Inner West Ethnic Network. Build and establish relationships with key community representatives from diverse communities. Partner with settlement services and appropriate organisations to support new residents. Develop services and programs to support emerging new settlement groups. <i>Operating budget</i>	Network meetings attended. Partnerships established. Services and programs delivered. <i>Manager, Community Services</i>	Green

### 7.2.3 Improve connections between established and emerging communities

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Develop cultural opportunities to encourage interaction between existing and emerging communities.	Implement culturally appropriate methodologies through projects. <i>Sustainable City Levy</i>	Methodologies implemented. <i>Cultural Development Coordinator</i>	Green +
<b>Program</b> Deliver a range of neighbourhood and place based programs in identified areas of changing demographics, diverse or conflicting community use.	Develop Intersections at Rhodes program. Undertake place making project at Five Dock. <i>Operating budget</i>	Programs completed. <i>Manager, Community Services</i>	Grey
<b>Strategy</b> Develop programs to support older residents in the community	Facilitate and support annual Seniors Week celebrations. <i>Operating budget</i>	Program completed. <i>Manager, Community Services</i>	green
<b>Strategy</b> Develop programs to support youth development in the community	One youth development program and one youth week program delivered annually. <i>Operating budget</i>	Program completed. <i>Manager, Community Services</i>	Green
<b>Strategy</b> Strengthen library programs to establish interaction between existing and emerging communities.	Establish promotional networks via community associations. Devleop and trial an outreach program specific to emerging communities. <i>Operating budget</i>	Contacts made with community associations. Trial conducted and evaluated. <i>Manager, Library Services</i>	Green

## 7.2.4 Support and investigate initiatives which assist housing and accommodation affordability to improve access and maintain resident diversity in the area

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement Council's Affordable Living Policy.	Work with community housing provider to ensure Council's current affordable housing stock is well managed. Explore opportunities to further expand affordable housing stock. <i>Operating budget</i>	Number of units tenanted. <i>Manager, Community Services</i>	Green

## 7.3 - I have awareness and respect for local aboriginal heritage and culture

### 7.3.1 Develop a range of community cultural development programs to encourage and develop cultural awareness

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Strategy</b> Implement the Aboriginal Cultural Heritage Study.	Work with relevant organisations to identify opportunity for effective implementation of study findings. <i>Operating budget</i>	Feasibility of strategies developed <i>Manager, Community Services</i>	Amber
<b>Strategy</b> Implement the Aboriginal Cultural Heritage Study.	Integrate Aboriginal cultural heritage initiatives across Council's operations to include activities such as social and community services, art and cultural events, educational programmes, meeting protocols and others. <i>Operating budget</i>	Initiatives implemented with cross-functional teams <i>Manager, Community Services</i>	Amber
<b>Strategy</b> Implement the Aboriginal Cultural Heritage Study.	Implement a range of reconciliation and community awareness initiatives regarding Aboriginal heritage values <i>Operating budget</i>	Initiatives implemented <i>Manager, Community Services</i>	Green
<b>Strategy</b> Implement the Aboriginal Cultural Heritage Study.	Undertake Council staff training on Aboriginal cultural awareness <i>Operating budget</i>	Training program developed and delivered <i>Manager, Community Services</i>	Green
<b>Strategy</b> Participate in community ATSI projects and initiatives.	Develop a NAIDOC week program and engagement program <i>Operating budget</i>	Program delivered on time and in budget. <i>Manager, Community Services</i>	Green

## 7.4 - I live in a creative city, inspired by diverse cultures and innovative ideas

### 7.4.1 Provide opportunities for the development and participation in arts and cultural pursuits

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<b>Program</b> Provision of cultural development programs.	Deliver annual program of public art and community partnerships/programs. <i>Sustainable City Levy</i>	Annual program completed within budget. <i>Cultural Development Coordinator</i>	Green +
<b>Program</b> Engage in regional partnership to improve and enhance cultural activity and opportunity in the area.	Support regional youth theatre. <i>Operating budget</i>	A high standard regional youth theatre program produced annually. <i>Manager, Community Services</i>	Amber

#### 7.4.2 Identify and support the development of community spaces for art and culture

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Facilitate the incorporation of public art into development on the Rhodes Peninsula.</p>	Engage with developers, stakeholders and community to identify and progress opportunities. <i>Sustainable City Levy and developer contributions.</i>	Public art projects confirmed in DAs. <i>Cultural Development Coordinator</i>	Amber
<p><b>Strategy</b> Develop innovative public art design elements in children's playgrounds and parks.</p>	Deliver public art opportunities through Friends of the Park groups <i>Sustainable City Levy</i>	At least partnership opportunity delivered <i>Cultural Development Coordinator</i>	Green
<p><b>Strategy</b> Develop procedures to integrate public art into the public domain.</p>	Investigate planning mechanisms to ensure integration of public art and conduct an education and awareness program. <i>Sustainable City Levy</i>	Program completed. <i>Cultural Development Coordinator</i>	Green

#### 7.4.3 Enhance life-long learning opportunities through which people engage with their local community and the world more broadly through learning and skills development for both leisure and employment purposes

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Implement the Positive Ageing Strategy.</p>	Establish connections with educational and cultural agencies with the aim of promoting the City of Canada Bay as a receptive population for their services.  Encourage intergenerational activities that have a health focus. Establish connections between retirees or community groups with Council's School Holiday Program or local schools. <i>Operating budget</i>	Strategy developed and opportunities pursued. <i>Manager, Community Services</i>	Green
<p><b>Strategy</b> Deliver lifelong learning programs through Council libraries in partnership with other agencies.</p>	Offer seminars on financial planning in partnership with Centrelink. Explore partnerships with U3A and Benevolence Society. <i>Operating budget</i>	3 seminars offered. MOUs entered into. <i>Manager, Library Services</i>	Green

#### 7.4.4 Engage in regional partnerships to improve and enhance cultural activity and opportunity in the area

Detail of Council's strategy, program or project to achieve this direction (2010-13 Delivery Plan)	Detail of specific activity to be undertaken in next twelve months (2010-11 Operating Plan)	KPI to measure annual activity	Fourth quarter score (August 2011)
<p><b>Strategy</b> Foster partnerships with arts/cultural organisations and with the business, education, health and other human service sectors.</p>	Participate in cross-sectoral partnership activities. <i>Sustainable City Levy</i>	New partnerships established. <i>Cultural Development Coordinator</i>	Green +



***2010-11 Financial Reports***





# City of Canada Bay

## General Purpose Financial Statements

for the financial year ended 30 June 2011

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### Overview

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

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

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

- carrying out activities and providing goods, services & facilities appropriate to the current & future needs of the Local community and of the wider public
- responsibility for administering regulatory requirements under the LGA and other applicable legislation, &
- a role in the management, improvement and development of the resources of the local government area.

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

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

(iv) These financial statements were authorised for issue by the Council on 18/10/11.  
Council has the power to amend and reissue the financial statements.

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## City of Canada Bay

### General Purpose Financial Statements for the financial year ended 30 June 2011

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

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

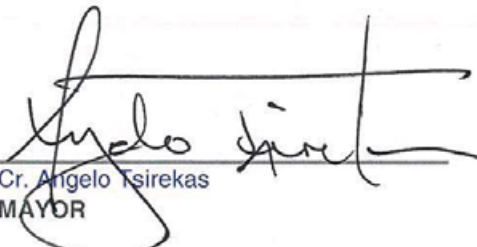
- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

**Signed in accordance with a resolution of Council made on 20 September 2011.**



Cr. Angelo Tsirekas  
MAYOR



Cr. Jeanette O'Hara  
COUNCILLOR



Mr. Gary Sawyer  
GENERAL MANAGER



Mr. Bruce Cook  
RESPONSIBLE ACCOUNTING OFFICER

## City of Canada Bay

## Income Statement

for the financial year ended 30 June 2011

Budget <sup>(1)</sup> 2011	\$ '000	Notes	Actual 2011	Actual 2010
<b>Income from Continuing Operations</b>				
<b>Revenue:</b>				
39,426	Rates & Annual Charges	3a	39,224	37,583
8,938	User Charges & Fees	3b	10,785	10,557
693	Interest & Investment Revenue	3c	1,528	1,120
3,663	Other Revenues	3d	5,831	4,264
2,663	Grants & Contributions provided for Operating Purposes	3e,f	4,222	4,032
3,928	Grants & Contributions provided for Capital Purposes	3e,f	12,176	17,517
<b>Other Income:</b>				
-	Net gains from the disposal of assets	5	-	591
<b>59,311</b>	<b>Total Income from Continuing Operations</b>		<b>73,766</b>	<b>75,664</b>
<b>Expenses from Continuing Operations</b>				
25,230	Employee Benefits & On-Costs	4a	24,119	23,497
135	Borrowing Costs	4b	135	178
18,892	Materials & Contracts	4c	17,469	18,400
8,793	Depreciation & Amortisation	4d	10,056	8,471
7,748	Other Expenses	4e	9,248	8,417
-	Net Losses from the Disposal of Assets	5	136	-
<b>60,798</b>	<b>Total Expenses from Continuing Operations</b>		<b>61,163</b>	<b>58,963</b>
<b>(1,487)</b>	<b>Operating Result from Continuing Operations</b>		<b>12,603</b>	<b>16,701</b>
<b>Discontinued Operations</b>				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
<b>(1,487)</b>	<b>Net Operating Result for the Year</b>		<b>12,603</b>	<b>16,701</b>
(1,487)	Net Operating Result attributable to Council		12,603	16,701
-	Net Operating Result attributable to Minority Interests		-	-
<b>(5,415)</b>	<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>		<b>427</b>	<b>(816)</b>

(1) Original Budget as approved by Council - refer Note 16

## City of Canada Bay

Statement of Comprehensive Income  
for the financial year ended 30 June 2011

\$ '000	Notes	Actual 2011	Actual 2010
Net Operating Result for the year (as per Income statement)		<b>12,603</b>	<b>16,701</b>
<b>Other Comprehensive Income</b>			
Gain (loss) on revaluation of I,PP&E	20b (ii)	1,464,181	40,590
Recognition of infrastructure assets not recorded in prior periods	20c	7,880	948,811
Total Other Comprehensive Income for the year		<b>1,472,061</b>	<b>989,401</b>
<b>Total Comprehensive Income for the Year</b>		<b>1,484,664</b>	<b>1,006,102</b>
<b>Total Comprehensive Income attributable to Council</b>		1,484,664	1,006,102
<b>Total Comprehensive Income attributable to Minority Interests</b>		-	-

## City of Canada Bay

## Balance Sheet

as at 30 June 2011

\$ '000	Notes	Actual 2011	Actual 2010
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	6a	17,632	15,874
Investments	6b	11,419	1,113
Receivables	7	3,681	4,809
Inventories	8	29	29
Other	8	583	144
<b>Total Current Assets</b>		<b>33,344</b>	<b>21,969</b>
<b>Non-Current Assets</b>			
Investments	6b	-	500
Receivables	7	51	103
Infrastructure, Property, Plant & Equipment	9	3,418,589	1,945,836
Investment Property	14	15,742	14,342
<b>Total Non-Current Assets</b>		<b>3,434,382</b>	<b>1,960,781</b>
<b>TOTAL ASSETS</b>		<b>3,467,726</b>	<b>1,982,750</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	10	12,408	11,472
Borrowings	10	737	696
Provisions	10	6,530	6,452
<b>Total Current Liabilities</b>		<b>19,675</b>	<b>18,620</b>
<b>Non-Current Liabilities</b>			
Payables	10	-	-
Borrowings	10	1,148	1,885
Provisions	10	412	418
<b>Total Non-Current Liabilities</b>		<b>1,560</b>	<b>2,303</b>
<b>TOTAL LIABILITIES</b>		<b>21,235</b>	<b>20,923</b>
<b>Net Assets</b>		<b>3,446,491</b>	<b>1,961,827</b>
<b>EQUITY</b>			
Retained Earnings	20	1,908,355	1,887,872
Revaluation Reserves	20	1,538,136	73,955
Council Equity Interest		3,446,491	1,961,827
Minority Equity Interest		-	-
<b>Total Equity</b>		<b>3,446,491</b>	<b>1,961,827</b>



## City of Canada Bay

Statement of Changes in Equity  
for the financial year ended 30 June 2011

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Equity Interest	Minority Interest	Total Equity
<b>2011</b>						
<b>Opening Balance</b> (as per Last Year's Audited Accounts)		1,887,872	73,955	<b>1,961,827</b>	-	<b>1,961,827</b>
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
<b>Revised Opening Balance</b> (as at 1/7/10)		<b>1,887,872</b>	<b>73,955</b>	<b>1,961,827</b>	-	<b>1,961,827</b>
<b>c. Net Operating Result for the Year</b>		<b>12,603</b>	-	<b>12,603</b>	-	<b>12,603</b>
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	1,464,181	<b>1,464,181</b>	-	<b>1,464,181</b>
- Other Movements	20b (ii)	7,880	-	<b>7,880</b>	-	<b>7,880</b>
<b>Other Comprehensive Income</b>		<b>7,880</b>	<b>1,464,181</b>	<b>1,472,061</b>	-	<b>1,472,061</b>
<b>Total Comprehensive Income</b> (c&d)		<b>20,483</b>	<b>1,464,181</b>	<b>1,484,664</b>	-	<b>1,484,664</b>
<b>Equity - Balance at end of the reporting period</b>		<b>1,908,355</b>	<b>1,538,136</b>	<b>3,446,491</b>	-	<b>3,446,491</b>

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Equity Interest	Minority Interest	Total Equity
<b>2010</b>						
<b>Opening Balance</b> (as per Last Year's Audited Accounts)		922,360	33,365	<b>955,725</b>	-	<b>955,725</b>
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
<b>Revised Opening Balance</b> (as at 1/7/09)		<b>922,360</b>	<b>33,365</b>	<b>955,725</b>	-	<b>955,725</b>
<b>c. Net Operating Result for the Year</b>		<b>16,701</b>	-	<b>16,701</b>	-	<b>16,701</b>
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	40,590	<b>40,590</b>	-	<b>40,590</b>
- Other Movements	20b (ii)	948,811	-	<b>948,811</b>	-	<b>948,811</b>
<b>Other Comprehensive Income</b>		<b>948,811</b>	<b>40,590</b>	<b>989,401</b>	-	<b>989,401</b>
<b>Total Comprehensive Income</b> (c&d)		<b>965,512</b>	<b>40,590</b>	<b>1,006,102</b>	-	<b>1,006,102</b>
<b>Equity - Balance at end of the reporting period</b>		<b>1,887,872</b>	<b>73,955</b>	<b>1,961,827</b>	-	<b>1,961,827</b>

## City of Canada Bay

## Statement of Cash Flows

for the financial year ended 30 June 2011

Budget 2011	\$ '000	Notes	Actual 2011	Actual 2010
<b>Cash Flows from Operating Activities</b>				
<b>Receipts:</b>				
39,426	Rates & Annual Charges		39,246	37,490
8,938	User Charges & Fees		11,061	10,409
693	Investment & Interest Revenue Received		1,486	905
6,591	Grants & Contributions		13,979	10,666
-	Bonds & Deposits Received		411	-
3,663	Other		5,888	2,027
<b>Payments:</b>				
(25,230)	Employee Benefits & On-Costs		(24,047)	(22,791)
(18,892)	Materials & Contracts		(17,718)	(17,736)
(135)	Borrowing Costs		(135)	(178)
(16,541)	Other		(9,260)	(7,309)
<u>(1,487)</u>	<b>Net Cash provided (or used in) Operating Activities</b>	11b	<u>20,911</u>	<u>13,483</u>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts:</b>				
500	Sale of Investment Securities		500	500
-	Sale of Investment Property		-	825
937	Sale of Infrastructure, Property, Plant & Equipment		937	1,393
<b>Payments:</b>				
-	Purchase of Investment Securities		(10,306)	-
(9,318)	Purchase of Infrastructure, Property, Plant & Equipment		(9,588)	(12,677)
<u>(7,881)</u>	<b>Net Cash provided (or used in) Investing Activities</b>		<u>(18,457)</u>	<u>(9,959)</u>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts:</b>				
Nil				
<b>Payments:</b>				
(696)	Repayment of Borrowings & Advances		(696)	(710)
<u>(696)</u>	<b>Net Cash Flow provided (used in) Financing Activities</b>		<u>(696)</u>	<u>(710)</u>
<u>(10,064)</u>	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>		<u>1,758</u>	<u>2,814</u>
15,874	plus: <b>Cash &amp; Cash Equivalents - beginning of year</b>	11a	15,874	13,060
<u>5,810</u>	<b>Cash &amp; Cash Equivalents - end of the year</b>	11a	<u>17,632</u>	<u>15,874</u>
Additional Information:				
	plus: <b>Investments on hand - end of year</b>	6b	11,419	1,613
	<b>Total Cash, Cash Equivalents &amp; Investments</b>		<u>29,051</u>	<u>17,487</u>

Please refer to Note 11 for additional cash flow information.

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

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n/a - not applicable

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies

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

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

##### (a) Basis of preparation

###### (i) Background

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

- Australian Accounting Standards,
- Urgent Issues Group Interpretations,
- The Local Government Act (1993) and Regulation, and
- The Local Government Code of Accounting Practice and Financial Reporting.

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

Because Australian Accounting Standards (AASB's) are sector neutral, some standards either:

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

Examples include;

- excluding Local Government from applying AASB 120 (IAS 20) for Grant Accounting and AASB 118 (IAS 18) for Segment Reporting, &
- different requirements on (a) Impairment of Assets relating to Not-For-Profit AASB 136 (IAS 36) and (b) AASB 116 (IAS 16) regarding accounting for the Revaluation of Assets.

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

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

###### (iii) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for (i) financial assets and liabilities at fair value through profit or loss, available-for-sale financial assets and investment properties which are all valued at fair value, (ii) the write down of any Asset on the basis of Impairment (if warranted) and (iii) certain classes of Infrastructure, property, plant & equipment that are accounted for at fair valuation.

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

###### (iv) Changes in Accounting Policies

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

Unless otherwise stated, there have also been no changes in accounting policies when compared with previous financial statements.

###### (v) Critical Accounting Estimates

The preparation of these financial statements requires the use of certain critical accounting estimates (in conformity with AASB's).

It also requires Council management to exercise their judgement in the process of applying Council's accounting policies.

###### (vi) Financial Statements Presentation

The Council has applied the revised **AASB 101, Presentation of Financial Statements** which became effective on 1 January 2009.

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

The revised standard requires the separate presentation of a statement of comprehensive income and a statement of changes in equity.

All non-owner changes in equity must now be presented in the statement of comprehensive income.

As a consequence, the Council had to change the presentation of its financial statements.

Comparative information has been re-presented so that it is also in conformity with the revised standard.

#### (b) Revenue recognition

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

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

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

Revenue is measured on major income categories as follows:

#### **Rates, Annual Charges, Grants and Contributions**

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

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

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

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

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

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

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

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

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

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

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

#### **User Charges, Fees and Other Income**

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



## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

#### Sale of Infrastructure, Property, Plant and Equipment

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

#### Interest and Rents

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

Interest Income from Cash & Investments is accounted for using the Effective Interest method in accordance with AASB 139.

#### (c) Principles of Consolidation

These financial statements incorporate (i) the assets and liabilities of Council and any entities (or operations) that it **controls** (as at 30/6/11) and (ii) all the related operating results (for the financial year ended the 30th June 2011).

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

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

#### (i) The Consolidated Fund

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

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

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

- General Purpose Operations
- the total income and expenditure from continuing operations Five Dock Leisure Centre managed by the Canada Bay Community Recreation Committee

#### (ii) The Trust Fund

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

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

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

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

#### (iii) Joint Venture Entities

##### Jointly Controlled Assets & Operations

The proportionate interests in the assets, liabilities and expenses of a Joint Venture Activity have been incorporated throughout the financial statements under the appropriate headings.

##### Jointly Controlled Entities

Any interests in Joint Venture Entities & Partnerships are accounted for using the equity method and are carried at cost.

Under the equity method, the share of the profits or losses of the partnership is recognised in the income statement, and the share of movements in retained

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

earnings & reserves is recognised in the balance sheet.

##### (iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), ie. where Council is deemed to have “significant influence” over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the Equity Method of Accounting – in a similar fashion to Joint Venture Entities & Partnerships.

Such entities are usually termed Associates.

##### (v) County Councils

Council is not a member of any County Councils.

##### (vi) Additional Information

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

##### (d) Leases

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

##### Finance Leases

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

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

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

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

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

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

##### Operating Leases

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

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

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

##### (e) Cash and Cash Equivalents

Cash and cash equivalents includes;

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

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

##### (f) Investments and Other Financial Assets

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

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

Derivatives are classified as held for trading unless they are designated as hedges.

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

##### (ii) Loans and receivables

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

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

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

##### (iii) Held-to-maturity investments

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

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

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

##### (iv) Available-for-sale financial assets

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

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

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

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

##### Financial Assets – Reclassification

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

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

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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

#### General Accounting & Measurement of Financial Instruments:

##### (i) Initial Recognition

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

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

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

##### (ii) Subsequent Measurement

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

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

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

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

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

#### Impairment

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

In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired.

If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit and loss - is removed from equity and recognised in the income statement.

Impairment losses recognised in the income statement on equity instruments are not reversed through the income statement.

##### (iii) Types of Investments

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

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

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

Council amended its policy following revisions to the Investment Order arising from the Cole Inquiry recommendations. Certain investments the Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order.

These will be disposed of when most financially advantageous to Council.

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (g) Fair value estimation

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

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

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

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

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

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

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

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

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

##### (h) Receivables

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

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

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

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

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

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

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

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

##### (i) Inventories

###### Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

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

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

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



## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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

##### Land Held for Resale/Capitalisation of Borrowing Costs

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

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

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

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

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

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

###### Acquisition of assets

Council's non current assets are being progressively revalued to fair value in accordance with a staged implementation as advised by the Division of Local Government.

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

- **Investment Properties** – refer Note 1(p),
- **Operational Land** (External Valuation)
- **Buildings – Specialised/Non Specialised** (External Valuation)
- **Plant and Equipment** (as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths** (Internal Valuation)
- **Drainage Assets** (Internal Valuation)

- **Community land** (Deprival Value), **land improvements, other structures and other assets** (Internal & External Valuation)

Until the designated future reporting periods, the above remaining asset class is stated at cost (or deemed cost) less accumulated depreciation and any accumulated impairment losses.

###### Initial Recognition

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

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

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

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

###### Subsequent costs

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

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

###### Asset Revaluations (including Indexation)

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

#### Capitalisation Thresholds

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

##### Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads	100% Capitalised

##### Plant & Equipment

Office Furniture	> \$1,000
Office Equipment	> \$1,000
Other Plant & Equipment	> \$1,000

##### Buildings & Land Improvements

Park Furniture & Equipment	> \$10,000
Building	
- construction/extensions	100% Capitalised
- renovations	> \$10,000
Other Structures	> \$10,000

##### Stormwater Assets

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

##### Transport Assets

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

#### Depreciation

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

Land is not depreciated.

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

##### Plant & Equipment

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

##### Other Equipment

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

##### Buildings

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

##### Stormwater Drainage

- Drains, Channels, GPTs, Pits	60 to 100 years
- Culverts	50 to 80 years
- Pipe	100 years

##### Transportation Assets

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

All asset residual values and useful lives are reviewed and adjusted (where appropriate), at each balance sheet date.

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

##### Disposal and De-recognition

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

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

##### (k) Land

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

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

##### (l) Land under roads

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

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

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

##### (m) Intangible Assets

###### IT Development and Software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

Costs capitalised include external direct costs of materials and service, direct payroll and payroll related costs of employees' time spent on the project.

Amortisation is calculated on a straight line bases over periods generally ranging from 3 to 5 years.

IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where Council has an intention and ability to use the asset.

##### (n) Crown Reserves

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

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

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

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

##### (o) Investment property

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

## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

The last full revaluation for Council's Investment Properties was dated 30/06/11.

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

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

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

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

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

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

A Discontinued Operation is a component of the entity that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations,

is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

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

#### **(q) Impairment of assets**

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

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

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

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

For non-cash generating assets of Council such as roads, drains, and public buildings etc - value in use is represented by the "deprival value" of the asset which is approximated as it's written down replacement cost.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

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

#### **(r) Payables**

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

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (s) Borrowings

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

Borrowings are subsequently measured at amortised cost.

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

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

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

##### (t) Borrowing costs

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

The capitalisation rate used to determine the amount of borrowing costs to be capitalised is the weighted average interest rate applicable to the Council's outstanding borrowings during the year.

##### (u) Provisions

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

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

Provisions are not recognised for future operating losses.

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

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

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

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

##### (v) Employee benefits

###### (i) Short Term Obligations

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

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

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

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

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

###### (ii) Other Long Term Obligations

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



## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

Long Service Leave is measured at the present value of expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 5 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 5 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

#### (iii) Retirement benefit obligations

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

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

#### Defined Benefit Plans

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

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

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

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

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

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

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

The Local Government Superannuation Scheme has advised member councils that, as a result of the global financial crisis, it has a significant deficiency of assets over liabilities amounting to around \$290 million at 30 June 2010.

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

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

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

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

#### Defined Contribution Plans

Contributions to Defined Contribution Plans are recognised as an expense as they become payable.

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

#### (iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/6/11.

##### (w) Self insurance

A provision for self-insurance has been made to recognise outstanding claims the amount of which is detailed in Note 10.

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

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

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

##### Exceptions

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

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

##### (y) Taxes

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

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

Council's associated entity, the Canada Bay Community Recreation Association is also subject to Payroll Tax.

##### Goods & Services Tax (GST)

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

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

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

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

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

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

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

##### (z) New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2011.

**Council has not adopted any of these standards early.**

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Applicable to Local Government with implications:

**AASB 9 Financial Instruments, AASB 2009 11 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) (effective from 1 January 2013)**

AASB 9 Financial Instruments addresses the classification, measurement and derecognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2013 but is available for early adoption.

When adopted, the standard will affect in particular the Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading. Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss.

##### Applicable to Local Government but no implications for Council;

**AASB 2009 14 Amendments to Australian Interpretation – Prepayments of a Minimum Funding Requirement (effective from 1 January 2011)**

In December 2009, the AASB made an amendment to Interpretation 14 The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction.

The amendment removes an unintended consequence of the interpretation related to voluntary prepayments when there is a minimum funding requirement in regard to the entity's defined benefit scheme.

It permits entities to recognise an asset for a prepayment of contributions made to cover minimum funding requirements. Council does not make any such prepayments.

**AASB 2010-6 Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets (effective for**

##### **annual reporting periods beginning on or after 1 July 2011)**

Amendments made to AASB 7 Financial Instruments: Disclosures in November 2010 introduce additional disclosures in respect of risk exposures arising from transferred financial assets.

The amendments will affect particularly entities that sell, factor, securitise, lend or otherwise transfer financial assets to other parties.

They are not expected to have any significant impact on Council's disclosures.

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

None

##### Not applicable to Local Government per se;

**Revised AASB 124 Related Party Disclosures and AASB 2009 12 Amendments to Australian Accounting Standards (effective from 1 January 2011)**

In December 2009 the AASB issued a revised AASB 124 Related Party Disclosures.

It is effective for accounting periods beginning on or after 1 January 2011 and must be applied retrospectively.

The amendment clarifies and simplifies the definition of a related party and removes the requirement for government-related entities to disclose details of all transactions with the government and other government-related entities.

**AASB 1053 Application of Tiers of Australian Accounting Standards and AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements (effective from 1 July 2013)**

On 30 June 2010 the AASB officially introduced a revised differential reporting framework in Australia.

Under this framework, a two-tier differential reporting regime applies to all entities that prepare general purpose financial statements.

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 1. Summary of Significant Accounting Policies (continued)

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Local Government are specifically excluded from adopting the new Australian Accounting Standards – Reduced Disclosure Requirements.

***AASB 2010-8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets (effective from 1 January 2012)***

In December 2010, the AASB amended AASB 112 Income Taxes to provide a practical approach for measuring deferred tax liabilities and deferred tax assets when investment property is measured using the fair value model.

AASB 112 requires the measurement of deferred tax assets or liabilities to reflect the tax consequences that would follow from the way management expects to recover or settle the carrying amount of the relevant assets or liabilities, that is through use or through sale.

Council is not subject to Income Tax and accordingly this amendment will have no impact on future financial statements.

#### **(aa) Rounding of amounts**

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

#### **(ab) Comparative Figures**

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

#### **(ac) Disclaimer**

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

## City of Canada Bay

Notes to the Financial Statements  
for the financial year ended 30 June 2011

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

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget 2011	Actual 2011	Actual 2010	Original Budget 2011	Actual 2011	Actual 2010	Original Budget 2011	Actual 2011	Actual 2010	Actual 2011	Actual 2010	Actual 2011	Actual 2010
Governance	-	9,043	-	2,209	1,977	-	(2,209)	7,066	-	-	-	625,095	332
Administration	3,288	5,707	10,129	-	17,738	17,686	3,288	(12,031)	(7,557)	11	-	47,139	46,535
Public Order & Safety	1,277	1,331	1,148	1,125	1,015	2,242	152	316	(1,094)	-	-	267	244
Health	73	131	111	198	186	887	(125)	(55)	(776)	-	-	116	127
Environment	10,477	11,324	10,399	30,811	12,180	11,032	(20,334)	(856)	(633)	802	228	-	-
Community Services & Education	1,607	1,713	1,595	2,286	2,292	2,289	(679)	(579)	(694)	316	357	7,093	7,510
Housing & Community Amenities	1,433	1,875	1,117	4,971	5,745	4,932	(3,538)	(3,870)	(3,815)	278	163	157,169	90,596
Recreation & Culture	7,711	6,808	7,804	9,787	9,537	9,464	(2,076)	(2,729)	(1,660)	1,820	2,669	1,450,760	680,190
Mining, Manufacturing & Construction	534	398	468	697	753	1,140	(163)	(355)	(672)	-	-	515	393
Transport & Communication	1,508	2,667	10,637	7,974	8,910	7,523	(6,466)	(6,243)	3,114	927	449	1,150,271	1,156,802
Economic Affairs	914	1,081	2,067	740	830	1,768	174	251	299	48	-	29,301	21
<b>Total Functions &amp; Activities</b>	<b>28,822</b>	<b>42,078</b>	<b>45,475</b>	<b>60,798</b>	<b>61,163</b>	<b>58,963</b>	<b>(31,976)</b>	<b>(19,085)</b>	<b>(13,488)</b>	<b>4,202</b>	<b>3,866</b>	<b>3,467,726</b>	<b>1,982,750</b>
General Purpose Income <sup>1</sup>	30,489	31,688	30,189	-	-	-	30,489	31,688	30,189	2,480	2,268	-	-
<b>Operating Result from Continuing Operations</b>	<b>59,311</b>	<b>73,766</b>	<b>75,664</b>	<b>60,798</b>	<b>61,163</b>	<b>58,963</b>	<b>(1,487)</b>	<b>12,603</b>	<b>16,701</b>	<b>6,682</b>	<b>6,134</b>	<b>3,467,726</b>	<b>1,982,750</b>

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



## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

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

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

##### **GOVERNANCE**

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

##### **ADMINISTRATION**

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

##### **PUBLIC ORDER & SAFETY**

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

##### **HEALTH**

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

##### **ENVIRONMENT**

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

##### **COMMUNITY SERVICES & EDUCATION**

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

##### **HOUSING & COMMUNITY AMENITIES**

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

##### **RECREATION & CULTURE**

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

##### **MINING, MANUFACTURING & CONSTRUCTION**

Building control, abattoirs, quarries & pits, other.

##### **TRANSPORT & COMMUNICATION**

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

##### **ECONOMIC AFFAIRS**

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

## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2011	Actual 2010
<b>(a). Rates &amp; Annual Charges</b>			
<b>Ordinary Rates</b>			
Residential		23,907	23,005
Business		4,151	4,087
<b>Total Ordinary Rates</b>		<b>28,058</b>	<b>27,092</b>
<b>Special Rates</b>			
Sustainable City Levy		718	703
<b>Total Special Rates</b>		<b>718</b>	<b>703</b>
<b>Annual Charges</b> (pursuant to s.496, s.501 & s.611)			
Domestic Waste Management Services		9,784	9,135
Stormwater Management Services		664	653
<b>Total Annual Charges</b>		<b>10,448</b>	<b>9,788</b>
<b>TOTAL RATES &amp; ANNUAL CHARGES</b>		<b>39,224</b>	<b>37,583</b>

Council has used 2006 year valuations provided by the NSW Valuer General in calculating its rates.

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>(b). User Charges &amp; Fees</b>			
<b>Specific User Charges</b> (per s.502 - Specific "actual use" charges)			
Waste Management Services (non-domestic)		467	451
<b>Total User Charges</b>		<b>467</b>	<b>451</b>
<b>Other User Charges &amp; Fees</b>			
<b>(i) Fees &amp; Charges - Statutory &amp; Regulatory Functions</b> (per s608 & 610A)			
Building Regulation		313	363
Planning & Building Regulation		1,133	666
Private Works		487	1,387
Registration Fees		21	28
Section 149 Certificates (EPA Act)		183	188
Section 603 Certificates		118	135
Section 611 Charges		46	43
<b>Total Fees &amp; Charges - Statutory/Regulatory</b>		<b>2,301</b>	<b>2,810</b>
<b>(ii) Fees &amp; Charges - Other (incl. General User Charges</b> (per s.610C))			
Admission & Service Fees		973	719
Aged Care		105	109
Child Care		1,129	1,036
Golf Course Fees		1,414	1,519
Grant of Easement		-	85
Halls & Meeting Rooms		196	178
Leaseback Fees - Council Vehicles		214	274
Leisure Centre		2,476	2,188
Library		17	28
Park Rents		256	260
Parking Fees		149	125
Restoration Charges		1,047	775
Sundry Sales		9	-
Other		32	-
<b>Total Fees &amp; Charges - Other</b>		<b>8,017</b>	<b>7,296</b>
<b>TOTAL USER CHARGES &amp; FEES</b>		<b>10,785</b>	<b>10,557</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>(c). Interest &amp; Investment Revenue (incl. losses)</b>			
<b>Interest &amp; Dividends</b>			
- Interest on Overdue Rates & Annual Charges		97	81
- Interest earned on Investments (interest & coupon payment income)		1,431	900
<b>Fair Value Adjustments</b>			
- Fair Valuation movements in Investments (at FV or Held for Trading)		-	139
<b><u>TOTAL INTEREST &amp; INVESTMENT REVENUE</u></b>		<b><u>1,528</u></b>	<b><u>1,120</u></b>
<b>Interest Revenue is attributable to:</b>			
<b>Unrestricted Investments/Financial Assets:</b>			
Overdue Rates & Annual Charges		97	81
General Council Cash & Investments		1,150	829
<b>Restricted Investments/Funds - External:</b>			
Development Contributions		209	145
RCCIP Grant - Drummoyne Oval		-	65
Dept Infra-Drummoyne Oval Lighting		72	-
<b><u>Total Interest &amp; Investment Revenue Recognised</u></b>		<b><u>1,528</u></b>	<b><u>1,120</u></b>
<b>(d). Other Revenues</b>			
Fair Value Adjustments - Investment Properties	14	1,400	480
Rental Income - Investment Properties	14	199	227
Rental Income - Affordable Housing		142	-
Rental Income - Other Council Properties		2,122	1,884
Fines (Building Compliance)		80	99
Fines (Parking)		1,255	1,039
Fines (Other)		8	-
Legal Fees Recovery - Rates & Charges (Extra Charges)		104	116
Legal Fees Recovery - Other		10	4
Commissions & Agency Fees		5	7
Diesel Rebate		10	12
Sale of Abandoned Vehicles		23	8
Sales - General		13	11
Sponsorships		23	28
Waste Management Performance Bonus		377	273
Other		60	76
<b><u>TOTAL OTHER REVENUE</u></b>		<b><u>5,831</u></b>	<b><u>4,264</u></b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 3. Income from Continuing Operations (continued)

\$ '000	2011 Operating	2010 Operating	2011 Capital	2010 Capital
<b>(e). Grants</b>				
<b>General Purpose (Untied)</b>				
Financial Assistance	2,061	1,856	-	-
Pensioners' Rates Subsidies - General Component	419	412	-	-
<b>Total General Purpose</b>	<b>2,480</b>	<b>2,268</b>	<b>-</b>	<b>-</b>
<b>Specific Purpose</b>				
Pensioners' Rates Subsidies:				
- Domestic Waste Management	128	144	-	-
Aged Care	-	1	-	-
Community Care	568	340	-	-
Employment & Training Programs	5	16	-	-
Environmental Projects	74	89	-	139
Heritage & Cultural	16	19	-	-
Library	205	197	-	89
Library - special projects	-	-	33	-
Recreation & Culture	40	-	-	50
Sport & Recreation	-	-	1,771	2,333
Street Lighting	150	146	-	-
Traffic Route Subsidy	30	34	-	-
Transport (Roads to Recovery)	-	-	209	269
Transport (Other Roads & Bridges Funding)	-	-	972	-
Other	1	-	-	-
<b>Total Specific Purpose</b>	<b>1,217</b>	<b>986</b>	<b>2,985</b>	<b>2,880</b>
<b>Total Grants</b>	<b>3,697</b>	<b>3,254</b>	<b>2,985</b>	<b>2,880</b>
<b>Grant Revenue is attributable to:</b>				
- Commonwealth Funding	2,202	2,030	1,119	2,242
- State Funding	1,495	1,224	1,866	638
	<b>3,697</b>	<b>3,254</b>	<b>2,985</b>	<b>2,880</b>



## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 3. Income from Continuing Operations (continued)

\$ '000	2011 Operating	2010 Operating	2011 Capital	2010 Capital
<b>(f). Contributions</b>				
<b>Developer Contributions:</b>				
<b>(s93 &amp; s94 - EP&amp;A Act, s64 of the NSW LG Act):</b>				
S 93F - Contributions using Planning Agreements	-	-	1,950	3,338
S 94 - Contributions towards amenities/services	-	-	6,233	289
S 94A - Fixed Development Consent Levies	-	-	858	1,735
<b>Total Developer Contributions</b>	<b>17</b>	<b>-</b>	<b>9,041</b>	<b>5,362</b>
<b>Other Contributions:</b>				
Business Development	121	-	-	-
Insurance Incentive Scheme Contribution	118	83	-	-
Leisure Centre Assets Transfer	-	129	-	-
Recreation & Culture	-	-	99	625
Rhodes Peninsula Dedication of Land Under Road:	-	-	-	8,650
Roads & Bridges	-	-	51	-
RTA Contributions (Regional/Local, Block Grant)	270	458	-	-
Transport Planning Contribution	-	72	-	-
Other	16	36	-	-
<b>Total Other Contributions</b>	<b>525</b>	<b>778</b>	<b>150</b>	<b>9,275</b>
<b>Total Contributions</b>	<b>525</b>	<b>778</b>	<b>9,191</b>	<b>14,637</b>
<b>TOTAL GRANTS &amp; CONTRIBUTIONS</b>	<b>4,222</b>	<b>4,032</b>	<b>12,176</b>	<b>17,517</b>
<b>(g). Restrictions relating to Grants and Contributions</b>				
<b>Certain grants &amp; contributions are obtained by Council on condition that they be spent in a specified manner:</b>				
Unexpended at the Close of the Previous Reporting Period			6,258	8,080
<b>add:</b> Grants & contributions recognised in the current period not yet spent:			9,271	4,303
<b>less:</b> Grants & contributions recognised in a previous reporting period & now spent			(4,170)	(6,125)
<b>Net Increase (Decrease) in Restricted Assets during the Reporting Period</b>			<b>5,101</b>	<b>(1,822)</b>
<b>Unexpended and held as Restricted Assets</b>			<b>11,359</b>	<b>6,258</b>
<b>Comprising:</b>				
- Specific Purpose Unexpended Grants			3,260	3,352
- Developer Contributions			8,099	2,906
			<b>11,359</b>	<b>6,258</b>

\$ '000	Actual 2011	Actual 2010
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## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2011	Actual 2010
<b>(a) Employee Benefits &amp; On-Costs</b>			
Salaries and Wages		18,899	18,282
Travelling		21	20
Employee Leave Entitlements (ELE)		1,860	2,181
Superannuation - Defined Contribution Plans		1,534	1,448
Superannuation - Defined Benefit Plans		771	835
Workers' Compensation Insurance		762	677
Fringe Benefit Tax (FBT)		123	124
Payroll Tax		34	39
Training Costs (other than Salaries & Wages)		244	165
Protective Clothing		54	57
Maternity Leave		57	46
Other		79	139
<b>Total Employee Costs</b>		<b>24,438</b>	<b>24,013</b>
less: Capitalised Costs		(319)	(516)
<b>TOTAL EMPLOYEE COSTS EXPENSED</b>		<b>24,119</b>	<b>23,497</b>
Number of "Equivalent Full Time" Employees at year end		<b>307</b> *	<b>304</b>
* N.B. Employees include 9 Full Time Equivalent Staff employed at Five Dock Leisure Centre by Canada Bay Community Recreation Association.			
<b>(b) Borrowing Costs</b>			
<b>(i) Interest Bearing Liability Costs</b>			
Interest on Loans		135	178
<b>Total Interest Bearing Liability Costs</b>		<b>135</b>	<b>178</b>
less: Capitalised Costs		-	-
<b>Total Interest Bearing Liability Costs Expensed</b>		<b>135</b>	<b>178</b>
<b>(ii) Other Borrowing Costs</b>			
Nil			
<b>TOTAL BORROWING COSTS EXPENSED</b>		<b>135</b>	<b>178</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>(c) Materials &amp; Contracts</b>			
Raw Materials & Consumables		1,911	2,624
Contractor & Consultancy Costs			
- Waste Management		6,764	6,445
- Information Technology		835	472
- Cleaning		311	298
- Swimming Pool Management		-	277
- Golf Course Management		203	213
- Rate Payment Agencies		111	111
- Leisure Centre Memberships Payment Agency		56	42
- Contractor & Consultancy Costs (specify separately when material)		22	-
- Other Contractor & Consultancy Costs		6,081	6,346
Auditors Remuneration			
- Audit Services: Council's Auditor		48	43
Infringement Notice Contract Costs (SEINS)		156	161
Legal Expenses:			
- Legal Expenses: Planning & Development		190	180
- Legal Expenses: Other		246	223
- Legal Expenses: Debt Recovery		123	97
Operating Leases:			
- Operating Lease Rentals: Minimum Lease Payments <sup>(1)</sup>		372	848
Other		40	20
<b>Total Materials &amp; Contracts</b>		<b>17,469</b>	<b>18,400</b>
less: Capitalised Costs		-	-
<b>TOTAL MATERIALS &amp; CONTRACTS</b>		<b>17,469</b>	<b>18,400</b>
<b>1. Operating Lease Payments are attributable to:</b>			
- Other		372	848
		<b>372</b>	<b>848</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2011	Actual 2010	Actual 2011	Actual 2010
Plant and Equipment		-	-	649	605
Office Equipment		-	-	206	272
Furniture & Fittings		-	-	84	95
Land Improvements (depreciable)		-	-	109	607
Buildings - Non Specialised		-	-	1,628	1,593
Buildings - Specialised		-	-	185	185
Other Structures		-	-	363	474
Infrastructure:					
- Roads, Bridges & Footpaths		-	-	5,312	3,326
- Stormwater Drainage		-	-	1,120	884
Other Assets					
- Library Books		-	-	383	350
- Other		-	-	17	80
<b>Total Depreciation &amp; Impairment Costs</b>		<b>-</b>	<b>-</b>	<b>10,056</b>	<b>8,471</b>
less: Capitalised Costs		-	-	-	-
less: Impairments offset in ARR (Equity)	9a	-	-	-	-
<b>TOTAL DEPRECIATION &amp; IMPAIRMENT COSTS EXPENSED</b>		<b>-</b>	<b>-</b>	<b>10,056</b>	<b>8,471</b>

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>(e) Other Expenses</b>			
Other Expenses for the year include the following:			
Advertising		150	190
Agency Personnel		270	208
Bad & Doubtful Debts		51	155
Bank Charges		43	46
Child Care - Parent Fees		92	98
Computer Software Charges		670	478
Contributions/Levies to Other Levels of Government			
- Department of Planning Levy		140	137
- Emergency Services Levy		64	56
- NSW Fire Brigade Levy		1,265	1,171
- Waste Levy		885	625
- Other Contributions/Levies		-	1
Councillor Expenses - Mayoral Fee		35	34
Councillor Expenses - Councillors' Fees		146	139
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		9	7
Donations, Contributions & Assistance to other organisations (Section 356)			
- Meals on Wheels Volunteers		8	8
- Other Donations, Contributions & Assistance		266	226
Electricity & Heating		531	491
Fuel & Oil		464	479
Insurance - Premiums		992	971
Insurance - Excess		117	153
Motor Vehicle Registrations		77	76
Postage		118	115
Printing & Stationery		177	155
Strata Levies	14	38	38
Street Lighting		1,132	875
Subscriptions & Publications		244	181
Telephone & Communications		314	313
Valuation Fees		92	110
Water		339	255
Workcover		-	140
Other		519	486
<b>Total Other Expenses</b>		<b>9,248</b>	<b>8,417</b>
less: Capitalised Costs		-	-
<b><u>TOTAL OTHER EXPENSES</u></b>		<b><u>9,248</u></b>	<b><u>8,417</u></b>



## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2011	Actual 2010
<b>Property</b> (excl. Investment Property)			
Proceeds from Disposal		3	300
less: Carrying Amount of Property Assets Sold		-	(212)
<b>Net Gain/(Loss) on Disposal</b>		<b>3</b>	<b>88</b>
<b>Plant &amp; Equipment</b>			
Proceeds from Disposal		934	1,093
less: Carrying Amount of P&E Assets Sold		(985)	(915)
<b>Net Gain/(Loss) on Disposal</b>		<b>(51)</b>	<b>178</b>
<b>Infrastructure</b>			
Proceeds from Disposal		-	-
less: Carrying Amount of Infrastructure Assets Sold / Written Off		(88)	-
<b>Net Gain/(Loss) on Disposal</b>		<b>(88)</b>	<b>-</b>
<b>Investment Properties</b>			
Proceeds from Disposal		-	825
less: Carrying Amount of Investment Properties Sold / Written Off		-	(500)
<b>Net Gain/(Loss) on Disposal</b>		<b>-</b>	<b>325</b>
<b>Financial Assets*</b>			
Proceeds from Disposal / Redemptions		500	500
less: Carrying Amount of Financial Assets Sold / Redeemed		(500)	(500)
<b>Net Gain/(Loss) on Disposal</b>		<b>-</b>	<b>-</b>
<b>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</b>		<b>(136)</b>	<b>591</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 6a. - Cash Assets and Note 6b. - Investment Securities

\$ '000	Notes	2011 Actual Current	2011 Actual Non Current	2010 Actual Current	2010 Actual Non Current
<b>Cash &amp; Cash Equivalents (Note 6a)</b>					
Cash on Hand and at Bank		1,201	-	675	-
Cash-Equivalent Assets <sup>1</sup>					
- Deposits at Call		3,931	-	3,402	-
- Short Term Deposits		12,500	-	11,797	-
<b>Total Cash &amp; Cash Equivalents</b>		<b>17,632</b>	<b>-</b>	<b>15,874</b>	<b>-</b>
<b>Investment Securities (Note 6b)</b>					
- Term Deposits		10,306	-	-	-
- Equity Linked Notes		862	-	862	-
- CDO's		251	-	251	-
<b>Total Investment Securities</b>		<b>11,419</b>	<b>-</b>	<b>1,113</b>	<b>500</b>
<b>TOTAL CASH ASSETS, CASH EQUIVALENTS &amp; INVESTMENTS</b>		<b>29,051</b>	<b>-</b>	<b>16,987</b>	<b>500</b>

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

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

**Cash & Cash Equivalents**

a. "At Fair Value through the Profit & Loss"		<b>17,632</b>	<b>-</b>	<b>15,874</b>	<b>-</b>
--	--	---------------	----------	---------------	----------

**Investments**

a. "At Fair Value through the Profit & Loss"					
- "Held for Trading"	6(b-i)	1,113	-	1,113	500
b. "Held to Maturity"	6(b-ii)	10,306	-	-	-
<b>Investments</b>		<b>11,419</b>	<b>-</b>	<b>1,113</b>	<b>500</b>

**Note 6(b-i)****Reconciliation of Investments classified as "At Fair Value through the Profit & Loss"**

Balance at the Beginning of the Year		1,113	500	1,031	943
Revaluations (through the Income Statement)		-	-	82	57
Disposals (sales & redemptions)		-	(500)	-	(500)
<b>Balance at End of Year</b>		<b>1,113</b>	<b>-</b>	<b>1,113</b>	<b>500</b>

**Comprising:**

- Equity Linked Notes		862	-	862	-
- NCD's, FRN's (with Maturities > 3 months)		-	-	-	500
- CDO's		251	-	251	-
<b>Total</b>		<b>1,113</b>	<b>-</b>	<b>1,113</b>	<b>500</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 6a. - Cash Assets and Note 6b. - Investment Securities (continued)

\$ '000	Notes	2011	2011	2010	2010
		Actual Current	Actual Non Current	Actual Current	Actual Non Current
<b>Note 6(b-ii)</b>					
<b>Reconciliation of Investments classified as "Held to Maturity"</b>					
Additions		10,306	-	-	-
<b>Balance at End of Year</b>		<b>10,306</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Comprising:</b>					
- Long Term Deposits		10,306	-	-	-
<b>Total</b>		<b>10,306</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

\$ '000	2011	2011	2010	2010
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investment Securities	29,051	-	16,987	500
<b>attributable to:</b>				
External Restrictions (refer below)	15,098	-	7,614	500
Internal Restrictions (refer below)	6,918	-	4,229	-
Unrestricted	7,035	-	5,144	-
	<b>29,051</b>	<b>-</b>	<b>16,987</b>	<b>500</b>

2011 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
-----------------	--------------------	------------------------------	--------------------------------	--------------------

## Details of Restrictions

## External Restrictions - Included in Liabilities

Nil

## External Restrictions - Other

Developer Contributions - General (D)	2,906	7,300	(2,107)	8,099
Specific Purpose Unexpended Grants (F)	3,352	1,971	(2,063)	3,260
Domestic Waste Management (G)	1,304	9,911	(8,524)	2,691
Stormwater Management (G)	127	663	(304)	486
Sustainability Levy (G)	425	718	(581)	562
<b>External Restrictions - Other</b>	<b>8,114</b>	<b>20,563</b>	<b>(13,579)</b>	<b>15,098</b>
<b>Total External Restrictions</b>	<b>8,114</b>	<b>20,563</b>	<b>(13,579)</b>	<b>15,098</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

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

2011 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
<b>Internal Restrictions</b>				
Plant & Vehicle Replacement	710	100	-	810
Bus Reserve	25	-	(25)	-
Building Reserve	127	100	(110)	117
Employees Leave Entitlement	1,100	277	-	1,377
Carry Over Works	479	2,252	(2,141)	590
Concord Oval	209	-	-	209
Election of Councillors	140	260	-	400
Investment Fund	1,223	89	(90)	1,222
Massey Park Golf Course	47	11	-	58
Rhodes Traffic Management Reserve	37	6	-	43
Wellbank Childrens Centre	132	51	-	183
Five Dock Leisure Centre	-	137	-	137
Workers Compensation	-	205	-	205
Financial Sustainability	-	1,157	-	1,157
Affordable Housing	-	410	-	410
<b>Total Internal Restrictions</b>	<b>4,229</b>	<b>5,055</b>	<b>(2,366)</b>	<b>6,918</b>
<b>TOTAL RESTRICTIONS</b>	<b>12,343</b>	<b>25,618</b>	<b>(15,945)</b>	<b>22,016</b>

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

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

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 7. Receivables

\$ '000	Notes	2011		2010	
		Current	Non Current	Current	Non Current
<b>Purpose</b>					
Rates & Annual Charges		777	25	772	52
Interest & Extra Charges		62	26	63	51
User Charges & Fees		45	-	29	-
Private Works		23	-	251	-
Accrued Revenues					
- Interest on Investments		168	-	100	-
Employee Advances		39	-	43	-
General Debtors		805	-	1,408	-
Government Grants & Subsidies		684	-	215	-
Legal Costs Awarded		-	-	18	-
Net GST Receivable		380	-	254	-
Property Leases		114	-	93	-
Road Restorations		611	-	1,231	-
Voluntary Planning Agreement S93F		243	-	478	-
Other Debtors		-	-	93	-
<b>Total</b>		<b>3,951</b>	<b>51</b>	<b>5,048</b>	<b>103</b>
<b>less: Provision for Impairment</b>					
Other Debtors		(270)	-	(239)	-
<b>Total Provision for Impairment - Receivables</b>		<b>(270)</b>	<b>-</b>	<b>(239)</b>	<b>-</b>
<b><u>TOTAL NET RECEIVABLES</u></b>		<b><u>3,681</u></b>	<b><u>51</u></b>	<b><u>4,809</u></b>	<b><u>103</u></b>
<b>Externally Restricted Receivables</b>					
Domestic Waste Management		252	-	233	-
Stormwater Management		22	-	22	-
Other					
- Environmental Levy		1	-	1	-
- Sustainability Levy		19	-	17	-
- Voluntary Planning Agreement S93F		243	-	478	-
<b>Total External Restrictions</b>		<b>537</b>	<b>-</b>	<b>751</b>	<b>-</b>
<b>Internally Restricted Receivables</b>					
Nil					
<b>Unrestricted Receivables</b>		<b>3,144</b>	<b>51</b>	<b>4,058</b>	<b>103</b>
<b>TOTAL NET RECEIVABLES</b>		<b><u>3,681</u></b>	<b><u>51</u></b>	<b><u>4,809</u></b>	<b><u>103</u></b>

#### Notes on Debtors above:

- Rates & Annual Charges Outstanding are secured against the property.
- Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.  
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- Interest was charged on overdue rates & charges at 9.00% (2010 9.00%).  
Generally all other receivables are non interest bearing.
- Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.



## City of Canada Bay

Notes to the Financial Statements  
for the financial year ended 30 June 2011

## Note 8. Inventories &amp; Other Assets

\$ '000	Notes	2011		2010	
		Current	Non Current	Current	Non Current
<b>Inventories</b>					
Stores & Materials		29	-	29	-
<b>Total Inventories</b>		<b>29</b>	<b>-</b>	<b>29</b>	<b>-</b>
<b>Other Assets</b>					
Prepayments		583	-	144	-
<b>Total Other Assets</b>		<b>583</b>	<b>-</b>	<b>144</b>	<b>-</b>
<b>TOTAL INVENTORIES / OTHER ASSETS</b>		<b>612</b>	<b>-</b>	<b>173</b>	<b>-</b>

**Externally Restricted Assets**

There are no restrictions applicable to the above assets.

## City of Canada Bay

Notes to the Financial Statements  
for the financial year ended 30 June 2011

## Note 9a. Infrastructure, Property, Plant &amp; Equipment

\$ '000	as at 30/6/2010				Asset Movements during the Reporting Period						as at 30/6/2011			
	At Cost	At Fair Value	Acc. Dep'n	Carrying Value	Asset Additions	WDV of Asset Disposals	Depreciation Expense	W/P Transfers	Adjustments & Transfers	Revaluation Increments to Equity (ARR)	At Cost	At Fair Value	Acc. Dep'n	Carrying Value
Capital Work in Progress	5,442	-	-	5,442	2,041	-	-	(5,292)	-	-	2,191	-	-	2,191
Plant & Equipment	-	6,267	2,101	4,166	1,644	(985)	(649)	-	-	-	-	6,495	2,319	4,176
Office Equipment	-	949	733	216	208	-	(206)	57	-	-	-	1,215	940	275
Furniture & Fittings	-	1,063	465	598	58	-	(84)	-	-	-	-	1,120	548	572
<b>Land:</b>														
- Operational Land	-	39,499	-	39,499	-	-	-	-	-	-	-	39,499	-	39,499
- Community Land	635,650	-	-	635,650	-	-	-	-	-	1,417,381	-	2,053,031	-	2,053,031
- Land under Roads (pre 1/7/08)	-	895,327	-	895,327	-	-	-	-	-	-	-	895,327	-	895,327
- Land under Roads (post 30/6/08)	-	8,650	-	8,650	-	-	-	-	-	-	-	8,650	-	8,650
Land Improvements - depreciable	15,573	-	3,023	12,550	737	-	(109)	56	(1,164)	12,338	-	30,139	5,731	24,408
Buildings - Non Specialised	-	72,041	28,378	43,663	4,289	(88)	(1,628)	5,063	613	-	-	81,871	29,959	51,912
Buildings - Specialised	-	6,622	3,814	2,808	-	-	(185)	-	-	-	-	6,622	3,999	2,623
Other Structures	16,754	-	4,031	12,723	284	-	(363)	2	570	33,737	-	133,680	86,727	46,953
<b>Infrastructure:</b>														
- Roads, Bridges, Footpaths	-	308,151	82,152	225,999	1,862	-	(5,312)	114	7,800	-	-	324,798	94,335	230,463
- Stormwater Drainage	-	108,485	50,535	57,950	306	-	(1,120)	-	-	-	-	108,791	51,655	57,136
<b>Other Assets:</b>														
- Library Books	1,913	-	1,470	443	265	-	(383)	-	-	-	-	2,178	1,853	325
- Other	422	-	270	152	126	-	(17)	-	62	725	-	1,542	494	1,048
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIP.</b>	<b>675,754</b>	<b>1,447,054</b>	<b>176,972</b>	<b>1,945,836</b>	<b>11,820</b>	<b>(1,073)</b>	<b>(10,066)</b>	<b>-</b>	<b>7,881</b>	<b>1,464,181</b>	<b>2,191</b>	<b>3,694,958</b>	<b>278,560</b>	<b>3,418,589</b>

\*Note: Mandatory asset classes reported above vary from the asset classes from Council's asset hierarchy reported in Special Schedule No. 7"

Additions to Buildings and Infrastructure are made up of Asset Renewals of \$5.380M and New Assets of \$11.732M. Renewals are defined as replacements of existing assets with equivalent capacity or performance as opposed to the acquisition of new assets.

## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

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

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\$ '000

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

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

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

**NB.** Impairment Adjustments relating to I,PP&E assets may have been recognised direct to Equity - refer Note 20 (ii).

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2011		2010	
		Current	Non Current	Current	Non Current
<b>Payables</b>					
Goods & Services - operating expenditure		3,430	-	3,679	-
Goods & Services - capital expenditure		323	-	40	-
Payments Received In Advance		170	-	106	-
Accrued Expenses:					
- Other Expenditure Accruals		585	-	163	-
Security Bonds, Deposits & Retentions		7,893	-	7,482	-
Payroll		7	-	2	-
<b>Total Payables</b>		<b>12,408</b>	<b>-</b>	<b>11,472</b>	<b>-</b>
<b>Borrowings</b>					
Loans - Secured <sup>1</sup>		737	1,148	696	1,885
<b>Total Borrowings</b>		<b>737</b>	<b>1,148</b>	<b>696</b>	<b>1,885</b>
<b>Provisions</b>					
<b>Employee Benefits;</b>					
Annual Leave		1,750	-	1,826	-
Sick Leave		406	-	405	-
Long Service Leave		4,317	412	4,164	418
Sub Total - Aggregate Employee Benefits		6,473	412	6,395	418
Self Insurance - Other		57	-	57	-
<b>Total Provisions</b>		<b>6,530</b>	<b>412</b>	<b>6,452</b>	<b>418</b>
<b>Total Payables, Borrowings &amp; Provisions</b>		<b>19,675</b>	<b>1,560</b>	<b>18,620</b>	<b>2,303</b>
<b>(i) Liabilities relating to Restricted Assets</b>					
		2011		2010	
		Current	Non Current	Current	Non Current
<b>Externally Restricted Assets</b>					
Domestic Waste Management		884	-	632	-
Sustainability Levy		19	-	-	-
Liabilities relating to externally restricted assets		903	-	632	-
<b>Internally Restricted Assets</b>					
Nil					
<b>Total Liabilities relating to restricted assets</b>		<b>903</b>	<b>-</b>	<b>632</b>	<b>-</b>

<sup>1</sup> Loans are secured over the General Rating Income of Council

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

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

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

\$ '000	2011	2010
<b>(ii) Current Liabilities not anticipated to be settled within the next 12 months</b>		
The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions - Employees Benefits	4,980	3,864
Payables - Security Bonds, Deposits & Retentions	4,919	5,800
	<b>9,899</b>	<b>9,664</b>

## Note 10b. Description of and movements in Provisions

Class of Provision	2010		2011			Closing Balance as at 30/6/11
	Opening Balance as at 1/7/10	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	
Annual Leave	1,826	1,291	(1,367)	-	-	1,750
Sick Leave	405	2	(1)	-	-	406
Long Service Leave	4,582	567	(420)	-	-	4,729
Self Insurance	57	-	-	-	-	57
<b>TOTAL</b>	<b>6,870</b>	<b>1,860</b>	<b>(1,788)</b>	<b>-</b>	<b>-</b>	<b>6,942</b>

a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.

b. Self Insurance Provisions represent both (i) Claims Incurred but Not reported and (ii) Claims Reported & Estimated as a result of Council's being a self insurer up to certain levels of Excess.



## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2011	Actual 2010
<b>(a) Reconciliation of Cash Assets</b>			
Total Cash & Cash Equivalent Assets	6a	17,632	15,874
<b>BALANCE as per the STATEMENT of CASH FLOWS</b>		<b>17,632</b>	<b>15,874</b>
<b>(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities</b>			
<b>Net Operating Result from Income Statement</b>		<b>12,603</b>	<b>16,701</b>
Adjust for non cash items:			
Depreciation & Amortisation		10,056	8,471
Net Losses/(Gains) on Disposal of Assets		136	(591)
Non Cash Capital Grants and Contributions		(1,950)	(10,859)
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "@ Fair Value" or "Held for Trading"		-	(139)
- Investment Properties		(1,400)	(480)
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		1,149	(2,286)
Increase/(Decrease) in Provision for Doubtful Debts		31	109
Decrease/(Increase) in Inventories		-	(14)
Decrease/(Increase) in Other Assets		(439)	176
Increase/(Decrease) in Payables		(249)	1,781
Increase/(Decrease) in other accrued Expenses Payable		422	(525)
Increase/(Decrease) in Other Liabilities		480	448
Increase/(Decrease) in Employee Leave Entitlements		72	706
Increase/(Decrease) in Other Provisions		-	(15)
<b>NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS</b>		<b>20,911</b>	<b>13,483</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

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

\$ '000	Notes	Actual 2011	Actual 2010
<b>(c) Non-Cash Investing &amp; Financing Activities</b>			
S93F Property Contributions		1,950	2,080
Other Dedications		-	8,779
<b>Total Non-Cash Investing &amp; Financing Activities</b>		<b>1,950</b>	<b>10,859</b>
<b>(d) Financing Arrangements</b>			
<b>(i) Unrestricted access was available at balance date to the following lines of credit:</b>			
Bank Overdraft Facilities <sup>(1)</sup>		500	500
Credit Cards / Purchase Cards		150	150
<b>Total Financing Arrangements</b>		<b>650</b>	<b>650</b>
<b>Amounts utilised as at Balance Date:</b>			
- Bank Overdraft Facilities		-	-
- Credit Cards / Purchase Cards		16	8
<b>Total Financing Arrangements Utilised</b>		<b>16</b>	<b>8</b>

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.  
Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

**(ii) Secured Loan Liabilities**

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 12. Commitments for Expenditure

\$ '000	Notes	Actual 2011	Actual 2010
<b>(a) Capital Commitments (exclusive of GST)</b>			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
<b>Property, Plant &amp; Equipment</b>			
Buildings		157	1,221
Recreational Projects		2,664	-
Roads, Bridges & Footpaths		851	-
Stormwater Drainage		107	-
<b>Total Commitments</b>		<b>3,779</b>	<b>1,221</b>
<b>These expenditures are payable as follows:</b>			
Within the next year		-	1,221
Later than one year and not later than 5 years		3,779	-
Later than 5 years		-	-
<b>Total Payable</b>		<b>3,779</b>	<b>1,221</b>
<b>Sources for Funding of Capital Commitments:</b>			
Unrestricted General Funds		238	-
Future Grants & Contributions		754	798
Sect 64 & 94 Funds/Reserves		1,259	-
Unexpended Grants		95	-
Externally Restricted Reserves		1,306	-
Internally Restricted Reserves		127	423
<b>Total Sources of Funding</b>		<b>3,779</b>	<b>1,221</b>
<b>(b) Other Expenditure Commitments (exclusive of GST)</b>			
Other Non Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		160	200
<b>Total Commitments</b>		<b>160</b>	<b>200</b>
<b>These expenditures are payable as follows:</b>			
Within the next year		40	40
Later than one year and not later than 5 years		120	160
Later than 5 years		-	-
<b>Total Payable</b>		<b>160</b>	<b>200</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 12. Commitments for Expenditure (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>(c) Finance Lease Commitments</b>			
Nil			
<b>(d) Operating Lease Commitments (Non Cancellable)</b>			
<b>a. Commitments under Non Cancellable Operating Leases at the Reporting date, but not recognised as Liabilities are payable:</b>			
Within the next year		268	310
Later than one year and not later than 5 years		80	357
Later than 5 years		-	-
<b>Total Non Cancellable Operating Lease Commitments</b>		<b>348</b>	<b>667</b>

**b. Non Cancellable Operating Leases include the following assets:**

Computers and Office Equipment Rentals

Contingent Rentals may be payable depending on the condition of items or usage during the lease term.

**Conditions relating to Operating Leases:**

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

**(e) Investment Property Commitments**

Nil

**(f) Remuneration Commitments**

Commitments for the payment of salaries & other remuneration under long-term employment contracts in existence at reporting date but not recognised as liabilities are payable:

Within the next year		948	955
Later than one year and not later than 5 years		1,984	2,611
Later than 5 years		-	208
<b>Total Payable</b>		<b>2,932</b>	<b>3,774</b>

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

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

\$ '000	Amounts 2011	Indicator 2011	Prior Periods 2010      2009	
<b>Local Government Industry Indicators</b>				
<b>1. Unrestricted Current Ratio</b>				
Current Assets less all External Restrictions <sup>(1)</sup>	<u>17,709</u>	2.00 : 1	1.63	1.16
Current Liabilities less Specific Purpose Liabilities <sup>(2,3)</sup>	<u>8,873</u>			
<b>2. Debt Service Ratio</b>				
Debt Service Cost	<u>831</u>	1.39%	1.57%	1.98%
Income from Continuing Operations excluding Capital Items & Specific Purpose Grants/Contributions	<u>59,848</u>			
<b>3. Rates &amp; Annual Charges Coverage Ratio</b>				
Rates & Annual Charges	<u>39,224</u>	53.17%	49.67%	54.22%
Income from Continuing Operations	<u>73,766</u>			
<b>4. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding Percentage</b>				
Rates, Annual & Extra Charges Outstanding	<u>890</u>	2.20%	2.43%	2.29%
Rates, Annual & Extra Charges Collectible	<u>40,363</u>			
<b>5. Building &amp; Infrastructure Renewals Ratio</b>				
Asset Renewals <sup>(4)</sup> [Buildings & Infrastructure]	<u>5,380</u>	65.25%	55.38%	54.43%
Depreciation, Amortisation & Impairment (Building & Infrastructure Assets)	<u>8,245</u>			

## Notes

(1) Refer Notes 6-8 inclusive.

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

(2) Refer to Note 10(a).

(3) Refer to Note 10(c) - excludes all payables &amp; provisions not expected to be paid in the next 12 months (incl. ELE).

(4) Asset Renewals represent the replacement &amp;/or refurbishment of existing assets to an equivalent capacity or performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



# City of Canada Bay

## Notes to the Financial Statements for the financial year ended 30 June 2011

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

<p><b>1. Unrestricted Current Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio : 1</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>1.72</td> </tr> <tr> <td>2009</td> <td>1.16</td> </tr> <tr> <td>2010</td> <td>1.63</td> </tr> <tr> <td>2011</td> <td>2.00</td> </tr> </tbody> </table>	Year	Ratio : 1	2008	1.72	2009	1.16	2010	1.63	2011	2.00	<p><b>Purpose of Unrestricted Current Ratio</b></p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p><b>Commentary on 2010/11 Result</b></p> <p><b>2010/11 Ratio 2.00 : 1</b></p> <p>The ratio for 2010/11 is indicative that Council has sufficient short term assets to cover short term liabilities. The result reflects the impact of fair valuation movements and considerable investment in fixed assets.</p>
Year	Ratio : 1											
2008	1.72											
2009	1.16											
2010	1.63											
2011	2.00											
<p><b>2. Debt Service Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>2.37%</td> </tr> <tr> <td>2009</td> <td>1.98%</td> </tr> <tr> <td>2010</td> <td>1.57%</td> </tr> <tr> <td>2011</td> <td>1.39%</td> </tr> </tbody> </table>	Year	Ratio %	2008	2.37%	2009	1.98%	2010	1.57%	2011	1.39%	<p><b>Purpose of Debt Service Ratio</b></p> <p>To assess the impact of loan principal &amp; interest repayments on the discretionary revenue of council.</p>	<p><b>Commentary on 2010/11 Result</b></p> <p><b>2010/11 Ratio 1.39%</b></p> <p>The continuing improvement of this ratio reflects the continued repayment of debt. An amount of \$696,000 of debt was repaid during 2011 leaving outstanding loans as at 30 June in the amount of \$1.88M. Council's Long Term Financial Plan has set an upper limit for its Debt Service Ratio at 5%.</p>
Year	Ratio %											
2008	2.37%											
2009	1.98%											
2010	1.57%											
2011	1.39%											
<p><b>3. Rates &amp; Annual Charges Coverage Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>59.62%</td> </tr> <tr> <td>2009</td> <td>54.22%</td> </tr> <tr> <td>2010</td> <td>49.67%</td> </tr> <tr> <td>2011</td> <td>53.17%</td> </tr> </tbody> </table>	Year	Ratio %	2008	59.62%	2009	54.22%	2010	49.67%	2011	53.17%	<p><b>Purpose of Rates &amp; Annual Charges Coverage Ratio</b></p> <p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p><b>Commentary on 2010/11 Result</b></p> <p><b>2010/11 Ratio 53.17%</b></p> <p>An increase in the ratio reflects an increase in rating revenues and also a reduction in capital grants.</p>
Year	Ratio %											
2008	59.62%											
2009	54.22%											
2010	49.67%											
2011	53.17%											
<p><b>4. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding Percentage</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>2.38%</td> </tr> <tr> <td>2009</td> <td>2.29%</td> </tr> <tr> <td>2010</td> <td>2.43%</td> </tr> <tr> <td>2011</td> <td>2.20%</td> </tr> </tbody> </table>	Year	Ratio %	2008	2.38%	2009	2.29%	2010	2.43%	2011	2.20%	<p><b>Purpose of Rates &amp; Annual Charges Outstanding Ratio</b></p> <p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.</p>	<p><b>Commentary on 2010/11 Result</b></p> <p><b>2010/11 Ratio 2.20%</b></p> <p>The result remains within Council's Target and is significantly better than the industry benchmark of 5%.</p>
Year	Ratio %											
2008	2.38%											
2009	2.29%											
2010	2.43%											
2011	2.20%											
<p><b>5. Building &amp; Infrastructure Renewals Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>55.98%</td> </tr> <tr> <td>2009</td> <td>54.43%</td> </tr> <tr> <td>2010</td> <td>55.38%</td> </tr> <tr> <td>2011</td> <td>65.25%</td> </tr> </tbody> </table>	Year	Ratio %	2008	55.98%	2009	54.43%	2010	55.38%	2011	65.25%	<p><b>Purpose of Bldg &amp; Infrastructure Renewals Ratio</b></p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p><b>Commentary on Result</b></p> <p><b>2010/11 Ratio 65.25%</b></p> <p>This ratio indicates how well Council is renewing Assets in relation to their consumption rate. This year the renewal rate has been higher than in previous years.</p>
Year	Ratio %											
2008	55.98%											
2009	54.43%											
2010	55.38%											
2011	65.25%											

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 14. Investment Properties

\$ '000	Notes	Actual 2011	Actual 2010
<b>(a) Investment Properties at Fair value</b>			
<b>Investment Properties on Hand</b>		<b>15,742</b>	<b>14,342</b>
<b>Reconciliation of Annual Movement:</b>			
Opening Balance		14,342	16,156
- Disposals during Year		-	(500)
- Net Gain/(Loss) from Fair Value Adjustments		1,400	480
- Transfers from/(to) Owner Occupied (Note 9)		-	(1,794)
<b>CLOSING BALANCE - INVESTMENT PROPERTIES</b>		<b>15,742</b>	<b>14,342</b>

#### (b) Valuation Basis

The basis of valuation of Investment Properties is Fair Value, being the amounts for which the properties could be exchanged between willing parties in arms length transaction, based on current prices in an active market

for similar properties in the same location and condition and subject to similar leases.

The 2011 revaluations were based on Independent Assessments made by:  
Colliers International in respect of Commercial Properties and RP Data Indices for Residential Properties.

#### (c) Contractual Obligations at Reporting Date

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

#### (d) Investment Property Income & Expenditure - summary

<b>Rental Income from Investment Properties:</b>			
- Minimum Lease Payments		199	227
<b>Direct Operating Expenses on Investment Properties:</b>			
- that generated rental income		(67)	(35)
<b>Net Revenue Contribution from Investment Properties</b>		<b>132</b>	<b>192</b>
plus:			
<b>Fair Value Movement for year</b>		<b>1,400</b>	<b>480</b>
<b>Total Income attributable to Investment Properties</b>		<b>1,532</b>	<b>672</b>

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 15. Financial Risk Management

\$ '000

##### Risk Management

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

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

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

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

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

	Carrying Value		Fair Value	
	2011	2010	2011	2010
<b>Financial Assets</b>				
Cash and Cash Equivalents	17,632	15,874	17,632	15,874
Investments				
- "Held for Trading"	1,113	1,613	1,113	1,613
- "Held to Maturity"	10,306	-	10,306	-
Receivables	3,732	4,912	3,732	4,912
<b>Total Financial Assets</b>	<b>32,783</b>	<b>22,399</b>	<b>32,783</b>	<b>22,399</b>
<b>Financial Liabilities</b>				
Payables	12,238	11,366	12,237	11,366
Loans / Advances	1,885	2,581	1,786	2,445
<b>Total Financial Liabilities</b>	<b>14,123</b>	<b>13,947</b>	<b>14,023</b>	<b>13,811</b>

Fair Value is determined as follows:

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

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 15. Financial Risk Management (continued)

\$ '000

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

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

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

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

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 there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.

Cash & Investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns and income.

A further risk associated with Cash & Investments is credit risk - the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

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

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

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

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

	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
<b>2011</b>				
Possible impact of a 10% movement in Market Values	111	111	(111)	(111)
Possible impact of a 1% movement in Interest Rates	279	279	(279)	(279)
<b>2010</b>				
Possible impact of a 10% movement in Market Values	161	161	(161)	(161)
Possible impact of a 1% movement in Interest Rates	159	159	(159)	(159)

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 15. Financial Risk Management (continued)

\$ '000

##### (b) Receivables

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

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

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

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

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

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

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

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

	2011	2011	2010	2010
	Rates & Annual Charges	Other Receivables	Rates & Annual Charges	Other Receivables
<b>(i) Ageing of Receivables</b>				
Current (not yet overdue)	183	2,320	-	2,293
Past due by up to 30 days	-	339	-	139
Past due between 31 and 180 days	-	14	-	834
Past due between 181 and 365 days	456	72	687	781
Past due by more than 1 year	163	455	137	280
	<b>802</b>	<b>3,200</b>	<b>824</b>	<b>4,327</b>
<b>(ii) Movement in Provision for Impairment of Receivables</b>			2011	2010
Balance at the beginning of the year			239	130
+ new provisions recognised during the year			51	154
- amounts already provided for & written off this year			(20)	(45)
<b>Balance at the end of the year</b>			<b>270</b>	<b>239</b>



## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 15. Financial Risk Management (continued)

\$ '000

##### (c) Payables & Borrowings

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

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

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

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

\$ '000	Subject to no maturity		payable in:					Total Cash Outflows	Actual Carrying Values
	≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs			
<b>2011</b>									
Trade/Other Payables	7,893	4,344	-	-	-	-	-	12,237	12,238
Loans & Advances	-	831	831	380	-	-	-	2,042	1,885
<b>Total Financial Liabilities</b>	<b>7,893</b>	<b>5,175</b>	<b>831</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,279</b>	<b>14,123</b>
<b>2010</b>									
Trade/Other Payables	7,482	3,884	-	-	-	-	-	11,366	11,366
Loans & Advances	-	831	831	831	380	-	-	2,873	2,581
<b>Total Financial Liabilities</b>	<b>7,482</b>	<b>4,715</b>	<b>831</b>	<b>831</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>14,239</b>	<b>13,947</b>

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

	2011		2010	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Trade/Other Payables	12,238	0.0%	11,366	0.0%
Loans & Advances - Fixed Interest Rate	1,885	6.0%	2,581	6.3%
	<u>14,123</u>		<u>13,947</u>	

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 10/11 was incorporated as part of its Management Plan.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

**Note that for Variations\* of Budget to Actual :**

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

**F** = Favourable Budget Variation, **U** = Unfavourable Budget Variation

\$ '000	2011 Budget	2011 Actual	2011 ----- Variance* -----		
<b>REVENUES</b>					
<b>Rates &amp; Annual Charges</b>	<b>39,426</b>	<b>39,224</b>	<b>(202)</b>	<b>(1%)</b>	<b>U</b>
<b>User Charges &amp; Fees</b>	<b>8,938</b>	<b>10,785</b>	<b>1,847</b>	<b>21%</b>	<b>F</b>
Planning & Regulation Fees associated with DA's exceeded original budget by \$215K. Income from Road Restoration projects exceeded Budget by \$571K. Income from the Leisure Centre exceeded Budget by \$136K. Other major Budget variations included additional infrastructure income of 470K, Health Inspections of \$47K, Hall Income of \$24K & Forfeited deposit income of \$33K. Some minor falls in income were also experienced.					
<b>Interest &amp; Investment Revenue</b>	<b>693</b>	<b>1,528</b>	<b>835</b>	<b>120%</b>	<b>F</b>
The RBA 0.25% interest rate rise in Nov 2010 coupled with larger than anticipated monthly average funds available for investment has resulted in interest income of \$827K better than originally forecast. Interest earned from Developer contributions has been reserved for future expenditure.					
<b>Other Revenues</b>	<b>3,663</b>	<b>5,831</b>	<b>2,168</b>	<b>59%</b>	<b>F</b>
Rental income from Affordable Housing of \$141K were not forecast in the original budget and other Lease rental exceeded budget by \$169K. Waste Performance Payment was not previously budgeted and amounted to \$377K . Some revenues performing better than Budget were Debt Recovery from Rates of \$377K and Fine Revenue of \$27K.					
<b>Operating Grants &amp; Contributions</b>	<b>2,663</b>	<b>4,222</b>	<b>1,559</b>	<b>59%</b>	<b>F</b>
The Financial Assistance Grant first quarter for 2012 was paid in advance. Also Federal and State Grants relating to Affordable Housing Dwellings of \$268K was not included in the original Budget. Other Grants and Contributions received and not originally budgeted were Art Reclamation of \$40K, Statewide Insurance Scheme of \$74K, the State Cover OH & S Incentive Grant of \$44K, and various other grants.					
<b>Capital Grants &amp; Contributions</b>	<b>3,928</b>	<b>12,176</b>	<b>8,248</b>	<b>210%</b>	<b>F</b>
The Financial Assistance Grant (Roads Component) first quarter for 2012 was paid in advance. The original budget did not include provision for the receipt of three residential units with a total value of \$1.95M. Additional receipts of S94 funds in excess of Budget were \$7M. The original Budget did not include Business Precinct Enhancement Grant of \$250K.					

## City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

## Note 16. Material Budget Variations (continued)

\$ '000	2011 Budget	2011 Actual	2011 Variance*		
<b>EXPENSES</b>					
<b>Employee Benefits &amp; On-Costs</b>	<b>25,230</b>	<b>24,119</b>	<b>1,111</b>	4%	<b>F</b>
<b>Borrowing Costs</b>	<b>135</b>	<b>135</b>	<b>-</b>	0%	<b>F</b>
<b>Materials &amp; Contracts</b>	<b>18,892</b>	<b>17,469</b>	<b>1,423</b>	8%	<b>F</b>
<b>Depreciation &amp; Amortisation</b>	<b>8,793</b>	<b>10,056</b>	<b>(1,263)</b>	(14%)	<b>U</b>
Depreciation Expense in relation to Roads, Bridges and Footpaths, and also Stormwater Drainage has increased due to the Fair Value of these classes of Assets in 2010.					
<b>Other Expenses</b>	<b>7,748</b>	<b>9,248</b>	<b>(1,500)</b>	(19%)	<b>U</b>
Street Lighting costs exceeded Budget by \$188K. A recorded Bad Debts provision of \$51K was not previously budgeted.					
One of the major increases to Expenditure over Budget was that Council adjusted the way it accounts for the Waste Levy, separating the Levy from the Materials & Contracts Expenditure Budget increasing other expenses by \$885K					
<b>Net Losses from Disposal of Assets</b>	<b>-</b>	<b>136</b>	<b>(136)</b>	0%	<b>U</b>

\$ '000	2011 Budget	2011 Actual	2011 Variance*		
---------	----------------	----------------	-------------------	--	--

**Budget Variations relating to Council's Cash Flow Statement include:**

<b>Cash Flows from Operating Activities</b>	<b>(1,487)</b>	<b>20,911</b>	<b>22,398</b>	(1506.3%)	<b>F</b>
The original budget did not account for the significant cash flow effect from grants and contributions and other revenues that were received after the original budget was adopted. These variations are detailed in the explanations provided above for "Operating Grants and Contributions" and "Capital Grants and Contributions" and "Other Revenues" in the Income Statement.					
<b>Cash Flows from Investing Activities</b>	<b>(7,881)</b>	<b>(18,457)</b>	<b>(10,576)</b>	134.2%	<b>U</b>
The original budget did not account for the purchase of investment securities in the amount of \$10.3M. These investments are term deposits with approved deposit taking institutions where time to maturity (from date of purchase) is greater than 3 months. Investments were considered to be shorter term cash investments at time of budget preparation.					
<b>Cash Flows from Financing Activities</b>	<b>(696)</b>	<b>(696)</b>	<b>-</b>	0.0%	<b>F</b>

## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

#### SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Drainage	94	-	-	1	-	-	95	-	(95)	-	94
Roads	380	1,137	-	41	-	-	1,558	3,000	(4,558)	-	-
Parking	131	108	-	9	-	-	248	-	(248)	-	61
Open Space	656	2,893	-	70	-	-	3,619	3,000	(6,619)	-	-
Community Facilities	162	2,095	-	34	(11)	-	2,280	5,146	(7,426)	-	(155)
<b>S94 Contributions - under a Plan</b>	<b>1,423</b>	<b>6,233</b>	-	<b>155</b>	<b>(11)</b>	-	<b>7,800</b>	<b>11,146</b>	<b>(18,946)</b>	-	-
<b>S94A Levies - under a Plan</b>	<b>277</b>	<b>858</b>	-	<b>23</b>	<b>(1,561)</b>	-	<b>(403)</b>				-
<b>Total S94 Revenue Under Plans</b>	<b>1,700</b>	<b>7,091</b>	-	<b>178</b>	<b>(1,572)</b>	-	<b>7,397</b>				-
S94 not under Plans	-	-	-	-	-	-	-	-	-	-	-
S93F Planning Agreements	1,206	-	1,950	31	(535)	-	702				
S64 Contributions	-	-	-	-	-	-	-				
<b>Total Contributions</b>	<b>2,906</b>	<b>7,091</b>	<b>1,950</b>	<b>209</b>	<b>(2,107)</b>	-	<b>8,099</b>	<b>11,146</b>	<b>(18,946)</b>	-	-

City of Canada Bay

Notes to the Financial Statements  
for the financial year ended 30 June 2011

Note 17. Statement of Developer Contributions (continued)

\$ '000

**S94 CONTRIBUTIONS - UNDER A PLAN**

CONTRIBUTION PLAN - Concord Area

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Roads	380	1,137	-	41	-	-	1,558	3,000	(4,558)	-	-
Parking	70	-	-	8	-	-	78	-	(78)	-	-
Open Space	656	2,893	-	70	-	-	3,619	3,000	(6,619)	-	-
Community Facilities	308	2,095	-	34	(11)	-	2,426	5,000	(7,426)	-	-
<b>Total</b>	<b>1,414</b>	<b>6,125</b>	<b>-</b>	<b>153</b>	<b>(11)</b>	<b>-</b>	<b>7,681</b>	<b>11,000</b>	<b>(18,681)</b>	<b>-</b>	<b>-</b>

CONTRIBUTION PLAN - Drummoyne Area

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Drainage	94	-	-	1	-	-	95	-	(95)	-	94
Parking - Victoria Road	61	108	-	1	-	-	170	-	(170)	-	61
Community Facilities	(146)	-	-	-	-	-	(146)	146	-	-	(155)
<b>Total</b>	<b>9</b>	<b>108</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>119</b>	<b>146</b>	<b>(265)</b>	<b>-</b>	<b>-</b>

**S94A LEVIES - UNDER A PLAN**

S94A LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Community Facilities	277	858	-	23	(1,561)	-	(403)	-	-	-	-
<b>Total</b>	<b>277</b>	<b>858</b>	<b>-</b>	<b>23</b>	<b>(1,561)</b>	<b>-</b>	<b>(403)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Balance Sheet, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

#### LIABILITIES NOT RECOGNISED:

##### 1. Guarantees

##### (i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions from 2009/10 & beyond.

The Local Government Superannuation Scheme estimates the share of the deficit to be as at 30 June 2011 to be approximately \$1.1 M, but as this is only an estimate Council has not recorded any net liability from it's Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

##### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Councils contributions to the pool and the result of insurance claims within each of the Fund Years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

##### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

##### (iv) Other Guarantees

Council has provided no other Guarantees other than those listed above.



## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

##### LIABILITIES NOT RECOGNISED (continued):

##### 2. Other Liabilities

###### (i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

###### (ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Council's intention to spend funds in the manner and timing set out in those Plans.

###### (iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

###### (iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council (cont'd)

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

###### (iv) Legal Matters

##### CITY OF CANADA BAY COUNCIL v PHOENIX COMMERCIAL ENTERPRISES

Council is currently involved in a legal matter involving the termination of a contract with Phoenix Commercial Enterprises as a result of a breach of contract, viz a non-payment of a lease fee.

A counter claim for damages has been served against Council which, in the opinion of Council's solicitor is not likely to succeed.

##### ASSETS NOT RECOGNISED:

###### (ii) Metro Pool

Council is a former member of an insurance group named Metro Pool, which is a cooperative organisation providing public liability and professional indemnity coverage for the Local Government Areas of Auburn, Botany Bay, Holroyd, Hunter's Hill, Lane Cove, Marrickville and Rockdale.

As at 30 June 2011 Council has a 4.5% interest in the equity of Metro Pool which amounts to \$277K. This equity position has not been recognised in this Financial Report.

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

Council has no interest in any Controlled Entities, Associated Entities or Joint Ventures.

#### Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2011	Actual 2010
<b>a. Retained Earnings</b>			
<b>Movements in Retained Earnings were as follows:</b>			
Balance at beginning of Year (from previous years audited accounts)		1,887,872	922,360
a. Correction of Prior Period Errors	20 (c)	7,880	53,484
b. Other Comprehensive Income (excl. direct to Reserves transactions)		-	895,327
c. Net Operating Result for the Year		12,603	16,701
<b>Balance at End of the Reporting Period</b>		<b><u>1,908,355</u></b>	<b><u>1,887,872</u></b>

#### b. Reserves

##### (i) Reserves are represented by:

- Infrastructure, Property, Plant & Equipment Revaluation Reserve	1,538,136	73,955
<b>Total</b>	<b><u>1,538,136</u></b>	<b><u>73,955</u></b>

##### (ii). Reconciliation of movements in Reserves:

<b>Infrastructure, Property, Plant &amp; Equipment Revaluation Reserve</b>		
- Opening Balance	73,955	33,365
- Revaluations for the year	9(a) 1,464,181	40,590
<b>- Balance at End of Year</b>	<b><u>1,538,136</u></b>	<b><u>73,955</u></b>
<b>TOTAL VALUE OF RESERVES</b>	<b><u>1,538,136</u></b>	<b><u>73,955</u></b>

##### (iii). Nature & Purpose of Reserves

###### Infrastructure, Property, Plant & Equipment Revaluation Reserve

- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.

## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>c. Correction of Error/s relating to a Previous Reporting Period</b>			
<b>Corrections accounted for in this year's financial statements:</b>			
Council does not have sufficient and reliable information that will allow the restatement of information prior to 30/06/10 (the closing date of the comparative figures in this report).			
As a result, Council has allowed inclusion of not previously reported Assets being Private Street Lighting, additional Street Furniture and Traffic Facilities Non-RTA:			
		7,800	
Buildings		80	
		<u>7,880</u>	
<b>Corrections accounted for in last year's financial statements:</b>			
As part of Council's transition to measuring all its I,PP&E at Fair Values, Council last year reviewed and brought to account Fair Values for two of its Asset Classes.			
As part of that evaluation & measurement process, the remaining useful life of each asset was reassessed to actual.			
This reassessment resulted in a material difference as to where some assets actually sat in relation to their asset life cycle relative to what the value of accumulated depreciation in Council's Financial Reports had previously indicated.			
Council did not have sufficient and reliable information that would allow the restatement of information prior to 30/6/09 (the closing date for the comparative figures in this report).			
As a result, Council adjusted the accumulated depreciation for the following asset classes as at 30/6/09 to reflect the correct value of accumulated depreciation;			
- Roads, Bridges & Footpaths	decrease to accumulated depreciation		55,653
- Stormwater Drainage	(increase) to accumulated depreciation		<u>(2,169)</u>
			<b>53,484</b>

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2011	Actual 2010
<b>d. Voluntary Changes in Accounting Policies</b>			
Council made no voluntary changes in any accounting policies during the year.			
<b>Accounting Policy changes made in last year's financial statements:</b>			
Council recognised for the first time Land Under Road Assets in accordance with the application of AASB 1051 - Land Under Roads.			
This was a result of Council's election to recognise Land Under Roads owned by Council as at 30/6/08.			
This has had the effect of increasing I,PP&E (& Equity) by:		-	895,327

#### Note 21. Financial Result & Financial Position by Fund

Council operations & activities are funded by way of a General Fund only.

#### Note 22. "Held for Sale" Non Current Assets & Disposal Groups

Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

## City of Canada Bay

### Notes to the Financial Statements

for the financial year ended 30 June 2011

#### Note 23. Events occurring after Balance Sheet Date

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\$ '000

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Events that occur after the reporting date of 30 June 2011, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

**Accordingly, the "authorised for issue" date is 18/10/11.**

Events that occur after the Reporting Date represent one of two types:

**(i) Events that have provided evidence of conditions that existed at the Reporting Date**

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2011.

**(ii) Events that have provided evidence of conditions that arose after the Reporting Date**

These financial statements (and figures therein) do not incorporate any "non adjusting events" that have occurred after 30 June 2011 and which are only indicative of conditions that arose after 30 June 2011.

**Council is unaware of any material or significant "non adjusting events" that should be disclosed.**

#### Note 24. Discontinued Operations

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Council has not classified any of its Operations as "Discontinued".

#### Note 25. Intangible Assets

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Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

#### Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

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Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

# City of Canada Bay

## Notes to the Financial Statements

for the financial year ended 30 June 2011

### Note 27. Financial Commentary & Review (continued)

\$ '000

#### Key Financial Figures of Council over the past 5 years (consolidated)

<b>Financial Performance Figures</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
<b>Inflows:</b>					
Rates & Annual Charges Revenue	<b>39,224</b>	37,583	34,816	32,954	30,696
User Charges Revenue	<b>10,785</b>	10,557	7,404	5,918	4,927
Interest & Investment Revenue (Losses)	<b>1,528</b>	1,120	(145)	(138)	1,771
Grants Income - Operating & Capital	<b>6,682</b>	6,134	7,581	4,013	4,953
Total Income from Continuing Operations	<b>73,766</b>	75,664	64,209	55,272	48,328
Sale Proceeds from I,PP&E	<b>937</b>	2,218	817	803	815
New Loan Borrowings & Advances	-	-	-	-	-
<b>Outflows:</b>					
Employee Benefits & On-cost Expenses	<b>24,119</b>	23,497	20,700	17,890	16,885
Borrowing Costs	<b>135</b>	178	219	265	311
Materials & Contracts Expenses	<b>17,469</b>	18,400	17,333	16,549	16,677
Total Expenses from Continuing Operations	<b>61,163</b>	58,963	53,473	48,622	47,602
Total Cash purchases of I,PP&E	<b>9,588</b>	12,677	14,087	16,372	9,261
Total Loan Repayments (incl. Finance Leases)	<b>696</b>	710	739	795	750
Operating Surplus/(Deficit) (excl. Capital Income)	<b>427</b>	(816)	(3,074)	(2,474)	(3,150)
<b>Financial Position Figures</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Current Assets	<b>33,344</b>	21,969	17,066	20,730	20,405
Current Liabilities	<b>19,675</b>	18,620	16,658	19,089	15,046
Net Current Assets	<b>13,669</b>	3,349	408	1,641	5,359
Available Working Capital (Unrestricted Net Current Assets)	<b>(771)</b>	(1,522)	(3,884)	(2,733)	(5,123)
Cash & Investments - Unrestricted	<b>7,035</b>	5,144	2,980	6,798	3,854
Cash & Investments - Internal Restrictions	<b>6,918</b>	4,229	2,573	4,729	4,831
Cash & Investments - Total	<b>29,051</b>	17,487	15,034	20,092	20,630
Total Borrowings Outstanding (Loans, Advances & Finance Leases)	<b>1,885</b>	2,581	3,291	4,030	4,825
Total Value of I,PP&E (excl. Land & Earthworks)	<b>700,642</b>	543,682	471,244	452,124	417,960
Total Accumulated Depreciation	<b>278,560</b>	176,972	203,580	196,098	175,065
Indicative Remaining Useful Life (as a % of GBV)	60%	67%	57%	57%	58%

Source: Published audited financial statements of Council (current year & prior year)



## City of Canada Bay

### Notes to the Financial Statements for the financial year ended 30 June 2011

#### Note 28. Council Information & Contact Details

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##### **Principal Place of Business:**

1A Marlborough Street  
Drummoyne NSW 2047

##### **Contact Details**

##### **Mailing Address:**

Locked Bag 1470  
Drummoyne NSW 2047

##### **Opening Hours:**

8:30am to 4:30pm  
Monday to Friday

**Telephone:** 02 9911 6555

**Facsimile:** 02 9911 6550

**Internet:** [www.canadabay.nsw.gov.au](http://www.canadabay.nsw.gov.au)

**Email:** [council@canadabay.nsw.gov.au](mailto:council@canadabay.nsw.gov.au)

##### **Officers**

##### **GENERAL MANAGER**

Mr. Gary Sawyer

##### **RESPONSIBLE ACCOUNTING OFFICER**

Mr. Bruce Cook

##### **PUBLIC OFFICER**

Mr. Bob Pigott

##### **AUDITORS**

PriceWaterhouseCoopers

##### **Elected Members**

##### **MAYOR**

Cr. Angelo Tsirekas

##### **COUNCILLORS**

Cr. Mirjana Cester

Cr. Tony Fasanella

Cr. Neil Kenzler

Cr. Helen McCaffrey

Cr. Michael Megna

Cr. Marian O'Connell

Cr. Jeanette O'Hara

Cr. Pauline Tyrell

##### **Other Information**

**ABN:** 79 130 029 350



**City of Canada Bay Council  
Independent Audit Report to the Council  
(Section 417(2) – report on the general purpose financial report)**

**Scope**

We have audited the financial report of **City of Canada Bay Council** for the financial year ended 30 June 2011 as set out on pages **1 to 68**. The financial report consists of the general purpose financial report and Council's statement in the approved form as required by Section 413(2)(a) of the Local Government Act, 1993. Our audit responsibility does not extend to the Original Budget figures disclosed in the Income Statement, Statement of Cash Flows, Notes 2(a) and 16 to the financial statements, nor to the projections in Note 17, or to the attached Special Schedules. The Council is responsible for the preparation and presentation of the financial report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the Council.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and statutory requirements so as to present a view which is consistent with our understanding of the Council's financial position, the results of its operations and its cash flows.


The audit opinion expressed in this report has been formed on the above basis.

**Audit opinion**

In our opinion:

- (a) The Council's accounting records have been kept in accordance with the requirements of the Local Government Act, 1993 Chapter 13, Part 3, Division 2.
- (b) The Council's financial report:
  - (i) has been properly prepared in accordance with the requirements of this Division
  - (ii) is consistent with the Council's accounting records
  - (iii) present fairly the Council's financial position and the results of its operations, and
  - (iv) is in accordance with applicable Accounting Standards.
- (c) All information relevant to the conduct of the audit has been obtained.
- (d) There are no material deficiencies in the accounting records or financial report that have come to light during the course of the audit.

  
PricewaterhouseCoopers

  
P L Buchholz  
Partner

18 October 2011

**PricewaterhouseCoopers, ABN 52 780 433 757**  
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The Mayor  
Councillor Angelo Tsirekas  
City of Canada Bay Council  
Locked Bag 1470  
DRUMMOYNE NSW 1470

Dear Councillor Tsirekas

**Report on the conduct of the audit of The City of Canada Bay Council for year ended 30 June 2011 – Section 417(3)**

We have completed our audit of the financial reports of City of Canada Bay Council for the year ended 30 June 2011 in accordance with Section 415 of the Local Government Act, 1993.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial reports are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial reports, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial reports are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements as well as statutory requirements so as to present a view which is consistent with our understanding of the Council's financial position, the results of its operations and its cash flows.

Flowing from our audit there are a number of comments, which we wish to raise concerning the trends in Council's finances. These are set out below.

**Operating Result**

Council's operating result declined from a surplus of \$16.7 million in the previous year to a surplus of \$12.6 million in the current period. The reduction was mainly the result of lower capital grants and contributions (down \$5.3 million) received in the period.

**Cash Position**

Council's overall cash position increased from \$17 million to \$29 million during the period under review, as the table below demonstrates:

	June 2011 \$m	June 2010 \$m
Externally restricted	15.1	8.1
Internally restricted	6.9	4.2
Unrestricted	7.0	5.1
<b>Total</b>	<b>29.0</b>	<b>17.4</b>

**PricewaterhouseCoopers, ABN 52 780 433 757**  
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**Working Capital**

Council's net current assets increased from \$3.3 million to \$13.7 million during the period under review.

The value of net current assets needs to be adjusted in order to establish Council's available working capital.

	<b>June 2011</b>	<b>June 2010</b>
	<b>\$'000</b>	<b>\$'000</b>
Net current assets	13,669	3,349
Less:		
External restrictions	15,098	7,614
Internal restrictions	6,918	4,229
	<u>(8,347)</u>	<u>(8,494)</u>
Add:		
Current liabilities to be funded from other sources	9,899	9,664
<b>Available Working Capital</b>	<u><b>1,552</b></u>	<u><b>1,170</b></u>

The Available Working Capital upon which Council could bring its 2011/12 budget was \$1.6 million.

**Performance Indicators**

The financial reports disclose a number of indicators in Note 13 and these are detailed below:

	<b>June 2011</b>	<b>June 2010</b>
	<b>%</b>	<b>%</b>
Unrestricted current ratio	200	163
Debt service ratio	1.39	1.57
Rate coverage ratio	53	50
Rates outstanding ratio	2.20	2.43
Asset renewals ratio	65	55

The Unrestricted Current Ratio improved and remained above the industry benchmark of 100%.

The Debt Service Ratio improved to 1.39% of operating revenue reflecting the drop in outstanding loans from \$2.6 million to \$1.9 million. The ratio is well below the industry benchmark of 10%.

The Rate Coverage Ratio increased to 53% of total revenue, reflecting lower capital grants and contributions received during the period.

The Rates Outstanding Ratio improved to 2.2% of collectibles and remains better than the industry benchmark of 5%.

The Asset Renewal Ratio indicates that key infrastructure is being renewed at 65% of the rate at which it is depreciating.

Council is considered to be in a sound and stable financial position. All indicators stand better than accepted industry benchmarks.



***Revaluations***

Council revalued a number of asset classes in accordance with the Division of Local Government's revaluation program. Following error corrections of \$8 million, a revaluation of \$1.46 billion was credited to the Asset Revaluation Reserve.

***General***

The books of accounts and records inspected by us have been kept in an accurate and conscientious manner.

We thank the General Manager and his staff for the co-operation and courtesy extended to us during the course of our audit.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'PricewaterhouseCoopers', is written over the printed name of the firm.

PricewaterhouseCoopers

A handwritten signature in blue ink, appearing to read 'P L Buchholz', is written over the printed name of the partner.

P L Buchholz  
Partner  
Sydney  
18 October 2011

## City of Canada Bay

### Special Purpose Financial Statements for the financial year ended 30 June 2011

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Council has resolved that it does not operate any Business Activities as set out in the National Competition Policy and Division of Local Government Guidelines.

As a result of this resolution, Council has no Special Purpose Financial Reports which are comprised of an Income Statement and Balance Sheet by Business Activity.

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# City of Canada Bay

## Special Schedules

for the financial year ended 30 June 2011

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#### Special Schedules<sup>1</sup>

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- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	n/a
- Special Schedule No. 3	Water Supply - Income Statement	n/a
- Special Schedule No. 4	Water Supply - Balance Sheet	n/a
- Special Schedule No. 5	Sewerage Service - Income Statement	n/a
- Special Schedule No. 6	Sewerage Service - Balance Sheet	n/a
- Notes to Special Schedules No. 3 & 5		n/a
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<sup>1</sup> Special Purpose Schedules are not audited.

#### Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
  - the Australian Bureau of Statistics (ABS),
  - the NSW Office of Water,
  - the Department of Environment, Climate Change and Water, and
  - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
  - the incorporation of Local Government financial figures in national statistics,
  - the monitoring of loan approvals,
  - the allocation of borrowing rights, and
  - the monitoring of the financial activities of specific services.

## City of Canada Bay

## Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2011

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Governance</b>	<b>1,977</b>	<b>2</b>	<b>9,041</b>	<b>7,066</b>
<b>Administration</b>	<b>17,738</b>	<b>5,707</b>	<b>-</b>	<b>(12,031)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	180	53	-	(127)
Beach Control	-	-	-	-
Enforcement of Local Govt Regs	828	1,255	-	427
Animal Control	7	23	-	16
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	<b>1,015</b>	<b>1,331</b>	<b>-</b>	<b>316</b>
<b>Health</b>	<b>186</b>	<b>131</b>	<b>-</b>	<b>(55)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	1	-	-	(1)
Other Environmental Protection	698	30	-	(668)
Solid Waste Management	9,243	11,294	-	2,051
Street Cleaning	848	-	-	(848)
Drainage	1,390	-	-	(1,390)
Stormwater Management	-	-	-	-
<b>Total Environment</b>	<b>12,180</b>	<b>11,324</b>	<b>-</b>	<b>(856)</b>
<b>Community Services and Education</b>				
Administration & Education	374	16	-	(358)
Social Protection (Welfare)	193	83	-	(110)
Aged Persons and Disabled	493	264	-	(229)
Childrens Services	1,232	1,265	85	118
<b>Total Community Services &amp; Education</b>	<b>2,292</b>	<b>1,628</b>	<b>85</b>	<b>(579)</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	-	-	-	-
Public Conveniences	298	-	-	(298)
Street Lighting	1,139	150	-	(989)
Town Planning	1,773	1,725	-	(48)
Other Community Amenities	2,535	-	-	(2,535)
<b>Total Housing and Community Amenities</b>	<b>5,745</b>	<b>1,875</b>	<b>-</b>	<b>(3,870)</b>
<b>Water Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewerage Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## City of Canada Bay

## Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2011

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
<b>Recreation and Culture</b>				
Public Libraries	2,045	243	33	(1,769)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	220	188	-	(32)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	456	306	-	(150)
Sporting Grounds and Venues	1,413	209	935	(269)
Swimming Pools	170	-	27	(143)
Parks & Gardens (Lakes)	1,191	66	92	(1,033)
Other Sport and Recreation	4,042	3,978	731	667
<b>Total Recreation and Culture</b>	<b>9,537</b>	<b>4,990</b>	<b>1,818</b>	<b>(2,729)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	753	398	-	(355)
Other Mining, Manufacturing & Construction	-	-	-	-
<b>Total Mining, Manufacturing and Const.</b>	<b>753</b>	<b>398</b>	-	<b>(355)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	6,257	245	1,182	(4,830)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	-	-	-	-
Sealed Rural Roads - Regional	-	-	-	-
Unsealed Rural Roads (URR) - Local	-	-	-	-
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	1	-	-	(1)
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	5	-	-	(5)
Footpaths	1,260	-	-	(1,260)
Aerodromes	-	-	-	-
Other Transport & Communication	1,387	1,190	50	(147)
<b>Total Transport and Communication</b>	<b>8,910</b>	<b>1,435</b>	<b>1,232</b>	<b>(6,243)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	830	1,081	-	251
<b>Total Economic Affairs</b>	<b>830</b>	<b>1,081</b>	-	<b>251</b>
<b>Totals – Functions</b>	<b>61,163</b>	<b>29,902</b>	<b>12,176</b>	<b>(19,085)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>		<b>31,688</b>		<b>31,688</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	-		-
<b>NET OPERATING RESULT<sup>(1)</sup></b>	<b>61,163</b>	<b>61,590</b>	<b>12,176</b>	<b>12,603</b>

(1) As reported in the Income Statement | (2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants & Interest on Investments (excl. Ext. Restricted Assets)

## City of Canada Bay

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)  
for the financial year ended 30 June 2011

Classification of Debt	Principal outstanding at beginning of the year		New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year	
	Current	Non Current		From Revenue	Sinking Funds			Current	Non Current
			Total						
<b>Loans (by Source)</b>									
Commonwealth Government	-	-	-						-
Treasury Corporation	-	-	-						-
Other State Government	-	-	-						-
Public Subscription	-	-	-						-
Financial Institutions	696	1,885	2,581	696	-	-	135	737	1,148
Other	-	-	-						-
<b>Total Loans</b>	<b>696</b>	<b>1,885</b>	<b>2,581</b>	<b>696</b>	<b>-</b>	<b>-</b>	<b>135</b>	<b>737</b>	<b>1,148</b>
<b>Other Long Term Debt</b>									
Ratepayers Advances	-	-	-						-
Government Advances	-	-	-						-
Finance Leases	-	-	-						-
Deferred Payments	-	-	-						-
<b>Total Long Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt</b>	<b>696</b>	<b>1,885</b>	<b>2,581</b>	<b>696</b>	<b>-</b>	<b>-</b>	<b>135</b>	<b>737</b>	<b>1,148</b>

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.  
This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).







## City of Canada Bay

## Special Schedule No. 8 - Financial Projections

as at 30 June 2011

\$'000	Actual <sup>(1)</sup> 10/11	Forecast 11/12	Forecast 12/13	Forecast <sup>(3)</sup> 13/14	Forecast <sup>(3)</sup> 14/15
<b>(i) RECURRENT BUDGET</b>					
Income from continuing operations	73,766	68,663	68,131	68,441	70,842
Expenses from continuing operations	61,163	63,035	64,861	66,761	68,762
<b>Operating Result from Continuing Operations</b>	<b><u>12,603</u></b>	<b><u>5,628</u></b>	<b><u>3,270</u></b>	<b><u>1,680</u></b>	<b><u>2,080</u></b>
<b>(ii) CAPITAL BUDGET</b>					
New Capital Works <sup>(2)</sup>	6,440	17,020	5,909	4,739	3,722
Replacement/Refurbishment of Existing Assets	5,380	2,000	2,132	2,000	2,000
<b>Total Capital Budget</b>	<b><u>11,820</u></b>	<b><u>19,020</u></b>	<b><u>8,041</u></b>	<b><u>6,739</u></b>	<b><u>5,722</u></b>
<b>Funded by:</b>					
– Loans	-	-	-	-	-
– Asset sales	937	938	938	938	938
– Reserves	3,433	10,558	1,980	-	-
– Grants/Contributions	4,605	5,699	3,446	3,532	3,621
– Recurrent revenue	2,845	1,825	1,677	2,269	1,163
– Other	-	-	-	-	-
	<b><u>11,820</u></b>	<b><u>19,020</u></b>	<b><u>8,041</u></b>	<b><u>6,739</u></b>	<b><u>5,722</u></b>

**Notes:**

(1) From 10/11 Income Statement.

(2) New Capital Works are major non-recurrent projects.

