Waverley Council

Annual Report 2012-13

Incorporating:

- ANNUAL FINANCIAL STATEMENTS

A vibrant, welcoming and inspiring place to live, work and play

November 2013 A13/0240

WAVERLEY COUNCIL

Annual Report 2012-2013

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WAVERLEY COUNCIL

Annual Report 2012-2013

PART 1

Section 1

The Waverley Area

Our community's

Vision

We are united by a common passion for our beautiful home between the city and the sea.

Inspired by the magnificent landscape of Waverley and by the gifts we have inherited from those who have been here before us, we dream of a fulfilling life where…

We are safe

We are reconciled with and value our indigenous past

Connections within families and between generations can remain unbroken

We are inspired and able to renew our physical and spiritual wellbeing

Everyone is welcome to participate positively in community life

We can express our essential selves through our traditions, our arts, our cultures, and our lifestyles

We act together as a compassionate society

The beauty of our beaches, cliffs and coastal lands endures

The architectural landscape is cared for and developed at a human scale and design is sensitive to the natural, historical and social contexts

Vital services are fully accessible

Scarce resources are conserved and fairly shared

Local economic prosperity provides opportunity for all

As a local community we have the courage to take a leading place in achieving

The environmental aims of a global society

We are confident our leaders will reflect thoughtfully on our views and

Best interests when making decisions for our future

These are the aspirations of our hopeful generation.

We recognise the need to commit to this vision of our future with energy so that we can pass these gifts to our children and they to theirs

We are united by a common passion for our beautiful home between the city and the sea

Waverley Council's

Mission and Values

Through its detailed Integrated Engagement Strategy, Waverley Council has taken note of the breadth and depth of community priorities and articulated these in a Vision for the Waverley community. Council's Mission is to take a leading role in partnership with other levels of government, businesses and community groups and individuals to make the community's vision a reality.

In doing this, we rely on our commitment to and cohesion as a professional, friendly and ethical Council that consults with and listens to the community. We pride ourselves on bringing the following values alive in our daily activities.

GREAT LEADERSHIP
Great leadership is having the courage to make difficult decisions when they are for the benefit of the whole community and having the skills to engage our teams in providing quality service.

GREAT CUSTOMER SERVICE
Great customer service is the willingness and ability to give priority to customers, delivering high quality services which meet their needs.

RESPECT FOR ALL
Respect for all is treating each other and all members of the community in a friendly, fair and equitable way.

WORKING ETHICALLY
Ethical behaviour is acting in ways that are consistent with the expectation of the organisation to be corruption free and transparent.

WORKING TOGETHER
Working together is about everyone working in partnership (internally and with the community) to achieve common or shared goals.

GETTING THE JOB DONE SAFELY, SUSTAINABLY AND ON TIME
Getting the job done means providing a service efficiently, effectively and in the safest possible manner within agreed timeframes and due regard for the environment.

We are united by a common passion for our beautiful home between the city and the sea

WAVERLEY COUNCIL

The Waverley Area

We are Waverley – Our Community Profile

Our city only covers an area 9.2km² and has one of the highest population densities within Australia at 68.42 people per hectare. Waverley's population continues to grow, as can be seen in the graph on page 8, but is projected to decline over the next 22 years as our population ages. The elderly to child ratio which is currently 1.0 (10 elderly for every 10 children) is expected to increase by 2022 to 1.5 (15 elderly for every 10 children). The 2011 Census data provides a quick picture of 'who we are' in Waverley.

Our median weekly household income is $1921 compared to $1447 for Greater Sydney

Our median age is 35 years compared to 36 years for Greater Sydney

18.8% of our residents speak a language other than English in their homes

21% of our households have a mortgage compared to 33% for Greater Sydney

Our median weekly rent is $500 compared to $351 for Greater Sydney

Our median monthly mortgage repayment is $3000 compared to $2167 for Greater Sydney

42% of our households are renting compared to 30% for Greater Sydney

There is an average of 1 car per property within Waverley with 30% of properties having more than 1 vehicle

13.6% of us are in lone person households

83.7% of our properties are connected to the internet

50.9% of us were born here in Australia with:
7.8% born in the UK
4.2% born in South Africa
3% born in NZ
2.2% born in Ireland

70% of our residents aged over 15 years have completed Year 12 schooling or equivalent

We have an average household size of 2.3 people

17.5% provide voluntary work for an organisation or group

28% of our residents work in the City of Sydney with 68.9% of our working residents travelling outside the LGA to work

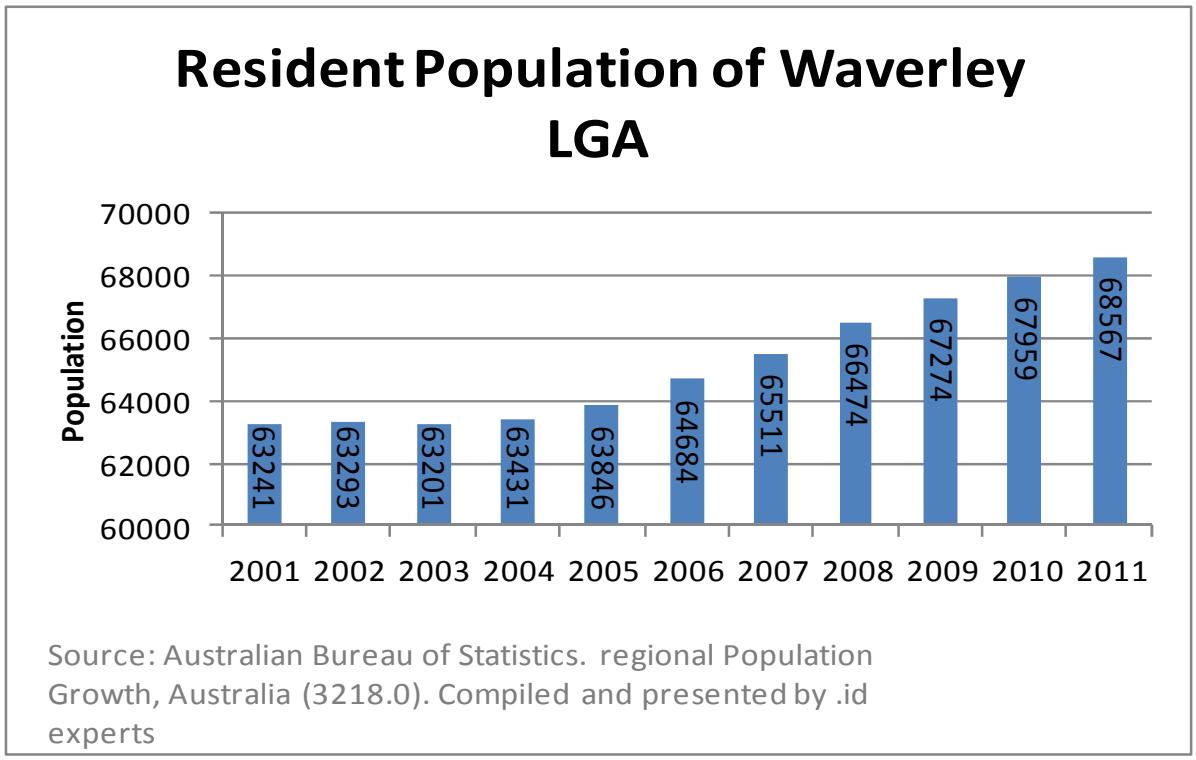
Our religious affiliations are:
20% Catholic
17.1% Jewish
10.9% Anglican
2.8% Eastern Orthodox
1.7% Buddhist
1.5% Presbyterian
24% had no religion

15.4% of our residents are 0-14 years old
9.8% are 15 – 24 years old
62.2% are 25 – 64 years old, and
11.9% are 65+ years old

44.1% our families are couples with no children,
41.7% are families with children, and
11.9% are one parent families

WAVERLEY COUNCIL

The Waverley Area



Set out below is a comparison of some of the key population characteristics of Waverley compared to Greater Sydney, New South Wales and Australia.

2011	Waverley LGA	NSW	Greater Sydney	Australia	Waverley Compared to Greater Sydney
Median Age (years)	35	36	38	37	↓
Median weekly household income	$1921	$1447	$1237	$1234	↑
Older couples without children	5%	8%	9%	9%	↓
Medium & high density housing	81%	40%	31%	25%	↑
Households with a mortgage	21%	33%	32%	33%	↓
Median monthly mortgage payment	$3000	$2167	$1993	$1800	↑
Median weekly rent	$500	$351	$300	$285	↑
Households renting (percentage)	42%	30%	29%	29%	↑
Non-English speaking backgrounds	18%	26%	19%	16%	↓
University attendance	5%	5%	4%	4%	↔
SEIFA index of disadvantage (2006)	1082	1021	1003	1005	↑

Section 2

Waverley Council Overview

WAVERLEY COUNCIL

Message from the Mayor

The Annual Report is an important means by which we can let residents know how we have been tracking in delivering services and facilities to the Waverley community over the past financial year. This latest Annual Report (*Annual Report 2012-13)* also provides a report card on how Council has been going in achieving its first Delivery Program *(Delivery Program 2010-13)*.

Over the past year we have achieved much in helping the community move closer to attaining their long term vision. I am pleased to report that this year we have achieved a net operating result of $10.34 million whilst at the same time being able to expand the range of services and facilities we provide to our Waverley residents. In 2012-13 we achieved 92% of our deliverables with only 8% not meeting target. The main reason why this 8% was off-target was due to some necessary rescheduling of projects into the 2013-14 year which means that they will ultimately be achieved but at a later date than initially indicated.

Council is working hard to continually enhance the quality life across the quadruple bottom-line of sustainable community, sustainable living, sustainable environment and sustainable governance. However, we cannot afford to sit on our laurels. Although this Annual Report shows that we have made good progress in strengthening our financial position, we must continually look at ways to further improve our efficiency levels to ensure we deliver value for money to our residents.

The financial statements attached to this annual Report show that Council is in a strong financial position. Over the past year we have been able to increase our income whilst reducing our expenditure.

To ensure that we keep building upon these positive trends Council has put in place a *10 Point Plan* to deliver further efficiency and income generation strategies. This *10 Point Plan* consists of:

1. Capping staff numbers at existing levels unless independent source of funding re available or the increase is cost neutral.
2. An assertive focus on obtaining grants particularly for enviro0nmetnal projects.
3. A savings target on operational expenditure of $16.5 million over the next 11 years.
4. Ensuring that developer contributions appropriately fund their share of the cost and servicing of public infrastructure.
5. Introduction of more auto-mated service delivery particularly in on-and-off street parking, including on-line issuing of parking permits.
6. Development of opportunities in key businesses such as Waverley Cemetery, our commercial Waste Business and off-street car parks.
7. Improved earnings on cash and property investments.
8. Taking advantage of loan subsidies provided by the State Government and good interest rates.
9. Taking on debt, where it can be repaid, to enable council to bring forward asset renewal before it gets too expensive and to spread the cost of that renewal out over generations rather than load the cost totally onto the present community.
10. Timing infrastructure renewal better by assessing risk more closely and spreading out capital expenditures so they are more affordable.

The results outlined in this Annual Report show that this *10 Point Plan* is already delivering for the Waverley Community. By having a strong financially viable Council we can ensure that we can continue to deliver positive outcomes for the Waverley community. This in turn helps to improve the quality of life for residents and moves them closer to achieving their long term vision as set out in their Community Strategic Plan, *Waverley Together.*

Cr Sally Betts
Mayor of Waverley

WAVERLEY COUNCIL

Message from the General Manager

Over the past financial year much has been achieved in the provision of services and facilities to the Waverley community. Waverley Council provides 150 services which are delivered through 268 deliverables identified within our '*Delivery Program 2010-13*'.

This Annual Report is the last report detailing progress on the implementation of our first Delivery Program (*Delivery Program 2010-13*). I am pleased report that Council continues to perform well in delivering services and facilities to the community in a cost effective manner. Our financial position continues to strengthen where we have been able to reduce our costs whilst at the same time expanding our services.

During the year the NSW Treasury Corporation reviewed the financial position of all councils within the State. Waverley was listed as being well managed and well resourced with a moderate/neutral financial sustainability rating which confirmed Council's financial position as being solid. Council continues to build on this position and is continually looking at ways it can provide organisational efficiencies to deliver more for less.

Over the past year we have undertaken a wide range of activities which add value to the quality of life for our residents. Some of our major achievements within our quadruple bottom-line areas have been:

Sustainable Community

- We supported a wide range of community groups by providing small grants totalling $1.29 million
- We ran a program of events to celebrating our cultural diversity and sense of community through an events program consisting of the Festival of the Winds, Ocean Pacifika Festival, Bondi Winter Magic and a range of smaller community events.
- We ran the Waverley Local Hero Awards.
- We opened the new Mill Hill Early Education Centre to meet increased childcare demand.
- We provided free Wi-Fi service at Bondi Beach.

Sustainable Living

- We upgraded the Bronte Park Playground
- We implemented a new shopping trolley locking system project in partnership with Coles, Woolworths, Westfield, Eastgate to remove a major source of nuisance within the Bondi Junction community
- We commenced the development of the new Bondi Park Plan of Management
- We purchased 8 new garbage compactor trucks to improve our waste collection service
- We upgraded playgrounds at Bronte Park, Dudley Page Reserve and Varna Place
- We purchased a new ride-on scrubber to clean public footways in commercial centres.
- We gazetted a new Waverley Local Environmental Plan
- We installed new portable lifeguard towers at North Bondi and Bronte beaches
- We commenced a review of off-leash areas for dogs in Bronte Park and undertook trials of new off-leash areas in Hugh Bamford Reserve, Dickson Park and Waverley Park.

Sustainable Environment

- We launched the Bondi Stormwater Harvesting Scheme.
- We extended the Green Links Project
- We adopted the Tamarama Ecological Framework & Action Plan (ERFAP)
- We implemented the *Reduce Your Footprint Program* in partnership with Woollahra and Randwick councils
- We won the NSW Green Globe 10 Year Sustainability Award for advancing environmentally sustainable practices.

Sustainable Governance

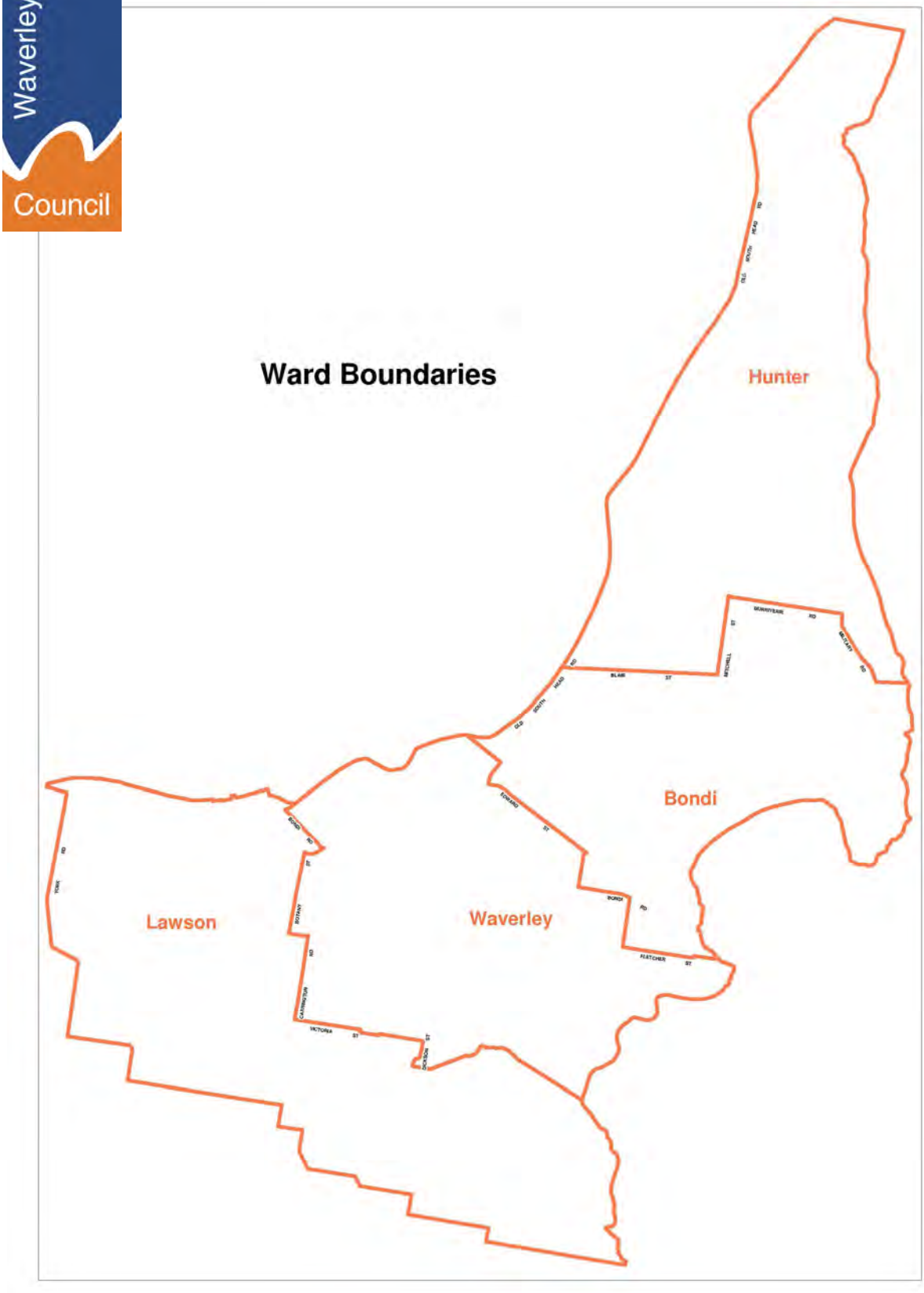
- We reviewed the Community Strategic Plan (*Waverley Together 2*) and developed *Waverley Together 3*
- We produced the *End of Term Report* showing how the community is progressing toward achieving their long term vision, and
- We implemented a *10 Point Plan* for Council to ensure a strong financially sustainable future.

These are but a few of the vast range of deliverables we achieved in 2012-13. This Annual Report provides a more comprehensive overview of what we achieved. I commend it to you for your consideration.

Tony Reed
General Manager

WAVERLEY COUNCIL

Ward Councillors & Ward Boundaries



WAVERLEY COUNCIL

Ward Councillors & Ward Boundaries

HUNTER WARD

Sally Betts - (Mayor) Liberal

(H) 9130 3250

(M) 0425 363 530

sallyb@waverley.nsw.gov.au

Leon Goltsman - Liberal

(H) 8006 2799

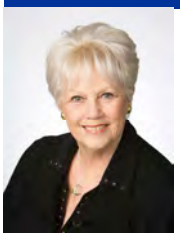
leong@waverley.nsw.gov.au

Miriam Guttman-Jones - Independent

(H) 9371 1412

miriamgj@waverley.nsw.gov.au

BONDI WARD



Joy Clayton - Liberal

(M) 0409 308 430

joyc@waverley.nsw.gov.au

Dominic Wy Kanak - Greens

(W) 9369 8027

(H) 9130 8460

dominick@waverley.nsw.gov.au

John Wakefield - Labor

(M) 0427 023 987

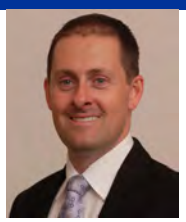
johnw@waverley.nsw.gov.au

LAWSON WARD

Angela Burrill—Liberal

(H) 9114 8981

angela@waverley.nsw.gov.au



Andrew Cusack - Liberal

(H) 9114 8986

andrew@waverley.nsw.gov.au

Paula Masselos - Labor

(M) 0419 292 207

paulam@waverley.nsw.gov.au

WAVERLEY WARD

Tony Kay - (Deputy Mayor) Liberal

(H) 9365 7707

(F) 9365 7707

tonyk@waverley.nsw.gov.au

Bill Mouroukas - Liberal

(M) 0421 341 815

billm@waverley.nsw.gov.au

Ingrid Strewe - Labor

(H) 9389 7299

(F) 9389 4369

ingrids@waverley.nsw.gov.au

WAVERLEY COUNCIL

Council & Council's Committees

Council is made up of twelve councillors elected by the ratepayers and residents of Waverley for a four-year term. The last Local Government election was held on September 8, 2012 with the next one scheduled for September 2016.

Councillors are elected by Ward (a geographical area). Waverley has four Wards. Three of these wards (Bondi, Waverley and Hunter Ward) were established in 1860, with Lawson Ward being created in 1867.

The positions of Mayor and Deputy Mayor are usually decided annually by a vote of all councillors. Councillor Sally Betts was elected Mayor and Councillor Tony Kay was elected Deputy Mayor in September 2012.

The Waverley Council area is located in the State Parliamentary seats of Coogee and Vaucluse and the Federal Parliamentary seat of Wentworth. The State Members for the area are Mr Bruce Notley-Smith, M.P. (Member for Coogee - telephone 9389-6669) and Ms Gabrielle Upton, M.P. (Member for Vaucluse - telephone 9369-3017). The Federal Member for Wentworth is Mr Malcolm Turnbull, M.P. (telephone 9369 5221).

Waverley Council encourages members of the community to attend meetings of Council. All meetings are open to the public and usually take place on the third floor of the Council Chambers. Members of the public can address Council on any issue included on the agenda for the meeting, provided they notify Governance staff on 9369-8000 by 3.00pm on the day of the meeting. Addresses are limited to a three (3) minutes for one speaker for and another three (3) minutes for one speaker against each item. This time may be shared between speakers (eg. 2 speakers for 1.5 minutes each) and Council may permit a 3 minute extension.

Full Council Meetings are usually held on the third Tuesday of the month. Council's Committees meet on the first and fourth Tuesday of each month, except in December and January.

Copies of business papers are available before meetings at Waverley Library, our Customer Service Centre or on our website at www.waverley.nsw.gov.au and follow the link to Council meetings.

Committee Meeting Times and Members (as at November 2012)

Community, Housing, Environmental Services & Public Works Committee
1st Tuesday 8.00 p.m.
Crs Betts (Mayor), Burrill, Clayton, Goltsman, Guttman-Jones, Kanak, Masselos, Mouroukas (Chair)

Finance, Ethics & Strategic Planning Committee
1st Tuesday 7.30 p.m.
Crs Betts (Mayor), Burrill, Cusack (Chair), Goltsman, Guttman-Jones, Kay, Masselos, Wakefield

Council operates a committee structure which is based around a three tier system consisting of:

- Standing Committees
- Other Committees, and
- Advisory Committees

In June 2013 Council disestablished its Development Control Committee and replaced it with an independent assessment panel (Waverley Development Assessment Panel). The new Panel commenced operation on 1 July, 2013.

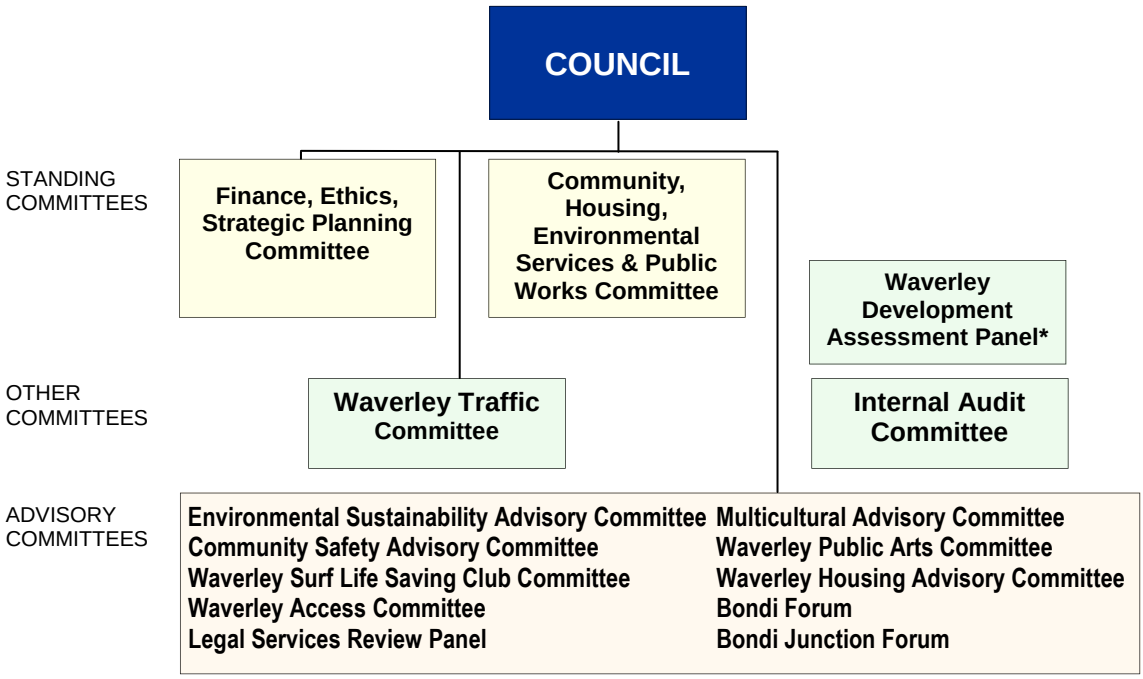
The panel will determine development applications within the Waverley LGA. and will operate for a trial period of two years. It comprises professional experts in architecture, urban design, town planning and planning law as well as community representatives and specialists in Aboriginal Archaeology and Heritage, Disability and Access, Coastal Risk and Water Management and Environmental Flora/Fauna Diversity.

An outline of Waverley Council's Committee structure is set out on the following page.

WAVERLEY COUNCIL

Council & Council's Committees

Waverley Council's Committee Structure as at 30 June 2013



Councillor Membership of Standing Committees

Finance, Ethics, Strategic Planning (FESP)

Crs Betts (Mayor/Chair), Burrill, Cusack, Kay, Goltsman, Guttman-Jones, Masselos, Wakefield

Community Housing, Environmental Services & Public Works Committee

Crs Betts (Mayor/Chair), Burrill, Clayton, Goltsman, Guttman-Jones, Kanak, Masselos, Mouroukas

Councillor Membership of Other and Advisory Committees

Waverley Traffic Committee

Crs Kay (Chair), Mouroukas (Alternate)

Environmental Sustainability Advisory Committee

Cr Goltsman (Chair), Kay (Alternate) Strewe

Community Safety Advisory Committee

Crs Burrill (Chair), Clayton (Alternate), Betts

Waverley Surf Life Saving Club Committee

Crs Clayton (Chair), Goltsman (Alternate), Betts

Waverley Access Committee

Crs Clayton (Chair), Guttman-Jones (Alternate) and all other Councillors

Multicultural Advisory Committee

Crs Goltsman (Chair), Guttman-Jones (Alternate) and all other Councillors

Waverley Public Arts Committee

Crs Burrill (Chair), Clayton (Alternate), Masselos

Waverley Housing Advisory Committee

Crs Clayton (Chair), Burrill (Alternate) Betts, Kanak

Bondi Forum

Crs Clayton (Chair), Burrill (Alternate), Betts, Wakefield

Bondi Junction Forum

Crs Burrill (Chair), Cusack (Alternate), Betts, Masselos

Internal Audit Committee

Crs Mouroukas, Kay (Alternate)

Legal Services Review Panel

Crs Betts (Mayor), Cusack, Kay, Strewe

* Council established the Waverley Development Assessment Panel in June 2013 to manage the assessment of Development Applications. The Panel is made up of experts from a range of fields to undertake the assessment of applications. The WDAP became operational as of 1 July 2013.

WAVERLEY COUNCIL

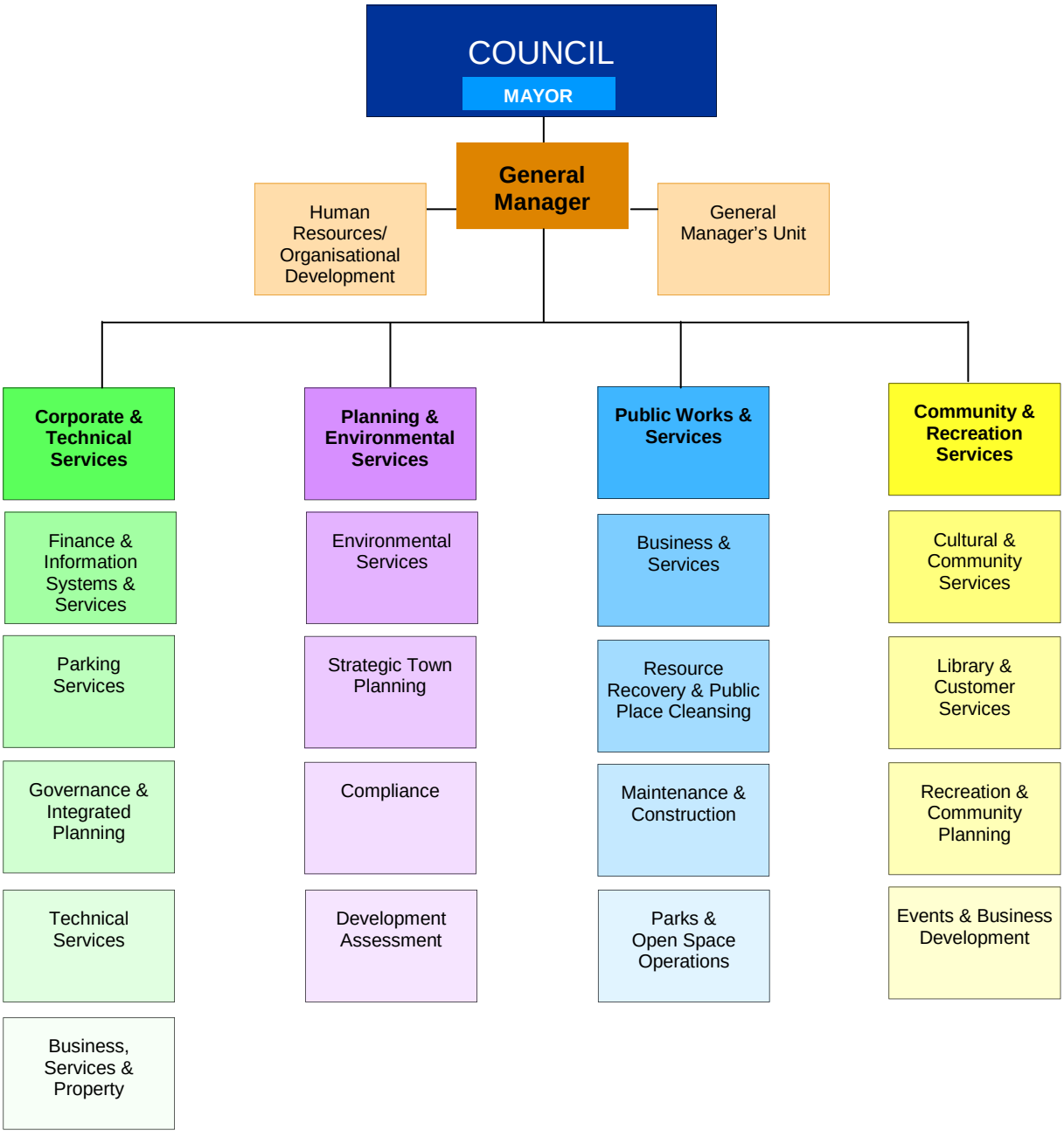
How Council is organised

The role of the elected Council is to represent the community, decide on Council's strategic direction and policies, to allocate and monitor the use of Council resources through the budget process and to appoint a General Manager.

The General Manager is responsible for providing the Council with 'policy advice' and for implementing the decisions (policy) of Council.

Section 332 of the Local Government Act provides that a Council must determine an organisation structure, the senior staff positions within that structure and the resources that will be allocated towards the employment of all staff. Once a Council has determined these matters, the General Manager has complete control over staff.

Waverley Council is organised into a General Manager's Unit and four Departments. The Departments are divided into Divisions to deliver a range of functions. The diagram below shows sets out this Organisational Structure.

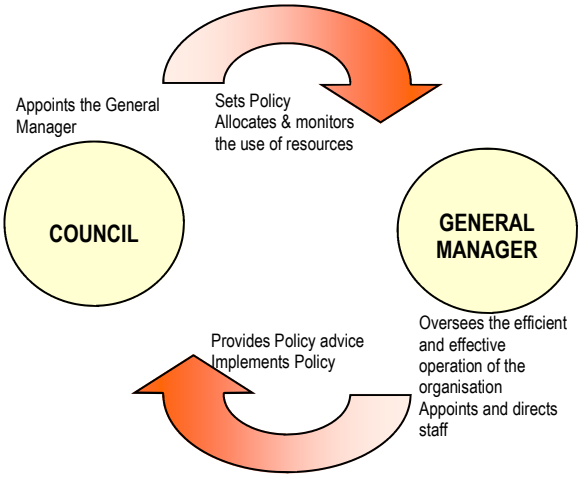


WAVERLEY COUNCIL

How Council is organised

General Manager
Tony Reed

The General Manager is appointed by the elected Council and is responsible, under the Local Government Act, for the efficient and effective operation of the organisation and for ensuring the implementation of decisions of the Council. This includes day-to-day management of Council operations, appointment and direction of staff, oversight of functions delegated by Council, and implementation of Council's equal employment opportunity management plan.
In addition, the General Manager is responsible for providing advice to the elected Council on strategic, policy and resource allocation issues and representing Council in its dealings with external organisations and bodies. The diagram below sets out the relationship between the Council and the General Manager.



The General Manager's Unit comprises the Mayor's Office and the General Manager's Office.

- The General Manager's Office leads the executive and organisation, leads long term strategic planning and new policy and program development.
- The Mayor's Office provides support to the Mayor, is the central point for Council's media relations and organises Mayoral functions and civic events.

In addition, the Human Resources and Organisation Development Division reports directly to the General Manager. The Division provides training and development for Council staff, provides leadership in organisation development and improving Council's organisational capacity and assists in the recruitment, retention and management of high performing and professional staff.

All of Council's functions are achieved through the work of the General Manager and his staff and Council's four departments:

- Corporate and Technical Services
- Community & Recreation Services
- Planning and Environmental Services
- Public Works and Services

What Our Departments Do
Corporate & Technical Services

Bronwyn Kelly, Director

Our Corporate and Technical Services Department:

- Develops and implements plans to effectively manage Council's financial and technical resources, and building, property and infrastructure assets.
- Manages Council's annual corporate planning and reporting cycle including:
  - statutory management and financial planning and reporting, and
  - planning and monitoring of delivery of capital works.
- Provides services to Council staff, managers and Councillors including:
  - corporate governance,
  - records management and
  - information access,
  - Council meeting agendas and minutes, and
  - information technology.
- Provides services to the community through the management and operation of roads, parking and transportation systems.
- Operates Council's businesses and services including car parks, cemeteries, property dealings and the management of leases/licences.

WAVERLEY COUNCIL

How Council is organised

Community & Recreation Services

Cathy Henderson, Director

Our Community & Recreational Services Department works to promote individual and community well-being through the direct provision of services including:

- Providing face to face and on the telephone service to customers.
- Providing services, programs and events that act as a focus for community activities.
- Undertake successful advocacy for the community.
- Acting as a gateway to the world's information resources for all members of the community.
- Providing an integrated approach to planning good social, recreational, cultural and open space outcomes.
- Events and Business Development.
- Being a major link between Council and the community – often the voice and the face of the Council.

Planning & Environmental Services

Peter Monks, Director

Our Planning and Environmental Services Department:

- Promotes the conservation of natural resources in accordance with the principle of ecological sustainable development.
- Develops, promotes and implements strategies for the enhancement of our natural and built environment.
- Provides a range of services in a professional and caring way to Council and the public in the fields of planning and environmental services.
- Provides health and regulatory services to preserve the amenity and well-being of our community.
- Provides a range of planning and building services for the enhancement of our natural and built environment.

Public Works & Services

Mark Wood, Director

Our Public Works and Services Department provides a wide range of essential public services to a diverse mix of customers. These services include:

- Managing our Capital Works.
- Maintenance and construction works on our roads, footpaths and other Council assets.
- Managing Council's parks and open space.
- Management and maintenance of Council vehicles and equipment.
- Waste collection and public places cleansing
- Lifeguard services and emergency management

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WAVERLEY COUNCIL

How Council is organised

Section 3

Measuring our Progress

WAVERLEY COUNCIL

Integrated Planning & Reporting

The NSW Government introduced a new way for councils to conduct their business called **Integrated Planning and Reporting**. This new system shows a commitment to creating a strong and sustainable local government system where communities can have a more direct say in what happens in their area. All councils are required to move into this new framework by 2012. Waverley Council is a Group 1 Council which meant we moved into this new system as of 1 July 2010.

Underpinning this new framework is the requirement for councils to take a long-term view when making decisions and the need for them to consider the Quadruple Bottom Line (QBL) consisting of **social**, **economic**, **environmental** and **civic leadership (governance)** aspects for existing and future generations.

Coupled with this, the Social Justice Principles of **equity**, **access**, **participation** and **rights** must also be taken into consideration when developing the new integrated plans. These principles are defined as:

- **Equity** – fairness in decision-making, prioritisation and allocation of resources, particularly for those in need. This principle provides for everyone to have a fair opportunity to participate in the future of the community. It also requires the planning process to take particular care to involve and protect the interests of people in vulnerable circumstances.
- **Access** – all people to have fair access to services, resources and opportunities to improve their quality of life.
- **Participation** – everyone should have the maximum opportunity to genuinely participate in decisions that affect their lives.
- **Rights** – equal rights should be established and promoted, with opportunities for people from diverse linguistic, cultural and religious backgrounds to participate in community life.

The new framework encourages councils to draw their various plans together, to understand how they interact and to get the maximum leverage from their efforts by planning holistically for the future. The diagram in the next column shows how all these components of Integrated Planning & Reporting interact in defining community aspirations which help to achieve Community Outcomes.

Waverley Council's planning is based on a long term community strategic plan, *Waverley Together 2*, which sets out the community's vision for Waverley in 2022 as well as their long term aspirations for our city and the directions that Council needs to pursue to help achieve these. In accordance with the legislation, sitting under the Community Strategic Plan is a four year Delivery Program and a one year Operational Plan (See diagram below).

The Community Strategic Plan (*Waverley Together 2)*

The Community Strategic Plan is the highest level plan which identifies the community's main priorities and aspirations for the future and strategies for achieving these. It is important to note that the Community Strategic Plan is 'the community's plan'. While Waverley Council has a custodial role in initiating, preparing and maintaining the Community Strategic Plan (*Waverley Together 2*) on behalf of the residents of the Waverley local government area, it is not wholly responsible for its implementation. Other partners, such as State and Federal government and community groups may also be engaged in delivering the long-term community outcomes of this plan.

The Community Strategic Plan takes a long term outlook and covering a minimum timeframe of 10 years and must:

- Establish strategic objectives together with strategies to achieve those objectives.
- Address social, environmental, economic and civic leadership issues in an integrated manner.
- Be based on the social justice principles of equity, access, participation and rights, and
- Give due regard to the NSW State Plan and other relevant state and regional plans.

Delivery Program & Resourcing Strategy
Sitting beneath the Community Strategic Plan is the Delivery Program. The Delivery Program sets out the specific activities to be undertaken by Waverley Council during its term of office (normally 4 years) to implement the strategies outlined in the Community Strategic Plan. However, these strategies will not be achieved without sufficient resources – time, money, assets and people – to actually carry them out. Therefore the Community Strategic Plan and Delivery Program must be informed by a Resourcing Strategy which consists of three components:

- **A Long Term Financial Plan** – setting out where the money comes from
- **A Workforce Management Plan** – setting out staffing resources required to do the work
- **An Asset Management Plan** – defining what assets or infrastructure are required.

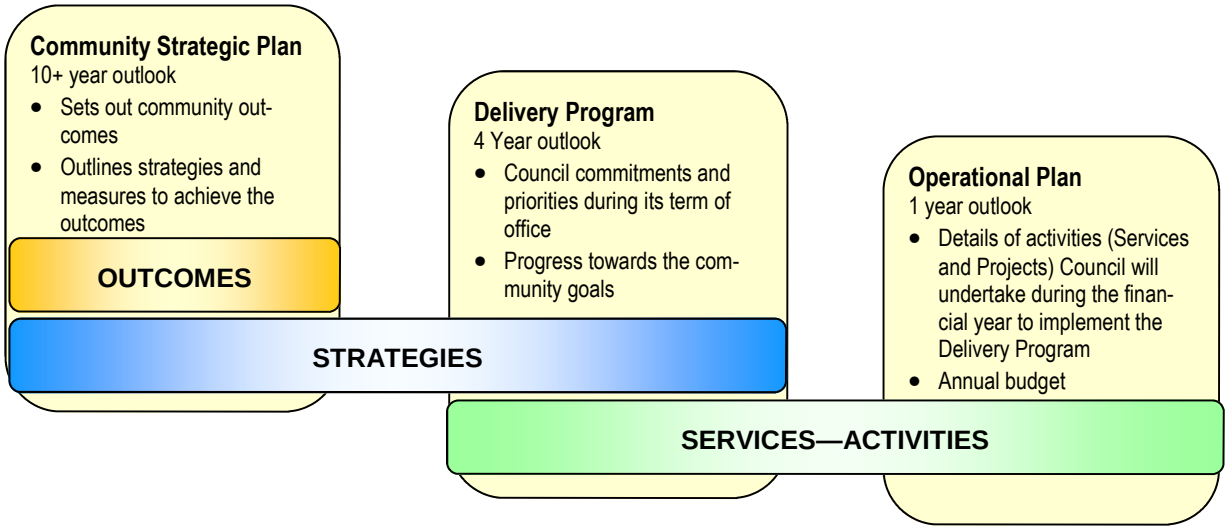
The Delivery Program is a statement of commitment to the community from each newly elected council. In preparing a Delivery Program, Council is accounting for its stewardship of the community's long-term goals, outlining what it intends to do towards achieving these goals and what its priorities will be.

Operational Plan
Supporting the Delivery Program is an annual Operational Plan which spells out the details of the Delivery Program. This plan outlines the individual activities (projects and programs) that will be undertaken **each financial year** to achieve the commitments made by the Council in its Delivery Program. The Operational Plan also identifies how Council will determine the effectiveness of the activities to be undertaken and is supported by a detailed budget.

The Relationship between the Plans
The diagram below illustrates how the Community Strategic Plan, Delivery Program and Operational Plan are related to each other. As can be seen here:

- The Community Strategic Plan identifies the outcomes the community wants to see and also identifies the broad strategies to achieve these.
- The Delivery Program sets out Council's response to these outcomes by identifying the strategies and activities it will undertake during its four term of office.
- The Operational Plan identifies the specific activities that will be undertaken in each financial year.

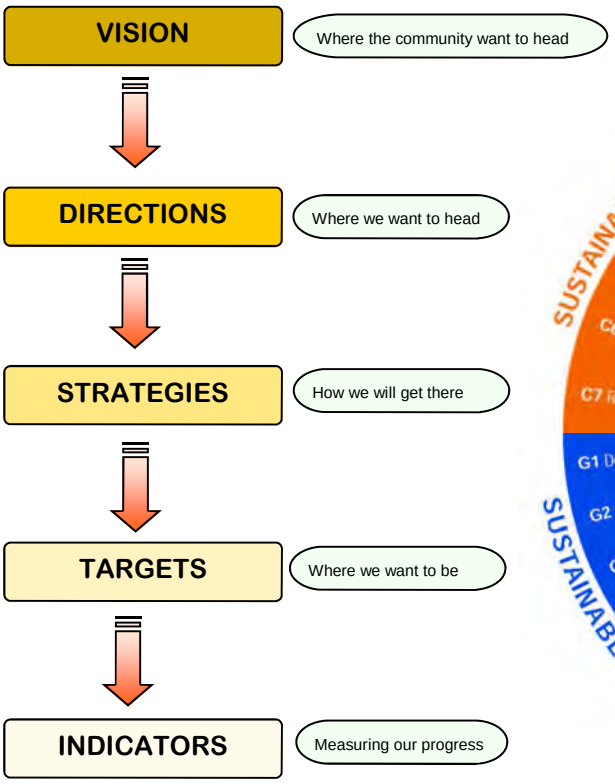
Annual Report
The Annual Report is the key point of accountability between a Council and its community where it reports on the implementation of the Delivery Program and Operational Plan.



WAVERLEY COUNCIL

Integrated Planning & Reporting

Our Community Strategic Plan *Waverley Together 2* is structured around the **quadruple bottom line** (social, economic, environment and governance) to help achieve the Community **Vision** and sustainable outcomes for the Waverley Community. The plan is organised to show **Directions** (where we want to head), **Strategies** (how we will get there), **Targets** (where we want to be) and **Indicators** (how we will measure our progress).



Directions

C1 Waverley's cultural heritage and diversity is recognised, protected and respected.

C2 The community is welcoming and inclusive and people feel they are connected and belong.

C3 Housing options are available to enable long term residents and those with a connection to the community to remain in Waverley.

C4 Community support services continue to be targeted to and accessible by those who need them most, including children and young people, older people and people with a disability.

C5 People feel safe in all parts of Waverley.

C6 Arts and cultural activities foster an involved community and a creative environment.

C7 Health and quality of life are improved through a range of recreation and leisure opportunities.

Directions

L1 Waverley's economy is vibrant and robust and supports the creation of a variety of jobs and business opportunities.

L2 Visitors and tourists are welcomed and make a positive contribution to the community and economy.

L3 Waverley's public places and spaces look and feel good.

L4 The unique physical qualities and strong sense of identity of Waverley's villages is respected and celebrated.

L5 Buildings are well designed, safe and accessible and the new is balanced with the old.

L6 Streets are safe and vibrant places which facilitate movement and interaction

L7 People frequently walk and ride their bikes, particularly for local trips.

L8 Improved quality, integration and increased frequency of public transport in Waverley.

L9 Parking, both on-street and off-street, is equitably accessed and effectively managed.

Directions

E1 Waverley's community contributes to the reduction of greenhouse gas emissions.

E2 Waverley and its community is well prepared for the impacts of climate change

E3 Waverley's community, including its visitors, reduces the amount of waste it generates and increases the amount it reuses and recycles.

E4 Water is used carefully and sparingly in Waverley's buildings, gardens, businesses and Council operations.

E5 The waterways and beaches are clean and free of pollutants.

E6 A network of parks and coastal reserves, street trees and other plantings provides a habitat for a thriving local ecology.

E7 Our coastal waters provide a habitat for a thriving marine ecology.

E8 Waverley is an environmentally educated and committed community.

Directions

G1 Inspiring community leadership is achieved through decision making processes that are open, transparent, corruption resistant and based on sound integrated planning.

G2 Our community is actively engaged in well-informed decision processes.

G3 Services are accessible and provided in a professional, friendly and timely manner.

G4 Coordinated, efficient and effective services are delivered through the most appropriate agencies and partnerships.

G5 Waverley is financially sustainable with revenue and resources required to support implementation of the community's plans and to provide infrastructure performance and services our community needs.

G6 Waverley's assets are well maintained for their current purpose and for future generations.

G7 In service delivery sound safety and risk management practices are maintained to protect the community and service agency staff.

G8 Community information assets are well secured and managed in an accessible way.

G9 A committed and adaptable workforce governed by good leadership makes a strong contribution to achieving the community vision.

WAVERLEY COUNCIL

Integrated Planning & Reporting—Our 12 Focus Areas

A Community Engagement Strategy was employed by Council when developing *Waverley Together 2*. The outcome of this strategy was that the people of Waverley gave Council a clear picture of **what they value as important** and **the direction they wish to take**. Council received a multitude of demands and requests for services, programs and outcomes all of which were rated by the community as important, very important or critical. Council was able to distil a list of the **12 focus areas** and has selected and assembled key activities into **areas of special effort** to ensure Council directs its energies to increase our chances of meeting targets. These top 12 focus areas and areas of special effort are set out below.

1 Protecting and enjoying our beaches and costal open spaces

- Keeping up our great beach cleaning program
- Continuing our world leading beach lifeguard service
- Keeping our new coastal and cliff walks as new
- Re-turfing the parks and installing sustainable watering systems
- Taking a total catchment management approach to reduce pollution from urban stormwater that drains to the coast
- Pursuing our targets for greenhouse gas emission reductions to help prevent or slow sea level rises
- Developing climate change adaptation strategies in asset management plans for coastal areas

2 Staying connected as a community

- Expanding our affordable and aged housing programs
- Expanding and diversifying our volunteering networks
- Providing childcare places at an affordable price
- Maintaining our extensive array of family support services
- Providing improved information, services and facilities to our older community and people with disabilities
- Increasing the capacity of public transport services
- Investing in upgrades of assets used for walking and cycling, including establishing more greenlinks and bike routes
- Implementing the Bondi Junction Pedestrian Access Mobility Plan
- Developing and implementing a Bondi Beach Pedestrian Access Mobility Plan
- Improving pedestrian access to Bondi Junction bus and rail interchange

3 Living with Urban Density

- Thinking about better road sharing by cars and alternative transport by designing a long term plan for smarter travel routes into, through and out of the area
- Setting the right incentives in place—including appropriate pricing and time limiting of parking—to reduce both private car ownership and private car travel to more sustainable levels
- Promoting and developing attractive transport alternatives, preferably funded by developers and other investors
- Expanding car share schemes
- Developing and agreeing on a long term plan to solve the problem of Bondi Road congestion without impacting on businesses and nearby residents
- Coming to an agreement about how much parking should be provided in new developments to achieve a sustainable lifestyle and economy
- Thinking about changing community attitudes to parking— it's a scarce resource that needs to be fairly shared, not a right
- Ensuring planning controls consider residential amenity impacts such as noise, solar access and privacy
- Utilising urban planning policies and processes to improve public domains when creating new buildings

WAVERLEY COUNCIL

Integrated Planning & Reporting—Our 12 Focus Areas

4 Welcoming Visitors

- Developing great virtual and real visitor information centres
- Continuing with our current highly coordinated approach to event management involving State agencies and the community in detailed planning for crowd management and safety during major events
- Coordinating event management with transport and parking management
- Ensuring the extra people who will be travelling to the LGA to work in the next 10 years use public transport
- Continuing our coordinated place management services for Bondi Beach, especially in revising our *Policy Statement on Tourism,* making sure areas that attract heavy visitation do not overwhelm vital service areas for residents, and continuing to market Bondi as a destination with a difference—beachy, eclectic, relaxed but still fun, and safe
- Encouraging development of tourist accommodation in the Bondi Junction commercial centre
- Pursue financial and other types of resource support from State and Federal Governments that assists Council in its visitor management activities

5 Fostering our Cultural Diversity

- Developing our civic and open spaces to provide multi-use venues that can cater for new types of cultural events
- Upgrading the Bondi Pavilion as a vibrant arts and entertainment centre, providing a diverse program of creative experiences, performances and visual arts
- Fostering indigenous and multicultural arts festivals, performances and events
- Establishing a successful resident theatre company at the Bondi Pavilion
- Turing our streets and reserves into venues for inspiring sculptures

6 Renewing our health and well being

- Maintaining our community services to help people stay in their homes for longer
- Ensuring as people age they have timely access to information and programs about, and are appropriately referred to, health and other support services that would generally be provided by other levels of government and community organisations
- Building a new Waverley Pavilion as a sports centre
- Developing our limited open spaces to meet growing demands for sporting and active recreational activities, especially those that encourage participation by young people and women
- Maintaining other open spaces and infrastructure such as memorial or sculpture parks and coastal reserves which are vital to passive recreation, enjoyment of natural beauty and spiritual renewal
- Building new works sub-depots in or close to Waverley to bring our work teams for open space management maintenance closer to the parks and spaces they maintain
- Developing an agreeing a plan for sustaining Waverley Cemetery as a place of reflection, remembrance of those we have lost, and celebration of our history

7 Sprucing up our streets and villages

- Educating and regulating to prevent rubbish dumping
- Picking up dumped rubbish quickly when it occurs
- Removing graffiti and bill postering as soon as it appears
- Sweeping up more frequently
- Renewing streets with smart landscaping treatments that provide shade without loss of vistas
- Upgrading streetscapes around the main gateways to Waverley to develop a distinct identity and a welcoming feel
- Developing the Bondi Road village into a more effective strip shopping layout
- Improve the Bronte Beach centre by improving pedestrian access to Bronte Park

WAVERLEY COUNCIL

Integrated Planning & Reporting—Our 12 Focus Areas

8 Harmonising new and old design

- Preparing and implementing planning policies which identify natural and built heritage items and conservation areas
- Recognising quality design outcomes through annual heritage and urban design awards
- Providing expert heritage and urban design advice to the community
- Making heritage and quality urban design a strong focus in the development assessment process
- Ensuring new developments incorporate sustainable building practices
- Ensuring policies and guidelines are in place to deliver buildings which contribute to and respect the existing character, scale and topography of the area

9 Feeling and being safe

- Increasing asset maintenance to reduce hazards, especially in footpaths, play equipment, and around the many retaining walls in the LGA
- Continuing road and parking safety programs especially around schools
- Expanding fully designed 40km/hour zones in loca streets where accidents occur
- Delivering major events with strong safety planning
- Managing safe summers by annual promotions of safe swimming, drinking, driving and parking
- Continuing our focus on regulation of villages, beaches and major places to control anti-social behaviour
- Planning for integrated urban development, zoning and design to minimise social disturbances and crime
- Building a culture of commitment to safety and risk reduction in our workforce, especially in their daily routines in public spaces

10 Prospering through our economy

- Implementing key aspects of Council's adopted *Investment Strategy* including a new childcare centre at Bondi Junction
- Redeveloping unused parking spaces in Eastgate Carpark to deliver increased custom to surrounding businesses by creating space for more people to work and shop in Bondi Junction
- Renewing building facades, streetscapes and footpath treatments in Bondi Junction, particularly around Eastgate
- Making the dream of a bigger Bondi Junction Mall within a well planned BJ
- Getting a north-south pedestrian connection from Bondi Junction interchange to increase access to the western and central sectors of the Junction
- Increasing the potential for employment-generating development in the Bondi Junction commercial centre
- Continually calibrating the parking system to maximise its capacity and efficiency in delivering parking opportunities, particularly in Bondi Beach, while minimising or avoiding the need to increase supply
- Building the economic viability of our local village centres by ensuring they service the needs of the local community

11 Venturing into new and sustainable environmental futures

- Working with neighbouring Councils to investigate opportunities for the establishment of regional alternative waste technologies that divert waste from landfill
- Pursuing a partnership with Energy Australia to upgrade street lighting with energy efficient alternatives
- Encouraging and facilitating district cogeneration in new and existing commercial, retail and residential development
- Increasing coverage and connectivity of identified wildlife habitat corridors by working with private and public landholders
- Developing pricing policies to ensure new developments in Bondi Junction are
- Investing and implementing programs including discounts, bulk purchasing, brokerage, retrofit services and other incentives for encouraging uptake of energy and water efficient technologies and behaviours, efficient hot water alternatives (solar hot water and heat pumps), water harvesting and reuse, and solar PV
- Exploring partnerships with Sydney Water to utilise treated effluent for district irrigation
- Amending planning instruments to protect all areas of native vegetation and habitat
- Partnering with the community to reduce household vehicle kilometres travelled
- Identifying all target groups within the community and establishing ways to engage with them on sustainability issues

WAVERLEY COUNCIL

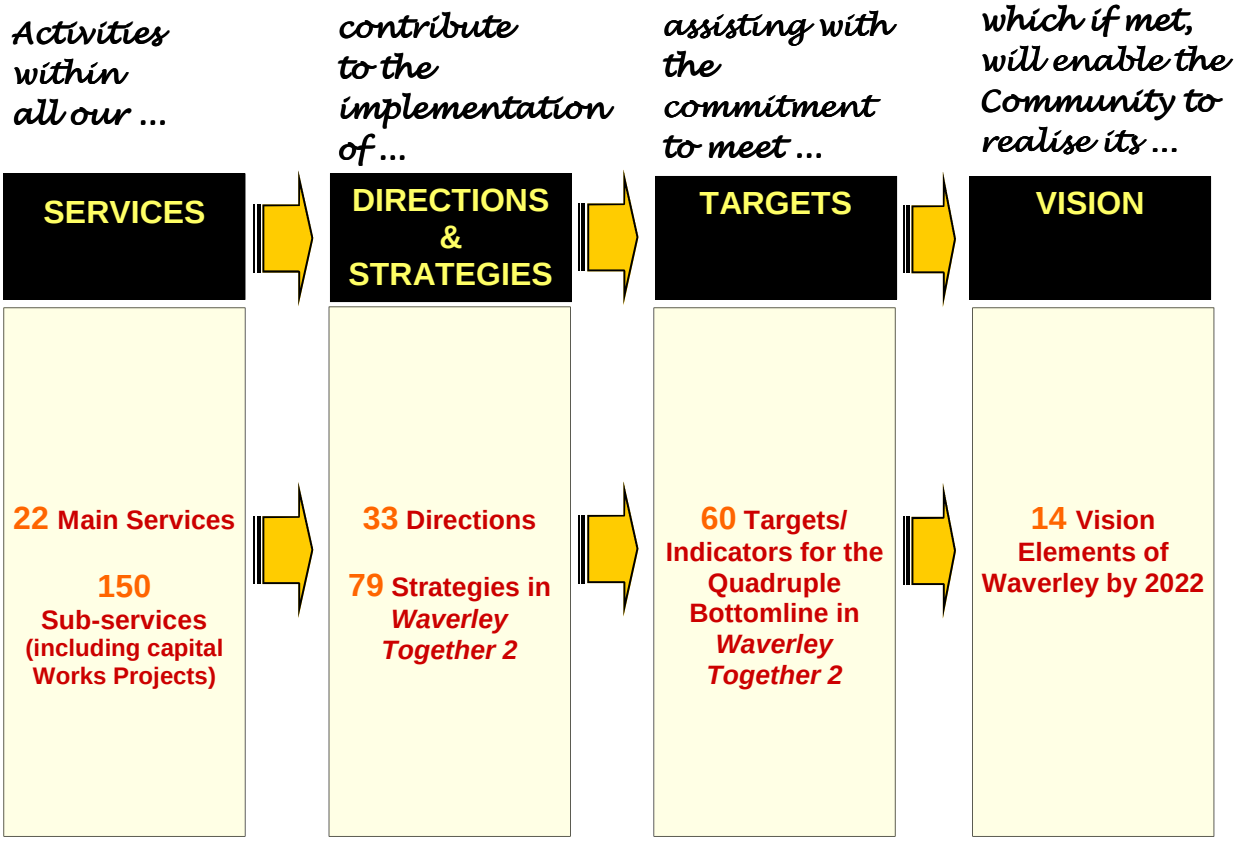
Integrated Planning & Reporting—Our 12 Focus Areas

12 Engaging everyone for far sighted and better decision making

- Implementing Integrated Planning, now required by law, for a great QBL outcome, especially by integrating strategic asset management planning, environmental planning, urban land use planning under the Waverley LEP, ongoing social planning, human resource planning and long term financial planning
- Continuing to consult widely and deeply about desired service levels for assets and programs to ensure our services are really delivering what's most relevant to residents' needs
- Building great information and communications programs so that consultation especially on the most difficult or divisive issues can occur based on the best information
- Building a better website interface between the community and Council including more interactive consultation pages, improved project e-tracking and search functionality, more e-trading and introducing e-planning
- Building a workforce that is committed to engagement and excited by the prospect of understanding desires and meeting them in clever and efficient ways

Waverley's Integrated Plans—How our services achieve the Community Vision

There is a direct connection between the services delivered by Waverley Council and the achievement of the Community Vision and Targets of the Community Strategic Plan (*Waverley Together 2*). The diagram below sets out this relationship which shows how the services of the Council directly contribute to achieving the community's Vision.



WAVERLEY COUNCIL

Integrated Planning & Reporting—Achieving the Community Vision

The services Waverley Council delivers and the Directions they contribute to achieving are:

Waverley Council Services….	… contribute to achievement of *Waverley Together 2* Directions/ Strategies …
Asset Management Services	G6
Beach Services, Maintenance & Safety	C5, L3
Cemetery Services	C1, C2, G6
Child Care Services	C4
Community Services	C4, C5
Corporate Support Services	G5, G7, G8, G9
Cultural Services	C1, C2, C5, C6, L1, L2
Customer Services & Communication	G1, G2, G3, G8
Development, Building & Health Services	L4, L5
Emergency Management Services	C5
Environmental Services	E1, E2, E3, E4, E5, E6, E7, E8
Governance, Integrated Planning & Community Engagement	C2, G1, G2, G3, G4, G5, G6, G7, G8
Library Services	C1, C2, C4
Parking Services	C2, C5, L1, L2, L6, L7, L8, L9
Parks Services & Maintenance	C7, E1, E6, L3, L4
Place Management	C2, C5, C6, C7, L1, L2, L3, L4, E3, G2, G6
Recreation Services	C6, C7
Regulatory Services	C5, E7, E5, L2, L3
Social & Affordable Housing	C3, C4, C5
Traffic & Transport Services	C2, C5, L1, L2, L6, L7, L8, L9
Urban Open Space Maintenance & Accessibility	L3
Waste Services	E3, L3

For details on the **Directions** see p.26

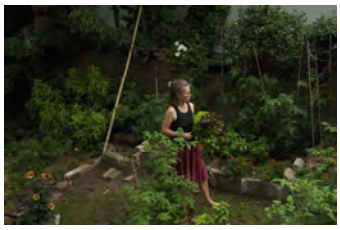
WAVERLEY COUNCIL

Did we do what we said we would do? - Highlights

This section of our Annual Report aims to briefly outline the highlights of what we achieved in 2012-2013 measured against the targets we set in our *Operational Plan 2012-2013*. It shows the significant outcomes we achieved in the four elements of the quadruple bottom line:

- **Sustainable Community**
- **Sustainable Living**
- **Sustainable Environment**
- **Sustainable Governance**

Sustainable Community

Deliverable	Our Target	What we achieved	
Affordable and accessible community facilities	90% of community garden plots maintained to standards	• 195 footpath gardens approved by Council over the last 10 years • 90% maintained to standards	
A program of social, recreational and cultural events targeting diverse groups	40 programs at the Bondi Pavilion annually	• More than 40 programs provided which included music, art exhibitions, festivals, workshops and special events and Bondi Pavilion	
High quality affordable long day care and family day care for children aged 0-5 and holiday and recreational programs for preschool children	97% of long day care places utilised	• Long day care provided to children aged 0-5 years • Family day care for children aged 0-5 years • Over 20 holiday and recreational programs for pre-school children	
A program of Surf Awareness/Education Programs	At least 10 surf Education programs presented annually including one for vulnerable groups	• Over 10 surf awareness programs developed and presented	
Implementation of Community Safety Plan	At least two safety audits of Bondi and Bondi Junction undertaken annually	• 2 night safety audits were conducted • All Alcohol Free Zone signs in Bondi Junction and Bondi Beach were updated and renewed	
A diverse and exciting range of arts and cultural events across Waverley	At least 40 arts/ cultural events held annually	• Over 40 Arts and cultural events provided across Waverley including events provided in partnership with other agencies and groups	

WAVERLEY COUNCIL

Did we do what we said we would do?- Highlights

Sustainable Living

Deliverable	Our Target	What we achieved	
Sustained or increased business activity in Bondi Beach commercial precinct	Annual Retailer satisfaction results improve on baseline	• A survey of retailers was undertaken and the results used to develop programs to sustain business activity	
All public areas including high profile gardens, landscaped, traffic calming devices and village centres maintained	95% compliance with SLA maintenance of parks and high profile gardens	• Planting and maintenance of parks undertaken, programmed cleaning undertaken, programmed mowing undertaken and hazards reported and rectified	
Beach cleaning & beach pool cleaning program undertaken	95% of beach cleaning program meets timeframe and standards set	• Beach cleaning standards met over 95% of the time • Pool cleaning standards met 80% of the time	
Expert heritage advice on development applications	90% of heritage advice referrals completed within 14 days	• High level heritage advice provided to building applicants • Heritage advice provided to Council officers when assessing building applications	
Availability of bicycle parking improved	Annual increase of 20 bicycle parking spaces	• 20 U-rails in Bondi Junction • 7 rings on poles in Bondi Junction • 20 bike rack spaces in schools • 72 mini scooter spaces in schools	
Our infrastructure provides access to public transport that complies with Disability Standards	At least 55% of our bus stops comply with Commonwealth Disability Standards for Accessible Public Transport 2002	• Audits carried out • Action plan prepared • Required work on non-complying bus stop locations carried out by December 2012	
Parking patrols conducted in accordance with adopted program in commercial and residential areas	Improve local parking amenity by conducting certain numbers of parking patrols (See Delivery Program progress report)	• Priority areas patrolled • Parking patrols undertaken in both commercial and residential areas • Enforcement action taken to ensure compliance	

WAVERLEY COUNCIL

Did we do what we said we would do?- Highlights

Sustainable Environment

Deliverable	Our Target	What we achieved	
An expanded bicycle network together with the provision of bike facilities throughout the LGA	Update of bike maps and workshops provided	• Bike maps reviewed and updated • Maps produced and distributed • Participation in the Inner Sydney Regional Bike Plan discussions and workshops	
Uptake of Green Power by residents and businesses in the LGA increased through promotions and retailer partnerships	% increase in green-power usage in LGA by June 2013	• The successful promotion of greenpower purchase to the community • Increase in greenpower up-take throughout the LGA was achieved through lobbying	
Outcomes of the climate change adaption plan inte-grated into relevant Council decision making and panning process	Planning instruments updated by June 2013	• Council planning instruments updated with findings of the coastal risk assessment	
A domestic waste and recycling service, together with public place litter collection service	Decrease in domestic waste and increase in recycling waste	• 4260 mattresses recycled equating to 2982m3 diverted from landfill • 67,202kg of E-Waste recycled	
A Tree Management Plan to maximise tree canopy cover in Waverley implemented	200 trees planted and 80% survive	• 310 trees were planted • 98% survival	
Work with local childcare centres to improve environmental skills & knowledge & deliver environmental outcomes	At least two environmental initiatives implemented at each childcare centre	• Implementation of the SSROC Little Green Steps program at Waverley, Gardiner & Bronte Childcare Centres (3).	

WAVERLEY COUNCIL

Did we do what we said we would do?- Highlights

Sustainable Governance

Deliverable	Our Target	What we achieved	
A suite of integrated plans that meet legislative requirements developed and maintained	Review Community Strategic Plan, Resourcing Strategy as required	• Community Strategic Plan and Resourcing Strategy revised & adopted • LTFP and SAMP revised & adopted • Operational Plan and Delivery Program revised & adopted	
Internal audit function established and supported	Internal audit program adopted and implemented annually	• Audit program developed and implemented • 100% support provided to Audit Committee • Internal audit program reviewed	
Customer service training provided to staff	Provide customer service training to all new staff, and refresher training to existing staff	• 90% of new staff trained in customer service within 3 months of joining Council • 90% of existing staff complete refresher training every three years	
Advisory committees, precinct committees and community forums supported and maintained	Provide support to the Precinct system and other peak committees and forums	• 60 community committee and forums were held this year.	
A program of capital works	80% of adopted Annual Maintenance Programs on budget and on time delivery	• An annual asset maintenance Program achieved	
Number of lost time injuries and incidents reduced (in Council's operations)	Monitor and report on lost time injuries, OH&S incidents and time to complete corrective actions	• 5% reduction in lost time injuries compared to base year • 5% reduction in incidents compared to base year • 60% of corrective actions raised that are closed	
Recruitment process managed to limit the length of time to fill vacant positions	Monitor process and identify issues or delays	• All recruitment cycles completed in six weeks or less	

WAVERLEY COUNCIL

Measuring our Progress

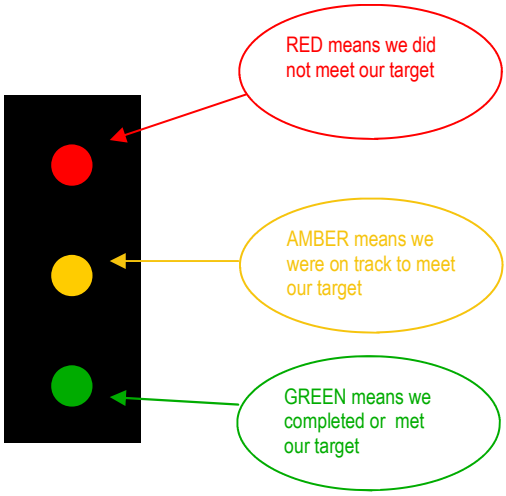
Waverley's Community Strategic Plan (*Waverley Together 2*) is built around four quadrants consisting of:

- **Sustainable Community**
- **Sustainable Living**
- **Sustainable Environment**
- **Sustainable Governance**

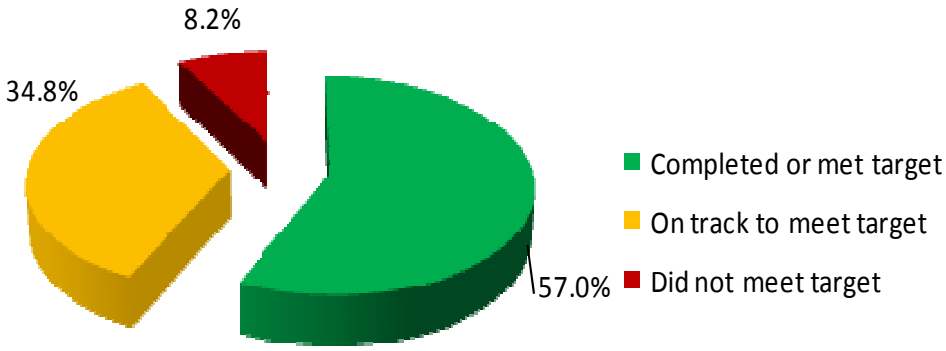
The *Delivery Program 2010-2013* and *Operational Plan 2012-13* are organised around these quadrants.

Each Quadrant has a set of 'Directions' which outline the specific directions we intend to head in. Sitting beneath these are the 'strategies' we will employ for moving in these directions. All our reporting measures our progress in achieving these strategies.

Set out below is a summary overview of our overall progress and our progress in each of the quadrants. The following pages provide a specific analysis of our progress in achieving the individual strategies. To assist readers in understanding the level of progress we have employed a 'traffic light' approach which consist of the following:



Waverley Council's Overall Performance for 2012-13 in meeting targets set out in its Delivery Program 2010-13 and Operational Plan 2012-13.

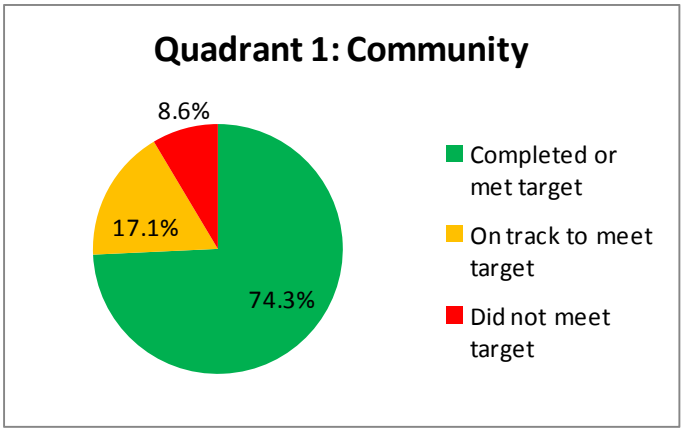


Overall 92% of the deliverables in the Operational Plan were either completed or on track to meet their target. Only 8% of deliverables did not meet their target. This was mainly due to some necessary rescheduling of some projects into the next Operational Plan. This had flow on effects that prevented other projects from meeting their target.

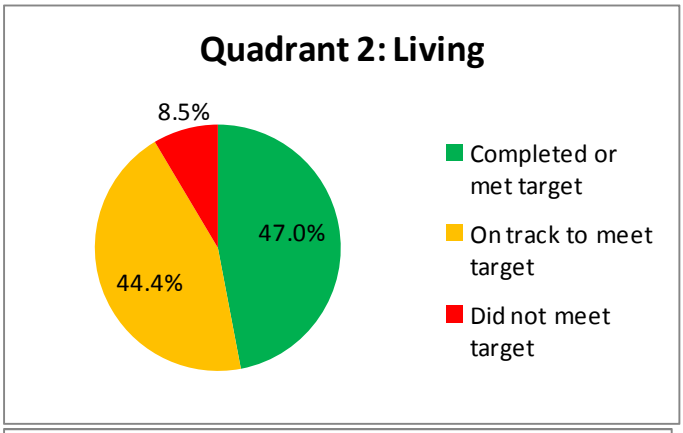
WAVERLEY COUNCIL

Measuring our Progress

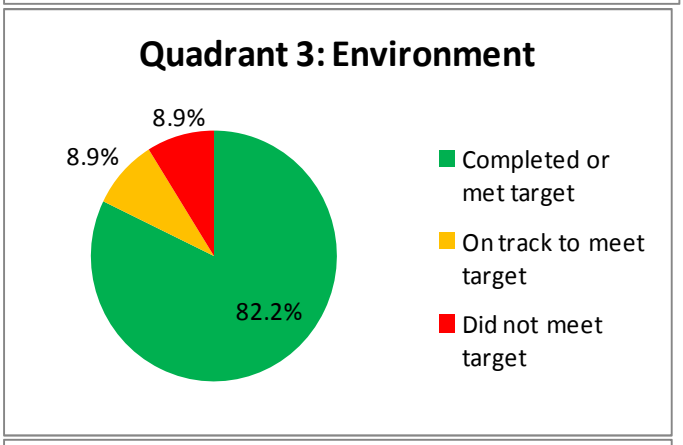
Waverley Council's Performance for 2011-12 by Quadrant



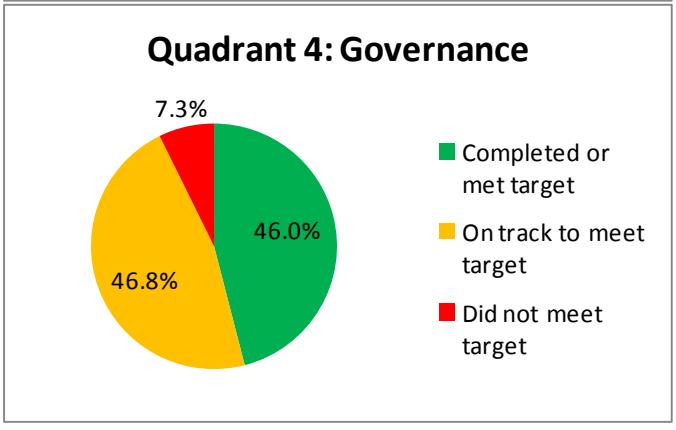
Overall 91.4% of the deliverables in the Operational Plan were either completed or on track to meet their target. Only 8.6% of targets were not met. The targets that were not were due to a large range of issues but several were delayed until the completion of the Complete Streets Program.



Overall 91.4% of the deliverables in the Operational Plan were either completed or on track to meet their target. Only 8.5% of targets were not met. The targets that were not met were due to rescheduling delays, delays by other agencies, some baseline data errors and requests by Council for further study into some draft plans.



Overall 91.1% of the deliverables in the Operational Plan were either completed or on track to meet their target. Only 8.9% of targets were not met. The targets that were not met were due to delays by other projects such as the Complete Streets Project and the Light Rail Study.



Overall 92.8% of the deliverables in the Operational Plan were either completed or on track to meet their target. Only 7.3% of targets were not met. The targets that were not met were due to some legislative changes and rescheduling of some projects into the next Operational Plan.

WAVERLEY COUNCIL

Measuring our Progress

A Sustainable Community

Direction: C1 ***Waverley's cultural heritage and diversity is recognised, protected and respected***

Strategy: C1a ***Support programs that celebrate and strengthen our multiculturalism and Indigenous culture and cultivate a sense of community appreciation of our cultural heritage and diversity***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C1a 1	Planning for a Diverse and Tolerant Community	Monitor and report on changes to data on languages other than English spoken by Waverley residents; percentage change in age groups in Waverley population; changes in household and family type and changes in proportion of home owners and renters in Waverley	Prepare community profiles from 2011 Census data and publish to Council's website by December 2012	**DM RCPP**		
C1a 2	A co-ordinated program of social, recrea-tional and cultural events targeting diverse groups including 'place making' events, celebrations and/or installations to enliven key places in Waverley and bring the local community together	Provide a program of place making events & activities at various locations in Waverley Provide events targeting culturally and linguistically diverse people and Aboriginal and Torres Strait Islander communities including NAIDOC Week; Refugee Week; Harmony Day and Global Table	Five events supporting multicultural-ism and Indigenous culture provided annually Six programs supporting multicultural-ism and Indigenous culture provided annually	**Director R&CS** **DM CCS** **DM LCS** **DM EBD**		
C1a 3	Resourcing of advocacy and grant seeking to support and strengthen multicultural-ism and Indigenous culture in Waverley	Develop partnerships with internal and external stakeholders to facilitate inclusion of multicultural and indigenous groups Liaise with partner agencies to identify need for funding from Federal and State Government in support of multiculturalism and indigenous culture in Waverley	1 partnership activity to strengthen multicultural-ism and Indigenous culture provided Annually One funding report for actioning Annually	**DM RCPP**		

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C1a 4	Waverley and South Head Cemeteries contribute to the preservation of our cultural heritage	Maintain Waverley and South Head Cemeteries Investigate fencing and security options for Waverley and South Head Cemeteries Maintain monuments where maintenance agreements are in place Market maintenance agreements for monuments Provide information about the cemeteries Facilitate searches of cemetery records	Number of maintenance agreements for monuments is steady or increasing annually Number of instances of vandalism in cemeteries is steady or decreasing annually	**DM BSP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: C2 The community is welcoming and inclusive, and people feel they are connected and belong

Strategy: C2a *Provide a broad range of relevant, affordable and accessible facilities, spaces, programs and activities that promote harmony, respect and togetherness*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C2a 1	Affordable and accessible community facilities	Provide a community garden for use by residents and community organisations who lack access to a garden Implement recommendations of the Cultural Diversity Policy and report on progress	90% of community garden plots maintained to standards Access and equity report completed by September 2012	**Director R&CS** **DM RCPP** **DM CCS**	 	
C2a 2	A coordinated program of social, recreational and cultural events targeting diverse groups	Provide a coordinated program of events for identified target groups including children, youth, older people and people with disability Provide a range of adult and children's public programs and exhibitions at Waverley Library Provide programs including music, art exhibitions, festivals, workshops and special events at Bondi Pavilion Develop and implement targeted recreation activities for young people at Margaret Whitlam Recreation Centre	15 events for different groups held annually 48 library programs and exhibitions annually 40 programs at the Bondi Pavilion annually Margaret Whitlam Recreation Centre recreation activities for young people implemented by June 2013	**Director R&CS** **DM RCPP** **DM CCS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C2a 3	A range of current and equitable information and recreational Library resources and services	Provide current and relevant lending and information library resources and services for library users and the wider community	Over 28,000 library memberships in 2012/13 Over 500,000 loans and over 9 loans per capita in 2012/13 Over 450,000 visits in person and over 50,000 visits to library via website in 2012/13	**DM LCS**		
		Percentage of enquiries to the library successfully completed on same day	Over 80% of enquiries to the library successfully completed on same day			
		Establish benchmark and report on wireless access usage	Completed by June 2013			
		Establish benchmark for delivery of targeted public programs	Completed by June 2013			
C2a 4	Accessible cemetery services for internments, memorials and associated ceremonial activities	Provide interments and associated services	Number of internment services provided at our cemeteries annually is same as base year or increasing	**DM BSP**		
		Investigate Cemetery pavilion construction (offset loan to be repaid by entry to funeral business) (Service Plus Component 6—Providing more and safer access to vital services)	Community panel established and meats bi-monthly over 2012-13			Difficulties encountered in securing availability of panel members which delayed planned meetings but now back on track for 2013-14.

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C2b *Encourage and foster community pride through volunteering initiatives such as the 'Civic Pride' program*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C2b 1	Programs which encourage volunteering including civic pride and bushcare that enhance community cohesion.	Implement Volunteering Strategy recommendations	80% of 2010 Volunteering strategy recommenda-tions imple-mented by June 2013	**DM RCPP**		
			4Council programs in-volve volunteers in 2012/13			
		Provide support and skills development to community gardeners	Min. 3 workshops per year			
		Provide a program of Recognition & Awards	3 recognition events			
		Pocket Parks program and other civic pride initiatives continued	2 sites initiated in partnership with volunteers			
		Support bushcare program through skills and capacity development, promotion and recruitment	Annual work plan and its risk assessment completed by July 2012			
		Annual General Meeting and committee meetings held and supported	1 AGM per year, 2 meetings per year			

WAVERLEY COUNCIL

Measuring our Progress

Direction: C3 ***Housing options are available to enable long term residents and those with a connection to the community to remain in Waverley***

Strategy: C3a ***Promote a mix of housing types in new developments, including housing that is affordable and accessible***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Com-ment
C3a1	Planning controls that support an increase in the number of units or monetary contributions towards affordable housing	Promote planning mechanisms for the generation of new affordable housing under the Waverley Affordable Housing Program (WHAP), SEPP (Affordable Rental Housing) 2009, or other housing policy	Affordable housing units (rent capped) provided under the WAHP complete term of lease or equivalent value provided in cash	**DM SLUP**		
		Implement planning controls that support an increase in units of housing or monetary contributions towards affordable housing	Number or affordable housing units in Council ownership is retained or increased			
			100% of affordable housing recommenda-tions implemented retained of increases			
			100% of affordable housing units retained or mitigated for if lost			

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C3b *Ensure Council's own portfolio of housing is affordable and accessible*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C3b 1	Social housing for older people, people with a disability and families on low to middle incomes	Provide a range of social housing options Where possible acquire additional units of social housing Develop and implement asset maintenance plan	Number of social hous-ing units = or > current total (55) Annually by June	**DM RCPP** **DM BSP**	 	
C3b 2	Affordable housing for low to moderate incomes households who are unable to secure rental housing and who demonstrate a strong connection to the Waverley LGA	Provide a range of affordable housing options Where possible acquire additional units of affordable housing Collect data on tenant profile for social and affordable housing Report on Housing Need in Waverley	Number of affordable housing units is steady or increasing (currently 32 units) Report to Council by February 2013	**DM RCPP**	 	The program includes some short term rental properties as well as those owned by Council. Some of the short term properties were returned over the past 2 years to their owners.

WAVERLEY COUNCIL

Measuring our Progress

Strategy: ***C3c Investigate and pursue housing initiatives through joint venture and other forms of partnership opportunities***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C3c 1	Support for the operation of a Housing Advisory Committee that reports to Council	Provide administrative and other support to Housing Advisory Committee Report to Council on recommendation from Housing Advisory Committee	3 meetings held/ reports to Council by Housing Advisory Committee annually Report by June 2012	**DM RCPP**	 	The term of this committee ended and a report to Council on future options went to June Council meeting 2013.
C3c 2	A working group to develop local and regional partnerships to address homelessness	Convene a meeting of internal partners to develop strategies to address homelessness Review Homeless Persons Protocol for 2nd stage development	At least three partnerships formed to support needs of homeless people Protocol reviewed by December 2012.	**DM RCPP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: C4 ***Community support services continue to be targeted to, and accessible by, those who need them most, including children and young people, older people and people with a disability***

Strategy: C4a ***Continue to resource family support services, affordable childcare and programs for young people, older people and people with a disability***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C4a 1	High quality affordable long day care and family day care for children aged 0-5 and holiday and recreational programs for preschool children	Provide long day care for children aged 0-5 years.	97% of long day care places Utilised	**DM CCS**		
			Min. 272 children in long dare car per day			Original target was incorrect. Target should be 220
		Provide family day care for children aged 0-5 years	More than 275 full time equivalent children per week			
		Provide holiday and recreational programs for pre-school children	At least 20 children per holiday pro-gram			
			100% of services maintaining National Quality Standards			
			Councils fees are within 15% of average of other providers			
			At least 75% satisfaction from annual early education centre and family day care services user survey			

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C4a 2	Support to families and their children aged from birth to 5 years including parenting programs and counselling	Provide specific support to families and their children aged from birth to 5 years Coordinate a program of parenting education and support programs	At least 80 families in parenting education & support programs Annually	**DM CCS**		Cancelled some programs due to maternity leave vacancy
		Provide places in Council's Child Care Centres for children with additional needs	At least 25 spaces provided for children with additional needs annually			
		Provide family case management and counselling	At least 40 families in case management and/or counselling annually			
		Provide community information forums about children's services	100 participants at the 'Transition to School' forum			

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
C4a 3	An increase in the number of child care places provided by Council	Finalise recruitment, licensing and approvals for the Early Learning and Care Centre	Centre opened and fully operational by July 2013	**DM RCPP**		
C4a 4	An annual forum of young people organised by Council	Develop, conduct and report on outcomes of a Forum for young people	30 young people Consulted annually	**DM RCPP**		
C4a 5	Recreational and social initiatives for young people	Develop new recreation/social activities for young people Ensure inclusion of recreation activities for young people in recreation and open space planning	At least one plan including recommendations relating to recreation needs of young people	**DM RCPP**		
C4a 6	High quality affordable services for frail older people including Meals on Wheels, Home Library Service and programs at Bondi Pavilion	Maintain HACC validation for programs Provide a Meals on Wheels service Provide a shopping service Provide a Waverley Home Library Service Investigate and report on potential for relationship between the Home Library Service and Meals on Wheels Service Provide programs for older people at Bondi Pavilion	All services maintain accreditation At least 80 meals provided daily at home for older People At least 15 shopping service user Clients 140 Home Library Service users 16,000 loans per annum Over 80% satisfaction rating from annual client survey Investigation completed and reported on by June 2013 Provide four programs at Bondi Pavilion per month	**Director R&CS** **DM CCS** **DM LCS**	 	Shopping service scaled back until MOW service review completed

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C4a 7	Services for the over fifties including a senior's centre that offers recreational, physical, educational and social activities	Operate a senior centre Provide a varied program of activities and events for older people	Average monthly attendance at Seniors Centre maintained or increased from base (1700) At least 30 programs/ activities provided per week at Seniors Centre for older people	**DM CCS**	 	
C4a 8	Services for adults with mild intellectual disability to promote independent living	Provide a program of classes and courses aimed at improving independent living skills for people with mild intellectual disability	12 life skills courses held annually	**DM CCS**		
C4a 9	Individual support and medium term accommodation places for people with mild intellectual disability	Provide subsidised rental accommodation places for people with intellectual disability. Provide individual and group support and case management services for people with mild intellectual disability	9 people with intellectual disability provided with subsidised rental accommodation places 12 people with mild intellectual disability provided with support annually Satisfaction rating of at least 90% in annual client survey	**DM CCS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C4b *Provide support to community organisations to improve their ability to plan and deliver services to the community*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
C4b 1	Financial and other support to the community to improve capacity and to support partnerships that enhance Council's vision in relation to children, young people, older people, those with a disability and marginalised groups	Provide subsidised accommodation for identified groups	All subsidised accommodation provided to priority groups	**DM RCPP**		
		Provide support and resources to services/ community groups to improve planning and quality programs for specific target groups as per service agreements with the State Government	At least 4 activities			
		Provide funding through the community grants program to organisations targeting children, young people, older people, those with a disability and the community generally	Family and Community organisations provided with grants to $83,000			
			Children's organisations provided with grants to $27,500			
		Provide funding through the small grants program for community groups delivering cultural, recreational and social outcomes	Youth Services organisations provided with grants to $110,000			
		Monitor community grants program recipients to ensure that funding provided meets Social Plan priorities	Organisation for Older People and those with a Disability provided with grants to $50,928			
			$79,000 provided annually through small grants program to community groups			
			All grant recipients to meet Social Plan priorities			

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C4c *Analyse and interpret emerging social trends, contemporary research and government initiatives to inform the services provided by Council and its partner agencies*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C4c 1	Up to date and accessible community profile and demographic information	Ensure Council's online profile is reviewed regularly and supplemented with updates	Reviewed and updated by September 2012	**DM RCPP**		
C4c 2	Documented research on key issues including safety, housing, children, ageing	Completed social planning research for identified priority issues	Two social planning research reports completed annually	**DM RCPP**		

Direction: C5 *People feel safe in all parts of Waverley*

Strategy: C5a *Maintain safety in public areas such as malls, parks and beaches and target safety and crime prevention in specific areas to address alcohol related issues and support vulnerable groups*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C5a 1	Implementation of Community Safety Plan	Safety audits of Bondi and Bondi Junction Place undertaken Issues from audits that require attention actioned Alcohol free zones signs audited and maintained as required	At least two safety audits of Bondi and Bondi Junction undertaken annually Condition and location of alcohol free zone signs audited	**Director R&CS** **DM BB** **DM BJ**		

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C5a *Maintain safety in public areas such as malls, parks and beaches and target safety and crime prevention in specific areas to address alcohol related issues and support vulnerable groups*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C5a2	A summer strategy for Bondi to promote a safe and enjoyable environment at peak times	Safe Summer program implemented for 2012/2013 Establish working group undertake community consultation process to develop future safe summer initiatives Prepare report with recommendations for Council	Safe Summer Initiative reviewed by September Implemented by December Model reviewed July-August Report written and submitted June 2012	**DM EBD**	● ● ● ●	
C5a3	Increased passive surveillance and night time security in Oxford Street mall	Encourage evening activities on Oxford Street Mall including late trading businesses	Survey results indicate safety is not a con-cern in Bondi Junction 4 businesses trading after 5.00pm in Oxford Street Mall	**DM EBD**	● ●	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C5b Continue to strengthen community safety and crime prevention partnerships with police, licensees, businesses, youth organisations, schools, regulatory and emergency services and other agencies

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Offi-cer	Pro-gress	Comment
C5b 1	Support for the operation of a Community Safety Committee	Participate in and support community safety programs	At least 2 programs undertaken with external partners annually	**DM RCPP**		
		Implement Community Safety Plan	1 major project implemented annually			
		Provide administrative and other support to Community Safety Committee	Community Safety Committee includes Police and at least 3 other interest groups			
C5b 2	Provision of emergency management including sup-port for Waverley/ Woollahra SES	Provide accommodation and other support for Waverley/Woollahra SES Meet regularly with Waverley/Woollahra SES Controller Maintain up to date Disaster Management Plans	Disaster Management Plan (DISPLAN) reviewed and kept up to date	**Director PW&S**		

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C5c *Maintain a high level of beach safety at Bondi, Bronte and Tamarama*

0Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Progress	Comment
C5c 1	A Life Guard Service, deploying Council Life-guards and working with surf life saving clubs to safeguard the public and minimise risk to Council at Waverley's beaches	Roster Lifeguards for year round operations at Council's beaches Recruit and provide induction and training for casual Lifeguards for summer season Work with surf life saving clubs and volunteer lifesavers Undertake patrols of beaches to maintain surf safety Undertake rescues and provide first aid and other assistance on Council's beaches	No lives lost by drowning on Council's beaches annually Less serious injuries on Council's beaches compared to last year Less rescues undertaken on Council's beaches compared to last year Volunteer surf life savers attend Council's beaches all weekends and public holidays	**DM BS**	 	
C5c 2	A program of Surf Awareness/ Education Programs	Develop Surf Aware-ness/Education Programs Present Surf Awareness/Education Programs Review the format, content and provision of Surf Awareness/ Education Programs presented	At least 10 surf education programs presented each year including one targeted for vulnerable groups	**DM BS**		
C5c 3	Financial and other support to surf lifesaving clubs in the Waverley area to support the provision of volunteer lifesaving programs	Provide support to surf lifesaving clubs in the Waverley Support refurbishment works at North Bondi Surf Club (Misc Building 05)	Provide = or > previous year ($75,500) Finished cost is + or - 10% of agreed budget and completed within 6 months of agreed timetable	**DM BS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C5d *Assist in the maintenance of public health in Waverley*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C5d 1	Health, food and hygiene inspec-tions undertaken	Undertake inspections of registered food premises Undertake inspections of registered hair and beauty premises	80% of all required inspections of premises undertaken	**DM C**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: C6 ***Arts and cultural activities foster an involved community and a creative environment***
Strategy: C6a ***Enrich the cultural life of the community by providing and supporting a variety of cultural events and activities for residents and visitors***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C6a 1	A diverse and exciting range of arts and cultural events across Waverley	Provide arts events across Waverley including events provided in partnership Provide cultural events across Waverley including events provided in partnership	At least 40 arts/cultural events held annually 20 partnership events supported by Council held annually	**DM CCS**		
C6a 2	Financial and other support to arts and cultural programs in the Waverley area	Provide funding through the Community Grants Program to Waverley Band and Waverley Philharmonic Orchestra Fund arts prizes for annual competition at Waverley School of Arts	At least $7,700 funding provided to Waverley Band and Waverley Philharmonic Orchestra annually At least $7,000 For arts prizes $10,000 to Sculpture by the Sea & $5000 for Mayors Prize Up to $8000 to Kiteflyers Association	**DM RCPP**		
C6a 3	Implementation of Artsplus Plan	Coordinate with Bondi Pavilion and the Library to deliver Arts Plus Implementation and action plan Deliver the Artist in Residence Program Report on the delivery of key milestones for the Resident Theatre Program funding	One arts, entertainment or cultural initiative developed annually 12 artists involved in program Up to $75,000 funding provided annually to resident theatre company	**DM RCPP**		

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C6a 4	Funding sought from other levels of government to develop and provide arts, entertainment and cultural events in Waverley	Identify opportunities for funding and awards to celebrate and support arts and cultural events Develop and submit submissions for funding and awards to celebrate and support arts and cultural events	Two awards received and grant funding obtained annually	**Direc-tor R&CS** **DM RCPP** **DM CCS**		

Strategy: C6b *Encourage art in public places and public art in private developments*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C6b 1	Art in the public space.	Maintain public art inven-tory Implement public art maintenance plan	Public art inventory and maintenance plan completed by March 2013	**DM RCPP**		Inventory is complete, maintenance plan is in progress
		Develop annual agreement with Sculpture by the Sea	Agreement on level of support for Sculpture by the Sea completed by August 2013			
		Encourage suitable public art in the private domain	100% increase in public art in private domain in Bondi Junction from base year 2009/2010			
		Develop public art in suitable locations in Waverley	Increase of public art in public domain (at least one piece annually)			No funding was available for a public art project
C6b 2	A public art trail in Waverley	Develop promotional material to make existing public art accessible through a planned '"trail"	Report on progress with development of the public art trail by July 2012	**DM RCPP**		Mapping was completed

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C6c *Create opportunities in the creative sector to retain local artists and cultural providers in Waverley*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
C6c 1	Support, advice and affordable and accessible venues provided to assist artists and others to hold arts and cultural events and activities	Provide support and advice to assist artists and others to hold arts and cultural events and activities	12 events supporting artists	**Director R&CS** **DM LCS** **DM RCPP** **DM CCS**		
		Provide a range of affordable and accessible venues to assist artists and others to hold arts and cultural events and activities	Over 70% of available venue hire hours used in Library, & 50% of School of Arts and Bondi Pavilion			
		Undertake annual audit of affordable and accessible venues in the LGA	Audit of number of residencies, work spaces and accessible venues completed by March 2013			

WAVERLEY COUNCIL

Measuring our Progress

Direction: C7 ***Health and quality of life are improved through a range of recreation and leisure opportunities***

Strategy: C7a ***Improve the quality, flexibility and useability of parks, reserves and other green spaces to meet recreational needs, whilst considering and ameliorating any negative environmental impacts***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C7a 1	Up to date Plans of Management (POMs) and strategies for parks, reserves and other green spaces	Plan of Management for Bondi Pavilion and Park completed	POM for Bondi Park and Pavilion Completed by June 2013	**DM RCPP**		POM comple-tion has been de-layed until Dec 2013 due to expanded consulta-tion and scope of technical work.
C7a 2	Policies and guidelines for recreational activities implemented to ensure fair and balanced access and minimise risk	Finalise process and license for sports fields in Waverley Deliver Margaret Whitlam Recreation Centre plans and policies to ensure a facility of best practice	Licenses complete for Waverley Pavilion by Dec 2012 Processes documented and licenses for key fields completed by March 2013 Report delivery against Margaret Whitlam Recreation Centre key performance indicators by June 2013	**DM RCPP**	 	Staffing changes have delayed some licenses to Q3.
C7a 3	2008 Recrea-tion Needs Study implemented	Continue to implement pri-ority actions in relation to facilities in Waverley Park, Barracluff Park and Rodney Reserve	All priority actions for the Recreation Needs Study completed	**DM RCPP**		
C7a 4	A playground strategy to identify planned upgrades and improvements developed	Develop a play strategy	Play strategy completed by December 2012	**DM RCPP**		Play Strategy delayed due to Bondi PoM progress

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C7b *Determine and prioritise future recreation and leisure needs based on regional as well as local facilities*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C7b 1	Recreation opportunities provided in response to community needs	Carry out activities which support local sport and recreation groups Develop new recreation opportunities that reflect community diversity at Waverley Park Pavilion	Mayor's Bowls Cup held by September 2012 Report a 2012-13 program against access and equity guidelines for Waverley Park Pavilion	**DM RCPP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: C7c *Provide a broad range of facilities and activities to improve the physical and mental health of the community*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C7c 1	Active and passive recreation facilities on Council land or through joint ventures	Finalise tender for tennis court operations in Waverley Park	Tender for tennis courts in Waverley Park completed	**DM RCPP**		Council decision re Waverley PoM and Masterplan required re investiga-tion of tennis/ netball court numbers delayed this process
C7c 2	Sporting fields and other active recreation facilities upgraded	Finalise schedule and plans for facilities in Waverley Park Remove and reconstruct Bocce Court depending on funding Design and construct new netball court depending on funding Design and implement landscape improvements to SW corner	Waverley playing fields upgraded by March 2013 Reconstruction completed by March 2013 Design completed by April 2013 Design completed by March 2013	**DM RCPP**	 	These works will proceed on schedule with amenity construc-tion
C7c 3	Playgrounds upgraded	Design and construct final Stage 1 of Bronte Playground Minimum of two playgrounds (to be identified) to be upgraded (Open Spc/ Rec 06) Source additional funding for playground development in priority locations as identified	Completed by September 2012 Construction complete June 2013 Finished cost is within 10% of agreed budget and within 6 months of agreed timetable 100% of funding programs sourced	**DM M&C**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
C7c 4	Implementation of priority projects to deliver facilities and infrastructure upgraded in parks and reserves	Undertake works arising from Park Plans of Management (POM)	Finished cost is within + or – 10% of agreed budget and completed within 6 months of agreed timetable	**DM RCPP**		
		Bronte Parks Materials Guidelines developed	Guidelines developed by December 2012			
		Bronte Gully Pathway improvement complete	Construction completed September 2012			
		Finalise planting design in Waverley Park and undertake works	Design finalised and implemented December 2012			
		Detailed design and construction of amenity building	Finished cost is within + or – 10% of agreed budget and completed within 6 months of agreed timetable			
		Tamarama Park PoM/ Masterplan design *(Service Plus Compo-nent 2—Providnig more opportunities for recreation, health and wellbenig)*	Detailed design complete June 2013			

WAVERLEY COUNCIL

Measuring our Progress

Sustainable Living

Direction: L1 ***Waverley's economy is vibrant and robust and supports the creation of a variety of jobs and business opportunities***

Strategy: L1a ***Reinforce Bondi Junction's role as a regional centre and a focus for retail, hospitality, business, commercial and professional services and entertainment activities***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L1a 1	An annual marketing and advertising program aimed at Increased visitation and economic activity in Bondi Junction	Undertake marketing, events and activities to reinforce Bondi Junction's role as a centre for retail, hospitality, business, commercial and professional services and entertainment Work with other organisations and groups to market and promote Bondi Junction Carry out regular Business Activity Audit and report results of these audits Undertake a survey of retailers annually Use annually retailer survey results to develop Bondi Junction marketing events/ activities and Advertising	At least six marketing events and activities undertaken annually At least two cooperative marketing events/activities or advertising undertaken each year including Business Awards Two Business Activity reports and audits produced annually indicating steady or improved occupancy rates All survey results from annual retailer survey show level or improved satisfaction levels	**DM BJ**	 	Audits were conducted but report delayed due to amalgama-tion of divisions. Revamped report for the year will be produced by the end of June 2013
L1a 2	Improved communication with major Bondi Junction stakeholders	Support and attend meets of the Bondi Junction Forum Meet with other Bondi Junction business stakeholders regularly	At least 4 business forum meetings and 6 other meetings with other business stakeholders per annum	**DM BJ**		The estab-lishment of a Waverley Business Forum was approved by Council in May with the first meeting to be held in June 2013

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L1a 3	Well utilised, integrated and welcoming public and private domains in Bondi Junction achieved through the development ap-proval process	Development applications for works within the private and public domain in Bondi Junction commercial precinct assessed against relevant “Place Making Principles” and guidelines in Part E1 of Waverley DCP 2012	100% of development application assessments for major private developments that applied ‘Place Making’ principles in Bondi Junction commercial precincts	**DM DA**		
L1a 4	Bondi Junction Traffic and Transport study adopted recommendations implemented	Implement funded actions from Bondi Junction Traffic and Transport study Report regularly on progress	80% of Traffic and Transport recommenda-tions implemented as per schedule	**DM TS**		These projects are delayed until the completion of the Bondi Junction Complete Streets program
L1a 5	Minimal disruption to commercial activity in the centre achieved through management of the impact of public domain works and private development works	Prior notification of commencement of Council works discussed with businesses in general location and potential impact business entrances resolved Enforcement of development approvals and building work compliance	Complaints received in relation to public domain works and private development works in Bondi Junction less than base year 2009/2010	**DM C**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: L1b *Encourage and support a diverse mix of shops and services at Bondi Beach to achieve an appropriate balance to satisfy the needs of residents and visitors and manage seasonal impacts (positive and negative)*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L1b 1	Events and an annual marketing and advertising program with a focus on the low season to increase visitation and economic activity in the Bondi Beach commercial precinct	Develop and implement a marketing program that focuses on sustaining local businesses and increasing winter visitation	At least 2 economic sustainability initiatives undertaken for Bondi Beach commercial precinct	**DM EBD**		
		Work with other develop economic sustainability programs for the Bondi Town Centre	At least 2 cooperative programs Undertaken			
		Analyse existing marketing programs to provide report for Council	Report to Council by December 2012			A marketing and promotions program for all Waverley Business Council report will be submitted by July 2013
L1b 2	Sustained or increased business activity in Bondi Beach commercial precinct	Undertake a survey of retailers annually	Annual Retailer satisfaction results compared to 2010 baseline	**DM EBD**		
		Use annual retailer survey results to develop programs to sustain business activity	2 audits conducted annually			
		Carry out regular Business Activity Audit and report results of these audits	Reports on audits provided biannually			

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L1b 3	Improved communication with major Bondi stakeholders	Meet Bondi business stakeholders regularly	At least 5	**DM BB**		
L1b 4	Well utilised, integrated and welcoming public and private domains in Bondi achieved through the development approval process	Assess and approve development applications for Bondi place in line with Councils planning controls and policies	All development application assessments for major private developments within Bondi's commercial precinct to apply 'Place Making' principles	**DM DA**		
L1b 5	Public domain works undertaken as part of overall Design Framework for Bondi Beach	Undertake Bondi Beach Design Framework public domain works Performance against budget and delivery timeline monitored closely and variances reported.	Finished cost is within + or - 10% of agreed budget and completed within three months of agreed timetable	**Director PW&S**		
L1b 6	Minimal disruption to commercial activity achieved through management of the impact of public domain works and private development works	Prior notification of commencement of Council works discussed with businesses in general location and potential impact business entrances resolved Enforcement of development approvals and building work compliance	Less complaints received in relation to public domain works and private development works at Bondi Beach compared to base year 2009/2010	**DM C**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: L1c *Support the creation of jobs and business opportunities in Waverley commercial areas including its villages and neighbourhood centres*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L1c 1	Sustained or increased business activity in commercial neighbourhoods and Village Centres	Develop and implement an economic development and marketing program Meet with other business stakeholders regularly Carry out regular Business Activity Audit and report results of these audits	At least 2 cooperative marketing events/ activities or advertising undertaken annually Business Activity Audit shows business activity in commercial villages stable or increasing At least 4 meetings with business stakeholders per annum	**Director R&CS** **DM BB** **DM BJ**		
L1c 2	Improved communication with business operators and commercial property owners	Communicate regularly with businesses and business property owners in commercial centres and villages Update business page and information sheets on Council webpage regularly	At least 4 communication materials distributed annually to businesses and property owners Pages updated at least 4 times annually			

WAVERLEY COUNCIL

Measuring our Progress

Direction: L2 ***Visitors and tourists are welcomed and make a positive contribution to the community and economy***

Strategy: L2a ***Develop and implement tourism initiatives to benefit the local economy and community***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L2a 1	Support for Indigenous enterprise opportunities in Waverley	Consultation with local Indigenous organisations and or representatives to discuss opportunities for indigenous enterprises in the Waverley area	At least two meetings held with indigenous community representatives annually	**Director R&CS** **DM BB** **DM BJ**		
L2a 2	Improved visitor management and access to visitor information	Review 2012/2013 Visitor Management Action Plan Develop revised Visitor Management Action Plan for 2011/2012 Provide, monitor and maintain visitor information signs Manage and monitor formal visitor information points at Bondi Pavilion, Customer Service Centre	85% of actions from Visitor Management Action Plan implemented annually One condition audit of information signs conducted annually Turnover of 100,000 + units of printed information material through VICs	**Director R&CS** **DM BB** **DM BJ**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: L2 ***Visitors and tourists are welcomed and make a positive contribution to the community and economy***

Strategy: L2b ***Minimise the negative impacts of visitor related activities***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Offi-cer	Pro-gress	Comment
L2b 1	An enhance visitor experience with negatives impacts mitigated through events, marketing and education initiatives	Develop events, marketing and education initiatives that enhance visitor experience whilst managing negative impacts Implement events, marketing and education initiatives that enhance visitor experience whilst managing negative impacts	At least two events, marketing and education initiatives held annually	**Director R&CS** **DM EBD**		
L2b 2	Collaboration with various authorities and stakeholders to address visitor related issues	Seek out opportunities for joint tourism marketing initiatives for Waverley area Participate in joint tourism marketing initiatives for Waverley area	One joint tourism marketing initiative undertaken annually	**Director R&CS** **DM EBD**		
L2b 3	An excessive noise compliance program	Receive noise com-plaints Investigate noise complaints Issue fines or take other enforcements action under	Reduction in noise complaints annually compared to base year 2009-10 Investigate 90% of complaints within 21 days of receipt Take enforcement action for 100% of non compliance	**DM C**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: L3 ***Waverley's public places and spaces look and feel good***

Strategy: L3a ***Ensure that public places are clean and well maintained throughout the year***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Pro-gress	Comment
L3a 1	Improved coordination of public place services to Waverley's commercial centres	Review service standards annually Review task list to meet current needs of the major shopping/ commercial districts Guaranteed level of outdoor staff to meet the needs of the major shopping/commercial districts Implement Service Level Agreements (SLAs) for Commercial Centres including Bondi and Bondi Junction Monitor and report on compliance with Service Level Agreements	Quarterly audits of condition and compliance with SLAs under-taken annually Quarterly review of outdoor staff deliverable on SLA agreements 85% compliance with SLA for each Commercial Centre	**Director R&CS** **DM BB** **DM BJ**	 	
L3a 2	All public place areas including high profile gardens, landscaped traffic calming devices and village centres maintained	Planting and maintenance of parks high profile gardens undertaken Programmed cleaning of streets, village centres and non landscaped traffic calming devices undertaken in accordance with Public Place Cleansing Standards of Service. Programmed mowing of nature strips undertaken in accordance with Public Place Cleansing Standards of Service Hazards or item requiring maintenance reported and rectified	95% compliance with SLA maintenance of parks and high profile gardens Minimum four times per year Minimum four times per year Minimum four times per year	**Director PW&S** **DM POSO** **DM RR&PPC**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Pro-gress	Comment
L3a 3	Programmed cleaning and maintenance of Council assets undertaken	Undertake programmed cleaning of council assets including street furniture, signage and litterbins in accordance with adopted Service Level Agreement	90% compliance with SLA for maintenance of Council assets	**DM RR&PPC**		
L3a 4	Graffiti and posters removed in accordance with Council's *Graffiti Management and Poster Removal Policy*	Remove graffiti in accordance with Council's Graffiti and Billposter Removal Policy Remove of billposters in accordance with Council's Graffiti and Billposter Removal Policy Respond to customer requests to remove graffiti and billposters with Service Desk (customer request system) service Standards Increased graffiti removal *(Service Plus component)*	90% compliance with established graffiti and bill poster removal protocol	**DM RR&PPC**		
L3a 5	Community awareness of and engagement with strategies to prevent/ manage graffiti	Graffiti prevention/ management program implemented in accordance with the Community Safety Plan	Update website by June 2013 Five civic pride sites maintained per year One new site added each year	**DM RCPP**		
L3a 6	Public place regulation and compliance programs undertaken	Undertake regular patrols of the area to ensure regulatory compliance in accordance with Service Level Agreements or in response to customer complaints or requests	90% of public place regulation and compliance programs meet service standards	**DM C**		

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Pro-gress	Comment
L3a 7	Abandoned cars removed	Identify abandon vehicles Arrange removal of abandon vehicles to Council depot and securely stored pending disposal Arrange return or disposal of abandon vehicles	All abandoned cars removed in accordance with the Impounding Act	**DM C**		
L3a 8	Beach cleaning and beach pool cleaning program undertaken	Clean beach using both beach rake and cleaning staff in accordance with agree program Seasonal beach pool cleaning program developed and posted on Council's webpage Clean beach pool in accordance with seasonal cleaning Program	95% of beach cleaning program meets timeframe and standards set 80% of pool cleaning meets timeframe and standards set	**Director PW&S** **DM POSO DC MC**		
L3a 9	Parks and reserves cleaned and maintained	Programmed cleaning and maintenance of major parks and coastal reserves undertaken Programmed cleaning and maintenance of other parks and reserves undertaken Emergency cleaning of parks and reserves undertaken Planting, landscaping or landscape maintenance in parks and reserves undertaken	Major parks and coastal reserves (Waverley Park, Thomas Hogan Reserve, Bronte Park, Tamarama Park & Marks Park) cleaned daily 95% of the time Other parks and reserves cleaned weekly 95% of the time All emergency cleaning of Council reserves undertaken within 24 hours of customer Request	**DM POSO**		

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L3a 9	Parks and reserves cleaned and maintained	Check lists for parks completed Hazards in parks reported and rectified Hazards or item requiring maintenance reported and rectified	Landscape maintenance is completed in Parks and reserves 95% of time	**DM POSO**		
L3a 10	All playgrounds inspected and maintained regularly	Check and inspect high use playgrounds (Waverley Park & Bronte Park) daily and complete check list Check and inspect all other playgrounds monthly and complete check list	High use playgrounds (Waverley Park and Bronte Park) inspected daily All other playgrounds inspected monthly	**DM POSO**		
L3a 11	Trees in streets and reserves are maintained	Service Desk requests for maintenance of trees in streets or reserves assessed, locations inspected and works prioritised with regard to potential risk Work to maintain trees in streets or reserves undertaken	90% of customer requests for maintenance of trees in streets or reserves met	**DM POSO**		
L3a 12	Management of companion animals	Ensure compliance with Companion Animals Act including control of dangerous dogs Deal with complaints about companion animals Provide companion animal reporting Deal with abandon companion animals	Less animals impounded annually than base year 2009/2010 Investigate 90% of complaints within 48 hours Provide reporting as required by the legislation within the required time	**DM C**		

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L3a 13	Inspection and removal of dumped rubbish and where appropriate enforcement action	Dumped rubbished identified and reported for inspection	All dumped rubbish removed within one week of notification	**DM RR&PPC**		
		Dumped rubbish inspected for possible compliance action	Number of reported dumped rubbish is less than base year			
		Remove dumped rubbish	Number of compliance notices issued is less than base year			
		Undertake legal action in relation to dumped rubbish where possible	Tonnes of dumped rubbish is less than base year			
			Tonnes of dumped material collected is less than base year			
L3a 14	*'Adopt a Tree Program'* continued	Program implemented in accordance with Street Tree Masterplan	80% of healthy trees maintained 12 months after planting season	**DM RCPP**		
L3a 15	Footpath garden program continued	Update website to promote best practice	Updated by December 2012	**DM RCPP**		Review completed, policy up-date due 1st Qtr 2013/14

WAVERLEY COUNCIL

Measuring our Progress

Direction: L4 ***The unique physical qualities and strong sense of identity of Waverley's villages is respected and celebrated***
Strategy: L4a ***Use planning and heritage policies and controls to protect and improve the unique built environment***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L4a 1	Approved developments maintain and enhance the identity of Waverley's villages	Assess and approve development applications in line with Councils planning controls and policies.	All development applications approved in line with Council's planning controls and policies	**DM DA**		
L4a 2	All properties with heritage significance listed within LEP	Properties with heritage significance identified and reviewed Consultation undertaken, where required, into heritage listing Properties with heritage significance listed in LEP	All properties and areas with heritage significance are identified within LEP	**DM SLUP**		
L4a 3	Part H (Heritage) of Waverley DCP reviewed as part of Waverley Planning Review	Actions for this deliverable will be carried out in future years of the Delivery Program period (subject to available funding)		**DM SLUP**		

Direction: L4 ***The unique physical qualities and strong sense of identity of Waverley's villages is respected and celebrated***
Strategy: L4b ***Maintain a distinct sense of identity for individual village centres***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L4b 1	Looking Good - streetscape improvement works undertaken	Consultation with key stakeholders including Place Managers undertaken Streetscape improvement works undertaken	Cost is within + or - 10% of agreed budget and completed within three months of agreed timetable	**DM TS**		
L4b 2	Civic Pride village improvement project initiated	Consultation with key stakeholders including Place Managers Develop project at North Bondi Bus terminus with streetscape enhancement program Develop project at Murriverie Road with streetscape enhancement program	Two civic pride enhancements developed and implemented annually All priority projects actioned	**DM RCPP**		These two projects have been scheduled to commence in 2014 due to funding constraints

WAVERLEY COUNCIL

Measuring our Progress

Direction: L5 ***Buildings are well designed, safe and accessible and the new is balanced with the old***

Strategy: L5a ***Ensure planning and building controls for new buildings and building upgrades deliver high quality urban design that is safe and accessible, in which heritage and open space is recognised, respected and protected***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L5a 1	Approved developments achieve high quality urban design outcomes	Assess and approve development applications in line with Councils planning controls and policies	All development applications approved in line with Council's planning controls and policies	**DM DA**		
L5a 2	New, compre-hensive local environment plan (LEP) for Waverley in line with Council's Land Use Strategy and the requirements of the NSW Department of Planning developed	Preparation of comprehensive LEP in line with Department of Planning Standard Instrument template Comprehensive LEP submitted to Department of Planning Arrange for LEP to be gazetted	New comprehensive LEP gazetted by March 2012 Once the LEP is gazetted by the Department of Planning post gazettal tasks completed	**DM SLUP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L5a 3	New compre-hensive Development Control Plan (DCP) for Waverley developed	Undertake review of Waverley Development Control Plan in line with new comprehensive LEP Develop revised Waverley Development Control Plan Submit revised plan to Council for adoption	New comprehensive DCP adopted by Council by July 2012	**DM SLUP**		
L5a 4	Strategic Land Use policies and plans reviewed regularly	Ensure all strategic land use policies and plans reviewed annually or as required Review and where necessary update Council land use policies and plans in light of new and amended state and federal government legislation and policies	All specific Strategic Land Use policies and plans reviewed	**DM SLUP**		
L5a 5	Compliance with Council requests for new or amended planning policies and land use plans	Update existing or create new strategic land use policies when requested by Council	All Land Use plans/policies requested by Council completed within timeframe provided	**DM SLUP**		
L5a 6	Building regulation, inspection and compliance undertaken	Undertake building compliance inspections Respond to complaints about building compliance issues Undertake building fire safety inspections Issue building occupation certificates	Number of complaints about building work received annually less than or equal to base year 2009/2010 Building certificates issued within 14 days	**DM C**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: L5 ***Buildings are well designed, safe and accessible and the new is balanced with the old***

Strategy: L5b ***Protect and maintain heritage significant buildings while ensuring they are fit for use***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L5b 1	Expert heritage advice on development applications	Provide heritage advice to building applicants Provide heritage advice to Council officers to assist them in assessing building applications	90% of Heritage advice referrals completed within service standard (14 days)	**DM SLUP**		
L5b 2	An ongoing public education campaign on heritage and good design including annual Heritage and Urban Design Awards	Provide information to the public on heritage and good design Conduct Heritage and Urban Design Awards	Heritage and Urban Design Awards conducted by April 2012	**DM SLUP**		

Strategy: L5c ***Consider the use of planning controls and agreements to provide improvements to built public infrastructure***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L5c 1	Opportunities to deliver public infrastructure through Voluntary Planning Agreements (VPA)	Identify opportunities to deliver public infrastruc-ture through Voluntary Planning Agreements Develop Voluntary Planning Agreements that deliver public infra-structure	Number of Voluntary Planning Agreements (VPA) executed annually increase from base year 2009/10	**DM SLUP**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: L6 ***Roads and intersections are safer and less congested***

Strategy: L6a ***Reduce vehicle and pedestrian accidents by improving road and traffic safety measures***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L6a 1	Construction of traffic islands in the Council area	Traffic islands designed and documented Construction delivery in accordance with program	Number of accidents annually equal to or less than base year 2005: Vehicles – 252 Pedestrians – 24 Cyclists – 19 Cost within + or - 10% of agreed budget and completed within three months of agreed timetable	DM TS	 	Martins Ave delayed due to Ausgrid works and other developments. Barracluff Ave & O'Brien St only identified in May 2013.
L6a 2	Traffic & pedestrian crashes reviewed annually	Collect and collate traffic & pedestrian crash data Review traffic & pedestrian crash data Report and if required make recommendations on traffic & pedestrian accident data review	Number of accidents annually equal to or less than base year 2005: Vehicles – 252 Pedestrians – 24 Cyclists – 19	DM TS	 	While number of pedestrian injuries increased to 29, the 2005 base year was a very low year. Most importantly there were no pedestrian fatalities. While cyclist injuries increased to 27, this is not significant as cyclist number in the Waverley LGA have dramatically increased over this period.

Strategy: L6b ***Stabilise or reduce private passenger vehicle numbers or trips***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L6a 3	Improved safety around schools	Undertake parking patrols around school zones Provide information to improve safety around schools Undertake enforcement action to ensure safety around schools	Minimum of five parking patrols a week conducted around schools a week	**DM PS**		
L6a 4	Waverley Transport Review completed	Commence implementation of short term projects identified in the Waverley Transport Plan	Review completed by June 2013	**DM TS**		Delays due to Complete Streets Program

WAVERLEY COUNCIL

Measuring our Progress

Direction: L7 *People frequently walk and ride their bikes, particularly for local trips*
Strategy: L7a *Create safe and accessible pedestrian and cycle links into, out of and within Waverley*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L7a 1	Availability of bicycle parking improved	Identify locations that require new or additional bicycle parking or other bicycle related facilities Provide bicycle parking or other bicycle related Facilities	Annual increase of 20 bicycle parking spaces per year	**DM TS**		
L7a 2	Footpath amenity and accessibility improved	Develop annual footpath program in consultation with Access Committee Undertake adopted annual footpath Program 10% increase in proportion of footpaths kept in top condition *(Service Plus Component 4—Providing more and safer access to public places)* Consultation with key stake-holders including Place Manager undertaken	Cost within + or - 10% of agreed budget and completed within three months of agreed timetable	**DM TS**		

Direction: L8 *People frequently use public transport, particularly for trips to work*
Strategy: L8a *Improve access to public transport into, out of and within Waverley*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L8a 1	Support for public buses to directly connect neighbour-hood centres	Bus operations reviewed annually with STA Report and if required make recommendations on traffic & pedestrian accident data review to assist with STA planning	Meeting held with STA by May 2012	**DM TS**	 	
L8a 2	Bus shelters maintained and replaced	Bus shelter replacement developed and adopted Bus shelters requiring maintenance identified Maintenance of bus shelters undertaken Replacement of bus shelters undertaken in accordance with program	At least two bus shelters replaces annually Cost within + or - 10% of agreed budget and completed within three months of agreed timetable	**DM TS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Offi-cer	Pro-gress	Comment
L8a 3	Information on Bondi Junction and Bondi promotes the use public transport	Provide information on the use of public transport in marketing material for events and activities at Bondi Junction and Bondi Ensure promoters for events at Bondi Junction and Bondi where Council is an event partner promotes the use of public transport in marketing/promotional material	All marketing material promotes the use of public transport	**Director R&CS** DM BJ DM BB		
L8a 4	Parking patrol conducted along main roads during weekdays	Undertake parking patrols along main roads during weekdays Provide information to improve parking compliance along main roads Undertake enforcement action to ensure compliance along main roads	Two parking patrols conducted each weekday along main roads	**DM PS**		
L8a 5	Parking patrol conducted along transport corridors during weekends	Undertake parking patrols along transport corridors during weekends Provide information to improve parking compliance along transport corridors Undertake enforcement action to ensure compliance along transport corridors	Two parking patrols conducted each day on weekends along transport corridors	**DM PS**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: L8 ***People frequently use public transport, particularly for trips to work***

Strategy: L8b ***Ensure bus stops and train stations are accessible for all users***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
L8b 1	Our infrastructure provides access to public transport that complies with the Commonwealth Disability Standards for Accessible Public Transport 2002	Carry out audit of all bus stops in Waverley Prepare action plan to upgrade non-complying bus stop locations Carry out required work on non-complying bus stop locations	At least 55% of bus stops comply with Commonwealth Disability Standards for Accessible Public Transport 2002 achieved by December 2012	**DM TS**	● ● ●	

WAVERLEY COUNCIL

Measuring our Progress

Direction: L9 ***Parking, both on-street and off-street, is equitably accessed and effectively managed***

Strategy: L9a ***Ensure fair access to parking services through regular review of parking demand, fee structures, enforcement and facilities***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L9a 1	Parking patrols conducted in accordance with adopted program in commercial and residential areas	Identify priority areas to be patrolled Undertake parking patrols in commercial and residential areas Undertake enforcement action to ensure compliance	Improve local parking amenity by conducting the following parking patrols at minimum: **Commercial areas** Bondi Beach – 2/ day Bondi Junction – 2/day Bronte – 1/day Local villages – 1/ week **Residential areas** Bondi Beach – 2/ day on week-ends, 1/day on weekdays Bondi Junction – 1/day Bronte – 1/day Local neighbour-hoods – 1/week	**DM PS**		
L9a 2	Replace old access and payment equipment with new to improve cus-tomer service and revenue management	Replace off-street parking access and payment equipment at Eastgate carpark (Parking 05)	Finished cost within + or - 10% of agreed budget and completed within 6 months of agreed timetable	**DM BSP**		

Strategy: L9b ***Increase the community's knowledge and awareness of safe parking practices***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
L9b 1	Rolling education program to promote safe parking carried out	Identify parking and road safety issues that would benefit from further community education Produce educational material for identified risk areas Provide talks on parking and road safety issues to school and community organisations	At least two articles on safe parking published annually At least five talks on road safety provided to schools or other organisations annually	**DM PS**		

WAVERLEY COUNCIL

Measuring our Progress

A Sustainable Environment

Direction: E1 *Waverley's community contributes to the reduction of greenhouse gas emissions*

Strategy: E1a *Encourage and support people to change their transport behaviour and minimise their reliance on cars*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E1a 1	Plans and policies that encourage active travel including but not limited to reducing parking availability and discouraging private car trips	*Develop the Waverley Bike Plan and implementation schedule* *Service Plus component 10—Providing a more sustainable environ-ment with increased protection from global warming (Other green-house—transport)*	Plan to Council by December 2012	**DM ES**		The Waverley Bike Plan Review is ongoing. A draft report was submitted to Council in May 2013. Revisions are currently being made to the draft for future public exhibition.
E1a 2	Increased use of car sharing vehicles to reduce private vehicle ownership, vehicle kilometre travelled (VKT) and parking demand	Identify locations for additional car share spaces Create additional car share spaces Publicise car share scheme and additional car share spaces	Increase car-share spaces by 15% in 2012/2013	**DM TS**		
E1a 3	Improved quality and frequency of public transport in the LGA by working with state government and other agencies	Identify opportunities for greater public transport use Meet regularly with state government agencies to discuss possible improvements/ changes to increase in public transport capacity in LGA	Increase in public transport capacity from base year Meet twice annually	**DM TS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E1a 4	Education and promotion programs to encourage use of active travel (walking, cycling, car share and public transport) as an alternative to the private car	Coordinate local events, including Ride to Work Day and Walk to Schools Day, that promote sustainable transport	3 events, 12 workshops & 2 guides	**DM ES**		
E1a 5	An expanded bicycle network together with the provision of bike facilities throughout the LGA	Review and update Waverley bike maps Produce and distribute revised Waverley bike maps Participate in the Inner Sydney Regional Bike Plan discussions and workshops *Improve the provision of bike parking facilities in the Waverly LGA* *Design and install a separated cycleway in Spring Street, Bondi Junction* *(Service Plus component 4—Providing more and safer access to public places*	Update of bike maps completed by May 2013 Maps printed by June 2013 2 workshops attended annually *Parking facilities provided by Dec 2012* *Cycleway installed by October 2012*	**DM ES**	 	Designs prepared by CTS. Applica-tion de-ferred and under review by WTC. Will be consid-ered as part of the Complete Streets Project
E1a 6	Pedestrian networks which enable pedestrians to enjoy safe, convenient and coherent independent mobility particularly around transit corridors and facilities	*Prepare application for a Local Area Traffic Zone in Bondi Junction Commercial Core* *Prepare application for a Local Area Traffic Zone on the Eastern Beaches Coast Walk from Notts Avenue to Bronte Beach* *Service Plus Component*	*Application sub-mitted to RTA by Dec 2012* *Application submitted to RTA by June 2013*	**DM TS**	 	
E1a 7	State government lobbied to introduce light rail within the Eastern Suburbs	Attend meetings about light rail specifically light rail within the Eastern Suburbs Determine the level of community acceptance for the reintroduction of light rail in the LGA	One meeting held annually by Council staff about light rail within Eastern Suburbs Survey complete Dec 2012	**Direct-or PES** DM SLUP DM ES	 	Consulta-tion de-ferred until feasi-bility & viability of routes are tested via Wav. Light Rail Study.

WAVERLEY COUNCIL

Measuring our Progress

Strategy: E1b *Ensure all new and existing building stock minimise energy use*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Re-porting Officer	Pro-gress	Comment
E1b 1	State Heritage Office lobbied to develop a consistent policy to help facilitate installations of solar PV and solar hot water on heritage-listed buildings/areas	This was addressed via changes to the Infrastructure SEPP in December 2010 by the Department of Planning	Annually	**Director PES** DM SLUP DM ES	●	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E1b 2	Incentives developed to encourage sustainable retrofitting of existing building stock	Survey large multi-unit developments to develop an energy and water efficiency program *Service Plus Compo-nent 10 – Providing a more sustainable en-vironment with in-creased protection from global warming—Other greenhouse—community targets, brokering retrofits/ decentralised energy*	Survey complete by June 2013	**DM ES**		Unsuccessful grant application to undertake market research of large multi-unit development submitted. However feedback provided by agencies suggest further land use data is needed prior to program development. Land use survey scheduled to commence in August 2013.
E1b 3	Incentives developed through the DA process to encourage sustainable building design and construction beyond BASIX	Encourage the uptake of low carbon technologies in Bondi Junction mixed development	Integrate controls into the Waverley DCP by June 2013	**DM ES**		
E1b 4	Information and education for residents on energy efficient technologies and behaviours in building design and construction, renovations and general retrofits	Coordinate community workshops that assist residents improve energy efficiency Provide up to date information to residents in a range of formats on energy efficient technologies and rebates	4 targeted workshops run annually Update website monthly	**DM ES**	 	
E1b 5	Opportunities for green roofs (and walls) investigated and ways to encourage integration into commercial and residential buildings developed	Undertake thermal mapping of Waverley LGA to identify priority areas to target plant-ing / green roofs and walls.	Thermal mapping completed by June 2013	**DM ES**		Expressions of interest was coordinated in partnership with Woollahra Council. Due to higher than expected project costs, the program has been delayed to seek interest from other SSROC Councils.

WAVERLEY COUNCIL

Measuring our Progress

Direction: Direction: E1 *Waverley's community contributes to the reduction of greenhouse gas emissions*

Strategy: E1c *Minimise energy use in Council operations*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E1c 1	Energy saving and renewable technology opportunities at Council's top 5 greenhouse gas sites identified and implemented	Install 10kWh photovoltaic system at Bondi Pavilion Audit Council's top 10-20 consuming sites to identify potential savings Implement identified energy savings at Councils top 10 consuming sites Investigate and implement energy savings opportunities at Bondi Pavilion *Council buildings meet green-house reduction targets (more than offset by energy savings) (Service Plus component 10—Providing a more sustainable environment with increased protection from global warm-ing)*	10% energy reductions (kWh) in 2012/2013 from selected Council facilities from 2008/2009 levels by September 2012	**DM ES**		
E1c 2	A partnerships with Energy Australia to upgrade street lighting with energy efficient alternatives (e.g. LED) explored	Commence discussions with Energy Australia to undertake an LED street lighting trial in Waverley Street lighting luminaries retrofitted *(Service Plus component 10)*	Meeting held by May 2013	**DM TS**		
E1c 3	Energy use minimised in new Council assets	Ensure the design and construction of Tamarama Kiosk minimises energy use and maximises renewable technologies.	Involvement of Environ-mental Services staff in Project Control Group	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E1 ***Waverley's community contributes to the reduction of greenhouse gas emissions***
Strategy: E1d ***Investigate and implement alternative energy technologies, such as solar power and cogeneration***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
E1d 1	Renewable technology opportunities at Council's top 5 greenhouse gas sites identified and implemented	Investigate feasibility and funding options for renewable on Council assets	Review complete by September 2012	**DM ES**		Options for renewable will be considered following the completion of the Energy retrofit project in early 2013
E1d 2	Uptake of Green Power by residents and businesses in the LGA increased through promotions and retailer partnerships	Promote uptake of greenpower purchase in the community	% increase in greenpower usage in LGA by June 2013	**DM ES**		
E1d 3	District cogeneration in new and existing residential, commercial and retail developments encouraged and facilitated	Commence implementation of cogeneration strategy in Bondi Junction commercial centre	Strategy Implementation commenced by June 2013	**DM ES**		

Direction: E1 ***Waverley's community contributes to the reduction of greenhouse gas emissions***
Strategy: E1e ***Encourage and support businesses, residents and schools to minimise their electricity use and minimise their reliance on coal powered electricity***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
E1e 1	Combined or individual programs (discounts/bulk purchasing/brokerage/ retrofit services) to encourage uptake of: energy efficient technologies and behaviours; efficient hot water alternatives (solar hot water and heat pumps) and solar PV identified and implemented	Implement Eastern Suburbs Sustainable Business Program across the Waverley LGA Provide assistance to businesses in Bondi Junction to reduce emissions *Service Plus Component 10*	20 businesses audited by June 2013 Community emissions reduced by 5%	**DM ES**	 	
E1e 2	Existing Federal Government and State Government funded initiatives (e.g. Green Loans, Small Business Energy Efficiency programs) used and built upon to encourage uptake of energy efficient technologies and behaviours	Promote federal and state government funded initiatives that encourage the uptake of renewable and energy efficiency technologies	Website maintained with current information at all times	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E2 ***Waverley and its community is well prepared for the impacts of climate change***
Strategy: E2a ***Identify and investigate the potential future impacts of climate change on our LGA***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E2a 1	A climate change vulnerability assessment for the Waverley area undertaken that includes impacts on our natural assets, built infrastruc-ture and the community's health.	Integrate finding of the Waverley Coastal Hazard and Risk Assessment into the Waverley Local Environmental Plan	Planning instruments updated by June 2013	**DM ES**		
E2a 2	An appropriate climate adaptation plan developed with input from Sydney Coastal Councils Group, and other State/Federal Government initiatives	Commence preparation of a Climate Change Adaption Plan for integration into the Environmental Action Plan *Service Plus Component 10*	Draft plain to Council by June 2013	**DM ES**		

Strategy: E2b ***Ensure Council and the community are aware of potential climate change impacts***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E2b 1	Outcomes of the climate change adaptation plan integrated into all relevant Council decision making and planning processes	Update Council planning instruments with findings of the coastal risk assessment	Planning instruments updated by June 2013	**DM ES**		
E2b 2	Community educated and informed about identified climate change risks	Undertake community education program on findings of the coastal risk assessment	Program completed by June 2013	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E3 ***Waverley's community, including its visitors, reduces the amount of waste it generates and increases the amount it reuses and recycles***
Strategy: E3a ***Improve waste avoidance and recycling practices in Council operations, homes, businesses, development sites and public places***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
E3a 1	A domestic waste and recycling service, together with a public place litter collection service	Collect domestic waste weekly	Decrease in tonnes collected annually from previous year	**DM RR&PPC**		
		Collect domestic recycling weekly	Increase in tonnes collected annually from previous year			
		Collect domestic garden waste fortnightly	Increase in tonnes collected annually from previous year			
		Provide a domestic waste clean up service.	Equal to tonnes collected from previous year			
		Empty street litter bins	Street litter bins less than 100% full 95% of time			
			95% of domestic waste services provided compared to services missed			

WAVERLEY COUNCIL

Measuring our Progress

Strategy: E3a *Improve waste avoidance and recycling practices in Council operations, homes, businesses, development sites and public places*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
E3a 2	Work with businesses, schools and residents to increase recycling and recovery rates and decrease waste generation rates	Undertake trial program with residents un multi unit developments to improve recycling rates and reduce contamination and illegal dumping	Trial program completed by June 2013 Increased recycling rates	**DM RR&PPC**	 	
E3a 3	Residential food waste reduction program implemented	Continue to run the *Compost Revolution* food waste program in partnership with Woollahra and Randwick Council's	200 compost bins distributed Reduction in amount of waste produced compared to base year	**DM ES**	 	
E3a 4	A waste and litter management strategy for public places that integrates infrastructure, education, management and enforcement	Run an anti-litter education/enforcement program at Waverley beaches Investigate options for improved waste management within Bondi Park Waste and litter reduction management plan for Bondi Place Management Area reviewed, implemented and monitored	Anti-litter program completed summer 2012 Review complete June 2013 Reduction in amount of waste produced	**Director R&CS** **DM BJ** **DM BB**	 	
E3a 5	Local events and initiatives that encourage recycling of other waste types e.g. Clothes Swaps, Second Hand Market Days, Freecycle	Coordinate community workshops that encourage recycling and reuse of otherwise discarded items Coordinate and promote collection services that encourage recycling of other waste types	10 targeted waste workshops 2 electronic waste drop off collections annually	**DM ES**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: E3 ***Waverley's community, including its visitors, reduces the amount of waste it generates and increases the amount it reuses and recycles***

Strategy: E3b ***Investigate and implement new technologies to stop waste from ending up as landfill***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E3b 1	Work with SSROC to investigate regional waste reuse, recovery and disposal opportunities	Participate in SSROC Regional Tender for Waste Disposal	Attend 2 meetings annually	**DM RR&PPC**		
E3b 2	Local collection options for the responsible disposal or recycling of non-putrescible wastes e.g. batteries, paints, oil heat-ers investigated	Update Council's website to provide up to date information of collection program for other waste types	Website maintained with current information at all times	**DM ES**		

Direction: E4 ***Water is used carefully and sparingly in Waverley's buildings, gardens, businesses and Council operation***

Strategy: E4a ***Ensure all new and existing building stock minimise water use***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E4a 1	Work with body corporates to promote water efficiency/reuse in multi-unit dwellings	Promote water efficiency and recycling in multi-unit dwellings (MUD)	2 targeted workshops held annually Website updated monthly	**DM ES**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: E4a *Ensure all new and existing building stock minimise water use*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E4a 2	Water harvesting and reuse opportunities at sites with reliable harvesting potential (i.e. base flow or groundwater) and high demand for re-use water identified and projects designed and undertaken to harvest and reuse water	Investigate expansion of Bronte harvesting system to supply Bronte Surf Club Complete Water Sensitive Urban Design demonstration project	Investigation complete December 2012 Demonstra-tion project implemented	**DM ES**	 	Design complete. Works to be completed by June 30 2013. Detailed design complete. Due for completion by September 2013
E4a 3	Water conservation workshops giving practical advice for sustainable building design, renovations and water efficient technologies focusing on residents and businesses	Coordinate com-munity workshops that assist resi-dents improve water efficiency	2 workshops run annually	**DM ES**		

Strategy: E4b *Minimise water use in Council operations and facilities*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E4b 1	Water efficiency and recycling technology at Council's top five water consuming sites investi-gated and implemented	Complete water effi-ciency upgrade of Council top 10 con-suming facilities Audit Council's top 20 consuming facilities to identify potential sav-ings *Service Plus Component 11*	10% reduction in potable water usage compared to base year Audit complete May 2013	**DM ES**	 	
E4b 2	Irrigation efficiency at top five Council irrigation sites improved including soil and turf upgrades and watering regime in partnership with Sydney Water	Improve the irrigation efficiency at Waverley Park *Service Plus Component 11*	Improved irrigation efficiency and park surfaces by June 2013 Reduced potable water consumption (kL) compared to base year	**DM ES**	 	

WAVERLEY COUNCIL

Measuring our Progress

Strategy: E4c *Improve the capture and reuse of alternative water sources (greywater, stormwater, blackwater, groundwater) in Council operations, development sites, homes, businesses and public places*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E4c 1	Communication and awareness activities on water efficient tips, rainwater harvesting and reuse, greywater reuse, blackwater systems, groundwater use and available rebates / discounts rolled out	Provide up to date information to residents on improving water efficiency Promote other rebates and water savings programs offered by other government agencies	All information available on Council's website and in promotional materials	**DM ES**		

Strategy: E4d *Encourage and support businesses, schools, and residents to minimise water consumption and reduce reliance on potable water supplies*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E4d 1	Work with top twenty water consumers within the community to implement water reduction / efficiency Strategies	Run the Eastern Suburbs Sustainable Business Program within Woollahra and Randwick Councils *Service Plus Component 11*	20 major water users audited by June 2013	**DM ES**		
E4d 2	Combined or individual programs (discounts/ bulk purchasing/ brokerage/ subsidised services) to encourage the uptake of water efficient technologies identified and implemented	Work with local businesses to improve water efficiency	Program implemented by June 2013	**DM ES**		
E4d 3	Existing Federal Government and State Government funded programs used or built on to encourage uptake of water efficient technologies and behaviours	Promotion of federal govt and Sydney Water rebates for water tanks and other water saving devices.	Information available on Council's website, in promotional materials and in sustainable building workshops by June 2013	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E5 ***The waterways and beaches are clean and free of pollutants***

Strategy: ***E5a Maintain stormwater system to minimise pollutant loads through maintenance, education and enforcement***

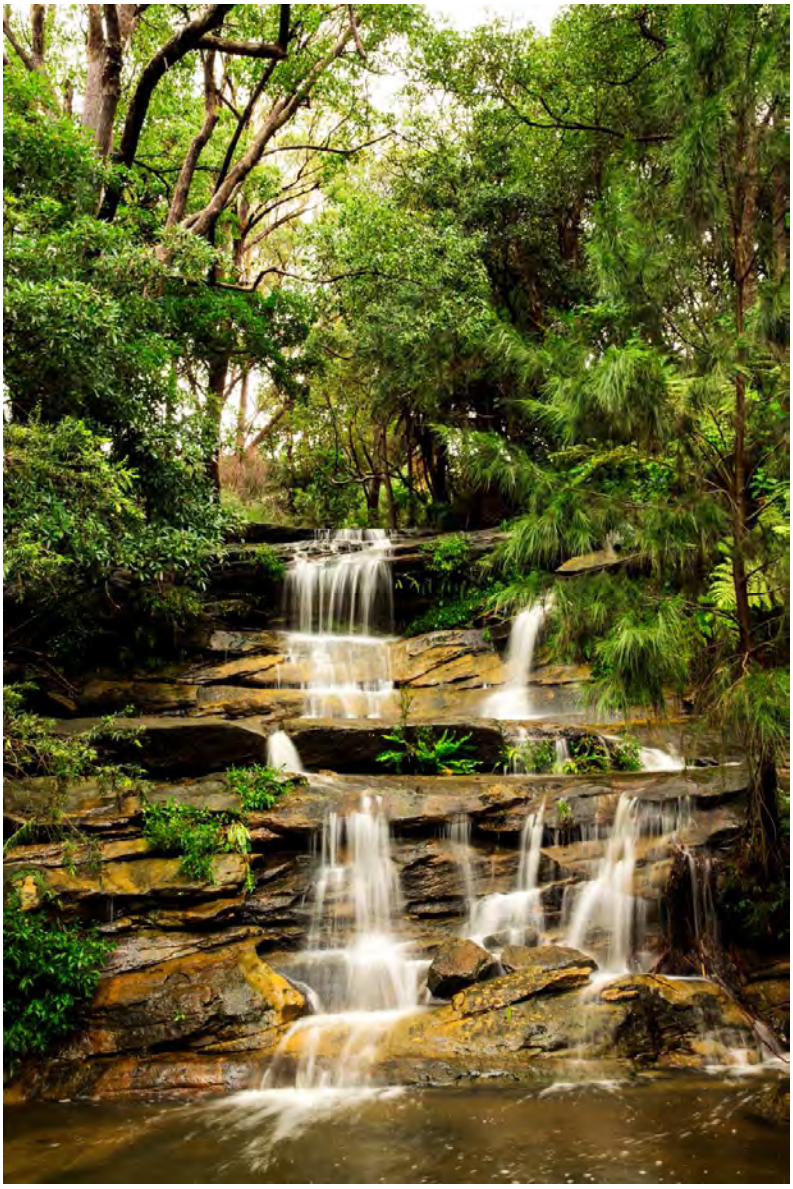
Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E5a 1	Pollution prevention devices installed and maintained throughout the LGA	Gross pollutant traps monitored and maintained across the LGA	5% reduction in the amount of pollutants removed from gross pollution control devices each year compared to 2008/09 base year	**DM ES**		
E5a 2	Stormwater Harvesting Infrastructure maintained	Maintain existing stormwater and groundwater infrastructure Monitor re-use water quality and improve quality of stormwater discharge	All maintenance reports and water quality data monitored bi monthly	**DM M&C**		
E5a 3	Water quality at key coastal sites is regularly monitored	Undertake water monitoring program *Service Plus Component 11*	Dry weather monitoring program implemented	**DM ES**		
E5a 4	Targeted community environmental education and awareness program on stormwater pollution prevention Undertaken	Run community education program on stormwater pollution on Waverley LGA	Programs conducted June 2013	**DM ES**		Due to finalisation of funding monitoring program delayed until May 2013. Education program to commence July 2013
E5a 5	Inspections of LGA to ensure compliance with the *Protection of the Environment Operations Act 1997* undertaken	Regular inspection of LGA undertaken to ensure compliance with *Protection of the Environment Operations Act (POEO Act)1997* Follow up on reported pollution incidents Inspection of building sites to ensure compliance with *POEO Act 1997*	Number of POEO Act inspections undertaken greater than or equal to base year 2009/10	**DM C**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E5 ***The waterways and beaches are clean and free of pollutants***
Strategy: E5b ***Improve the quality of water entering receiving waters***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E5b 1	Partnerships with external organisations to promote water quality improvement programs including Sewerfix, Don't be a Tosser etc.	Participation in DECCW's *Beachwatch* program Promote Sydney Water *Sewer Fix* monitoring program Complete monitoring of ocean pool quality in partnership with NSW Health	Council participate in at least three programs annually	**DM ES**		



WAVERLEY COUNCIL

Measuring our Progress

Direction: E6 ***A network of parks and coastal reserves, street trees and other plantings provides a habitat for a thriving local ecology***

Strategy: E6a ***Increase quantity and quality of habitat cover, and particularly the planting of native species, in public spaces and private properties to create a network of wildlife corridors throughout Waverley and into neighbouring areas***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E6a 1	A *Tree Management Plan* to maximise tree canopy cover in Waverley implemented	Plant trees over the winter months. Implement watering and maintenance program over the summer months. Update and maintain street tree data base Improve public access to tree planning information on Council's website Develop Tree Technical Manual	200 trees planted per year by Council 80% of trees planted annually by Council survive Update street tree database within three months of removal or new planting of tree TTM commenced Dec 2012	**DM POSO** **DM RCPP**	 	
E6a 2	Significant tree register maintained and updated	Process to provide access to Significant Tree Register developed including consultation with the community Report on proposed process completed and adopted	Process to access to Significant Tree Register adopted by July 2013	**DM RCPP**		
E6a 3	Endemic seed propagation program for local plantings implemented	Collect seed from local bushland remnants Program propagation to provide plants for projects	Collected Annually 5% of seed is propagated annually	**DM RCPP**	 	
E6a 4	Outcomes from Waverley flora and fauna study integrated into Council plans and policies	Integrate remnant condition surveys from Waverley flora and fauna study into Council's Strategic Asset Management Plan *Service Plus Component 11*	Planning instruments updated December 2012	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E6 ***A network of parks and coastal reserves, street trees and other plantings provides a habitat for a thriving local ecology***

Strategy: E6b ***Increase local populations of native flora and fauna***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E6b 2	Council policy for the protection, restoration and enhancement of remnant vegetation and habitat taking note of statutory implications/ mapping issues/ potential of changes leading to damage of existing remnant vegetation developed	Integrate Waverley Flora/Fauna findings into Parks Plans of Management. Develop Greening Strategy for Waverley LGA that integrates thermal mapping and the outcomes of the Biodiversity study Undertake weed mapping exercise and develop Weed Management Strategy	Report to Council by Dec 2012 Plan to Council by June 2013 December 2012	**DM ES**	 	
E6b 3	Remediation and restoration programs in Waverley including hydrological, contamination and geotechnical issues, weed management and native plantings identified and implemented	Implement a bushland regeneration program to protect and restore native vegetation Priority works for remnant sites identified and commenced Implementation of Tamarama ERFAP Stage 1	Min 6 work sessions annually in 5 locations Contract released for Stage 1 October 2012 Stage 1 complete June 2013 Develop Bronte Gully EAP June 2014	**DM ES**	 	
E6b 4	Waverley Street Tree Planting program implemented	Plant trees in priority areas	Two priority areas planted by Council per year	**DM POSO**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E7 ***Our coastal waters provide a habitat for a thriving marine ecology***
Strategy: E7a ***Protect local marine biodiversity through education and enforcement***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E7a 1	Work with Department of Environment, Climate Change and Water (DECCW) to protect local marine biodiversity	Work with Sydney Coastal Councils Group to better regulate and improve management of marine environment	Program implemented by June 2013	**DM ES**		
E7a 2	Enforcement of marine regulations including fishing bait collection rules throughout the LGA	Regular patrols carried out along LGA sea shore to ensure compliance with marine regulations Infringement notices issue for breaches of marine regulations	Number of infringements issued for breach of marine regulations less than or equal to base year 2009/2010	**DM C**		
E7a 3	Partnering with the Marine Discovery Centre to educate the community about our local marine environment	Work with the Marine Discovery Centre to undertake community education programs that improve awareness of our local marine environment	Program implemented by May 2013	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: E8 ***Waverley is an environmentally educated and committed community***

Strategy: E8a ***Encourage and support community involvement in our environmental program***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
E8a 1	Groups within the community targeted and ways determined to engage with them identified	Complete a survey of local environment groups to identify collaborative opportunities	Survey complete December 2012	**DM ES**		
E8a 2	Communication and awareness activities on Council's sustainability program rolled out	Develop an internal sustainability program for Council staff to improve awareness of sustainability issues	Program developed January 2013	**DM ES**		
E8a 3	Coordination and support to the Eastern Suburbs Schools Environment Network so local teachers, parents, and students have the opportunity share experiences and increase their skills and knowledge	Coordinate the Eastern Suburbs Schools Environment Network	Meetings held with all schools quarterly	**DM ES**		
E8a 4	Work with local childcare centres to improve environmental skills and knowledge and deliver environmental outcomes	Implement the SSROC *Little Green Steps* Program at Waverley, Gardiner and Bronte Childcare Centres DM ES	At least two environmental initiatives implemented at each childcare centre	**DM ES**		
E8a 5	A Waverley Council Sustainable Schools Program	Implement Council's Sustainable Schools Program Run Council's Sustainable Schools Grants program	75% of schools in LGA participating Annual grants program completed by February 2012	**DM ES**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: E8 ***Waverley is an environmentally educated and committed community***

Strategy: E8b ***Conduct workshops and events and provide opportunities that encourage positive environmental behaviour change***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment)
E8b 1	A Greenwave workshop program so residents can gain the skills and tools required to undertake positive environmental behaviours	Run community Greenwave workshop program to improve community behaviours	400 residents participating	**DM ES**		
E8b 2	A Green Brains lecture and activity series developed so residents can continue to be informed and engaged in debates around current environmental issues	Run community Green Brains program to improve community behaviours	Annual Green Brains program held by June 2013	**DM ES**		
E8b 3	A Summer Activities Program so residents can gain a greater appreciation and understanding of the coastal environment	Coordinate Council's Summer Activities Program	2011-12 program completed by February 2013	**DM ES**		
E8b 4	An environmental grants program for schools to gain funding to implement environmental projects and programs	Run Council's Sustainable Schools Grants program	Annual grants program completed by February 2013	**DM ES**		

WAVERLEY COUNCIL

Measuring our Progress

Sustainable Governance

Direction: G1 ***Council's decision making processes are open, transparent and corruption resistant and based on sound integrated planning***

Strategy: G1a ***Develop and maintain a framework of plans and policies that ensures open and transparent Council operations***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G1a 1	Significant governance policies developed and existing poli-cies reviewed regu-larly and ac-cess to Council's pol-icy register pro-vided	Assess need for new policies and develop as need identified Develop a policy review program for all governance policies Undertake policy reviews Regularly review policies available on Council's website to ensure currency	Policies for review 2012-13: Councillor's Expenses & Facilities - Nov 2012 GIPA Act - Publication Guide - Dec 2012 Structure & Responsibilities of Council Committees & Council Inspection Meeting - Dec 2012 Petitions Policy June 2013 Records Management Policy June 2013 All significant Council policies available on Council's website	**DM G&IP**	 	
G1a 2	A suite of integrated corporate plans that meet legislative requirements developed and maintained	Ensure alignment of annual Operational Plan, business plans, budgets and other new plans with Directions and Strategies from the Community Strategic Plan Review Community Strategic Plan, Resourcing Strategy as required Develop an annual Operational Plan for adoption by Council annually Develop a Delivery Program for each new Council	Community strategic plan and workforce plan revised every four years LTFP revised annually SAMP revised every four years Operation Plan adopted by Council annually Delivery Program adopted by Council every four years	**Direc-tor C&TS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Re-porting Officer	Pro-gress	Comment
G1 a3	Regular reporting to Council on progress with implementa-tion of integrated corporate plans	Prepare reports on progress with Delivery Program deliverables. Report to Council on progress every six months Report to outgoing Council on quadruple bottom line outcomes	Six monthly reports provided to Council on progress with Delivery Program Council Report June 2012 High standard community document September 2012	**Direc-tor C&TS**	 	

Direction: G1 ***Council's decision making processes are open, transparent and corruption resistant and based on sound integrated planning***

Strategy: G1b ***Embed corruption prevention practices in Council operations***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G1b 1	Regular ethics and Code of Conduct training provided for Councillors and staff	Provide ethics and Code of Conduct training to Councillors	Two ethics and Code of Conduct training events provided annually to Councillors	**DM G&IP** **DM HR/ OD**		
		Provide ethics and EEO training to all new employees	90% of new employees undertake ethics and EEO training within three months			
		Provide EEO refresher training to all existing employees	90% of staff who complete refresher training every three years			

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G1b 2	Internal audit function established and supported	Develop internal audit program Implement internal audit program Provide support to Internal Audit Committee Review internal audit program	Internal audit program Adopted and implemented Annually 100% support provided Program reviewed and adopted annually Report adopted by Council bi-annually 5 meetings held annually	**DM G&IP**		

Direction: G2 ***Our community is consulted about Council decisions and informed about Council services and activities***

Strategy: G2a ***Ensure that Council's strategic direction is inclusive and reflects the views of the community***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G2a 1	A Community Engagement Strategy that meets legislative requirements	Develop Community Engagement Strategy for Community Strategic Plan review	Community Engagement Strategy reviewed October 2012	**Direc-tor C&TS**		
G2a 2	A Community Strategic Plan that is inclusive	Implement adopted Community Engagement Strategy for development of Waverley Together 3	Results of 2012 Community Survey inform development of WT3 Completion of adopted Community Engagement Strategy	**Direc-tor C&TS**		

WAVERLEY COUNCIL

Measuring our Progress

Direction: G2 ***Our community is consulted about Council decisions and informed about Council services and activities***

Strategy: G2b ***Provide opportunities in a variety of forums for all stakeholders to contribute to Council's decision making***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G2b 1	Advisory committees, precinct committees and community forums supported and maintained	Provide support to the Precinct system Provide support to other peak committees and forums including Sustainability Committee; Independent Hearing & Assessment Panel; Access Committee; Multicultural Advisory Committee; Community Safety Advisory Committee; Public Arts Committee; Housing Advisory Committee; Eastern Region Local Government Aboriginal and Torres Strait Islander Forum	Up to 60 community committee and forums held annually	**Director R&CS** DM RCPP DM BB DM BJ		
G2b 2	A website that supports community comment and engagement and includes a 'Have a Say' portal	Place draft policy and plans on website for community comment during exhibition period Promote consultation events through 'Have a Say" portal Place Precinct agenda and minutes on website	All draft plans and policies placed on website All consultation events placed on website All minutes and agendas on website	**DM RCPP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G2 ***Our community is consulted about Council decisions and informed about Council services and activities***

Strategy: G2c ***Ensure that all Council communications are targeted, accessible and clearly branded***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G2c 1	A regular, professionally produced and interesting community newsletter	Theme identified and material collected for quarterly community newsletter Newsletter produced and distributed	Benchmark-ing exercise to be undertaken	**GMU**		
G2c 2	Council's Communica-tions Action Plan Implemented	Implement the funded actions from the Communications Action Plan	80% of Plan implemented annually	**GMU**		New Communications Strategy & Policy being developed
G2c 3	Communica-tion provided in different formats and community languages including provision of language aide scheme and access to Telephone Interpreter Service	Provide a language aide service Support access to the Telephone Interpreter Service	7 languages available through the language aide service Language aides guidelines revised and updated by March 2013 Language support toolkit developed and distributed by December 2012	**DM RCPP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G3 ***Services to customers are provided in a professional, friendly and timely manner***

Strategy: G3a ***Ensure all staff are aware of, and trained in, the systems and procedures that support customer service***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G3a 1	Customer ser-vice training provided to staff	Provide customer service training to all new staff Provide customer service refresher training to all existing staff	90% of new staff trained in customer service within three months of joining Council 90% of existing staff complete refresher training every three years	**DM HR/ OD**	 	
G3a 2	Training in sys-tems and proc-esses that sup-port customer service provided to identified staff	Undertake a skills assessment of identified staff Develop training programs on customer service systems and processes Deliver training programs on customer service systems and processes	All identified staff trained in customer service systems and processes	**DM HR/ OD**		

WAVERLEY COUNCIL

Measuring our Progress

Strategy: G3b *Monitor and report regularly against the service standards set for customer service*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
G3b 1	Regular customer surveys conducted	Arrange for Mystery Shopper program to be conducted Report on results achieved and possible service improvements	At least 80% satisfaction score in Mystery Shopper program	**DM LCS**		
G3b 2	Performance against standards for customer requests and complaints recorded in Council's customer request system monitored and reported	Monitor number and percentage of customer requests and complaints recorded in Service Desk completed within and outside service standards Report regularly on performance against standards for customer requests and complaints including possible services improvements	At least 80% of Service Desk requests completed within service standard Less than 2% of recorded complaints compared to number of logged Service Desk requests	**DM LCS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G4 ***Council's operations are efficient, effective and provide value for money***

Strategy: G4a ***Regularly review Council services and ensure they are responsive to customer needs***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G4a 1	Regular reviews of Council services and improvement initiatives undertaken in accordance with program in Council's Workforce Plan	Undertake reviews identified in annual program Report at the conclusion of each review Report half yearly on progress with program	80% of reviews undertaken annually compared to adopted program	**DM HR/ OD**		
G4a 2	A program of continuous improvement in customer service	Implement revised Customer Service Strategy Improve management and access to collections Support SSROC joint procurement strategies to implement efficient purchase of resources Establish a comprehensive annual calendar of library public program Identify future IT requirements for best practice and continuous improvement of library technology	Revised Customer Service Strategy implemented by July 2012 Develop and implement collection management protocols aligned with current industry benchmarks my March 2013 At least 70% of annual resource budget spent on shelf ready resources for library Gap analysis completed, programs identified, developed and implemented by June 2013 Develop library technology plan and commence implementation within 6 months of establishment of organisational IT Strategy	**DM LCS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G4 ***Council's operations are efficient, effective and provide value for money***

Strategy: G4b ***Provide a range of efficient and effective corporate support services***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G4b 1	Professional and timely support and assistance to Councillors and meetings of Council and Council committees	Provide agenda and minutes for meetings of Council and Council's standing committees Provide staff for meetings of Council and Council's standing committees Provide assistance and advice to Councillors on governance matters Provide support to Councillors to enable them to effectively carry out their official duties	95% of requests from Councillors completed within seven days of receipt 95% of minutes and agenda for Council and Council committees meet service standards set	**DM G&IP**	 	
G4b 2	Council's vehicle fleet and plant maintained	Manage Council's vehicle fleet and equipment including fleet and equipment replacement and disposal Provide repairs and servicing for Council's vehicle fleet and equipment	90% of Council's vehicle fleet and plant available for use daily Fleet utilisation rate above 75% repair times equal to industry standards Fleet whole of life costs, downtime costs, maintenance failure records and flat rate equal to industry standards	**DM BS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G4b 3	Computer and communications network availability ensured	Provide a computer network that supports the work of Council Maintain Council's computer network Provide a communications network that supports the work of Council Maintain Council's communications network	95% Computer network availability (excluding planned downtime) 95% Phone system availability (excluding planned downtime)	**DM FISS**	 	
G4b 4	An efficient and effective payroll service.	Produce weekly payroll and pay staff Process information including timesheets and leave forms	Staff paid on time 100% Staff paid Accurately 98%	**DM HR/ OD**	 	
G4b 5	Efficient and effective corporate procurement services	Co ordinate tendering across Council Provide advise on purchasing Undertake audits of compliance with Council's purchasing policy	At least 12 audits of purchasing conducted annually	**DM FISS**		
G4b 6	Store operations that are efficient, effective and delivered in a timely manner	Identify items required regularly by Council Order items required regularly by Council Undertake stocktakes of items in store	Two stocktakes of items in store undertaken annually	**DM BS**		
G4b 7	More services are provided on line	Identify areas where Council services can be provided on line Establish process to provide 149 certificates issued on line	Percentage of 149 certificates issued on line increased compared to total issued in base year 2009/10 Draft Waverley LEP & DCP available online June 2013	**DM SLUP**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G4 ***Council's operations are efficient, effective and provide value for money***
Strategy: G4c ***Pursue and participate in regional resource sharing initiatives which provide community benefits***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
G4c 1	Participation in partnerships and projects through SSROC	Participation in SSROC Library projects Investigation of shares Customer Service projects	Council participates in four SSROC projects annually	**GMU**		
G4c 2	Participation in partnerships and projects with other councils and organisations	Participation in Inter Library Loans Cooperative and Eastern Suburbs HSC Cooperative	Two other community benefit partnerships formed and maintained	**GMU**		

Direction: G5 Council is a financially sustainable organisation
Strategy: G5a ***Provide financial services for the Council in an accurate, timely, open and honest manner***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
G5a 1	Financial advice and co ordination to ensure Council meets overall budget performance targets provided	Manage Council's financial performance to achieve targets set	Annual budget targets met or Exceeded	**DM FISS**		
		Conduct and report on quarterly reviews of budget performance	At least 7 green lights on Local Government Finance Health Check Indicators			
		Ensure year end accounts are completed	Annual financial audit completed and reported by October			
		Issue rates notices quarterly and collect rates levied	All rates notices issued in accordance with legislative timetable			
			Less than 3.5% rates outstanding as a percentage of rates collected.			
		Achieve a return on Council's cash investments	Rate of return on cash exceeds UBS Warburg AUD Bank Bill Index			

WAVERLEY COUNCIL

Measuring our Progress

Strategy: G5b *Undertake long term financial planning*

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G5b 1	Four-year forecast prepared annually	Develop four-year forecast Report to Council annually on forecast	Four year forecast completed and reported to Council in April annually	**DM FISS**		
G5b 2	Ten year financial plan reviewed annually	Review LTFP each year based on four year forecast Report to Council annually on results of review	10 year financial plan review completed and reported to Council in April annually	**DM FISS**		
G5b 3	Council's expenditure is funded sustainability	Ensure funding sources identified meet expenditure requirements	Surplus or balanced budget achieved annually	**DM FISS**		
G5b 4	Council's expenditure satisfies the needs of the community	Monitor expenditure to ensure it is in accordance with the expressed wishes of the community as articulated in the Community strategic plan Provide advice to Council to assist its decision making on changes to expenditure that are outside the adopted Delivery Program	Quarterly budget review reports to Council Service & Efficiency Reporting Committee of Council meets at least 3 times annually	**Direc-tor C&TS**	 	Committee has not met since new Council was elected. However, major efficiency gains have been-achieved, in particular through automaton of services such as parking permits.
G5b 5	A revised Investment Strategy that is being implemented	Review Investment Strategy progress to date Continue with implementation of key projects in accordance with adopted implementation plan Report to Council regularly on progress of key Projects	Quarterly progress on Investment Strategy projects 80% of projects progressed in accordance with implementation plan	**GMU**	 	

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G5b 6	A new Investment Strategy based on progress to date and revised financial and other modelling	Review current Investment Strategy Update financial modelling and other data that support strategy Undertake consultation on revised Investment Strategy Report to Council on proposed revised Investment Strategy	Review of current Investment Strategy completed by March 2013 Report to Council October 2012 & March 2013	**GMU**		

Direction: G5 ***Council is a financially sustainable organisation***

Strategy: G5c ***Establish and maintain commercial business operations that contribute to Council's financial sustainability***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G5c 1	Budgeted financial performance for all commercial leases met or exceeded	Manage the leasing Council's commercial property portfolio	Performance of Council's business activities greater than or equal to budgeted financial performance for all commercial leases	**DM BSP**		
G5c 2	Budgeted financial performance for Cemetery business operations met or exceeded	Manage Council's cemetery business unit	Performance of Council's business activities greater than or equal to budgeted financial performance for cemetery business operations	**DM BSP**		

WAVERLEY COUNCIL

Measuring our Progress

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G5c 3	Budgeted financial per-formance for Council car park business operations met or exceeded	Manage Council's car parks	Performance of Council's business activities greater than or equal to budgeted financial performance for Council car parks operations	**DM BSP**		
G5c 4	Budgeted financial performance for commercial waste collection and recycling service	Manage Council's commercial waste and recycling service	Performance of Council's business activities greater than or equal to budget for commercial waste operation	**DM BS**		

Direction: G6 ***Council assets are well maintained for their current purpose and for future generations***

Strategy: G6a ***Regularly revise Council's Strategic Asset Management Plans and integrate with financial planning processes***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G6a 1	Cost effective Strategic Asset Management Plans (SAMPs) that are compliant with legislative requirements	Updated assessment of assets incorporated into preparation of SAMP4	Report on assets during term of Council April 2013	**DM TS**		
G6a 2	Long Term Financial Plans (LTFPs) that reflect the full assessed cost of adopted Asset Management Plans	Incorporate asset management funding assessments into 4 year Delivery Program and 10 year financial plan (LTFP) Report to Council at least annually on asset management funding	Asset maintenance and renewal estimated are shown in Long Term Financial Plans and reported to Council in April each year	**DM FISS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G6 ***Council assets are well maintained for their current purpose and for future Generations***

Strategy: G6b ***Implement adopted Asset Management Plans***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G6b 1	A program of capital works	Capital works program developed Adopted and funded capital works program implemented Progress with capital works program reported to Council quarterly	80% of priority capital works projects on budget and on time delivery Proportion of assets in condition ratings 1, 2 and 3 increases annually until adopted targets in WT2 are achieved	**DM TS**	 	As at Q3 review, expenditure on 2012/13 program totaled 56.1%. It is expected that by 30 June total expenditure will be lower than 80%, however it will be higher than in previous years.
G6b 2	An annual asset mainte-nance program	Annual asset maintenance program developed Adopted and funded asset maintenance program implemented Delivery of annual maintenance program Progress with annual asset maintenance program reported to Council quarterly Kerb and Gutter Construction Grant (Urban Local Roads) Cemetery infrastructure backlog renewals Roads Construction & Upgrades Stormwater drainage construction & upgrades	80% of adopted Annual Maintenance Programs on budget and on time delivery Proportion of assets in condition ratings 1, 2 and 3 increases annually until adopted targets in WT2 are achieved Kerb and Gutter construction Roads construction & upgrades Stormwater draining construction & upgrades Proportion of assets in condition 1,2 & 3 increases until adopted targets in WT2 are met Cost within 10% of agreed budget and within 6 months of agreed timetable	**DM TS**	 	

WAVERLEY COUNCIL

Measuring our Progress

Direction: G6 ***Council assets are well maintained for their current purpose and for future generations***

Strategy: G6c ***Implement the adopted Asset Management Continuous Improvement Plan***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G6c 1	On-track delivery of 80% of scheduled activities in the adopted Asset Management Continuous Improvement Plan each year	Progress with scheduled activities monitored quarterly Progress against benchmarks for asset management assessed annually	Annual improvement in self-assessed scores on meeting agreed Business Excel-lence Framework (BEF) benchmarks for asset management is steady or Increasing	**DM TS**		

Direction: G7 ***Council maintains sound safety and risk management practices to protect the community and our employees***

Strategy: G7a ***Provide a safer environment by implementing specific risk management practices***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G7a 1	Operational risk processes and strategies reviewed	Document processes to manage public liability claims	October 2012	**DM HR/ OD**		
		Identify key measures and developed; targets for public liability claims	November 2012			
		Track performance against key measures	December 2012-June 2013			
		Report on progress against targets	December 2012-June 2013			

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Direction: G7 ***Council maintains sound safety and risk management practices to protect the community and our employees***

Strategy: G7b ***Maintain a safe workplace***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G7b 1	Number of lost time injuries and incidents reduced	Develop and implement Claims and Rehabilitation Procedures and tools Monitor and report on lost time injuries, OH&S incidents and time to complete corrective actions Report on progress including operational improvements	5% reduction in lost time injuries compared to base year 5% reduction in incidents compared to base year 60% of corrective actions raised that are closed	**DM HR/ OD**		
G7b 2	OHS Risk Management Plan implemented	OHS Risk Management Plan implemented Progress monitored Reporting on progress provided	70% of OHS plan completed	**DM HR/ OD**		A review of the Plan is being conducted by the Risk & Safety Team as a result of new Work Health & Safely & Workers Compensa-tion Legislation. Action items and targets are being achieved though the priorities may not be those set by the previous manager.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Direction: G8 ***Council manages information and knowledge in an integrated and accessible way***

Strategy: G8a ***Improve the management of, and access to, information across Council***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G8a 1	Knowledge Management Action Plans implemented	Implement the funded actions from the adopted Knowledge Management Action Plans	80% of actions from Knowledge Management Action Plans implemented annually	**GMU**		Develop-ment of a Knowledge Management Strategy linked to IT Strategy in development
G8a 2	Records management and information access services provided	Maintain Council's records management system Provide records management services Provide advice and training in the use of Council's records management system Audit and report on compliance with the use of Council's records management system	90% of staff comply with Council's Records Management Policy	**DM G&IP**		

WAVERLEY COUNCIL

Meeting our Statutory Requirements

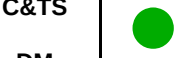
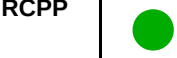
Deliverable		Actions in 2012/2013	Targets and Progress Measures	Reporting Officer	Progress	Comment
G8a 3	Compliance with Government Information (Public Access) and Privacy and Personal Information Protection Acts	Develop and implement program for compliance with Government Information (Public Access) Act Provide access to information under the Freedom of Information Act (the FOI Act) Provide access to information under Government Information (Public Access) Act (the GIPA Act) Manage requests and privacy complaints under Privacy and Personal Information Protection Act (the PPIP Act)	All applications under FOI, GIPA and PPIP Acts processed annually in accordance with legislative timeframe	**DM G&IP**		
G8a 4	Effectiveness of web site monitored	Maintain Council's web site Monitor and report on use of web site	10% increase in visits to web site each year	**DM FISS**		
G8a 5	Geographic information and mapping system across Council maintained	Maintain and update Council's geographic information and mapping system Provide a publicly accessible digital mapping system	All software and mapping database updates completed annually Increase in number of users accessing the mapping website annually from base year	**DM SLUP**	 	

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Direction: G8 ***Council manages information and knowledge in an integrated and accessible way***

Strategy: G8b ***Provide statutory, financial and management information and reporting on time and with a high degree of accuracy***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Offi-cer	Pro-gress	Comment
G8b 1	All reports required by legislation or requested by Government departments and agencies provided	Complete Operational Plan as required by legislation Complete and submit Annual Report by due date Submit annual audited financial accounts to DLG by due date Provide Companion Animal reporting as required	All reports required by legislation provided on time and in required format	**Director C&TS** **DM G&IP** DM FISS DM C		
G8b 2	Annual reports on key council's plans and policies completed	Report on access and equity policies in Council's Annual Report	Information for Annual Report provided in September annually	**DM RCPP**		

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Direction: G9 ***Council is an attractive, performance-focussed employer, governed by great leadership and supported by a committed and adaptable workforce***

Strategy: G9a ***Attract and retain highly skilled employees who take pride in delivering exceptional service to achieve the community's vision***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G9a 1	Council's Workforce Plan implemented	Undertake the activities scheduled in Council's Workforce Plan	80% of activi-ties from Workforce Plan completed annually	**DM HR/ OD**		
G9a 2	Improvement in staff retention demonstrated	Review suite of selec-tion skills tests eg: driving, functional assessments, computer tests, psychological suitability of new starters	Annual turnover rate of staff that have been with Council for three years and less is 14% or lower Overall staff turnover rate is reduced to 11% or less	**DM HR/ OD**	 	
G9a 3	Recruitment process managed to limit the length of time to fill vacant positions	Undertake recruitment in accordance with guidelines Monitor recruitment process to identify issues or delays that may increase time to fill vacant positions Respond to any issues or delays identified	Recruitment cycle time six weeks or less	**DM HR/ OD**		

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Direction: G9 ***Council is an attractive, performance-focussed employer, governed by great leadership and supported by a committed and adaptable workforce***
Strategy: G9b ***Create a positive performance culture that builds skills in alignment with Council's Mission and Values***

Deliverable		Actions in 2012/2013	Targets and Progress Measures	Report-ing Officer	Pro-gress	Comment
G9b 1	Staff reward and recognition program developed and implemented	Implement reward and recognition program Monitor implementation and operation of program Seek staff feedback on reward and recognition program	Rating at each three yearly re-take of staff survey against questions 9 and 16 is increasing	**DM HR/ OD**	 	
G9b 2	Learning and Development (Training) Plan programs delivered	Develop Learning & Development Plan Implement Learning & Development Plan Seek feedback on Plan to assist in development of next Plan	80% of scheduled components of Training Plan delivered annually 85% satisfaction rating scored on training evaluation	**DM HR/ OD**	 	
G9b 4	Program of internal customer service surveys continued	Implement annual program Develop and implement improvement plans Monitor progress with improvement plans	5% increase on previous rating score achieved on internal customer service surveys com-pared to pre-vious rating Overall rating of 75% or above before or by the 3rd re-take	**DM HR/ OD**	 	BS&P (CTS) are on track to meet target. B&S (PWS) is not on track.
G9b 5	Business Excellence survey program with staff continued	Undertake survey Report results Identify possible areas of improvement	5% improvement on previous rating of Business Excellence Survey Overall target of at least 75% before or by the 3rd retake	**DM HR/ OD**	 	The staff survey returned a re-sult of 62%, lower than the baseline.

Section 4

Meeting our Statutory Requirements

WAVERLEY COUNCIL

Meeting our Statutory Requirements

The following information is provided in accordance with the annual reporting requirements outlined in Section 428(2) of the Local Government act 1993.

A. Statement of Expenses, Revenues and Assets

This information can be found in Part 2 of this Annual Report

B. Actual and Projected Performance Comparison

This information can be found in Section 3 'Measuring our Progress' of this Annual Report.

C. State of the Environment Report—How are we going?

Waverley Council completed an *Environmental Action Plan* (EAP2) in 2009 which forms part of Council's Resourcing Strategy as part implementation of the new Integrated Planning and Reporting Framework. This Resourcing Strategy informs the Community Strategic Plan (*Waverley Together 2*) and the Council's Delivery Program (*Delivery Program 2010-2013*) . With this in mind, Council no longer believes it is appropriate to have a stand alone *State of the Environment Report* as the quadruple bottom line (of which environmental sustainability is one of the elements) is required to be reported upon within the Integrated Planning Framework.

D. Condition of Public Works

Our Strategic Asset Management Plans (SAMP1, completed in March 2006, SAMP2, completed in December 2007 and SAMP3, completed in December 2009) provide a new and more accurate approach to assessing the cost of asset management and setting priorities for expenditure. Assets in Waverley are now rated in the Strategic Asset Management Plans according to the following condition hierarchy:

- **Condition 1:** Good condition
- **Condition 2:** Minor deterioration
- **Condition 3:** Medium deterioration
- **Condition 4:** Major deterioration
- **Condition 5:** Unserviceable

The methodology used to develop accurate estimates of costs to bring assets to a satisfactory standard, and keep them there, has been progressively developed and validated over a period of years since SAMP1. In 2010, in recognition of this work, Waverley Council won the Federal Government's National Award for Local Government in Asset and Financial Management for this method.

A complete description of the method is provided in SAMPs 2 and 3 at the flowing link:
http://www.waverley.nsw.gov.au/council/plans,_policies_and_reports/planning_for_waverleys_future

In summary the methodology involves:

- Gradually building up an accurate picture of the current condition of assets and developing estimates for restoring different proportions of them to top condition in defined cycles; and then

- Checking with the community – using simple pictures – about what proportion of each asset category they really want to see in top condition at any one time.

The process assumes it isn't necessary to have all assets in absolutely top condition all of the time and there are acceptable intervals for asset renewal which will deliver both asset and financial sustainability. Because of the simple approach to communications, our community has now confirmed this assumption is acceptable.

The process has resulted in substantially lower assessed costs for backlog and future infrastructure renewal programs and increased community satisfaction about the levels of service they can expect and when. Because this process sets a floor for the minimum investment necessary it also allows customer choice without increasing risk that may arise from continued asset degradation.

Annual Reports since 2005/2006 have included detailed explanations of the development of the methodology and the derivation of the financial results. Prior to implementing the new method Waverley Council was reporting cost estimates of $93.2 Million to bring the five biggest categories of assets to a

satisfactory standard and another $8.7 million per annum to keep them there. By implementing and refining the new method progressively over 5 years we are now able to report substantial drops in those estimates as follows.

Asset Maintenance Costs Reported June 2004

Asset Group	Cost to bring to a satisfactory condition	Cost to maintain at a satisfactory standard
Roads	$31,950,000	$2,555,000
Footpaths	$12,950,000	$1,850,000
Kerbs & Gutters	$5,900,000	$1,180,000
Stormwater Assets	$37,200,000	$1,800,000
Buildings	$5,235,000	$1,353,000
Total	**$93,235,000**	**$8,738,000**

Asset Maintenance Costs Reported June 2013

Asset Group	Cost to bring to a satisfactory condition	Cost to maintain at a satisfactory standard
Roads	-	$1,263,000
Footpaths	$1,757,000	$1,490,000
Kerbs & Gutters	$920,000	$975,000
Stormwater Assets	-	$1,025,000
Buildings	$7,593,000	$2,399,000
Total	**$9,090,000**	**$6,374,00**

The difference in each approach, which has resulted in the progressive drops in estimated costs has been summarised in various Annual Reports since 2005/06. In summary the differences are:

Methods of Estimating Costs to Bring Infrastructure and Building Assets to a Satisfactory Standard

As applied in the 2006/07 Schedule 7 and Annual Report	As applied in the 2007/08 Schedule 7 and Annual Report
• Took the asset value (assessed on the basis of replacement cost), selected a design life for the asset (eg. 100 years) and used that as the basis for selecting a percentage of total asset $ value per annum required to maintain assets *after* they have been brought to top standard.	• Dispenses with asset value and depreciation as a means of determining program costs for maintaining assets in a satisfactory standard. Instead uses condition assessments to determine the cost of bridging the gap between current condition and the agreed standard.
• Assumed the aim was to keep all assets in top condition (i.e. condition 1 or 2) at any one time.	• Assumes the **minimum** aim is to ensure the proportion of assets in conditions 3, 4 and 5 does not increase (see further detail on definition of "satisfactory standard" below).
• Assumed complete re-construction would be required to achieve the top condition.	• Assumes complete reconstruction is required in only a small minority of cases.

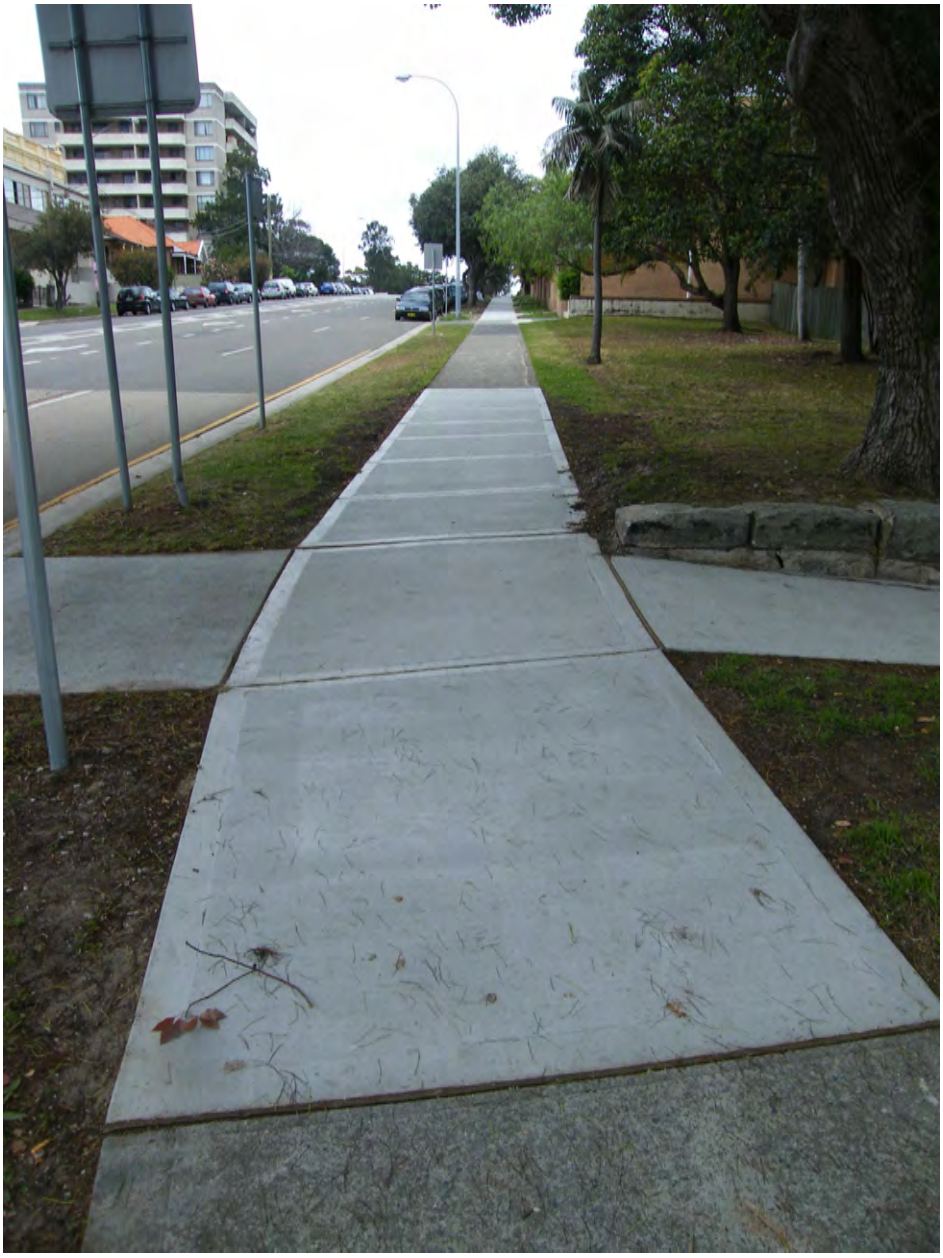
WAVERLEY COUNCIL

Meeting our Statutory Requirements

SAMP2 effectively redefined “satisfactory standard”, accepting the concept that it would be satisfactory to have a smaller proportion of total assets in condition ratings 1 & 2 at various times, as long as certain other conditions about cyclic maintenance could be met. These conditions include:

- a reasonable level of cyclic maintenance will be given as a priority to the assets that are in the poorer condition ratings within the planning period,
- there will be a general intention to prevent growth in the proportion of assets in Condition 4 (Major Deterioration), and
- no asset will be allowed to slip into Condition 5 (Unserviceable) unless Council has decided to decommission the asset.

Consultation with the local Waverley community on what might constitute a satisfactory standard of service delivery from assets has refined Council’s view of the minimum necessary proportions of various categories of assets that should be kept in the top condition ratings at any one time, subject to the rules set out in the SAMPs, which Council still abides by **as funds permit**. These minimum proportions have been fully documented in our community Strategic Plan, *Waverley Together 2*, and are reproduced here:



WAVERLEY COUNCIL

Meeting our Statutory Requirements

Target Condition	Current Condition

Council assets should be capable of delivering the desired levels of service as measured by achieving the following asset condition ratings on an annual basis:
 	
In condition 1 or 2
• 79% of roads
• 80% of footpaths
• 73% of kerbs/gutters
• 100% of stairs
• 100% of fences & bollards
• 100% bus shelters
• 100% bus seats
• 100% street seats
• In Parks
  • 100% of fences & bollards
  • 100% of footpaths
  • 100% of stairs
  • 100% of play equipment
  • 100% of signs
• In Waverley Cemetery
  • 100% of roads
  • 100% of gutters
  • 100% of paths
  • 100% of drains
  • 100% of fencing (internal)
  • 100% of fencing (external)
	In 2009Council assets achieved the following condition ratings:
	
	In condition 1 or 2
	• 81% of roads
	• 75% of footpaths
	• 74% of kerbs & gutters
	• 69% of stairs
	• 74% of fences and bollards
	• 97% of bus shelters
	• 79% of bus seats
	• 84% of street seats
	• 79% of fences and bollards in parks
	• 82% of footpaths in parks
	• 84% of stairs in parks
	• 65% of play equipment in parks
	• 90% of signs in parks
	• 2% of Waverley Cemetery roads
	• 65% of Waverley Cemetery gutters
	• 59% of Waverley Cemetery paths
	• 57% of Waverley Cemetery drains
	• 39% of Waverley Cemetery fencing (internal) & 21% fencing (external)

The remaining Council assets should be capable of delivering the desired levels of service as measured by achieving the following asset condition ratings on an annual basis:
 	
In condition 1, 2 or 3
• 100% of buildings
• 100% of pools
• 100% of drains length
• 100% of retaining walls in streets
• 100% of seawalls
• 100% of street bins
• 100% of parking signs
• In Parks
  • 100% of furniture
  • 100% of lighting
  • 100% of retaining walls
  • 100% of irrigation
  • 94% of street trees
• In Waverley Cemetery
  • 100% of retaining walls
	For the remaining Council assets, in 2009 Council achieved the following condition ratings:
	
	In condition 1, 2 or 3
	• 93% of buildings
	• 100% of pools
	• 88% of drains length
	• 94% of retaining walls in streets
	• 90% of seawalls
	• 98% of street bins
	• 90% of parking signs
	• 95% of furniture in parks
	• 94% of lighting in parks
	• 93% of retaining walls in parks
	• 97% of irrigation in parks
	• 87% of street trees
	• 90% of Waverley Cemetery retaining walls

Meeting our Statutory Requirements

Waverley Council Maintenance Program 2012-13			
Buildings	Council Offices	$224,000	
	Works Depot	$59,000	
	Council Halls	$283,000	
	Council Houses	$125,000	
	Library	$223,000	
	Childcare Centres	$253,000	
	Amenities/Toilets	$40,000	
	Commercial	$58,000	
Total			**$1,265,000**
Other Structures	Assets not included in buildings		**$179,000**
Roads			**$1.930,000**
Footpaths			**$2,221,000**
Road Furniture			**$10,000**
Drainage	Stormwater	$671,000	
	Inlet & Junction Pits	$258,000	
Total			**$929,000**
TOTAL—ALL ASSETS			**$6,534,000**

E. Legal Proceedings

In the period July 2012 to June 2013 Council spent a total of $640,600.89 on legal expenses (legal representation plus consultants) all of which related to planning matters under the provisions of the *Environmental Planning & Assessment Act 1979*. During the year 20 new appeals were commenced in the Land & Environment Court with 4 appeals being discontinued. The result of the matters determined is set out below:

Land & Environment Court:

- Appeals upheld with conditions 22
- S34 Agreements 9
- Appeals dismissed 1

More information on individual Land & Environment Court matters is included on the following pages.

Local Court

Prosecutions were undertaken for offences involving parking offences, offences under the *Local Government Act, 1999, Environmental Planning and Assessment Act, 1979* and the *Companion Animals Act, 1998.*

Of the 234 parking infringement cases appealed to the courts, 88 fines were imposed, 30 were withdrawn (by the appellant), 92 resulted in the offence being proven but no conviction being recorded (Section10), and 24 were dismissed in the appellant's favour. The number dismissed by the court in the appellant's favour represents 0.02% of total parking fines issued during the year.

Fines and costs ordered by the magistrate to be paid

- Fines awarded in Council's favour: $12,784
- Costs awarded against Council: $Nil

Legal Proceedings for debt recovery of rates and charges

In 2012-13 Council spent $34,496.00 on legal and professional costs associated with debt recovery of rates and charges.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Land & Environment Court
Class 1 Appeals to the Land & Environment Court 2012-13

Property	Issue	Comment
65 Anglesea Street Bondi	Class 1 –s96 - Refusal - Hardstand carparking space with alteration to front façade of semi-detached dwelling	Appeal upheld with conditions.
63 Anglesea Street Bondi	Class 1 – Refusal - Alterations to front façade of dwelling and provision of carparking.	Appeal upheld with conditions
279 Bondi Road Bondi	Class 1 – Refusal - Change of use of upstairs room to restaurant to seat an additional 34 patrons at 8 tables.	Appeal upheld with conditions
26-28 Dellview Street, Tamarama	Class 1 – s96 Partial Refusal—Modifying development by increasing height of proposed three storey townhouses, relocating in-ground pool and reinstating upper level balustrading	S34(3) Agreement. Appeal upheld with conditions
The Eastern hotel—512-548 Oxford Street, Bondi Junction	Class 1 – s96(8) – Refusal - Modification of Court's consent. Continuation of extended hours between 3.00am and 5.00am Monday—Saturday on a permanent basis.	S34 Agreement Appeal upheld with conditions
13 Weonga Road, Dover Heights	Class 1 – Refusal - Extend balustrade and roof terrace area, relocate shade sail from front to rear yard and create new entry gate and structure at front of boundary.	S34(3)(a) Agreement Appeal upheld with conditions
1 Jacques Avenue, Bondi Beach	Class 1 – Deemed refusal - Demolition of existing structures, construction of three storey mixed use building with basement parking	Discontinued
5 Kenneth Street, Tamarama	Class 1—Refusal—Demolition of existing and construction of part 2/part 4 storey residential flat building containing four units, basement parking for 8 cars and strata subdivision.	Appeal upheld with conditions
36—38 Fletcher Street, Bondi	Class 1 - Deemed Refusal—Demolition of existing building, construction of three storey residential flat building with basement carparking	Appeal upheld with conditions
40 Gardyne Street, Bronte	Class 1 – Modification of Land& Environment Court orders in relation to DA 130/2011—Construction of new dwelling and garage, single story cabana/guest accommodation with garage under swimming pool & landscaping and addition of third level.	Appeal upheld with conditions
253-255 Oxford Street	Class 1 - Deemed Refusal. Demolition of existing buildings and construction of a mixed use 19 level development containing 90 residential units, ground level retail and basement level parking.	Discontinued

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Property	Issue	Comment
38 Portland Street, Dover Heights	Class 1 – S96 modification to internal layout, window changes, extensions to front balcony including pergola—deleting Condition 2ace.	Appeal upheld with Conditions
287 Birrell Street Tamarama	Class 1 – S96—Modifty proposal including new garage, reconfiguring southern and western walls, roof and skylights, deletion of internal lift, new external stairs, privacy screens and windows	Appeal upheld with Conditions
87-89 Glenayr Avenue	Class 1—Deemed Refusal—Demolition of existing buildings, construction of mixed use building with basement parking and strata subdivision.	
56 Ocean Street Bondi	Class 1—Deemed Refusal—Modifications including external alterations	Discontinued
21 Brown Street, Bronte	Class 1—Refusal—Construct a new two storey dual occupancy development	Discontinued
7/2—2 A Francis Street, Bondi Beach	Class 1—Refusal—Review of refused spa on roof top terrace	S34 Agreement. Appeal upheld with conditions
403-405 Old south Head Road, North Bondi	Class 1—Deemed Refusal—Demolition of existing dwellings and construction of new four storey residential flat building including 18 units and 15 basement carparking spaces and strata subdivision	
Robin Hood Hotel 209 Bronte Road Waverley	Class 1—Appeal against conditions S80A EPAA—Alterations and conversion of first floor of Hotel to a restaurant and public area (including smokers area) for an additional 150 patrons.	
5 Roe Street, Bondi	Class 1—S96—Refusal—Modify proposal to delete condition 2B to allow single hardstand at front of semi-detached dwelling	

Class 5 Appeals to the Land & Environment Court 2011-12
There were no Class 5 Appeals to the Land & Environment court in 2012-13.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

F. Mayor & Councillor Fees and Facilities

Council's policy on expenses and the provision of facilities for use by Councillors was revised in November 2011 and commenced on 15 November 2011. Under the provisions of this policy Council provides the following reimbursements and facilities to Councillors:

- Maximum reimbursement of $230 per month for telephone, PDA and internet costs and expenses.
- Reimbursement for registration, travel and accommodation costs to attend conferences, seminars or for other official council business.
- Reimbursement of reasonable costs incurred for the care of their children, elderly, disabled or sick.
- Insurance cover for personal injury, professional indemnity and public liability.
- Legal indemnity to cover reasonable legal expenses in relation to proceedings arising out of their role/responsibilities as a councillor.
- Reimbursement for the purchase of computer/telecommunications hardware and/or home office equipment up to a maximum retail value of $5647 (inc gst) per electoral term.

Councillors also receive the benefit of the following:

- Use of official stationery and access to Council's photocopiers and fax machines to discharge their Council functions;
- Word processing of official correspondence, subject to the prior approval of the General Manager;
- Postage of official correspondence;
- Meals on evenings of Council and Committee meetings;
- Access to a shared workstation with phone and a printer at the council chambers;

In addition to the facilities provided to Councillors, the Mayor is entitled to receive the benefit of:

- Use of a Council vehicle;
- Secretarial and administrative assistance relating to the discharge of his/her civic functions;
- A mobile phone.

In 2012-13 Mayoral and Councillor fees and expenses were as follows:

- Councillor Fees (including Deputy Mayor) **$199,601.04**
- Mayoral Fees **$37,046.83**
- Councillor Expenses & Facilities Costs **$112,289.90**

Councillors' Expenses and Facilities Costs included $42,565.04 for sustenance and $486.46 for printing as well as the following items:

(a)	Office equipment	-	Rental	$0.00	
		-	Minor Equipment	$12,991.40	
		-	Landline/Internet Access	$6,325.21	
		-	Computer Leases & Purchase	$5,521.00	
		-	Maintenance	$5.737.02	
					$30,574.63
(b)	Telephone Calls	-	Mobile	$3,944.58	
		-	Landline	$4,311.10	
					$8,255.68
©	Conference & Seminars				**$24,718.52**
(d)	Training Expenses				**$4,950.00**
(e)	Interstate Visits				**$0.00**
(f)	Overseas Visits				**$0.00**
(g)	Spouse Expenses				**$0.00**
(h)	Child Care				**$0.00**
(i)	Travel costs/taxi fares (including MV running exp)				**$8,911.11**
(j)	Legal costs				**$12,645.00**

The total cost for the provision of Councillor Fees & Facilities in 2012-12 was $417,436.60

WAVERLEY COUNCIL

Meeting our Statutory Requirements

G. Employment of Senior Staff

Council has five senior staff as identified under the Local Government Act consisting of the General Manager and 4 Directors. The value of senior staff total remuneration as at 30 June 2013 was $1,288,266.00 consisting of:

Salary	$852,403.00
Superannuation	$79,006.00
Non Cash Benefits	$31,954.00
Fringe benefits tax	$20,438.00

The total remuneration package for the General Manager in 2011-12 was $304,465.00

Note the above total remuneration packages contain the following:

- Total value of the salary component of the package.
- Total amount payable by Council by way of employer's contribution or salary sacrifice to any superannuation scheme to which the member may be a contributor.
- Total value of any non-cash benefits (*note* personal non cash benefits for motor vehicles are valued for this purpose by a formula used for calculating fringe benefit tax.)
- Total amount payable by Council by way of fringe benefits tax for any non-cash benefits including items such as car parking

H. Major Contracts Awarded by Council

Council awarded 8 contracts in excess of $150,000 and four contracts in excess of $100,000 during 2012-13 financial year. The table below sets out the details of these contracts.

Description	Contractor/Supplier	Contract Value
Affordable housing and social housing programs	Bridge Housing Limited	$120,000.00
Tree Removal and stump grinding services	City Arbor Tree Pty Ltd	$180,000.00
General Hardware and associated products	A E Bakers	$100,000.00
General Hardware and associated products	Corporate Express (Staples)	$100.000.00
Temporary Staff Services	Panel consisting of: Hays Specialist Recruitment ECA Group Pty Ltd Comensura Pty Ltd Addecco Australia Pty Ltd Jobs Statewide Inc Recruitment Edge Regent Personnel Pty Ltd SKILLED Group Ltd Spectrum Community Outcomes	$800,000.00
Road Resheeting Works	Downer EDI Works Pty Ltd	$737,594.00
Road Resheeting Works	D & M Excavations & Asphalting Pty Ltd	$161,814.00
Maintenance of Council's sportsfields	Green Options Pty Ltd	$138,600.00
Marquee hire for City to Surf	Butlers Events & Staging Pty Ltd	$195,000.00
Processing of collected recycled materials	Visy Recycling	$180,000.00
Construction of Tamarama Kiosk	Kane Construction Pty Ltd	$1,853,772.00
Construction of Works Depot	Cockram construction Pty Ltd	$11,391,630.80

WAVERLEY COUNCIL

Meeting our Statutory Requirements

I. Bush Fire Reduction Activities

The Waverley Council local government area is one of the most densely populated and urbanised areas of Australia and has few, if any, areas likely to be subject of bush fire activity. No bush fire reduction activities were carried out by Council during 2012– 13.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

J. Multi-Cultural Services—Access & Equity Report July 2012—June 2013

Part 1 Supporting Multicultural communities

Waverley Council's Cultural Diversity Policy and Action Plan 2010-14

The Cultural Diversity Policy and Action Plan is Council's blueprint for action and sets out our commitment to the principles of multiculturalism and social justice. Over the past year we continued with the implementation of the 4-year action plan and achieved progress in all five key areas:

- Leadership
- Community Harmony
- Planning and Engagement
- Access & Equity
- Economic and Cultural Opportunities

Following are some of the highlights which illustrate examples of activities and events that occurred over the period July 2012-June 2013.

Objective 1. Leadership

Multicultural Advisory Committee (MAC)

The MAC continued to be an active and engaged group of residents, service providers, Council employees and Councillors providing advice and input into Council's policies, services and community activities. Four committee meetings were held this year and an active group email list has been maintained enabling members to share information on local events, services and issues.

MAC members took an active interest in progressing the implementation of Council's Cultural Diversity Policy (CDP) and had input into the planning of Waverley's multicultural events and programs. The MAC's support for the popular Migration to Surf program continued at the Bondi Surf Club.

Community Worker- Multicultural

The Community Worker-Multicultural continued to work on the CDP action plan, facilitated MAC meetings, updated demographic information and provided expert advice to Council, residents, researchers and businesses. The position coordinates Waverley's events during Harmony and Refugee Weeks. Much of this work relies on effective partnerships with external and internal partners and this is what makes these jointly run activities informative, interesting and engaging. The Multicultural worker also supports our language aide service and assists with the translation of information into community languages.

Community Service Network & interagencies

Waverley Council 's Multicultural Worker participates in and supports a number of service networks and forums that address the needs of people from culturally and linguistically diverse backgrounds including the *Inner and Eastern Sydney Migrant Interagency (IESMI),* the *Greater Sydney Multicultural Interagency (GSMI)* and the *Local Government Multicultural Workers Network (LGMWN)* e-list.

As a member of the GSMI steering committee this has enabled us to strengthen partnerships with other agencies working with CALD communities and with the State peak body the Ethnic Communities' Council of NSW.

Waverley Housing for Older People (WHOP)

Council's Community Worker (older people and access) manages the waitlist and entry into the WHOP program and has responded to many complex housing queries involving residents from CALD backgrounds. We have improved our communication with these residents by using interpreters and translators. Finding appropriate and affordable housing continues to be a major challenge in Waverley and further obstacles can be faced by people from CALD backgrounds who often require extra support navigating this scheme. This financial year the WHOP residents from CALD backgrounds made up 67%, 31% of all tenants identified as Russian.

Waverley Library

Waverley Library promotes cultural diversity in its collections in several ways including:

- An extensive multicultural collection, recently moved to a far more prominent position in the Library with more space for browsing and a comfortable lounge area for people to congregate, chat, read and browse the collection
- Programs, activities and exhibitions
- Support to artists, performers and others to host multicultural and Indigenous activities by making available affordable and accessible venues.

The Library offers a total of 7122 'all language' items, mainly books (adult and junior) but also some CDs and DVDs. These cover a range of languages including French, Chinese, Russian, Japanese, Hungarian, Italian and Polish. During the period July 2012 to June 2013, a total of 20,290 loans were registered from this collection, comprising items from both Waverley Library and the State Library of NSW. This reflects a healthy and robust community of multicultural borrowers.

In delivering its '*Remember When'* series, the Library also worked closely with Council's Multicultural Advisory Committee seeking its recommendations and support.

Council's Library staff worked with the Home Library Service Working Group to secure State Library of NSW funding for the production of generic flyers and posters promoting the Home Library Service to multicultural customers. Information about this valuable free service, were produced in Chinese, Italian, Spanish, Greek, Vietnamese and Arabic and distributed throughout the Library and to customers.

Waverley Community and Seniors Centre

The Waverley Community and Seniors Centre continued to provide services for a range of different client groups which have been detailed in the Access and Equity section of this report. Several CALD groups, including Russian, Italian and Greek groups continued to meet at the centre.

Childcare Centres & Family Day Care

Respecting difference and valuing diversity is an important component of our curriculum. Childcare Centre staff and Family Day Care programs continued to create changing play environments that reflect the cultural diversity of our community. Books, stories, songs and celebrations introduce children to various cultures. Photo walls and images visually describe the many different family backgrounds that are so typical of our diverse community. Parents are actively included in the activities and are regularly invited to share their own cultural stories with the children. Familiarity with a range of languages is also taught and shared amongst the children.

Family Day Care continues to promote the value of cultural awareness and diversity across its network of educators in Waverley. The program helps to support this through the provision of a range of culturally appropriate resources and information to all family carers.

Community and Small Grants

Council provides funds through the community grants program to assist community groups and agencies. Addressing the needs of our CALD communities is considered a priority in the selection criteria of the small grants program.

Objective 2. Community Harmony

CULTURAL EVENTS

Chanukah

To celebrate Chanukah, leaders of the Jewish community, community members and staff enjoyed music, traditional food and the lighting of the Menorah at Council Chambers on 11 December 2012. Approximately 100 people attended this Festival of Light festivity - members of the community, community groups, various religious organisations and Waverley Council Councillors and staff.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Citizenship Ceremonies

Council conducts monthly Citizenship Ceremonies, welcoming an average of 50 new citizens a month. New citizens come from a range of countries including the United Kingdom, South Africa, Sweden, Germany, Italy, Ireland, Korea, Japan, India, Malaysia, and China. Local members of Parliament, Councillors and community groups join the Mayor in a ceremony to welcome the new citizens, their families and friends. The monthly ceremonies are held at Council Chambers.

Refugee Week 19th June 2013

This year Waverley Council promoted the Refugee Week theme on our website and put on the exhibition 'The View from here' at Waverley Library from 15 June – 3 July in partnership with the Jesuit Refugee Services. Featuring some striking works by refugees living in Australia, it opened our eyes to the world inhabited by refugees. The Director of the Jesuit Refugee Service, Fr Aloysius Mowe SJ gave a moving and insightful speech which touched the hearts of everyone who attended.

Harmony Week 21st March 2013

Harmony Day is the United Nations Day for the elimination of racism and Waverley Council facilitated community festivities, events and business development to celebrate Waverley's diversity. This year Council's lively program included:

- A partnership event featuring students from our local English language programs hosting a festival featuring music, song, art and craft at the Mill Hill Centre courtyard. The Waverley Community and Seniors Centre, Bondi Junction Place Management and our community partners Echo Neighbourhood Centre, City East Community College and MTC training solutions supported this event. Around 200 students, residents and clients of the services attended, provided colourful entertainment and serving delicious food. Bilingual staff members promoted Council's library services and the Friends of Waverley Library sold books in languages other than English.

- *Deliciously Diverse* - business promotion campaign for Bondi Junction's multicultural food outlets.

- Oxford St Mall banners featuring '*Everybody Belongs in Waverley*'.

Other popular events held during Harmony Week were:

- The library talk with John Ogden about his new book *Saltwater People of the Fatal Shore - Sydney's Southern Beaches.*

- The exhibition 'How to Draw Ghosts' by Damian Broomhead about the first four years of colonisation and the relations between Aboriginal people and the colonisers.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Russian Victory Day

This day marks the anniversary of the Russian victory against Nazi Germany in World War Two, a significant event for the Russian community. Waverley Council, the Russian Branch of the NSW Association of Jewish Ex Serviceman & Women, the Russian speaking Association, community members, the local members of Parliament, Councillors and staff joined to commemorate Victory Day on 9 May. This local event was attended by 120 people in the Waverley Park Cenotaph.

BONDI PAVILION CULTURAL SERVICES

Art Exhibitions

The Bondi Pavilion Gallery hosted 22 exhibitions during this period with an eclectic mix of exhibitions celebrating CALD artists and cultural groups in the local area. Shir Madness presented 'Inheritance', curated by Estelle Rozinsky, an exhibition celebrating the creativity and diversity of the Jewish Community.

School Holiday Programs

The Bondi Pavilion School Holiday program runs four times a year and attracts over 900 participants to each program. Diverse, culturally rich programs are provided for children aged 3-14 years of age with some special activities for older age groups on occasion. Some of the activities included African Drumming, Brazilian Dance, South American Music, Indonesian puppet making and an Aboriginal and Jewish combined craft workshop exploring both of these cultures 'Creation Stories' as part of NAIDOC Week.

Senior Citizens Concerts

Bondi Pavilion hosts a series of monthly concerts for predominantly frail aged senior citizens and a program to reflect the cultural diversity of the audience. The past year has included Spanish music and dance and an Eastern European gypsy band with Yiddish songs catering for the Jewish community.

Festival of the Winds

The skies came alive on 9 September 2012 with hundreds of kites of all shapes and sizes from local and international kite-makers and flyers. There were also the fabulous Delta and Free Form kites from the

Australian Kite flyers Society members who showcased their own designs, as well as kite designs from India, Malaysia, China and Japan. This event attracted 45,000 people and was complimented by a dynamic multicultural entertainment program in the Bondi Pavilion Courtyard Amphitheatre, including multicultural music and dance, as well as foods from around the world.

Ocean Pacifika Festival

This festival was held on Ocean Care Day on Sunday 25 November 2012 at Bondi Beach. The program included Pacific Island dance and music, children's craft workshops, arts and crafts stalls and a host of information and environment stalls helping the community learn about our beautiful oceans and how to make sure they stay that way. Groups were from Cook Islands, Samoa, New Zealand, Nuie and more.

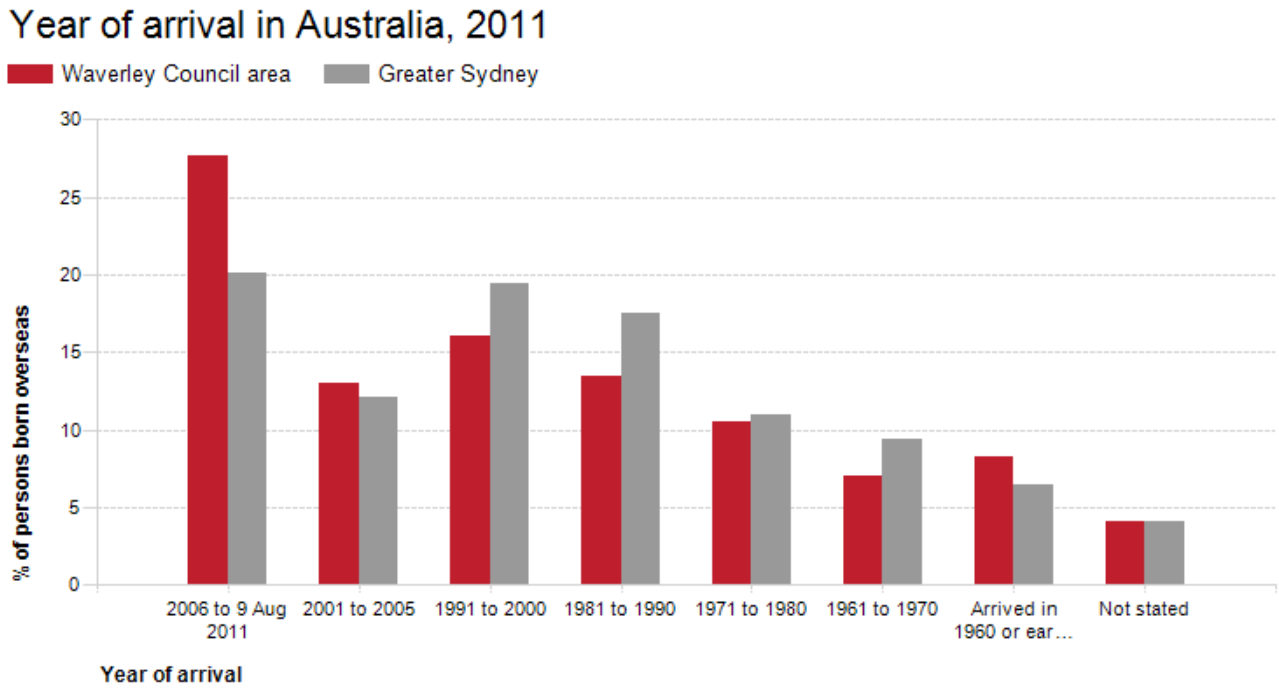
Bondiesta

The best of Sydney's Latin artists had everyone non-stop entertained with their dynamic mix of traditional and contemporary music and dance entertainment, displays workshops, colourful costumes and irrepressible talent. This 2000 person strong Festival held in March 2013 included free dance workshops, arts and crafts, music and foods from across Central and South America, This year's festival celebrated everything Latino including the cultures of Cuba, Bolivia, El Salvador, Brazil, Mexico, Bolivia, Colombia, and Argentina.

Objective 3. Planning and Engagement

Social Planning

Social planning data and census information continued to be updated and presented to various audiences. This information helps us and our partners in the planning and coordination of services. Council maintains a wide service network and has continued to share this planning data with individual services as well as inter-agencies, community groups and committees.



Source: Australian Bureau of Statistics, Census of Population and Housing, 2011 (Usual residence data)
Compiled and presented in profile.id by .id, the population experts.

Example of social planning data: 28% of our overseas born population arrived between 2006 and 2011 compared with 20% for Greater Sydney.

Directory of Multicultural Services and Groups
This directory is a useful source of information and referral points for services in Waverley and beyond. Copies are available in the Mill Hill Centre, Library and our website for anyone to access. Council updates this useful resource every two years. The directory includes the Telephone Interpreter Service (TIS) message in ten languages.

Objective 4. Access and Equity

ACCESS TO FACILITIES
***Parks and Sporting Fields*:**
Multicultural groups continue to regularly use Councils parks for various sporting, social and religious occasions including Kesser Torah College, Maccabi, the Multicultural Bocce Association, and the Gaelic football/hurling clubs Clan Na Gael, Cormac McAnallan and the Central Coast Hurling.

Mill Hill Centre
A number of culturally diverse and religious groups continue to provide programs and activities for our diverse community members at the Mill Hill Centre. Some of these groups include the Russian War Veterans Social Group, the Greek, Italian, German and Spanish Social Groups, the French Conversation & Language Groups, the Association of Jewish Engineers (English classes for Russian speakers), Echo Neighbourhood Centre Russian Optimistic Social Group, and the Indonesian Christian Group.

The Sydney Eruv
Council maintains various sections of the Sydney Eruv which are situated in the Waverley LGA, including cabling along Bondi Beach, parts of Bronte and Ben Buckler; and, hand rail fencing along Bondi Beach Promenade. This virtual fence, symbolises the community, and defines the area within which orthodox Jewish people are able to undertake various outdoor activities on the day of the Sabbath (Saturday). Without the Eruv, orthodox Jewish people would be restricted to staying inside their homes on the Sabbath.

HUMAN RESOURCES
The Equal Employment Opportunity Management Plan 2012-16
Following the development of Council's Equal Employment Opportunity Management Plan 2012-16 (*EEO Plan*) in 2012, various actions addressing multicultural engagement and diversity across Council's workforce will be implemented over the next three years. The Plan is required under legislation and consistent with integrated planning principles, future EEO Management Plan actions, monitoring and reporting will be detailed within Council's Resourcing Strategy Workforce Plan 2014-24.

Training for Council Employees
As part of Council's corporate induction program, new employees undertook mandatory training on EEO/ Harassment and Bullying prevention during 2012/2013, which was also attended by current employees.

Recruitment and selection training was also conducted during this reporting period. The training targeted at Managers and Supervisors includes ensuring knowledge of EEO through using merit based selection.

Cultural awareness training
Council's *Working with Difference* training program includes information about working with people from non English speaking or CALD backgrounds. The Community Worker- Multicultural worked in partnership with Learning and Development to deliver the cultural awareness training.

At the end of June 2013, 55 employees at Council had completed the *Working with Difference* course which incorporates a two hour session on Cultural Diversity training.

MEDIA AND COMMUNICATIONS
Translating & Interpreting
The standard message on how to contact Council with the help of the Translation and Interpreting Service (TIS) continues to be used regularly on Council materials and community newsletters.

Key points from Waverley's community newsletter *Waverley in Focus* were translated into Hungarian,

Chinese, Spanish, Greek and Russian and included in the Newsletter.

Using ethnic media
Throughout the year Council sends media releases to Jewish News and Horizon newspaper (Russian) as a strategy to engage with and inform members of our diverse community about Council activities. Council also advertises each year with the Jewish News Rosh Hashanah Supplement and the NSW Jewish Board of Deputies Diary.

Language Aide Service
Council maintains a pool of eight accredited language aides who assist Council officers in their communication with residents in the following seven languages: Cantonese, Japanese, Mandarin, Polish, Portuguese, Russian and Spanish. Council's language aides receive an allowance for the service they provide.
Translating & Interpreting
The standard message on how to contact Council with the help of the Translation and Interpreting Service (TIS) continues to be used regularly on Council materials and community newsletters.

Waverley Housing for Older People (WHOP)
The WHOP program was promoted in six different languages in the course of the year and advertised in ethnic media. Interpreters were used on a number of occasions when responding to complex tenancy matters.

Waverley Library
Library staff played an important part in Council's Harmony Day celebrations and made presentations on the library in English, Mandarin and Spanish.

The Waverley Home Library Service flyer provides a translated section in Russian and delivers items to Russian, Hungarian, Italian and French residents of Waverley. Waverley Library prominently displays a range of translated material, produced by the State Library of NSW for Arabic, Vietnamese, Japanese, Italian, Persian, Thai, Korean and Croatian customers.

Objective 5. Economic & Cultural Opportunities

Employment
Council employs a permanent part-time Community Worker- Multicultural to provide community support as well as advise the organisation on policy issues and best practice in relation to cultural diversity and multiculturalism.

At the end of June 2013, approximately 11.0% of Council's workforce of 583 people identified themselves as being from a CALD background.

Language Aide Service
Council provides opportunities for bilingual staff members to become accredited language aides. Council pays for the testing and training of employees to enable them to develop specific skills to communicate effectively with speakers of other languages and assist front line staff in their interaction with our customers. Once accredited, language aides receive an allowance. Three language aides received the CLAS allowance on a weekly basis and another four received allowances when services were provided on a needs basis.

PRODUCTIVE DIVERSITY
Deliciously Diverse & Harmony Week
Council launched with great success its fourth Deliciously Diverse multicultural marketing campaign. This year it attracted a record number of 26 Bondi Junction business participants This local business development project delivers on the twin objectives of promoting Bondi Junction multicultural food outlets as well as Council's Harmony Day initiatives. In support of Deliciously Diverse, Council staff had lunch at TIMBRE, Church in the Market Place - a social enterprise which contributes to community projects in Africa.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Part 2- Aboriginal and Torres Strait Islander

Part 2 of this report sets out Waverley Council's initiatives and activities in relation to and flowing from the Aboriginal and Torres Strait Islander (ATSI) Access and Equity Policy (1999), and action plan. Council is committed to Reconciliation through action and the action plan sets out specific, measurable ways of working with ATSI people.

Some of the highlights in 2012-13 follow.

POLICY, PLANNING & SUPPORT

The **Reconciliation Action Plan** or RAP is a business plan that outlines what Council can do within its sphere of influence to contribute to reconciliation efforts, focusing on internal initiatives and protocol as well as actions in the community. Discussions about the objectives, scope, and content of the RAP continued, partly channelled through ERLGATSI forum meetings. Reconciliation Australia reviewed Council's updated draft RAP and based on the groundwork already done, assessed it to be a Level 2 plan (Innovate). At the same time the establishment of a new regional ATSI consultative body progressed that would assist with targeted feedback on this plan. Council's draft RAP has been peer reviewed by Reconciliation Australia and was assessed as Level 2.

Social planning and census information continued to be updated and distributed to various audiences.

Council provided funds through the **community grants program** to assist community groups and agencies. Addressing the needs of our Aboriginal and Torres Strait Islander communities is considered a priority in the selection criteria.

Community Worker - Multicultural

Over the last year, this part time position continued to

- provide advice to Council staff on Aboriginal community issues and protocols
- develop and maintain networks in our neighboring local Aboriginal communities, La Perouse and Redfern
- engage and inform the local Aboriginal community about Council projects/programs
  provide information and referral services for residents interested in our Aboriginal culture, heritage and communities.

Human resources, Staff Profile & Partnerships

At June 2012, 11 staff members or 2% of Council's workforce of 583 people identified themselves as being from Aboriginal or Torres Strait Islander background. Four (4) Council employees used their NAIDOC entitlement as a public holiday in 2012.

Discussions with two job support agencies have been progressed to investigate the viability of targeted traineeships, apprenticeships or work experience programs.

Cultural Awareness Training

Council's *Working with Difference* Training Program includes information about local Aboriginal heritage and cultural awareness relating to working with people from Aboriginal and Torres Strait Islander backgrounds. An Aboriginal owned and operated cultural awareness training company *Bizdigenous Consulting* has continued to provide this training with Council.

PROGRAMS AND EVENTS

Reconciliation Week 27 May - 3 June 2012

The Reconciliation Week Program featured the *Pauline Mcleod Awards and primary school art competition* which was held at Woollahra Council this year. This event is hosted by the Eastern Region Local Government Aboriginal and Torres Strait Islander Forum (ERLGATSIF) and included Doonoch Dancers and Didgeridoo players as well as 72 artworks from children from the six regions about their views on what reconciliation means to them.

Waverley Public School won the major group work art prize (pictured). Miah Cain from Waverley

Public School won 2nd place in the years 3-4 age group and Alana Taranto from Clovelly Public School won 3rd prize for the K-2 age group.

As an active partner, Waverley Council helped organise and support this event. 12 winners from the Eastern and Sydney region were acknowledged for their acts of reconciliation. This event

NAIDOC Week July 2012

Four (4) Council employees used their NAIDOC entitlement as a public holiday in 2012-3. Council incorporated NAIDOC themes into school holiday programs in the library and the Bondi Pavilion events. The Library also showcased the wonderful artworks presented at the Pauline McLeod Awards - school art competition during NAIDOC week 5-16 July.

Koori Kids

Koori Kids is a community organisation that engages young people in a range of school initiatives to promote education and awareness of Aboriginal and Torres Strait Islander culture. Each year Koori Kids conducts NAIDOC Week School Initiative competitions for local school aged children throughout NSW. Council continues to support these initiatives which are designed to educate all students on cultural diversity and bringing us 'all together as one community'.

CONSULTATION, PARTNERSHIPS AND ENGAGEMENT

La Perouse Local Aboriginal Land Council (LPLALC)

Council has continued its relationship and ongoing liaison with our elected governing body on Aboriginal culture and heritage for the Waverley LGA, the La Perouse LPLALC.

Other networks and partnerships include the ***La Perouse Koori Interagency*** which is made up of agencies and service providers who work with the La Perouse Aboriginal community. As Waverley Council is a part of the La Perouse Local Aboriginal Land Council area, we are a part of this community. The ***La Perouse Community Alliance***
is the new consultative body for government organisations wanting to work with the La Perouse Aboriginal community. It is made up of the key community stakeholders, community Aboriginal organisations and community Aboriginal elders. The Alliance aims are to improve consultations and ensure that all relevant bodies in the community are included.

Eastern Region Local Government Aboriginal and Torres Strait Islander Forum (ERLGATSIF)

This 6-member forum supports Local Government in our region to adopt, foster and promote a more coordinated approach to working on Aboriginal affairs and issues. It also provides part time employment for an Aboriginal person. This partnership between City of Sydney, Waverley, Woollahra, Randwick, Botany, and Leichhardt Councils supports our work on specific Aboriginal focussed consultation, policy, information, advocacy and reconciliation activities. The Community Worker- Multicultural attends this forum as the Waverley Council partner. Waverley Councillor Dominic WY Kanak continues to chair the ERLGATSIF.

ERLGATSI hosted another successful Pauline Mcleod primary school art competition and award ceremony, attracting about 100 people. Waverley Public School participated and won a major prize in this event. Following the award ceremony, the display was transformed into a travelling exhibition which toured through venues of the participating councils.

Local Government Aboriginal Workers Network

This State wide network supports, informs and connects Aboriginal and Torres Strait Islander employees and people working in Aboriginal affairs in Local Government. The Community Worker- Multicultural attended the conference held in August 2012 at Grafton and is on the e-list of this network to help keep Council up to date with current information. ERLGATSI presented a paper at this conference to showcase and promote the work of the forum which many participants found inspirational. Waverley Councillor

Dominic WY Kanak is on the Network's executive committee.

PROMOTION AND INFORMATION SHARE
Various promotional strategies assisted in raising awareness in the community and within Council on key Indigenous issues and events including Reconciliation Week, Close the Gap, and NAIDOC.

A subscription to the Koori Mail, Tracker newspaper and Reconciliation Australia newsletters helps with this. Waverley Library continues to subscribe to the Indigenous Times and the Koori Mail newspapers for library users to read.

Part 3—People with Disability, Older People and Homeless

Waverley Council is committed to taking action that improves equitable access and enhances participation of older people, people with disability and the homeless in the social and economic life of the community. The following were identified through Council's planning processes as the key priorities for action:

- secure, affordable housing for people on low incomes
- affordable support services and activities
- accurate and up-to-date information and community awareness and promotion of the issues that impact on older people, people with disability and the homeless
- accessible, barrier free footpaths, buildings and open space to enable people with disability to safely and independently get to shops, services, places of employment and education, and to participate in cultural and recreational activities.

Working towards an accessible and safe environment

A comprehensive Universal Access Study of Bondi Park and Beach was undertaken in 2012-3 and actions integrated into the significantly updated draft Plan of Management. The development of the study and the plan of Management involved extensive consultation and feedback with the Access Committee, aged care services, homeless people, disability networks and other interested community members.

The key issues raised were improving disability access to the park, beach and pavilion; improving the adequacy and reducing the cost of parking; work with the State Government to improve the timeliness of public transport, and improve affordability and access to activities and services.

166 fines were issued for use of revoked NSW Mobility Parking Scheme permits and 219 infringements issued for the use of a mobility park without authority. Unfortunately, the number of fraudulent permits in use appears to be on the rise.

Streetscape designs have been developed for Bondi Road and Rose Bay shopping village. These up-grades include footpath, kerb and gutter upgrades designed and built to meet Australian Standards for Disability Access.

Over $1.703 million was spent on footpath construction and upgrades in 2012-13, up from $975,279 in 2011/12 with further budget increases planned for next year.

61% of the 239 bus shelters in Waverley now comply with the Commonwealth Disability Standards for Accessible Public Transport.

Key achievements during 2012 -13 - Disability and additional needs

***Waverley Community Living Program (WCLP*)**

Council operates the Waverley Community Living Program (WCLP). This program provides time-limited subsidised accommodation, transition support and independent living skills training to enable adults with mild intellectual disability to move towards independent living in the Waverley community.

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Supporting 17 people with disability, WCLP provided a minimum of 5200 hours of 'face to face' support. WCLP has also been preparing for the upcoming sector transformation that is the staged roll-out of DisabilityCare Australia as well as the current shifts towards individualised funding for people with disability. Nine subsidised accommodation places were provided for people with a mild intellectual disability.

Other highlights of the past year included the annual Carer's Week dinner for WAM members and guests, WCLP's support group for parents and carers. External partnerships continued to be fostered with WCLP members participating in focus groups with NSW Family Planning, as well as involvement in 'Speak Up', a self-advocacy group that focuses on issues important to people with intellectual disability. WCLP members also strengthened their advocacy skills, attending the 'Having a Say' conference in Geelong, Victoria and giving two presentations. Members also participated in special events for the International Day of People with Disability (IDPwD), with one member being chosen as a 2012 'Don't DISmyABILITY' Ambassador as part of the NSW Government's celebrations of IDPwD.

Recreation and Cultural activities

The Margaret Whitlam Recreation Centre (MWRC) organised two eight-week soccer workshops in partnership with Soccer Joeys which were very popular. 20 children aged 3-6 years with additional needs participated in this fun activity.

Four times a year, the **Bondi Pavilion** offers pottery classes for people with a disability, attended by approximately 10 people every week. It also provides ongoing support for a local disability music group 'Junction House' which includes 6-8 band members. This is done through provision of free rehearsal space in the Pavilion Studios once a week throughout the year. The Annual Youth Art Award run in the Bondi Pavilion Gallery encourages young people 12-15 years of age with disabilities to submit their work to the art prize. In 2013 there were 2 prize winners that had intellectual or physical disabilities out of an overall figure of 9 prizes awarded.

Literature program at the Library
102 children attended 14 sessions of a literature program for children aged 4-18 years with intellectual and multiple disabilities held in partnership with Wairoa School **at Waverley**
The library often hosts work experience students and in 2012/13 hosted three students with intellectual disabilities as part of program to prepare them for the workforce.

Professional networks, advocacy and interagencies

The bimonthly **Eastern Sydney Aged and Disability Services Interagency** is convened jointly by Waverley and Randwick Councils and attracted on average 25 - 35 workers to its meetings

Five **Waverley Access Committee** meetings were convened and advice provided on Council's Access and Mobility Plan and other community projects with implications for access.

International Day of People with Disability was celebrated in December by Council and local disability services with an Information Day in Oxford St Mall.

Council continued to provide the annual access and inclusion **training program** for staff with a focus on communication and responding appropriately to the needs of people with disability.

Key achievements during 2012 -13 - Older People

The **Waverley Community and Seniors Centre** provided 50 low cost educational, recreational, health and social activities each month**.** The centre recorded on average 1700 - 1900 attendances each month and 8,322 hours of respite care was provided for 275 frail aged people during this period.

In response to demand for preventative health programs, two falls prevention programs were held in partnership with NSW Health over an eight week period and were attended by 28 people. The Centre's continues to provide a low cost health clinic program for the frail older people which includes podiatry, bowen therapy, foot and body massage.

The active over 50s program held at the **Margaret Whitlam Recreation Centre** included weekly yoga classes with an average of 15 participants, weekly tai chi classes with an average of 8 participants, and a twice weekly table tennis averaging 16 participants. The Centre aims to further expand the over 50s program next year.

The **Bondi Pavilion** offered **pottery classes** for seniors. These weekly sessions run four times a year and attract about 10 older people per week. Once a month from March – December there is a **Seniors' Concert** of music and dance performances for local seniors. On average 90 seniors would attend these concerts monthly, 10 times a year. There are 20 members of the local **Seniors' Choir** that meet once a week in the Pavilion Studios for approximately 40 weeks per year, accessing free rehearsal space. Additionally, the Bondi Pavilion employs a tutor each week to teach song writing and singing skills. The Seniors' singing group also have the opportunity to do community performances.

178 frail older people received 21,301 **library materials delivered by the Home library service** and 70 programs targeted seniors, attracted 449 participants at **Waverley Library**
In June 2013, the Library launched its Tech Time Workshop program - open to all but with a high pick up rate among older customers - which offers introductory courses in using computers and social media in a safe learning environment. Two workshops were held in June with ten attendees in total. The workshops are continuing in the 2013/14 year.

Every week, **Meals on Wheels** (MoW) delivered 500 meals (71 per day on average) to housebound clients. In 2012-13, MoW had 90 registered clients.

51 subsidised housing units for 56 people over the age of 65 years on low incomes were provided through Council's **Housing for Older People Program.**

Seniors Week 2013 was celebrated in March with a week long program of free activities held in partnership with local health and community services and included a Fair Day, singing workshops, surf lessons, table tennis classes, behind the scenes library tour and cryptic crossword class.

Key achievements during 2012 -13 – Homelessness

Council convened five meetings of the **Waverley Homeless Coalition** during 2012-13. This interagency addresses the needs of homeless people in the area. The work of the interagency includes the co-ordination of service support for rough sleepers and others with complex needs. Key outcomes of the network included the development of partnerships between accommodation providers and support agencies. For example, housing nomination rights have been established for service users of key support agencies.

A Homeless service map was developed to assist agencies to make referrals and a housing service directory was developed

An operational guideline to assist staff implement the Waverley Homeless Persons Protocol was drafted. The protocol adopts a harm minimisation and crisis prevention approach, similar to the approach taken by the City of Sydney and based on international good practice

K. Works carried out on Private Land

Council undertook the following work on Private Land during 2012-13:

- Cleaning 368 sewer chokes as a result of Council owned trees.
- Removing graffiti from fences, gates, garage doors and walls. 523 reports were acted upon during 2012-13.

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L. Contributions & Donations

The following contributions and donations were made by Council during 2012-13.

Small Grants	
Aged Care Psychiatry – POW	$1,000.00
Bardic Studio	$3,000.00
Bondi Beach Cottage	$3,000.00
Bondi Outreach Project	$3,000.00
Bondi Beach Playgroup	$3,000.00
Bondi Beach Public School	$3,000.00
Bondi Toy Library	$6,000.00
Bondi Youth Accommodation	$3,983.00
Bronte OOSH	$2,000.00
COA Sydney Inc	$6,000.00
Di Smith	$1,275.00
Estelle Rozinski	$3,000.00
Holdsworth Community Centre	$3,000.00
Jewish Care	$1,000.00
Junction House Inc	$2,200.00
Karitane	$2,400.00
Lifestart Cooperative Eastern Sydney Branch	$1,800.00
Little Heroes Swim Academy Ltd	$3,000.00
Moriah College	$3,000.00
Permaculture Sydney	$3,000.00
Sisters of Charity	$2,000.00
The Actors' Forum	$1,000.00
The Moniker Group Inc	$3,000.00
Transition Sydney	$1,000.00
UCA Bondi Beach	$500.00
Waverley Community Men's Shed	$3,000.00
Waverley Woollahra School of Arts	$2,100.00
Waverley Action for Youth Services (WAYS)	$5,954.60
Total Small Grants	**$76,212.60**

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Community Grants	
Australian Kiteflyers Association	$8,000.00
Bondi Beach Cottage	$7,295.00
Bondi Beach OOS	$2,362.00
Bondi Community Street Project	$44,474.00
Bondi Toy Library	$16,350.00
Eastern Area Tenants Services (EATS)	$15,250.00
ECHO Neighbourhood Centre	$17,108.00
Francis Street Playgroup	$847.00
Green Kids Awards 2012 – Various recipients	$900.00
Junction House	$35,603.00
Kate Ratner – Mayoral Prize (Sculpture by the Sea)	$5,000.00
Mindfields	$329.00
Norman Andrews House	$33,072.00
Randwick / Waverley Community Transport	$16,456.00
Sculpture by the Sea	$10,000.00
The Lighthouse Community Inc.	$10,000.00
Waverley Action for Youths Services (WAYS)	$67,210.00
Waverley Art Prize 2012 – Various recipients	$7,000.00
Waverley Bondi Beach Band Inc.	$4,000.00
Waverley Library Photographic Competition	$1,000.00
Waverley Randwick Philharmonic Society Inc.	$3,700.00
WAYS - Youth Week Activities Program	$3,074.00
Waverley Youth Art Award – Various recipients	$1,200.00
Total Community Grants	**$310,230.00**

Surf Club Grants	
Bondi Beach Surf Club	$15,000.00
Bronte Beach Surf Club	$15,000.00
North Bondi Surf Club	$15,000.00
Tamarama Surf Club	$27,500.00
Total Surf Club Grants	**$72,500.00**

Other Grants	
North Bondi Surf Club (Funding for rebuilding)	$750,000.00
Tamarama Rock Surfers	$75,000.00
Waverley Council Staff Social Club	$6,000.00
Total Other Grants	**$831,000.00**
Total Contributions and Donations	**$1,289,942.60**

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L. Human Resources Activities undertaken by Council during 2012-13

In implementing the four year Workforce Plan Council continues building a high performance culture that strives to strengthen its relationship with the community and deliver services efficiently and to a high standard. Key human resources activities and achievements completed this reporting period include the development and implementation of a purpose built and standalone online Safety Management System (SMS) and framework and a significant reduction in number of reported claims, days lost, lost time injuries and claims costs in comparison to 2011/2012.

With a focus on our embedded our values through the workforce learning and development activities during this reporting period included developing new e-learning programs to build on technology capability, educating the workforce in corporate obligations and growing staff capacity and resilience through leadership and professional development.

Statutory human resources activities' including policy review and recruitment was delivered consistent with the workforce plan, associated legislation and best practice principles.

EEO Activities undertaken in 2012-13

The Equal Employment Opportunity Management Plan 2012-16

During 2011-12 the Equal Employment Opportunity Management Plan 2012-16 (*EEO Management Plan*) was adopted by Council following an extensive consultation process. The EEO Management Plan is required under legislation and contains initiatives to be implemented over the next three years through the achievement of identified actions to address engagement and diversity across Council's workforce.

In line with the integrated planning framework, the initiatives identified in the EEO Management Plan for 2013-16 will be adapted and incorporated into the *Workforce Plan 2014 - 2024*.

Components of the EEO Management Plan 2012-13

(a) Enhancing understanding of EEO and Discrimination Issues:

In 2012-13 the following actions were undertaken to ensure that managers, supervisors and employees understood the importance of EEO and its significance in our daily work:

STRATEGY	PROGRESS
To ensure that all new employees attend EEO Awareness Training where applicable to their role	At the end of June 2013, 55 employees at Council had completed the *Working with Difference* course which incorporates a two hour session on Cultural Diversity training.
To provide Council induction programs on a regular basis for all new employees, providing information on employment conditions, EEO and other important issues	Council's induction program covering discrimination, diversity and access issues was held on the following dates 1-2 August 2012, 19-20 September 2012, 5-6 December 2012, 20-21 February 2013, 3-4 April 2013 and 22-23 May 2013.
Recruitment and Selection training incorporating EEO awareness	Recruitment and Selection training session held on 9 April 2013 incorporating EEO and discrimination awareness for Managers and Supervisors.

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(b) Supporting implementation of EEO in the Workplace

The following specific EEO strategies were implemented to ensure the protection of the rights of people from targeted EEO groups, and to provide equality of access to employment opportunities and support the implementation of EEO in the workplace:

STRATEGY	PROGRESS
Reporting on access to employment and conditions	• Three employees attended the Local Government Aboriginal Network Conference hosted by Blacktown City Council. • Opportunity provided to employees and Councillors to apply for the Cr Pat Dixon Memorial Scholarship to participate in access and equity initiatives addressing Aboriginal and Torres Strait Islanders. • Parental Leave Guidelines and Keeping in Touch Guidelines reviewed and updated to assist employees on maternity leave and returning to work from maternity leave. Creation of a brochure for both. • Work/family-life balance initiatives promoted to allow employees to balance the demands of work and personal life: - monthly health and wellness initiatives - wellness wall at Council Chambers and the Depot • Meeting held with two job support agencies to investigate viability of targeted traineeship, apprenticeship or work experience program for candidates with a Disability.

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(c) EEO reporting and access to Employment Conditions

To effectively monitor EEO implementation we need to ensure that access to conditions of employment across Council is equitable:

STRATEGY	PROGRESS
All EEO data for employees to be recorded in CHRIS, when provided through the application process	Ongoing
EEO Management Plan is to report on employment status, age and income profile for all employees, as a comparison of males and females	Data indicates: • Females comprise 40% of all employees at Council. • 49% of these female employees are in the 41-60 age group • The greatest proportion of female employees (12%) of all employees are aged 31-40 years
EEO Management Plan is to report on proportion of employees who identify as being from Aboriginal and Torres Strait Islander descent and access to cultural leave	At June 2013, just under 2% (11) of Council's workforce of 583 people identified themselves as being from Aboriginal or Torres Strait Islander background. Four (4) Council employees used their NAIDOC entitlement as a public holiday in the 12 months to 30 June 2013.
Literacy support to be provided whenever necessary for employees from non-English speaking backgrounds	Literacy support provided for employees from culturally and linguistically diverse backgrounds via accredited language aides and interpreters when required.
Provision of a minimum of eight child care places for children (aged zero -- three years) of Waverley Council employees	Ongoing
Where practicable, Council premises and facilities are accessible to employees with Disabilities.	Ongoing
Provide reasonable adjustments to allow a person with individual needs to be accommodated in the workplace whether based on Disability or Carers or Family Responsibilities	Ongoing
All position descriptions and selection criteria to be reviewed prior to advertising to ensure they comply with EEO principles and are non-discriminatory. All position descriptions specify "an understanding of and commitment to EEO" as an essential criteria.	Ongoing
Council to provide multiple options for accessing information about positions advertised	Ongoing
Where job applicant indicates that they have a specific need prior to interview, HR Representative to facilitate reasonable adjustments to accommodate	Ongoing
Pre-employment assessments monitored to ensure appropriate assessment of reasonable adjustments considered in the application process	Ongoing
To provide accurate information to employees about access to leave for parental purposes, and their rights before, during and after pregnancy. To provide accurate information to employees about access to leave for carer responsibilities.	Ongoing
The position of Garden Labourer in Waverley Park is identified as a designated Disability position.	Employee in place

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(d) Number of employees at management levels split by gender as at 30 June 2013

Salary Group	Management Level	Male 2013	Female 2013
M to P	Middle Managers	50	55
Q to U	Senior Managers	20	13
Executive Team		3	2

Safety & Risk Management Activities 2012 - 2013

1. *Review of Safety Management System*

In preparation for the 2012-2013 financial year and in consultation with the Executive Team key reporting details were determined and a new WHS reporting format was established with results delivered to Executive Team on a monthly basis.

Given the changes in legislation through 2011 and 2012, it was also important to review and update both the WHS Policy and Injury Management Policy, with both revised versions adopted in December 2012.

A new Hazard, Near Miss and Incident Notification Form was created and implemented to consolidate the information from 2 separate notification forms. This form change was required to meet the legislation requirements for collection of information on incident notifications but also to deliver a means of reporting near misses across the organisation.

New TRIM Controlled Safety Management System (SMS) and Framework

A review of the organisation's safety management system saw an immediate need to revise and collate a number of procedures, forms and tools. This resulted in a complete overhaul of the system in its entirety including revision of all relevant policies, procedures and forms.

To incorporate sound records management practices in this process a purpose built and standalone Safety Management System (SMS) and framework was created within the TRIM system including its required folders, subfolders and their supporting documents.

To both improve and minimise the administrative load generally associated with safety related activities, the previous 20 Key Elements and their contents contained within the outdated OHSMS were scaled down to 7 Key Elements and the previous 36 Procedures reduced to 25. These will be consulted and finalised in the 2013 – 2014 financial year.

2. Health & Wellbeing Program Development and Implementation

The 2012-2013 Health and Wellbeing Program was a work in progress throughout the year and it offered the opportunity for the Risk and Safety Team to assess and trial what activities and initiatives would meet with success across the varied teams and sites. Each month saw a new initiative which was publicised in Pipeline (11 articles in total), posted to all WHS Noticeboards across Council, and information sent out via email and delivered as a discussion point in relevant team, toolbox, and management meetings.

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Health & Wellbeing Program 2012-2013 Overview		
Month	**Promotion**	**Activity**
September	Prostate Cancer Awareness	BLT Morning Tea
October	Mental Health Month	Twice Weekly Lunch Sessions – total of 8 + 4 meditation
November	Movember – Men's Health Month + BBQ	Council Team included weekly updates - $4000 raised
December	Sun Safety Month	Annual Skin Check Program – 134 participants
January	Wellness Walls – 5 across Council	Annual magazine subscriptions plus free health & wellbeing brochures available
February	8 Week Challenge	Free Fitness Activities - 80 participants
March	8 Week Challenge	Free Fitness Activities - 80 participants
April	Cold & Flu Season	Annual Flu Vaccinations - 138 participants
May	Quit Smoking Month & World No Tobacco Day – 31 May	Information & Referral Service
June	Bowel Cancer Awareness	Fruit Baskets & Info Service provided to 6 Council locations

Develop & Implement Incident Reduction Strategies

A number of activities were undertaken during the 2012 – 2013 financial year to assist in the reduction of incidents and are detailed as follows:

- **Established Occupational Medical Centres**
  To complement the new health and wellbeing initiatives, a proactive and less generic approach to pre employment medicals were introduced to ensure Council is made aware of pre existing medical conditions and potential risks during the recruitment process. The medical also introduced task specific functional testing to determine tolerances across the manual handling roles, and audiometric testing was also implemented for relevant roles within the outdoor workforce.

  Given the nature and importance of pre employment medical assessments and effective injury management strategies, two Occupational Medical Centres were secured to service and support Council's requirements for these processes.

- **Revision of RR/PPC Online Induction Training**
  A collaborative effort between the Risk & Safety Team and RR saw the revision of the online induction training to update Council processes and WHS legislative changes introduced in 2012.

- **SHESWMS Review**
  New template created and introduced with 24 available SHESWMS across PWS reformatted and reviewed and ready for final consultation in the new financial year. From the new SHESWMS PWS has the ability to determine, clarify and capture all training requirements by position.

  Finalisation of the SHESWMS will determine ongoing annual training requirements which will be detailed in a training matrix for PWS with other departments to follow.

- **Safety Training**
  A total of 23 safety training courses were coordinated or delivered by the Risk & Safety Team with a total of 195 staff attending one of the following:
  - Emergency Evacuation & Fire Warden Training
  - First Aid
  - White Card – Construction Induction
  - Blue Card – Traffic Control
  - Emotional Intelligence
  - Working Near Overhead Wires
  - Elevated Work Platform
  - Armed Holdup
  - Health & Safety Committee Representative 5 Day Course

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N. External bodies exercising Council's functions

- Nil

O. Controlling interests in Companies

- Nil

P. Partnerships, Co-operatives and Joint Ventures

Waverley Council has a number of partnerships, co-operatives and joint ventures which have been in place for the 2012-13 year consisting of the following:

- Council is a member of the Southern Sydney Regional Organisation of Councils (SSROC) and the Sydney Coastal Councils. SSROC is an association of eleven local councils in the southern area of Sydney. SSROC provides a forum for the councils to deal with issues they have in common, particularly those that cross boundaries. Key issues under consideration include planning, environment, transport, community development, sustainability, and local government management.

- Waverly Library is in a collaborative partnership with five SSROC libraries for the purchase of shelf-ready materials

- The Sydney Coastal Councils includes councils located on Sydney's coastline and aims to promote co-ordination on issues relating to the urban coastal environment and waterways.

- Waverley Council in conjunction with Woollahra and Randwick Councils run the Regional Eco-footprint Project which aims to deliver environmental projects within the region.

- Council's Library Services shares a document delivery van with all Libraries in the Sydney metropolitan area.

- Council hosts the Eastern Region Local Government Aboriginal and Torres Strait Islander Forum, a coalition of 6 Councils, the City of Botany Bay, City of Sydney, Leichhardt, Randwick Waverley and Woollahra

- Council has a partnership with the Uniting Church which provides a building, Norman Andrews House, through which the Church delivers services for homeless and disadvantaged people.

- Waverley and Woollahra Council are in partnership to provide the State Emergency Service to the local community.

- The Waverley Community Living Program (WCLP) provides independent living skills training and 'transition' support for adults with a mild intellectual disability. The project is funded by Waverley council and the Department of Human Services (ADHC).

Q Other Regulatory Information

(i) Overseas visits by Councillors and Senior Council Staff

No overseas travel paid by Council was undertaken by Councillors or Senior Staff during 2012-13.

(ii) Statement of Total Remuneration

Council has five Senior Staff. Details of their total remuneration is provided in Section G on Page 136.

(iii) Category 1 Business Activities including their expenses, revenues and assets. Progress in implementing the principles of Competitive Neutrality, including complaints handling and complaints received.

Waverley Council operates two business units which are deemed as Category 1 businesses (i.e. income greater than $2,000,000 per annum) consisting of Property and Commercial Waste. Council also has one

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Category 2 business consisting of Waverley Cemetery. Total expenses, revenues and asset values for these businesses in 2012-13 were as follows

	Property	Commercial Waste	Total Category 1
Total Income	$10,992,312	$2,577,126	$13,569,438
Total Expenditure (excl. Depreciation)	$2,368,732	$2,517,441	$4,886,173
Depreciation	$48,551	$3,317	$51,568
Result Before Capital	$8,575,029	$56,368	$8,631,397
Total Assets	$118,219,774	$218,301	$118,438,075
Return on Assets	7.3%	25.8%	7.3%

	Cemetery	Total Category 2
Total Income	$1,330,893	$1,330,893
Total Expenditure (excl. Depreciation)	$1,106,246	$1,106,246
Depreciation	$44,735	$44,735
Result Before Capital	$179,912	$179,912
Total Assets	$31,533,301	$31,533,301

Competitive Neutrality Complaints 2012-13

No complaints have been received regarding competitive neutrality in relation to the business in the 2012-13 financial year. Council has a customer request tracking system (Service Desk) to handle all customer requests and complaints, including competitive neutrality complaints. This system records these complaints and tracks the progress in replying to these matters.

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(vi) Government Information (Public Access) applications 2012-2013

The Government Information (Public Access) Act 2009 requires councils to prepare an annual report on their obligations under the Act. Set out on the following pages is a summary of Waverley Council's access to information applications for 2012-13.

- **Details of the review carried out by the agency under Section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review**

Under section 7 of the GIPA Act, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months. Our agency's program for the proactive release of information involves ongoing liaison with Council departments encouraging proactive release of information. During the reporting period, we reviewed this program by an annual cross organisational communication seeking all departments to identify and release information proactively. To proactively provide information to the community we undertook the following:

a. Webpages produced, and regularly updated, by Council to inform and keep the community abreast of planning and development issues that potentially may have a significant impact in the local government area, as follows:
    - Rowe Street/Town Square Redevelopment
    - Bondi Junction Urban Design Review
    - Bronte RSL Development Application
    - Bronte's Macpherson and St Thomas Street Village – Planning proposal to amend Waverley Local Environmental Plan 2012 and amendment to Waverley Development Control Plan 2012 for Bronte Neighbourhood Centre.
    - Boot Factory
    - Wellington Street Planning Proposal
    - Tamarama Park Upgrade
    - Bronte Cutting Car Park Upgrade
    - Swiss Grand Campbell Parade Development Application
    - Bondi Beach, Park and Pavilion Plan of Management.

b. Inclusion on Council's website the following online systems which provide the community with information about development application requirements and progress:
    - Electronic Housing Code (EHC)
    - Online DA Progress Enquiry

- **The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)**

  Council received a total of 25 formal access applications (including 1 withdrawn application but not an invalid application) during the reporting year. Council also received 21 informal requests for information where applicants were automatically provided with the information requested.
- **The total number of refused applications for Schedule 1 information.**

  During the reporting period, our agency refused a total of 3 formal access applications because the information requested was information referred to in Schedule 1 to the GIPA Act. Of those applications, none were refused in full, and 3 were refused in part.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Table A: Number of applications by type of applicant and outcome*								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	1	1	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	0	1	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	3	5	0	0	0	0	0	1
Members of the public (other)	4	8	1	0	0	0	0	0

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	8	15	0	0	0	1	0	1
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

*A ***personal information application*** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual). The total number of decisions in Table B should be the same as Table A.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Table C: Invalid applications	
Reason for invalidity	**Number of applications**
Application does not comply with formal requirements (section 41 of the Act)	1
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	1
Invalid applications that subsequently became valid applications	0

Table D: Conclusive presumption of overriding public interest against disclosure:	
	Number of times consideration
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	3
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

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

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of the Act	
	Number of occasions when application not successful
Responsible and effective government	1
Law enforcement and security	1
Individual rights, judicial processes and natural justice	13
Business interests of agencies and other persons	4
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness	
	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	25
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	25

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)			
	Decision varied	Decision upheld	Total
Internal review	0	0	0
Review by Information Commissioner*	0	0	0
Internal review following recommendation under section 93 of Act	0	0	0
Review by ADT	0	0	0
Total	0	0	0

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

Table H: Applications for review under Part 5 of the Act (by type of applicant)	
	Number of applications for review
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

(vii) Amounts of Rates and Charges Written Off during the Year

An amount of $ 768,857.14 was written off as rates and charges during 2012-13. This included mandatory rebates of $ 700,736.48 (Section 575) and general rates and charges abandonment of $2,231.14 (Section 595).

Our debt recovery policy includes issuing Rate and Instalment Notices in accordance with the requirements of the Local Government Act. A Reminder Notice will be directed on any account with an unpaid balance after the final day for payment of the quarterly rate instalment. If the account, other than one held by an eligible pensioner, is still not finalised after the issue of the Reminder Notice a Notice of Overdue Account is sent.

Accounts with an unpaid balance, where no mutually agreed arrangement has been negotiated, are referred to the Council's debt recovery agency. The debt recovery agency issues a Notice of Legal Action and if the account remains unpaid a Statement of Liquidated Claim is sought. For the 2012-13 financial year, Council spent $34,496.00 on legal and professional costs associated with debt recovery of rates and charges.

(viii) Compliance with and effect of Planning Agreements in force as at 30 June 2013

One Planning Agreement was executed by Council as at 30 June 2013.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

(ix) Code of Conduct Complaints 2012-2013

Council's Code of Conduct requires annual reporting of code of conduct matters received and dealt with during the year.

Code of Conduct Complaints—Councillors

In 2012-13 11 Code of Conduct complaints were received regarding the conduct of councillors. The table below sets out nature of these complaints and their outcomes.

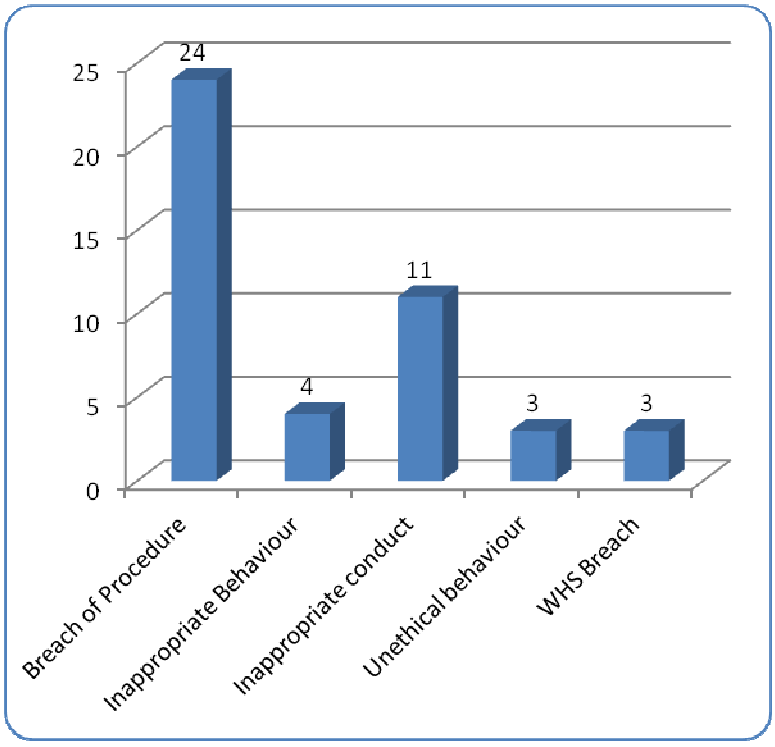
Code of Conduct Complaint	Outcome of Investigation
Complaint against Cr John Wakefield regarding comments made about another councillor in a media interview	Complaint to be withdrawn subject to letter of apology being sent to the Complainant. This complaint is a carry-over from 2011-12 as action on its resolution had yet to take place. Letter of apology sent in March 2013.
Complaint against Cr John Wakefield alleging misuse of council resources for political purposes	Deemed not to have been a breach of the Code
Complaint against Cr Sally Betts re management of Swiss Grand DA e-mail campaign	Deemed to have been a breach of the Code but not significant to require major sanction – Recommended letter of apology be sent.
Complaint against Cr John Wakefield re incident at Council Inspection meeting of 9 March 2013	Resolved by alternative means – both parties withdrew complaint
Complaint against Cr Leon Goltsman re incident at Council Inspection meeting of 9 March 2013	Resolved by alternative means – both parties withdrew complaint
Complaint against Cr Sally Betts re incident at Council Inspection meeting of 9 March 2013	Resolved by alternative means – Letter of apology sent.
Complaint against Cr Sally Betts re comment at Council meeting 12 March 2013	Resolved by alternative means – Letter of apology sent.
Complaint against Cr Ingrid Strewe re comments made in newsletter	Resolved by alternative means – Councillor advised of duty of care to provide accurate information in newsletters.
Further complaint regarding Cr Ingrid Strewe re comments made in another newsletter	Resolved by alternative means – Councillor advised of duty of care to provide accurate information in newsletters.
Complaint against C Tony Kay re rulings as chair in the running of the 28 May DCC meeting	Deemed not to have been a breach of the Code
Complaint regarding Cr Ingrid Strewe re comment made about a fellow councillor following the Council meeting of 21 May 2013	Deemed not to have been a breach of the Code - Resolved by alternative means.

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Code of Conduct Complaints—Staff

In 2012-13 45 breaches of Council's Staff Code of Conduct were investigated. The graph below sets out what these were.



(x) Activities during the year relating to enforcing and ensuring compliance with the Companion Animals Act and Regulations

During 2012-13 Waverley Council undertook the following activities in relation to enforcing the Companion Animal Act and Regulations.

Complaints Received 2012-13

- Barking Dog Complaints **127**
- Complaints about animal attacks **35**
- Complaints about unleashed animals **41**
- Complaints about animals in a prohibited place **6**

Infringements Issued 2012-13
59 Companion animal infringements were issued.

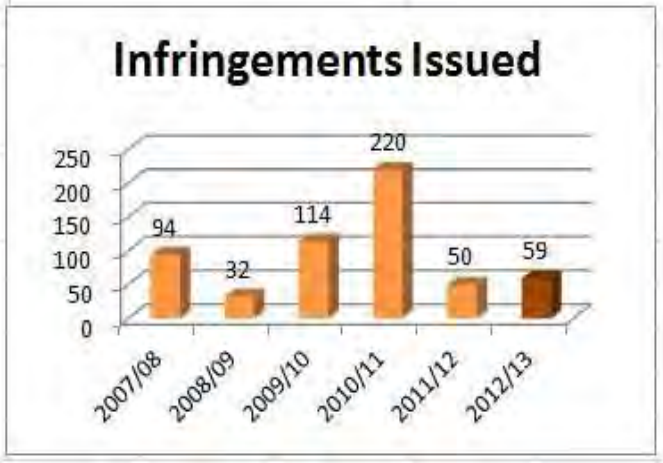
Notices/Orders Issued 2012-13
0Companion animal notices were issued.

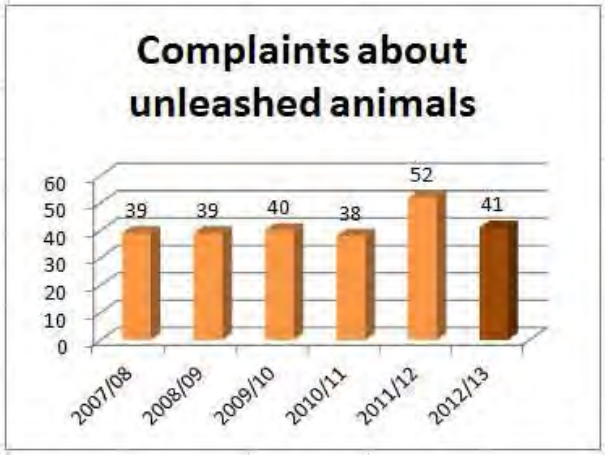
Seized Animals 2012-13
140 animals were seized.

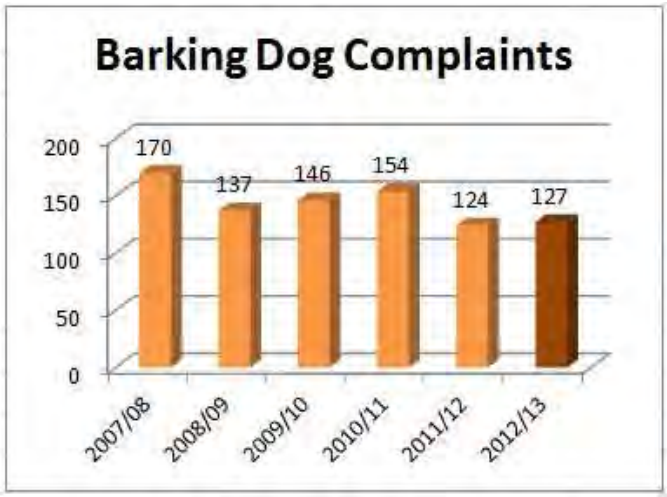
Trends in Companion Animal compliance are set out in the graphs on the following page.

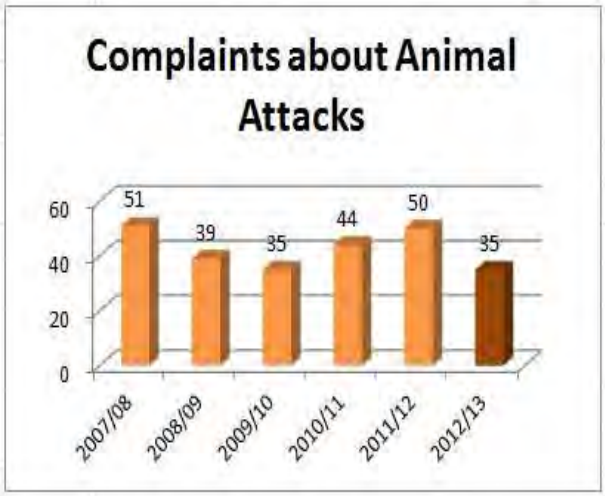
WAVERLEY COUNCIL

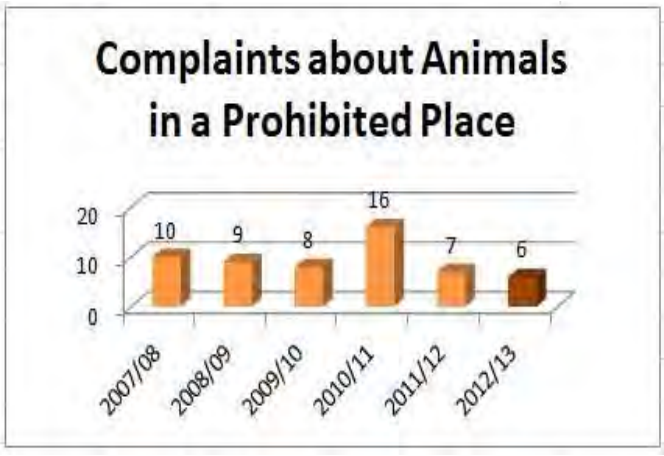
Meeting our Statutory Requirements

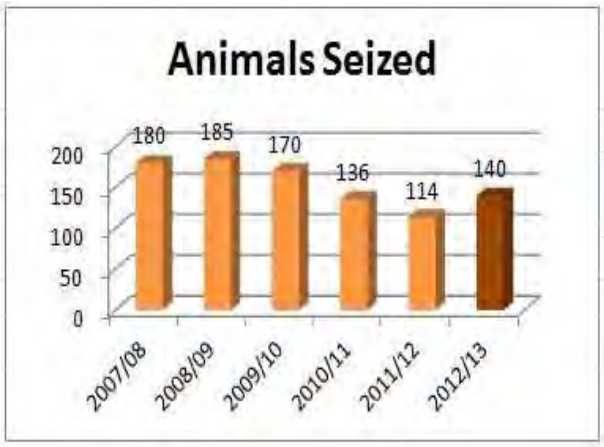












WAVERLEY COUNCIL

Meeting our Statutory Requirements

(xi) Protected Disclosures

This Report has been prepared under the provisions of the Public Interest Disclosure Regulation 2011 Clause 4 and details the number and nature of all public interest disclosures received by Waverley Council over the period 1 July 2012 to 30 June 2013.

Category	Number	Comment
Number of Public Officials who have made a public interest disclosure to the public authority over the report period (1 July 2011 – 30 June 2012	0	.
The number of public interest disclosures received by the public authority in total	0	
The number of public interest disclosures received by the public authority relating to corrupt conduct	0	
The number of public interest disclosures received by the public authority relating to malad-ministration	0	
The number of public interest disclosures received by the public authority relating to serious and substantial waste of public money or local government money	0	
The number of public interest disclosures received by the public authority as relating to government information contraventions	0	

WAVERLEY COUNCIL

Meeting our Statutory Requirements

Category	Number	Comment
The number of public interest disclosures received by the public authority local government pecuniary interest contraventions	0	
The number of public interest disclosures finalised by the public authority	0	.
Whether the public authority has a public interest disclosures policy in place	Yes	Council revised its policy in August 2011
What actions the head of the public authority has taken to ensure that his or her staff awareness responsibilities under section 6E (1) (b) of the Act have been met.	See actions as outlined in next column	The following actions have been taken by Council meet the requirements of Section 6E (1)(b) of the Act: • A revised policy was adopted to ensure compliance with all aspects of the Act. • The revised policy has been placed on Council's intranet and internet. • Briefings are provided to all new staff as part of the induction process. • Work Groups within the council have been briefed on the new provisions as part of staff training • A new public interest disclosures brochure has been produced.

(xii) Privacy and Personal Information Management

Council adopted a revised Privacy Management Plan in June 2013. This replaced the previous Plan adopted in February 2007. The revised Privacy Management Plan is available on Council's website. One privacy management complaint was received in 2012-13. An internal review was undertaken in respect of the complaint which was issued on 8 August 2013.

(xiii) Gift Registers Information Staff and Councillors 2012-13

Both the number and value of gifts recorded in 2012-13 increased compared to 2011-12. In 2012-13 269 gifts were recorded with an assessed value of $4,205.65 compared to 230 gifts with an assessed value of $3853.50 which were recorded in 2011-12. (See table below)

Department	Number of Gifts	Nominal Value
GMU	7	$133
Councillors	22	$563
C&TS	2	$68
CRS	228	$3216.65
PES	1	$40
PWS	9	$185
TOTAL	**269**	**$4205.65**

During 2012-13 a total of 22 gifts were registered in the Councillor's Gift Register. The total value of gifts received and registered was $563. This is an increase from the previous year when 12 gifts were registered with a total value of $250. None of the gifts registered by Councillors was valued at more

than $60. These gifts mainly consisted of food and tickets to performances at local venues. None of these gifts were passed on to the Charitable Trust or for use at Council.

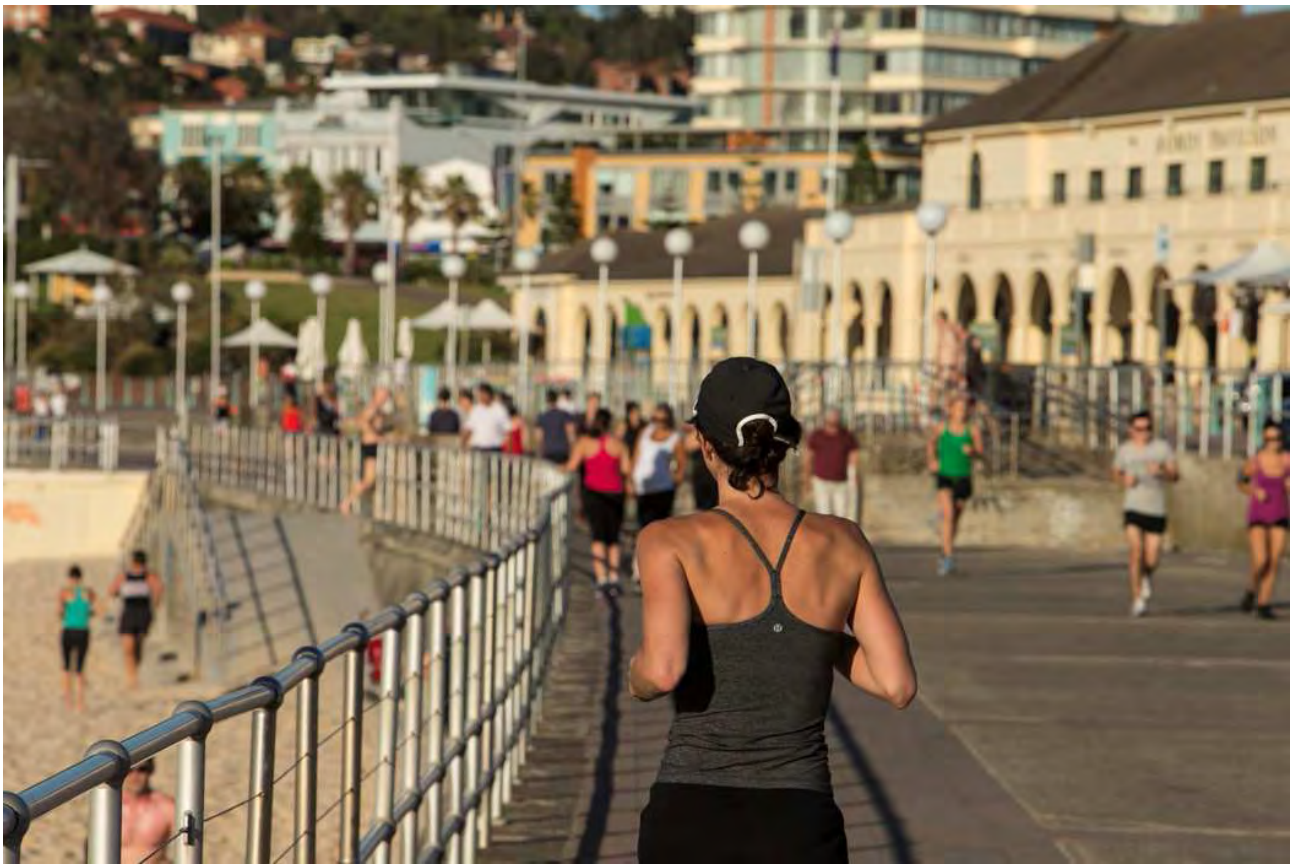
xiv) Sponsorship

Waverley Council received sponsorship for the following activities in 2012-13:

Sponsor	Project	Amount
Gertrude & Alice Bookstore	NIB Waverley Libary	$6,000
Surfish Café Bondi Beach	Festival of the Winds	$2,000
Guardian Funerals	Carols by the Sea	$3,000
Guardian Funerals	Seniors Week Music Project	$500
Wentworth Courier	Brightest & Best Business Awards	
Bondi FM	Brightest & Best Business Awards	
Toga Group	Brightest & Best Business Awards	
Net Registry	Brightest & Best Business Awards	
Quest Bondi Junction	Brightest & Best Business Awards	
Guardian Funerals	Brightest & Best Business Awards	
Cartridge World	Brightest & Best Business Awards	
G Magazine	Brightest & Best Business Awards	$28,420 (total amount via all sponsors)
World Wide On-line Printing	Brightest & Best Business Awards	$7,500
Sweetheart Florist	Christmas on Oxford Street Mall	$1,500
Richardson & Wrench	Christmas on Oxford Street Mall	$500
L J Hooker	Christmas on Oxford Street Mall	$500
Eastgate Shopping Centre	Forever Fabulous Seniors Launch	$2,500
Guardian Funerals	Forever Fabulous Seniors Launch	$500

Section 5

Glossary



WAVERLEY COUNCIL

Glossary

Activities Activities outline the means by which Council achieves its strategies.

CALD Culturally and Linguistically Diverse.

Capital Works Public works projects that result in provision of long term assets or facilities for the community. This may include rehabilitation or improvement of existing assets as well as acquisition or construction of new assets. Funding for capital works projects is separate from annual funding for recurring operating costs.

Client A regular user of Council services. Council may have a one to one relationship with a client and receive special funding to assist in providing the service used by the client (see also customers).

Community Consultation The way we inform the community and ask them for their views and ideas about Council's proposed actions, policies and priorities.

Community Strategic Plan The Community Strategic Plan (*Waverley Together 2*) is the highest level of plan within the Integrated Planning & Reporting hierarchy. This plan identifies the community's main priorities and expectations (community directions) for the future and the strategies for achieving these directions. This plan must take a long term outlook covering a minimum timeframe of 10 years and addresses social, environmental, economic and civic leadership issues. This Plan includes:

- A Community Vision Statement
- A series of strategic directions for the community
- Strategies for achieving the objectives, and
- Targets and indicators to show where we want to be and how we will measure our progress

In order to ensure that the community directions identified in the Community Strategic Plan can be adequately delivered, the Plan must be informed by a Resourcing Strategy which consists of a Long Term Financial Plan, an Asset Management Plan and a Workforce Management Plan.

Council Area Replaces the older term municipality and refers to all land and property within the Waverley Local Government Area boundaries.

Customer A person who uses Council's services (see also client).

DA Many renovations, new buildings, change of use of a building, land subdivisions and so on require approval from Councils which is sought by making a **Development Application** or DA. This allows Councils to control development in accordance with their plans and policies.

DCP A Development Control Plan (DCP) provides more specific detail on controlling development and which often relates to specific types of development eg. on units or commercial development or to ensure access or safety. Currently Waverley has one DCP covering the whole LGA.

WAVERLEY COUNCIL

Glossary

Delivery Program

The Delivery Program is a form of social contract between the Council and the community detailing the activities it will undertake during its term in office to achieve the community directions identified within the Community Strategic Plan (*Waverley Together 2*). The Delivery Program is the single point of reference for all activities undertaken by the Council during its four year term in office.

Department

Refers to the main units of responsibility within Waverley Council's organisation. We have four main Departments together with the General Manager's Unit.

Directions

An ongoing purpose towards which Council's effort is directed. Directions are ambitious. The Community Strategic Plan (Waverley Together 2) is organised around 33 Directions which have been identified by the Waverley Community as being important to long term strategic direction of the community wishes to head.

EAP

Environmental Action Plan. The EAP integrates Council's environmental planning into our broader strategic planning framework. The Plan is written around the key issues of Greenhouse Gas Emissions, Water, Waste and Biodiversity.

EEO

Equal Employment Opportunity - Council's policy of ensuring that every job applicant and employee has fair access to all workplace opportunities and benefits, regardless of his or her gender, race, marital status, age, sexual preference, disability, or pregnancy. It ensures merit-based employment and support for our people, enabling them to do a good job and maximise their potential according to their skills and abilities.

End of Term Report

The End of Term Report is a requirement of the Integrated Planning and Reporting Framework where the Council must report on the achievements in implementing the Community Strategic Plan. Waverley's End of Term Report:

- Displays the progress made by the Waverley community towards achievement of their vision for quality of life during the term of office for the elected council;
- Takes measures of the performance and effectiveness of the strategies of the Community Strategic Plan (*Waverley Together 2*) in progress towards the targets and sustainability; and
- Sets out advice for achieving the Waverley community's desired future.

ESD

Environmentally Sustainable Design is development that minimises reliance on natural resources and has less adverse impacts on the surrounding environment. It requires the effective integration of economic and environmental considerations in decision-making processes. Its broad intent is to minimise the adverse impacts of development on the environment and is achieved through the implementation of a number of principles, such as inter-generational equity, and programs

Greenlinks

A Council policy to create or improve pedestrian and cycle links between parks, schools and other special places in and around Waverley. These links are green, safe, look and feel good and promote biodiversity. Such links create improved wellbeing in the community and protect, nurture and enhance our natural environment.

Integrated Planning & Reporting

Integrated Planning & Reporting is a new framework developed by the NSW Government to ensure that councils are better reflecting community aspirations within their activities. The framework is based around a new planning hierarchy which consists of:

- A **Community Strategic Plan** which defines community aspirations and outcomes over the long term (a minimum of 10 years).

- A **Delivery Program** which sets out the specific activities a Council will undertake over its term in office (4 Years) to achieve the community outcomes identified in the Community Strategic Plan
- An **Operational Plan** which is a sub-plan of the Delivery Program which details the specific activities that will be undertaken by the Council within a particular financial year
- An **Annual Report** which details the financial performance of the Council and how it is progressing in achieving the community outcomes for a [particular financial year.

LGA Local Government Area refers to all land and property that make up a Council Area. In the case of Waverley this means all land and property within the Waverley Council boundaries.

LEP A **Local Environmental Plan** is a planning document with legal status that tells the community what land can be used for and controls development. Currently Waverley has two LEPs: the Waverley LEP 1996 and the Waverley and Woollahra Joint LEP 1991—Bondi Junction Commercial Centre. Council is currently in the process of finalising a Comprehensive LEP for Waverley.

LTFS The **Long Term Financial Strategy** is one of the key components of the Resourcing Strategy required within Integrated Planning and Reporting. Council's LTFS is designed to show the financial impact of providing different levels of services, as well as different programs of capital works. The Strategy contains a set of long range financial projections based on an informed set of assumptions the future.

Looking Good Strategy A Council strategy to create areas that look and feel good, and are clean, green and well maintained with improved design and function.

Measures The types of information which, when collected, will show whether we have been successful in achieving each activity.

Mission Council will contribute to the fulfilment of the Vision.

Neighbourhood or Village The formal definition is an area with distinctive characteristics where people live near one another. However, nowadays people often use 'neighbourhood' or 'village' to describe interconnected local communities that have a strong sense of identity where day to day life is made easier by having a centre within walking distance where people can gather and have their basic shopping and service needs met.

Operational Plan The Operational Plan is a 'sub-plan' of the Delivery Program in that it supports the services outlined in the Delivery Program. Whereas the Delivery Program takes a four year outlook, the Operational Plan is produced annually and focuses on the specific services that Council will undertake within each financial year. The Operational Plan also includes the Council's operational budget for the financial year.

Pricing Policy A collection of the principles, which underlie the setting of a fee or charge for goods or services provided by Council eg., user pays, cross subsidisation, equity, polluter pays, customer service etc. Waverley's pricing policy includes a full list of fees and charges levied for various goods and services.

Quadruple Bottom Line (QBL) The Community Strategic Plan must adequately address **social, environmental, eco-**

	nomic and **civic leadership (governance)** considerations. This is known as the ***quadruple bottom line*** and aims to ensure that a holistic and balanced view is taken to dealing with issues within a local government area and that sustainable outcomes are achieved.
Resourcing Strategy	Each council must have a long term Resourcing Strategy to assist in achieving the goals set out in the Community Strategic Plan and the Delivery Program. The Resourcing Strategy consists of three components: • A Long Term Financial Plan • A Strategic Asset Management Plan • A Workforce Management Plan
Revenue Policy	Provides details of the sources, amounts and bases of calculation of the revenue (income) to be raised in the next year.
Stakeholder	Any group or individual who can affect or is affected by the achievement of the organisation's objectives.
Strategies	Each Direction in the Community Strategic Plan (*Waverley Together 2*) sets out where the community wishes to head. Underpinning the Directions are Strategies which sets out 'how we will get there'.
SAMP	Our Strategic Asset Management Plan is another key component of the Resourcing Strategy. It assists Council to achieve best practice in the management of its physical assets and infrastructure ensuring management is aligned with Council's objectives, is capable of supporting Council's stated social environmental and financial outcomes, and meets the community's needs.
Target	The desired level of achievement for each activity according to the Measure selected.
TIS	The Telephone Interpreter Service (TIS) is a service operated by the Federal Government that provides on-call interpreter services.
Values	Underlying attitudes and beliefs which are highly regarded by the organisation.
Vision	Describes the long-term picture created by the community which sets out what they want for the future of Waverley. The Waverley community's vision consists of 14 elements which cover: • Safety • Reconciliation and Indigenous heritage • Connections between families and generations • Community life • Physical and spiritual well-being • Arts, culture and lifestyle • Compassion and inclusiveness • Physical environment • Heritage and development • Access to services • Conservation • Economic prosperity • Environmental sustainability • Leadership

WAVERLEY COUNCIL

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Workforce Management Plan	Workforce planning is an important part of the new Integrated Planning and Reporting framework. Council's workforce strategy will form part of the Resourcing Strategy, helping to meet the community's priorities and aspirations, as expressed in the Community Strategic Plan, by having the right people in the right places with the right skills doing the right jobs at the right time. The development of an effective workforce strategy will enable Council to plan its future workforce needs to deliver goals, focus on the medium- and long-term and also provide a framework for dealing with immediate challenges in a consistent way.
Year	Means the financial year covering the period from July 1 to the following June 30.

WAVERLEY COUNCIL

Annual Report 2012-2013

PART 2

Annual Financial Statements 2012-13

WAVERLEY COUNCIL

Annual Report 2012-2013

Waverley Council

Annual Financial Statements

for the financial year ending 30 June 2013

Incorporating:

- GENERAL PURPOSE FINANCIAL STATEMENTS
- SPECIAL PURPOSE FINANCIAL STATEMENTS
- SPECIAL SCHEDULES

Waverley Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2013

"We are united by a common passion for our beautiful home between the city and the sea."

Waverley Council

General Purpose Financial Statements
for the financial year ended 30 June 2013

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- Statement of Financial Position	6
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Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Waverley Council.

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

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

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

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

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

(iv) These financial statements were authorised for issue by the Council on 21 October 2013. Council has the power to amend and reissue these financial statements.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position & cash flows of Council for the financial year ended 30 June 2013.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. The Income Statement

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

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "Net Wealth".

5. The Statement of Cash Flows

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

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW, the Auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance & position, &

2. Their observations on the conduct of the Audit including commentary on the Council's financial performance & financial position.

Who uses the Financial Statements ?

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

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

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

More information

A review of Council's financial performance and position for the 12/13 financial year can be found at Note 27 of the financial statements.

Waverley Council

General Purpose Financial Statements
for the financial year ended 30 June 2013

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 17 September 2013.

Clr Sally Betts
MAYOR

COUNCILLOR

Anthony Reed
GENERAL MANAGER

Vanessa Canepa
RESPONSIBLE ACCOUNTING OFFICER

Waverley Council

Income Statement
for the financial year ended 30 June 2013

Budget 2013 (1)	$ '000	Notes	Actual 2013	Actual 2012
	Income from Continuing Operations			
	Revenue:			
47,189	Rates & Annual Charges	3a	47,283	41,608
29,672	User Charges & Fees	3b	28,222	25,483
2,375	Interest & Investment Revenue	3c	2,647	3,054
15,194	Other Revenues	3d	23,211	19,002
5,241	Grants & Contributions provided for Operating Purposes	3e,f	7,108	6,641
1,700	Grants & Contributions provided for Capital Purposes	3e,f	6,802	4,914
	Other Income:			
46,306	Net gains from the disposal of assets	5	189	-
-	Net Share of interests in Joint Ventures & Associated Entities using the equity method	19	-	-
147,677	Total Income from Continuing Operations		115,462	100,702
	Expenses from Continuing Operations			
53,525	Employee Benefits & On-Costs	4a	50,682	48,500
225	Borrowing Costs	4b	194	246
17,136	Materials & Contracts	4c	17,301	15,762
15,167	Depreciation & Amortisation	4d	15,715	15,865
-	Impairment	4d	-	775
20,302	Other Expenses	4e	21,230	19,022
-	Net Losses from the Disposal of Assets	5	-	206
106,355	Total Expenses from Continuing Operations		105,122	100,376
41,322	Operating Result from Continuing Operations		**10,340**	**326**
	Discontinued Operations			
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
41,322	Net Operating Result for the Year		10,340	326
41,322	**Net Operating Result attributable to Council**		10,340	326
-	**Net Operating Result attributable to Non-controlling Interests**		-	-
39,622	**Net Operating Result for the year before Grants and Contributions provided for Capital Purposes**		3,538	(4,588)

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

Waverley Council

Statement of Comprehensive Income
for the financial year ended 30 June 2013

$ '000	Notes	Actual 2013	Actual 2012
Net Operating Result for the year (as per Income statement)		**10,340**	**326**
Other Comprehensive Income:			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	50,303	-
Total Items which will not be reclassified subsequently to the Operating Result		*50,303*	-
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
Total Other Comprehensive Income for the year		**50,303**	**-**
Total Comprehensive Income for the Year		60,643	326
Total Comprehensive Income attributable to Council		60,643	326
Total Comprehensive Income attributable to Non-controlling Interests		-	-

Waverley Council

Statement of Financial Position
as at 30 June 2013

$ '000	Notes	Actual 2013	Actual 2012	Actual 2011
ASSETS				
Current Assets				
Cash & Cash Equivalents	6a	9,362	20,824	8,842
Investments	6b	35,226	19,344	25,000
Receivables	7	7,950	7,085	6,861
Inventories	8	255	118	160
Other	8	567	518	700
Non-current assets classified as 'held for sale'	22	34,685	18,240	-
Total Current Assets		**88,045**	**66,129**	**41,563**
Non-Current Assets				
Investments	6b	7,000	3,000	11,514
Receivables	7	2,825	2,124	3,202
Inventories	8	-	-	-
Infrastructure, Property, Plant & Equipment	9	695,625	637,341	638,450
Investments accounted for using the equity method	19	-	-	-
Investment Property	14	122,880	117,823	114,827
Intangible Assets	25	-	-	-
Non-current assets classified as 'held for sale'	22	-	26,715	44,955
Total Non-Current Assets		**828,330**	**787,003**	**812,948**
TOTAL ASSETS		916,375	853,132	854,511
LIABILITIES				
Current Liabilities				
Payables	10	13,504	11,039	10,770
Borrowings	10	1,252	1,289	1,185
Provisions	10	18,958	19,926	20,456
Total Current Liabilities		**33,714**	**32,254**	**32,411**
Non-Current Liabilities				
Payables	10	-	-	-
Borrowings	10	3,035	1,898	3,187
Provisions	10	488	485	655
Total Non-Current Liabilities		**3,523**	**2,383**	**3,842**
TOTAL LIABILITIES		37,237	34,637	36,253
Net Assets		879,138	818,495	818,258
EQUITY				
Retained Earnings	20	585,069	572,875	572,433
Revaluation Reserves	20	294,069	245,620	245,825
Council Equity Interest		879,138	818,495	818,258
Non-controlling Interest		-	-	-
Total Equity		879,138	818,495	818,258

Waverley Council

Statement of Changes in Equity
for the financial year ended 30 June 2013

$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non-controlling Interest	Total Equity
2013						
Opening Balance (as per Last Year's Audited Accounts)		572,875	245,709	**818,584**	-	**818,584**
a. Correction of Prior Period Errors	20 (c)	-	(89)	**(89)**	-	**(89)**
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	**-**	-	**-**
Revised Opening Balance (as at 1/7/12)		**572,875**	**245,620**	**818,495**	**-**	**818,495**
c. Net Operating Result for the Year		**10,340**	**-**	**10,340**	**-**	**10,340**
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	50,303	**50,303**	-	**50,303**
- Revaluations: Other Reserves	20b (ii)	-	-	**-**	-	**-**
- Transfers to Income Statement	20b (ii)	-	-	**-**	-	**-**
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	**-**	-	**-**
- Other Movements	20b (ii)	-	-	**-**	-	**-**
Other Comprehensive Income		**-**	**50,303**	**50,303**	**-**	**50,303**
Total Comprehensive Income (c&d)		**10,340**	**50,303**	**60,643**	**-**	**60,643**
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	**-**	-	**-**
f. Transfers between Equity		1,854	(1,854)	**-**	-	**-**
Equity - Balance at end of the reporting period		**585,069**	**294,069**	**879,138**	**-**	**879,138**

$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non-controlling Interest	Total Equity
2012						
Opening Balance (as per Last Year's Audited Accounts)		571,953	245,825	**817,778**	-	**817,778**
a. Correction of Prior Period Errors	20 (c)	480	(89)	**391**	-	**391**
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	**-**	-	**-**
Revised Opening Balance (as at 1/7/11)		**572,433**	**245,736**	**818,169**	**-**	**818,169**
c. Net Operating Result for the Year		326	-	**326**	-	**326**
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsve	20b (ii)	-	-	**-**	-	**-**
- Revaluations: Other Reserves	20b (ii)	-	-	**-**	-	**-**
- Transfers to Income Statement	20b (ii)	-	-	**-**	-	**-**
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	**-**	-	**-**
- Other Movements	20b (ii)	-	-	**-**	-	**-**
Other Comprehensive Income		**-**	**-**	**-**	**-**	**-**
Total Comprehensive Income (c&d)		**326**	**-**	**326**	**-**	**326**
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	**-**	-	**-**
f. Transfers between Equity		116	(116)	**-**	-	**-**
Equity - Balance at end of the reporting period		**572,875**	**245,620**	**818,495**	**-**	**818,495**

Waverley Council

Statement of Cash Flows
for the financial year ended 30 June 2013

Budget 2013	$ '000	Notes	Actual 2013	Actual 2012
	Cash Flows from Operating Activities			
	Receipts:			
47,028	Rates & Annual Charges		47,019	41,460
29,597	User Charges & Fees		30,082	26,738
2,377	Investment & Interest Revenue Received		2,640	2,935
7,011	Grants & Contributions		13,952	11,765
-	Bonds, Deposits & Retention amounts received		228	1,844
15,230	Other		21,207	17,527
	Payments:			
(51,088)	Employee Benefits & On-Costs		(51,944)	(49,681)
(22,612)	Materials & Contracts		(19,389)	(16,223)
(254)	Borrowing Costs		(213)	(262)
-	Bonds, Deposits & Retention amounts refunded		(186)	(1,589)
(18,019)	Other		(23,868)	(20,109)
9,270	**Net Cash provided (or used in) Operating Activities**	11b	19,528	14,405
	Cash Flows from Investing Activities			
	Receipts:			
2,708	Sale of Investment Securities		10,136	25,978
46,306	Sale of Infrastructure, Property, Plant & Equipment		10,315	53
-	Deferred Debtors Receipts		28	25
	Payments:			
(25,170)	Purchase of Investment Securities		(29,750)	(11,439)
(33,719)	Purchase of Infrastructure, Property, Plant & Equipment		(22,819)	(15,855)
(9,875)	**Net Cash provided (or used in) Investing Activities**		(32,090)	(1,238)
	Cash Flows from Financing Activities			
	Receipts:			
2,500	Proceeds from Borrowings & Advances		2,500	-
	Payments:			
(1,372)	Repayment of Borrowings & Advances		(1,400)	(1,185)
1,128	**Net Cash Flow provided (used in) Financing Activities**		1,100	(1,185)
523	**Net Increase/(Decrease) in Cash & Cash Equivalents**		(11,462)	11,982
8,996	plus: **Cash & Cash Equivalents - beginning of year**	11a	20,824	8,842
9,519	**Cash & Cash Equivalents - end of the year**	11a	9,362	20,824
	Additional Information:			
	plus: **Investments on hand - end of year**	6b	42,226	22,344
	Total Cash, Cash Equivalents & Investments		51,588	43,168

Please refer to Note 11 for additional cash flow information

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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n/a - not applicable

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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

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

(a) Basis of preparation

(i) Background

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

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

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

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

Because AASBs are sector neutral, some standards either:

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

(b) specifically exclude application by Not for Profit entities.

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

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

(iii) New and amended standards adopted by Council

None of the new standards and amendments to standards that are mandatory for the first time for the financial year beginning 1 July 2013 affected any of the amounts recognised in the current period or any prior period and are not likely to affect future periods.

(iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2013.

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

(v) Basis of Accounting

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

(i) 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.

(vi) Changes in Accounting Policies

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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

(vii) Critical Accounting Estimates

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

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

(i) Estimated fair values of investment properties

(ii) Estimated fair values of infrastructure, property, plant and equipment.

(iii) Estimated tip remediation provisions.

Critical judgements in applying the entity's accounting policies

(i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.

(ii) Projected Section 94 Commitments - Council has used significant judgement in determining future Section 94 income and expenditure in Note 17.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to 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.

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

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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.

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 June 2013) and **(ii)** all the related operating results (for the financial year ended the 30th June 2013).

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

(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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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 Ventures

Council has no interest in any Joint Venture Entities, Assets or Operations.

(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 leases is depreciated over the shorter of each leased asset's useful life and the lease term.

Operating Leases

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

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

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

(e) Cash and Cash Equivalents

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

- 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 Statement of Cash Flows.

(f) Investments and Other Financial Assets

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

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

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

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

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

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

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

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

(ii) Loans and receivables

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

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

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

(iii) Held-to-maturity investments

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

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

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

(iv) Available-for-sale financial assets

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

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

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

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

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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.

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

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

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

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

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

(ii) Subsequent Measurement

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

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

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

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

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

Impairment

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

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

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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.

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

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

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

(iii) Types of Investments

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

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

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

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

(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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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

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

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

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

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

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

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

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

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

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

Costs are assigned to individual items of inventory on the basis of weighted average costs.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

Land Held for Resale/Capitalisation of Borrowing Costs

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

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

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

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

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

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

Acquisition of assets

Council's non current assets are continually revalued (over a 5 year period) in accordance with the fair valuation policy as mandated by the 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),
- **Water and Sewerage Networks**
  (Internal Valuation)
- **Operational Land** (External Valuation)
- **Buildings – Specialised/Non Specialised**
  (External Valuation)
- **Plant and Equipment**
  (as approximated by depreciated historical cost)

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

- **Roads Assets incl. roads, bridges & footpaths** (Internal Valuation)
- **Drainage Assets** (Internal Valuation)
- **Bulk Earthworks** (Internal Valuation)
- **Community Land** (Internal Valuation)
- **Land Improvements** (as approximated by depreciated historical cost)
- **Other Structures** (as approximated by depreciated historical cost)
- **Other Assets** (as approximated by depreciated historical cost)

Initial Recognition

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

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

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

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

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.
All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Asset Revaluations (including Indexation)

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

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

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water - Rates Reference Manual.

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

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

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

Capitalisation Thresholds

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

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

Plant & Equipment	
Office Furniture	> $2,000
Office Equipment	> $2,000
Other Plant &Equipment	> $2,000

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Buildings & Land Improvements	
Park Furniture & Equipment	> $20,000
Building	
- construction/extensions	100% Capitalised
- renovations	> $50,000
Other Structures	> $20,000

Stormwater Assets	
Drains & Culverts	> $20,000
Other	> $20,000

Transport Assets	
Road construction & reconstruction	> $20,000
Reseal/Re-sheet & major repairs:	> $20,000
Bridge construction & reconstruction	> $20,000

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 & /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	80 to 100 years
- Culverts	50 to 80 years

Transportation Assets	
- Sealed Roads : Surface	20 years
- Sealed Roads : Structure	50 years
- Unsealed roads	20 years
- Bridge : Concrete	100 years
- Bridge : Other	20 to 75 years
- Road Pavements	60 years
- Kerb, Gutter & Paths	40 years

Other Infrastructure Assets	
- Bulk earthworks	Infinite

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 not to recognise land under roads acquired before 1 July 2008 in accordance

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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) Rural Fire Service assets

Under section 119 of the Rural Fires Act 1997, *"all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed"*.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to incorporate the assets, their values and depreciation charges within these financial statements

(p) Investment property

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

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

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

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

The last full revaluation for Council's Investment Properties was dated 30 June 2013.

(q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

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

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date. These costs are charged to the income statement.

Movements in the environmental clean up provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific Information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

(r) 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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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.

(s) 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.

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

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

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

(t) 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.

(u) 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.

(v) Borrowing costs

Borrowing costs are expensed.

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

time that is required to complete and prepare the asset for its intended use or sale.

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

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

(x) 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 in respect of services provided by employees up to the reporting date (which is not expected to be settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

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

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

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

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

(iii) Retirement benefit obligations

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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.

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

However the position is monitored annually and the Actuary has estimated that as at 30 June 2013 the prior period deficit still exists.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a) for the year ending 30 June 2013.

The amount of additional contributions included in the total employer contribution advised above is $620,156.

The share of this deficit that can be broadly attributed to Council is estimated to be in the order of $2,883,319 as at 30 June 2013.

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 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 30/6/13.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

(y) Self insurance

Council does not self insure.

(z) 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.

(aa) 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).

Goods & Services Tax (GST)

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

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

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

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

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

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

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

(ab) 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 2013.

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.

Applicable to Local Government with implications:

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and ***AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures*** *(effective from 1 January 2015)*

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2015 but is available for early adoption.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

When adopted, the standard will affect in particular 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 although there is currently a proposal by the IASB to introduce a Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities.

The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.

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

AASB 13 explains how to measure fair value and aims to enhance fair value disclosures.

Council has yet to determine which, if any, of its current measurement techniques will have to change as a result of the new guidance.

It is therefore not possible to state the impact, if any, of the new rules on any of the amounts recognised in the financial statements.

However, application of the new standard will impact the type of information disclosed in the notes to the financial statements.

Council does not intend to adopt the new standard before its operative date, which means that it would be first applied in the annual reporting period ending 30 June 2014.

Applicable to Local Government but no implications for Council;

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

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

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

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

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

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

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

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

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements *and* ***AASB 128 Investments in Associates and Joint Ventures*** *and* ***AASB 2011-7 Amendments to***

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards *(effective 1 January 2013)*

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities.

The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities.

It focuses on the need to have both power and rights or exposure to variable returns.

Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both.

Control exists when the investor can use its power to affect the amount of its returns.

There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 11 introduces a principles based approach to accounting for joint arrangements.

The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement.

Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture.

Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted.

Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard.

AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

Council's investment in the joint venture partnership will be classified as a joint venture under the new rules.

As Council already applies the equity method in accounting for this investment, AASB 11 will not have any impact on the amounts recognised in its financial statements.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128.

Application of this standard by Council will not affect any of the amounts recognised in the financial statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa.

The amendments also introduce a “partial disposal” concept.

Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date.

They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2014.

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

This revised standard on accounting for employee benefits requires the recognition of all re-measurements of defined benefit liabilities/assets immediately in other comprehensive income (removal of the so-called 'corridor' method) and the calculation of a net interest expense or income by applying the discount rate to the net defined benefit liability or asset.

This replaces the expected return on plan assets that is currently included in profit or loss.

The standard also introduces a number of additional disclosures for defined benefit liabilities/assets and could affect the timing of the recognition of termination benefits.

The amendments will have to be implemented retrospectively.

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

Not applicable to Local Government per se;

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

AASB 1 - this standard clarifies that an entity can apply AASB 1 more than once. An entity can elect to apply AASB 123 from the transition date or an earlier date.

AASB 101 - clarifies that a third statement of financial position is required when the opening statement of financial position is materially affected by any adjustments.

AASB 116 - clarifies the classification of servicing equipment.

AASB 132 and Interpretation 2 - clarifies that income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with AASB 112 Income Taxes

AASB 134 - provides clarification about segment reporting.

The amendments arising from this standard are not expected to change the reported financial position or performance of the Council.

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

(ac) Rounding of amounts

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

(ad) 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.

(ae) Disclaimer

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

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
Functions/Activities	**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 2013	**Actual 2013**	Actual 2012	**Original Budget 2013**	**Actual 2013**	Actual 2012	**Original Budget 2013**	**Actual 2013**	Actual 2012	**Actual 2013**	Actual 2012	**Actual 2013**	Actual 2012
Asset Management Services	52,190	12,489	10,524	19,540	19,464	16,708	32,650	(6,975)	(6,184)	1,169	2,058	631,533	624,391
Beach Services, Maintenance & Safety	430	641	469	3,221	3,449	2,945	(2,791)	(2,808)	(2,476)	3	5	83	33
Cemetery Services	1,244	1,331	1,284	1,170	1,152	1,047	74	179	237	-	-	31,531	24,041
Child Care Services	5,611	5,558	4,378	5,671	5,728	5,016	(60)	(171)	(638)	2,553	2,072	6,908	2,229
Community Services	739	863	763	1,957	1,944	1,869	(1,218)	(1,081)	(1,106)	683	609	38,269	27,512
Corporate Support Services	40,154	40,777	37,131	9,096	8,355	8,254	31,058	32,422	28,877	1,909	2,435	27,709	16,024
Cultural Services	426	375	441	3,001	2,960	3,045	(2,575)	(2,585)	(2,604)	-	39	7	-
Customer Services & Communication	17	11	17	1,100	1,111	1,070	(1,083)	(1,100)	(1,053)	-	-	3	-
Development, Building & Health Services	3,718	8,435	4,618	7,876	8,688	8,273	(4,158)	(253)	(3,655)	138	127	6,573	9,051
Emergency Management Services	68	111	35	159	140	135	(91)	(29)	(100)	-	-	-	836
Environmental Services	54	154	171	1,527	1,320	1,284	(1,473)	(1,166)	(1,113)	69	107	438	133
Governance, Integrated Planning & Community Engagement	66	89	61	5,153	4,915	4,283	(5,087)	(4,826)	(4,222)	-	-	15	-
Library Services	278	262	264	4,547	4,168	4,351	(4,269)	(3,906)	(4,087)	178	175	31,404	17,541
Parking Services	23,549	24,573	22,166	11,311	10,650	10,180	12,238	13,923	11,986	-	-	10,928	9,812
Parks Services & Maintenance	177	166	995	5,768	6,155	6,712	(5,591)	(5,989)	(5,717)	-	828	106,547	92,855
Place Management	1,177	947	1,124	1,396	687	1,231	(219)	260	(107)	-	24	118	-
Recreation Services	55	47	47	728	807	836	(673)	(760)	(789)	-	-	130	-
Regulatory Services	1,522	1,587	1,671	1,193	1,632	1,473	329	(45)	198	-	-	3	-
Social & Affordable Housing	780	828	742	848	960	876	(68)	(132)	(134)	-	-	22,002	17,198
Traffic & Transport Services	-	156	-	17	244	27	(17)	(88)	(27)	156	-	79	-
Urban Open Space Maintenance & Accessibility	130	260	2	3,997	3,772	5,173	(3,867)	(3,512)	(5,171)	-	-	10	28
Waste Services	15,292	15,802	13,799	17,079	16,821	15,588	(1,787)	(1,018)	(1,789)	114	118	9,748	11,448
Total Functions & Activities	**147,677**	**115,462**	**100,702**	**106,355**	**105,122**	**100,376**	**41,322**	**10,340**	**326**	**6,972**	**8,597**	**916,375**	**853,132**
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	-	-	-	-	-	-	-	-	-	-	-	-
General Purpose Income [1]	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Result from Continuing Operations	**147,677**	**115,462**	**100,702**	**106,355**	**105,122**	**100,376**	**41,322**	**10,340**	**326**	**6,972**	**8,597**	**916,375**	**853,132**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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:

Asset Management Services
This service includes planning for renewal of assets, financial management and project delivery of works on vital infrastructure. The Service contributes to every aspect of Council's operations, to our ability to deliver our services cost effectively and to the community's social, environmental and economic well being.

Beach Services, Maintenance & Safety
This service includes beach safety, beach maintenance and cleaning and also supports voluntary surf lifesaving clubs.

Cemetery Services
This service currently includes interment of ashes and remains at two sites, Waverley and South Head. Waverley Cemetery is a fully operational Cemetery with sales in excess of $1million per annum.

Childcare Services
Providing quality, affordable long day care and family day care for children aged 0-5 as well as parenting programs and counselling for families.

Community Services
Council provides a range of community services within Waverley in addition to supporting a broad range of community organisations. Our services and support for other groups and agencies ensure that the community has access to relevant, accessible and affordable facilities, spaces, programs and activities.

Corporate Support Services
This service includes a range of professional support services for financial planning and management, workforce planning, organisational development and performance management, business systems improvement, risk management and insurance, procurement, telecommunications and IT and special projects to support the Executive in customer service and organisational review.

Cultural Services
Council provides and supports a range of activities that celebrate and strengthen an appreciation or our cultural heritage and diversity.

Customer Services & Communication
This area is responsible for ensuring that customer service is provided in a professional, friendly and timely way, and that our community is informed about Council's plans, initiatives, services and activities.

Development, Building & Health Services
This service involves preparing new Local Environmental Plans, Development Control Plans and Planning Strategies relating to future land use planning and heritage conservation.

It also assesses and determines development applications in accordance with the EP&A Act and provides Council with a digital mapping service.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

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

Emergency Management Services
Waverley and Woollahra have a joint relationship in funding and supporting the local SES unit and it is a requirement under the NSW State Emergency Act.

Environmental Services
This is a growing service area covering all aspects of the aquatic, biological and air enviroments. Its sub-services are specifically geared to meet the requirements of our Environmental Action Plan 2 (EAP2) adopted in February 2010. EAP2 is a key element of Waverley's resourcing strategy for Waverley Togethor 2.

Governance, Integrated Planning & Community Engagement
This service is designed to ensure we can engage with our community in an open and responsive way, discussing and making decisions with them about their future on the basis of sound and balanced judgement and policies. It also ensures that we can be properly held to account for planning decisions and for the efficiency and effectiveness of the services we deliver.

Library Services
The Library offers information, recreation and entertainment as well as opportunities for people to train, learn or simply interact with neighbours and friends. The Library is a major education and community capacity building resource.

Parking Services
This service provides substantial community safety and amenity by ensuring that our very limited supply of public parking opportunities (limited relative to demand) is shared fairly by all. This service is more effectively delivered if its implemented in close conjunction with Environmental Services and Traffic and Transport Services.

Parks Services & Maintenance
This service maintains and cares for Council's 99 parks. The park and reserves are divided into a numberof categories including regional parks, coastal reserves, small parks, pocket parks, linkages and remnant vegetation.

Place Management
Bondi Beach and Bondi Junction are important places for Waverley residents and for the wider Sydney community. They contain a world famous beach and one of Sydney's most vibrant retail precincts and play a significant role in delivering recreational and commercial experiences to the region. A Place Management approach has been adopted to allow Council to give special focus to these areas, as well as ensuring that our smaller retail villages continue thrive.

An ongoing challenge for the Place Managers is to find the right balance between the needs of visitors, residents and the business sector.

Recreation Services
This includes all aspects of sport and active leisure, from broad LGA-wide planning, through to the detailed design and construction of specific facilities. A newly emerging area is sports facilities management, programming and maintenance.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

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

Regulatory Services
In the summer season there is an increased demand for this service due to the large influx of visitors. Core areas of focus are:

- Monitoring building sites to ensure adequate pollution control is in place
- Ensuring companion animals are effectively and responsibly managed and cared for in accordance with the Companion Animals Act and Regulation
- Providing education material and information to the public investigating reports of abandoned vehicles and removing them in accordance with Impounding Act
- The quantitative volume of noise, time, place and the frequency of the noise

Social & Affordable Housing
This service includes creating and managing secure housing for local people on very low incomes in addition to providing medium term accomodation at subsidised rents to those on low-to-middle income levels.

Traffic & Transport Services
This service helps ensure that traffic flows as smoothly, efficiently and safely in Waverley as is possible, given the very small amount of road space we have to share, relative to the very high demand of the residents and visitors who use it.

The service also functions to help provide as many alternatives as possible to private car use including planning and design of pedestrian and cycling routes, and negotiation with the community and other levels of government for improved traffic and parking distribution systems such as residential preferred parking schemes.

Urban Open Space Maintenance & Accessibility
This service maintains the roads, footpaths, drains, trees and grass along the 123.46 km of local and regional roads within Waverley Council.

Waste Services
This service provides waste and recycling collection services to 28,500 residential properties as well as a commercial collection to businesses within Waverley Council.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations

$ '000	Notes	Actual 2013	Actual 2012
(a) Rates & Annual Charges			
Ordinary Rates			
Residential		25,039	22,033
Business		9,699	8,334
Total Ordinary Rates		**34,738**	**30,367**
Special Rates			
Nil			
Annual Charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		12,503	11,202
Section 611 Charges		42	39
Total Annual Charges		**12,545**	**11,241**
TOTAL RATES & ANNUAL CHARGES		47,283	41,608

Council has used 2009 year valuations provided by the NSW Valuer General in calculating its rates.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

$ '000	Notes	Actual 2013	Actual 2012
(b) User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Waste Management Services (non-domestic)		2,235	2,010
Total User Charges		**2,235**	**2,010**
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s.608)			
Hoarding/Crane Permits		842	920
Planning & Building Regulation		1,880	1,618
Section 149 Certificates (EPA Act)		233	227
Section 603 Certificates		107	101
Total Fees & Charges - Statutory/Regulatory		**3,062**	**2,866**
(ii) Fees & Charges - Other (incl. General User Charges (per s.608)			
Admission & Service Fees		139	154
Bus Shelter Fees		1,232	1,209
Car Parking Fees		5,765	5,628
Car Parking Meter Income		7,307	6,795
Cemeteries		1,232	1,178
Child Care		2,998	2,301
Leaseback Fees - Council Vehicles		141	141
Park Rents		974	972
Restoration Charges		1,166	627
Road Opening Permits		109	98
Temporary Truck Zone Permit		979	820
Other		883	684
Total Fees & Charges - Other		**22,925**	**20,607**
TOTAL USER CHARGES & FEES		28,222	25,483

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

$ '000	Notes	Actual 2013	Actual 2012
(c) Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		108	104
- Interest earned on Investments (interest & coupon payment income)		2,271	2,581
Fair Value Adjustments			
- Fair Valuation movements in Investments (at FV or Held for Trading)		268	369
TOTAL INTEREST & INVESTMENT REVENUE		2,647	3,054
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges (General Fund)		108	104
General Council Cash & Investments		2,062	2,390
Restricted Investments/Funds - External:			
Development Contributions			
- Section 94		203	124
Domestic Waste Management operations		274	361
Restricted Investments/Funds - Internal:			
Internally Restricted Assets		-	75
Total Interest & Investment Revenue Recognised		**2,647**	**3,054**
(d) Other Revenues			
Fair Value Adjustments - Investment Properties	14	5,057	2,996
Rental Income - Investment Properties	14	2,210	2,104
Rental Income - Other Council Properties		3,716	3,390
Ex Gratia Rates		23	20
Fines		103	108
Fines - Parking		11,173	9,404
Legal Fees Recovery - Rates & Charges (Extra Charges)		35	35
Legal Fees Recovery - Other		69	55
Insurance Claim Recoveries		56	127
Recycling Income (non domestic)		247	241
Sale of Abandoned Vehicles		4	14
Sales - General		11	10
Other		507	498
TOTAL OTHER REVENUE		23,211	19,002

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

$ '000	2013 Operating	2012 Operating	2013 Capital	2012 Capital
(e) Grants				
General Purpose (Untied)				
Financial Assistance - General Component	1,486	2,212	-	-
Financial Assistance - Local Roads Component	405	305	-	-
Pensioners' Rates Subsidies - General Component	207	207	-	-
Total General Purpose	**2,098**	**2,724**	**-**	**-**
Specific Purpose				
Pensioners' Rates Subsidies:				
- Domestic Waste Management	114	118	-	-
Aged Care	40	-	-	-
Child Care	2,552	2,072	-	-
Community Care	643	609	-	-
Employment & Training Programs	6	21	-	-
Environmental Protection	69	107	-	825
Library	48	47	-	-
Library - per capita	130	128	-	-
Recreation & Culture	-	66	165	1,148
Street Lighting	172	168	-	-
Transport (Roads to Recovery)	-	-	203	203
Transport (Other Roads & Bridges Funding)	40	-	554	234
Other	138	127	-	-
Total Specific Purpose	**3,952**	**3,463**	**922**	**2,410**
Total Grants	**6,050**	**6,187**	**922**	**2,410**
Grant Revenue is attributable to:				
- Commonwealth Funding	2,947	4,461	521	1,028
- State Funding	2,816	1,526	401	960
- Other Funding	287	200	-	422
	6,050	**6,187**	**922**	**2,410**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 3. Income from Continuing Operations (continued)

$ '000		2013 Operating	2012 Operating	2013 Capital	2012 Capital
(f) Contributions					
Developer Contributions:					
(s93 & s94 - EP&A Act, s64 of the LGA):					
S 93F - Contributions using Planning Agreements		-	-	4,347	1,214
S 94A - Fixed Development Consent Levies		-	-	1,533	1,235
Total Developer Contributions	17	**-**	**-**	**5,880**	**2,449**
Other Contributions:					
Car Parking		228	221	-	-
Community Services		43	7	-	-
Drainage		7	3	-	-
Kerb & Gutter		10	-	-	-
Other Councils - Joint Works/Services		116	98	-	-
Paving		1	-	-	-
Recreation & Culture		6	31	-	55
Roads & Bridges		95	7	-	-
Other		552	87	-	-
Total Other Contributions		**1,058**	**454**	**-**	**55**
Total Contributions		1,058	454	5,880	2,504
TOTAL GRANTS & CONTRIBUTIONS		7,108	6,641	6,802	4,914

$ '000	Actual 2013	Actual 2012
(g) Restrictions relating to Grants and Contributions		
Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:		
Unexpended at the Close of the Previous Reporting Period	2,964	2,388
add: Grants & contributions recognised in the current period but not yet spent:	4,708	1,797
less: Grants & contributions recognised in a previous reporting period now spent:	(226)	(1,221)
Net Increase (Decrease) in Restricted Assets during the Period	**4,482**	**576**
Unexpended and held as Restricted Assets	7,446	2,964
Comprising:		
- Specific Purpose Unexpended Grants	470	297
- Developer Contributions	6,550	2,667
- Other Contributions	426	-
	7,446	**2,964**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations

$ '000	Notes	Actual 2013	Actual 2012
(a) Employee Benefits & On-Costs			
Salaries and Wages		37,905	34,502
Travelling		126	98
Employee Leave Entitlements (ELE)		5,888	6,611
Superannuation		3,774	4,625
Workers' Compensation Insurance		2,591	2,533
Fringe Benefit Tax (FBT)		183	189
Training Costs (other than Salaries & Wages)		251	298
Other		161	81
Total Employee Costs		**50,879**	**48,937**
less: Capitalised Costs		(197)	(437)
TOTAL EMPLOYEE COSTS EXPENSED		50,682	48,500
Number of "Equivalent Full Time" Employees at year end		**582**	**569**
(b) Borrowing Costs			
(i) Interest Bearing Liability Costs			
Interest on Overdraft		2	2
Interest on Loans		188	236
Interest on Building Deposits		4	8
Total Interest Bearing Liability Costs Expensed		**194**	**246**
(ii) Other Borrowing Costs			
Nil			
TOTAL BORROWING COSTS EXPENSED		194	246

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations (continued)

$ '000	Notes	Actual 2013	Actual 2012
(c) Materials & Contracts			
Raw Materials & Consumables		19,097	8,426
Contractor & Consultancy Costs		14,501	15,551
Contractor & Consultancy Costs (Temporary Staff)		1,490	1,272
Auditors Remuneration [1]		51	53
Infringement Notice Contract Costs (SEINS)		1,681	1,320
Legal Expenses:			
- Legal Expenses: Planning & Development		480	573
- Legal Expenses: Other		992	948
Operating Leases:			
- Operating Lease Rentals: Minimum Lease Payments [2]		1,171	1,479
Other (Fuel & Gas)		649	692
Total Materials & Contracts		**40,112**	**30,314**
less: Capitalised Costs		(22,811)	(14,552)
TOTAL MATERIALS & CONTRACTS		17,301	15,762

1. Auditor Remuneration

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

(i) Audit and Other Assurance Services			
- Audit & review of financial statements: Council's Auditor		51	53
Remuneration for audit and other assurance services		**51**	**53**
Total Auditor Remuneration		**51**	**53**

2. Operating Lease Payments are attributable to:

Buildings		348	424
Computers		283	314
Motor Vehicles		540	741
		1,171	**1,479**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations (continued)

		Impairment Costs		Depreciation/Amortisation	
		Actual	Actual	Actual	Actual
$ '000	Notes	2013	2012	2013	2012
(d) Depreciation, Amortisation & Impairment					
Plant and Equipment		-	-	1,191	1,313
Office Equipment		-	-	367	405
Buildings - Non Specialised		-	-	2,217	2,211
Buildings - Specialised		-	775	3,167	2,815
Other Structures		-	-	458	702
Infrastructure:					
- Roads, Bridges & Footpaths		-	-	6,614	6,980
- Stormwater Drainage		-	-	1,117	1,111
Other Assets					
- Library Books		-	-	210	199
- Other		-	-	374	129
TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED		-	775	15,715	15,865

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 4. Expenses from Continuing Operations (continued)

$ '000	Notes	Actual 2013	Actual 2012
(e) Other Expenses			
Other Expenses for the year include the following:			
Advertising		567	709
Abandonment of Fines by Office of State Debt Recovery		1,295	998
Bad & Doubtful Debts		166	858
Bank Charges		359	323
Car Park Levy		116	110
Cleaning		635	550
Computer Software Charges		982	749
Contributions/Levies to Other Levels of Government		464	290
- Department of Planning Levy		393	273
- Emergency Services Levy		87	66
- NSW Fire Brigade Levy		1,535	1,504
Councillor Expenses - Mayoral Fee		37	36
Councillor Expenses - Councillors' Fees		200	200
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		97	77
Donations, Contributions & Assistance to other organisations (Section 356)		646	578
Electricity & Heating		1,086	847
Family Day Care Subsidy		852	709
Insurance		1,176	1,252
Land Tax - Crown Land		460	581
Office Expenses (including computer expenses)		371	-
Postage		194	204
Printing & Stationery		832	813
Street Lighting		1,118	1,028
Subscriptions & Publications		232	200
Telephone & Communications		192	235
Waste Disposal Charges		5,956	4,727
Water Rates & Charges		325	334
Other		931	866
Total Other Expenses		**21,304**	**19,117**
less: Capitalised Costs		(74)	(95)
TOTAL OTHER EXPENSES		21,230	19,022

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 5. Gains or Losses from the Disposal of Assets

$ '000	Notes	Actual 2013	Actual 2012
Plant & Equipment			
Proceeds from Disposal - Plant & Equipment		545	53
less: Carrying Amount of P&E Assets Sold / Written Off		(57)	(34)
Net Gain/(Loss) on Disposal		**488**	**19**
Infrastructure			
Proceeds from Disposal - Infrastructure		-	-
less: Carrying Amount of Infrastructure Assets Sold / Written Off		(299)	(225)
Net Gain/(Loss) on Disposal		**(299)**	**(225)**
Financial Assets*			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		10,136	25,978
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		(10,136)	(25,978)
Net Gain/(Loss) on Disposal		**-**	**-**
Non Current Assets Classified as "Held for Sale"			
Proceeds from Disposal - Non Current Assets "Held for Sale"		10,270	-
less: Carrying Amount of 'Held for Sale' Assets Sold / Written Off		(10,270)	-
Net Gain/(Loss) on Disposal		**-**	**-**
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		189	(206)

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000	Notes	2013 Actual Current	2013 Actual Non Current	2012 Actual Current	2012 Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		158	-	1,513	-
Cash-Equivalent Assets[1]					
- Deposits at Call		950	-	5,311	-
- Managed Funds		5,854	-	-	-
- Short Term Deposits		2,400	-	14,000	-
Total Cash & Cash Equivalents		**9,362**	**-**	**20,824**	**-**
Investments (Note 6b)					
- Long Term Deposits		31,750	7,000	12,000	3,000
- NCD's, FRN's (with Maturities > 3 months)		1,616	-	4,566	-
- Growth Securities		1,860	-	2,778	-
Total Investments		**35,226**	**7,000**	**19,344**	**3,000**
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		44,588	7,000	40,168	3,000

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

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

Cash & Cash Equivalents					
a. "At Fair Value through the Profit & Loss"		**9,362**	**-**	**20,824**	**-**
Investments					
a. "At Fair Value through the Profit & Loss"					
- "Held for Trading"	6(b-i)	3,476	-	7,344	-
- "Designated at Fair Value on Initial Recognition"	6(b-i)	-	-	-	-
b. "Held to Maturity"	6(b-ii)	31,750	7,000	12,000	3,000
c. "Loans & Receivables"	6(b-iii)	-	-	-	-
d. "Available for Sale"	6(b-iv)	-	-	-	-
Investments		**35,226**	**7,000**	**19,344**	**3,000**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 6b. Investments (continued)

$ '000	2013 Actual Current	2013 Actual Non Current	2012 Actual Current	2012 Actual Non Current
Note 6(b-i)				
Reconciliation of Investments classified as "At Fair Value through the Profit & Loss"				
Balance at the Beginning of the Year	7,344	-	-	2,514
Revaluations (through the Income Statement)	268	-	369	-
Additions	-	-	4,461	-
Disposals (sales & redemptions)	(4,136)	-	-	-
Transfers between Current/Non Current	-	-	2,514	(2,514)
Balance at End of Year	**3,476**	**-**	**7,344**	**-**
Comprising:				
- NCD's, FRN's (with Maturities > 3 months)	1,616	-	4,566	-
- Growth Security	1,860	-	2,778	-
Total	**3,476**	**-**	**7,344**	**-**
Note 6(b-ii)				
Reconciliation of Investments classified as "Held to Maturity"				
Nil				
Balance at the Beginning of the Year	12,000	3,000	25,000	9,000
Additions	22,750	7,000	6,978	-
Disposals (sales & redemptions)	(6,000)	-	(25,978)	-
Transfers between Current/Non Current	3,000	(3,000)	6,000	(6,000)
Balance at End of Year	**31,750**	**7,000**	**12,000**	**3,000**
Comprising:				
- Long Term Deposits	31,750	7,000	12,000	3,000
Total	**31,750**	**7,000**	**12,000**	**3,000**
Note 6(b-iii)				
Reconciliation of Investments classified as "Loans & Receivables"				
Nil				
Note 6(b-iv)				
Reconciliation of Investments classified as "Available for Sale"				
Nil				

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000	2013 Actual Current	2013 Actual Non Current	2012 Actual Current	2012 Actual Non Current
Total Cash, Cash Equivalents and Investments	44,588	7,000	40,168	3,000
attributable to:				
External Restrictions (refer below)	3,577	7,000	6,450	3,000
Internal Restrictions (refer below)	34,584	-	27,491	-
Unrestricted	6,427	-	6,227	-
	44,588	**7,000**	**40,168**	**3,000**

2013 $ '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)	2,667	6,083	(2,200)	6,550
Specific Purpose Unexpended Grants (F)	297	173	-	470
Domestic Waste Management (G)	6,353	1,282	(4,504)	3,131
Environmental Levy	133	-	(133)	-
Other	-	426	-	426
External Restrictions - Other	9,450	7,964	(6,837)	10,577
Total External Restrictions	**9,450**	**7,964**	**(6,837)**	**10,577**

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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

2013 $ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Internal Restrictions				
Plant & Vehicle Replacement	1,550	795	(618)	1,727
Infrastructure Replacement	-	474	-	474
Employees Leave Entitlement	4,312	666	(1,087)	3,891
Carry Over Works	265	1,625	(265)	1,625
Deposits, Retentions & Bonds	6,638	350	-	6,988
Office Equipment	795	245	(185)	855
Insurance Claims	200	-	-	200
Parking Meters	2,459	1,633	-	4,092
Parking - Off-Street	1,030	175	(639)	566
Street Tree (Sewer) Aerial Building	252	-	-	252
Affordable Housing	1,008	133	-	1,141
Social Housing	166	83	-	249
Future Capital Works	4,028	3,817	(2,728)	5,117
Unexpended Loans	188	2,169	-	2,357
Cemetery Funds	1,501	225	(22)	1,704
Investment Strategy	1,139	10,115	(9,795)	1,459
Other	1,960	1,480	(1,553)	1,887
Total Internal Restrictions	**27,491**	**23,985**	**(16,892)**	**34,584**
TOTAL RESTRICTIONS	36,941	31,949	(23,729)	45,161

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 7. Receivables

$ '000	Notes	2013 Current	2013 Non Current	2012 Current	2012 Non Current
Purpose					
Rates & Annual Charges		824	290	652	198
Interest & Extra Charges		149	52	105	82
User Charges & Fees		1,977	-	819	45
Capital Debtors (being sale of assets)					
- Sale of Land		-	500	-	-
Accrued Revenues					
- Interest on Investments		401	-	676	-
- Other Income Accruals		311	-	590	-
Government Grants & Subsidies		490	-	205	-
Deferred Debtors		32	23	32	51
Net GST Receivable		800	-	376	-
Parking Fines		3,054	4,144	3,626	3,769
Other Debtors		-	-	135	-
Total		**8,038**	**5,009**	**7,216**	**4,145**
less: Provision for Impairment					
User Charges & Fees		(88)	-	(131)	-
Parking Fines		-	(2,184)	-	(2,021)
Total Provision for Impairment - Receivables		**(88)**	**(2,184)**	**(131)**	**(2,021)**
TOTAL NET RECEIVABLES		7,950	2,825	7,085	2,124
Externally Restricted Receivables					
Domestic Waste Management		536	153	409	117
Total External Restrictions		**536**	**153**	**409**	**117**
Internally Restricted Receivables					
Nil					
Unrestricted Receivables		**7,414**	**2,672**	**6,676**	**2,007**
TOTAL NET RECEIVABLES		7,950	2,825	7,085	2,124

Notes on Debtors above:

(i) Rates & Annual Charges Outstanding are secured against the property.

(ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding. An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.

(iii) Interest was charged on overdue rates & charges at 10.00% (2012 11.00%). Generally all other receivables are non interest bearing.

(iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 8. Inventories & Other Assets

$ '000	Notes	2013 Current	2013 Non Current	2012 Current	2012 Non Current
Inventories					
Stores & Materials		255	-	118	-
Total Inventories		**255**	**-**	**118**	**-**
Other Assets					
Prepayments		567	-	518	-
Total Other Assets		**567**	**-**	**518**	**-**
TOTAL INVENTORIES / OTHER ASSETS		822	-	636	-

Externally Restricted Assets

There are no restrictions applicable to the above assets.

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 9a. Infrastructure, Property, Plant & Equipment

$ '000	as at 30/6/2012					Asset Movements during the Reporting Period						as at 30/6/2013				
	At Cost	At Fair Value	Accumulated Dep'n	Accumulated Impairment	Carrying Value	Asset Additions	WDV of Asset Disposals	Depreciation Expense	WIP Transfers	Adjustments & Transfers	Revaluation Increments to Equity (ARR)	At Cost	At Fair Value	Accumulated Dep'n	Accumulated Impairment	Carrying Value
Capital Work in Progress	5,848	-	-	-	5,848	2,921	-	-	(5,062)	-	-	3,707	-	-	-	3,707
Plant & Equipment	-	13,217	8,802	-	4,415	4,146	(57)	(1,191)	1,088	-	-	-	16,630	8,229	-	8,401
Office Equipment	-	9,723	8,192	-	1,531	268	-	(367)	29	(213)	-	-	8,844	7,596	-	1,248
Land:																
- Operational Land	-	48,880	-	-	48,880	9,520	-	-	-	-	11,493	-	69,893	-	-	69,893
- Community Land	-	145,835	-	-	145,835	-	-	-	-	-	-	-	145,835	-	-	145,835
Buildings - Non Specialised	-	76,951	28,452	-	48,499	281	-	(2,217)	6	-	24,097	-	104,573	33,907	-	70,666
Buildings - Specialised	-	85,237	44,571	-	40,666	1,137	(299)	(3,167)	3,790	-	14,713	-	105,587	48,747	-	56,840
Other Structures	-	27,792	11,674	-	16,118	147	-	(458)	-	-	-	-	27,938	12,131	-	15,807
Infrastructure:																
- Roads, Bridges, Footpaths	-	415,996	168,517	-	247,479	4,674	-	(6,614)	83	-	-	-	420,753	175,131	-	245,622
- Stormwater Drainage	-	110,952	37,170	-	73,782	500	-	(1,117)	66	-	-	-	111,518	38,287	-	73,231
Other Assets:																
- Library Books	-	6,051	5,076	-	975	206	-	(210)	-	213	-	-	7,381	6,197	-	1,184
- Other	-	4,595	1,282	-	3,313	252	-	(374)	-	-	-	-	4,849	1,658	-	3,191
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	**5,848**	**945,229**	**313,736**	**-**	**637,341**	**24,053**	**(356)**	**(15,715)**	**-**	**-**	**50,303**	**3,707**	**1,023,801**	**331,883**	**-**	**695,625**

Additions to Depreciable Land Improvements, Buildings, Other Structures & Infrastructure Assets are made up of Asset Renewals ($8.3M) and New Assets ($11.3M).
Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000 Class of Asset	Actual 2013				Actual 2012			
	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
Domestic Waste Management								
Plant & Equipment	-	8,772	4,577	**4,195**	-	7,567	5,285	**2,282**
Total DWM	**-**	**8,772**	**4,577**	**4,195**	**-**	**7,567**	**5,285**	**2,282**
TOTAL RESTRICTED I,PP&E	**-**	**8,772**	**4,577**	**4,195**	**-**	**7,567**	**5,285**	**2,282**

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

$ '000	Notes	Actual 2013	Actual 2012
Impairment Losses recognised in the Income Statement incl:			
Boot Factory building is not fit for purpose & in poor structural condition.		-	(775)
Total Impairment Losses		**-**	**(775)**
IMPAIRMENT of ASSETS - GAINS/(LOSSES) in P/L	4(d)	-	(775)

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 10a. Payables, Borrowings & Provisions

$ '000	Notes	2013 Current	2013 Non Current	2012 Current	2012 Non Current
Payables					
Goods & Services - operating expenditure		3,097	-	3,318	-
Goods & Services - capital expenditure		1,424	-	191	-
Payments Received In Advance		1,002	-	380	-
Accrued Expenses:					
- Borrowings		25	-	44	-
- Other Expenditure Accruals		929	-	430	-
Security Bonds, Deposits & Retentions		1,009	-	967	-
Builders Deposits		5,979	-	5,671	-
Other		39	-	38	-
Total Payables		**13,504**	**-**	**11,039**	**-**
Borrowings					
Loans - Secured [1]		1,252	3,035	1,289	1,898
Total Borrowings		**1,252**	**3,035**	**1,289**	**1,898**
Provisions					
Employee Benefits;					
Annual Leave		4,939	-	4,571	-
Sick Leave		2,939	-	2,880	-
Long Service Leave		8,540	488	9,026	485
Gratuities		2,257	-	3,196	-
Time Off in Lieu		283	-	253	-
Total Provisions		**18,958**	**488**	**19,926**	**485**
Total Payables, Borrowings & Provisions		33,714	3,523	32,254	2,383

(i) Liabilities relating to Restricted Assets

	2013 Current	2013 Non Current	2012 Current	2012 Non Current
Externally Restricted Assets				
Domestic Waste Management	210	129	259	-
Liabilities relating to externally restricted assets	210	129	259	-
Internally Restricted Assets				
Nil				
Total Liabilities relating to restricted assets	210	129	259	-
Total Liabilities relating to Unrestricted Assets	33,504	3,394	31,995	2,383
TOTAL PAYABLES, BORROWINGS & PROVISIONS	33,714	3,523	32,254	2,383

1. Loans are secured over the General Rating Income of Council

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

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000	Actual 2013	Actual 2012

(ii) Current Liabilities not anticipated to be settled within the next 12 months

The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions - Employees Benefits	12,749	13,998
Payables - Security Bonds, Deposits & Retentions	4,539	4,367
	17,288	**18,365**

Note 10b. Description of and movements in Provisions

Class of Provision	2012	2013				
	Opening Balance as at 1/7/12	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	Closing Balance as at 30/6/13
Annual Leave	4,571	2,786	(2,418)	-	-	**4,939**
Sick Leave	2,880	1,045	(986)	-	-	**2,939**
Long Service Leave	9,511	692	(1,175)	-	-	**9,028**
Gratuities	3,196	148	(1,087)	-	-	**2,257**
Other Leave	253	252	(222)	-	-	**283**
TOTAL	**20,411**	**4,923**	**(5,888)**	**-**	**-**	**19,446**

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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 11. Statement of Cash Flows - Additional Information

$ '000	Notes	Actual 2013	Actual 2012
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	9,362	20,824
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		**9,362**	**20,824**
(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		**10,340**	**326**
Adjust for non cash items:			
Depreciation & Amortisation		15,715	15,865
Net Losses/(Gains) on Disposal of Assets		(189)	206
Non Cash Capital Grants and Contributions		-	(418)
Impairment Losses Recognition - I,PP&E		-	775
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "At Fair Value" or "Held for Trading"		(268)	(369)
- Investment Properties		(5,057)	(2,996)
+/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		(1,214)	(20)
Increase/(Decrease) in Provision for Doubtful Debts		120	849
Decrease/(Increase) in Inventories		(137)	42
Decrease/(Increase) in Other Assets		(49)	182
Increase/(Decrease) in Payables		(221)	805
Increase/(Decrease) in accrued Interest Payable		(19)	(16)
Increase/(Decrease) in other accrued Expenses Payable		499	(370)
Increase/(Decrease) in Other Liabilities		973	244
Increase/(Decrease) in Employee Leave Entitlements		(965)	(700)
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		**19,528**	**14,405**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000	Notes	Actual 2013	Actual 2012
(c) Non-Cash Investing & Financing Activities			
S94 Contributions "in kind"		-	418
Total Non-Cash Investing & Financing Activities		**-**	**418**
(d) Financing Arrangements			
(i) Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdraft Facilities (1)		250	250
Credit Cards / Purchase Cards		25	25
Total Financing Arrangements		**275**	**275**

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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 12. Commitments for Expenditure

$ '000	Notes	Actual 2013	Actual 2012
(a) Capital Commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, Plant & Equipment			
Buildings		12,563	937
Plant & Equipment		181	-
Infrastructure		520	1,086
Total Commitments		**13,264**	**2,023**
These expenditures are payable as follows:			
Within the next year		13,264	2,023
Total Payable		**13,264**	**2,023**
Sources for Funding of Capital Commitments:			
Future Grants & Contributions		24	165
Sect 64 & 94 Funds/Reserves		105	28
Internally Restricted Reserves		13,135	1,830
Total Sources of Funding		**13,264**	**2,023**

(b) Finance Lease Commitments

Nil

(c) Operating Lease Commitments (Non Cancellable)

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

Within the next year	474	481
Later than one year and not later than 5 years	332	353
Later than 5 years	10	10
Total Non Cancellable Operating Lease Commitments	**816**	**844**

b. Non Cancellable Operating Leases include the following assets:

Motor Vehicles - $682, and IT equipment - $134.

Contingent Rentals may be payable depending on the condition of items or usage during the term of the leases, average 4 years

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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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

$ '000	Amounts 2013	Indicator 2013	Prior Periods 2012	2011
Local Government Industry Indicators - Consolidated				
1. Unrestricted Current Ratio				
Current Assets less all External Restrictions [1]	83,932	5.18 : 1	4.35	2.60
Current Liabilities less Specific Purpose Liabilities [2,3]	16,216			
2. Debt Service Ratio				
Debt Service Cost	1,590	1.53%	1.55%	1.95%
Income from Continuing Operations (excl. Capital Items & Specific Purpose Grants/Contributions)	103,650			
3. Rates & Annual Charges Coverage Ratio				
Rates & Annual Charges	47,283	40.95%	41.32%	41.20%
Income from Continuing Operations	115,462			
4. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual & Extra Charges Outstanding	1,315	2.71%	2.43%	2.20%
Rates, Annual & Extra Charges Collectible	48,463			
5. Building & Infrastructure Renewals Ratio				
Asset Renewals[4]	8,251	62.91%	25.35%	40.04%
Depreciation, Amortisation & Impairment	13,115			

Notes

[1] Refer Notes 6-8 inclusive.
Also excludes any Real Estate & Land for resale not expected to be sold in the next 12 months

[2] Refer to Note 10(a).

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

[4] Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building and infrastructure assets only.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

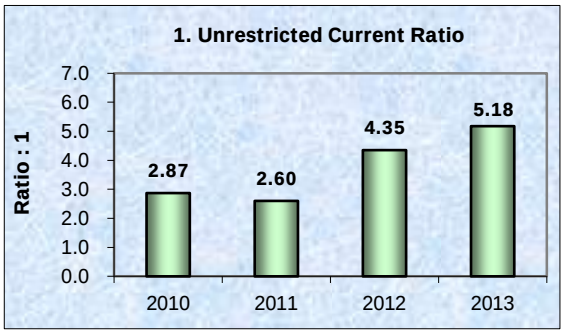
Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

$ '000	Amounts 2013	Indicator 2013	Prior Periods 2012	2011
TCorp Performance Measures - Consolidated				
a. Operating Performance				
Operating Revenue (excl. Capital Grants & Contributions) - Operating Expenses	(1,787)	-1.73%	-8.61%	-10.07%
Operating Revenue (excl. Capital Grants & Contributions)	103,335			
b. Own Source Operating Revenue				
Rates & Annual Charges + User Charges & Fees	75,505	68.56%	68.93%	67.50%
Total Operating Revenue (incl. Capital Grants & Contributions)	110,137			
c. Unrestricted Current Ratio				
Current Assets less all External Restrictions	83,932	5.18	4.35	2.60
Current Liabilities less Specific Purpose Liabilities	16,216			
d. Debt Service Cover Ratio				
Operating Result before Interest & Depreciation (EBITDA)	14,122	8.86	5.70	4.32
Principal Repayments (from the Statement of Cash Flows) + Borrowing Interest Costs (from the Income Statement)	1,594			
e. Capital Expenditure Ratio				
Annual Capital Expenditure	23,697	1.51	0.98	0.94
Annual Depreciation	15,715			
f. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	9,090	0.02	0.07	0.07
Total value of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	462,166			
g. Asset Maintenance Ratio				
Actual Asset Maintenance	6,534	1.03	0.83	0.84
Required Asset Maintenance	6,374			
h. Building & Infrastructure Renewals Ratio				
Asset Renewals	8,251	0.63	0.25	0.40
Depreciation of Building and Infrastructure Assets	13,115			
i. Cash Expense Cover Ratio				
Current Year's Cash & Cash Equivalents x12	9,362	1.26	2.97	1.29
(Total Expenses - Depreciation - Interest Costs)	7,434			
j. Interest Cover Ratio				
Operating Results before Interest & Depreciation (EBITDA)	14,122	72.79	33.16	22.07
Borrowing Interest Costs (from the income statement)	194			

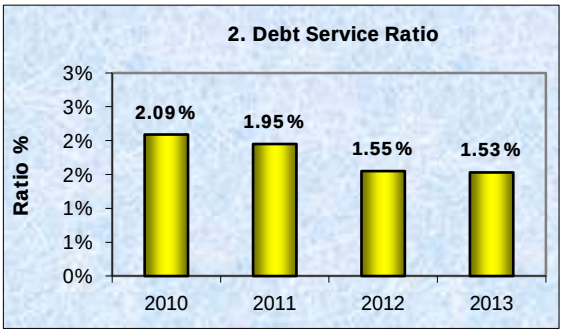
Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

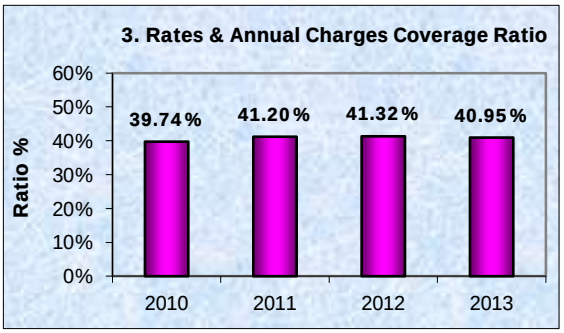
Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



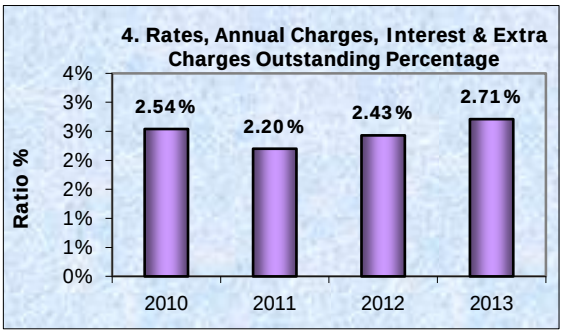
Purpose of Unrestricted Current Ratio	Commentary on 2012/13 Result
To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.	**2012/13 Ratio 5.18 : 1** This ratio indicates that Waverley Council has sufficient liquid assets on hand to meet short term obligations as they fall due and compares favourably with the 2011/12 NSW Group 2 Council average of 2.78:1.



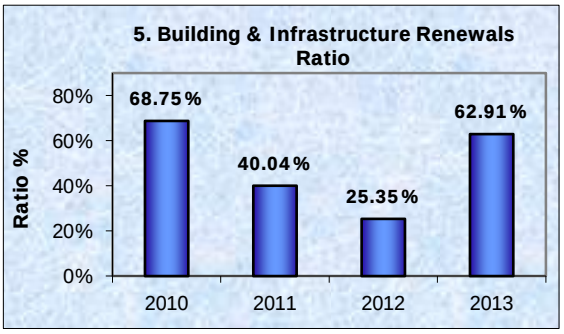
Purpose of Debt Service Ratio	Commentary on 2012/13 Result
To assess the impact of loan principal & interest repayments on the discretionary revenue of council.	**2012/13 Ratio 1.53%** This ratio reflects that Waverley Council has a relatively small, and decreasing, portion of revenue committed to the repayment of debt.



Purpose of Rates & Annual Charges Coverage Ratio	Commentary on 2012/13 Result
To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.	**2012/13 Ratio 40.95%** This ratio reflects a comparative over dependence on other sources of revenue with less than 41% of Waverley Council revenue from rates sources.



Purpose of Rates & Annual Charges Outstanding Ratio	Commentary on 2012/13 Result
To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.	**2012/13 Ratio 2.71%** This measure, while slightly up against recent years, reflects continued strong and effective control over rates based debt.

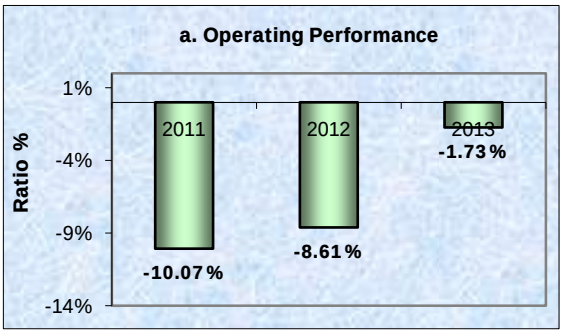


Purpose of Asset Renewals Ratio	Commentary on 2012/13 Result
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.	**2012/13 Ratio 62.91%** This measure compares well against the 2011/12 NSW Group 2 Councils average of 66.82% and reflects an improvement in asset renewal expenditure over recent years.

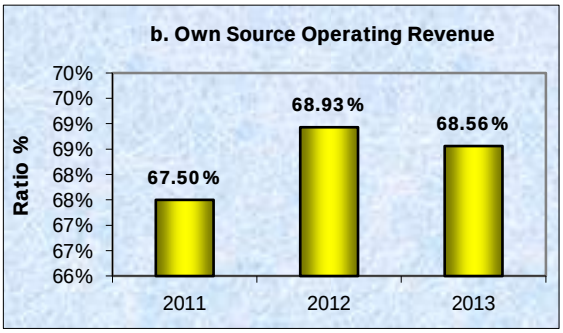
Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

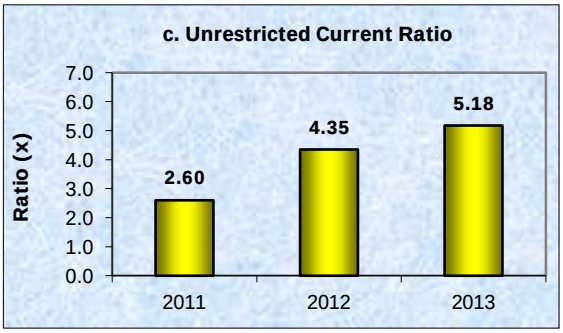
Note 13a(ii). TCorp Performance Measures - Graphs (Consolidated)



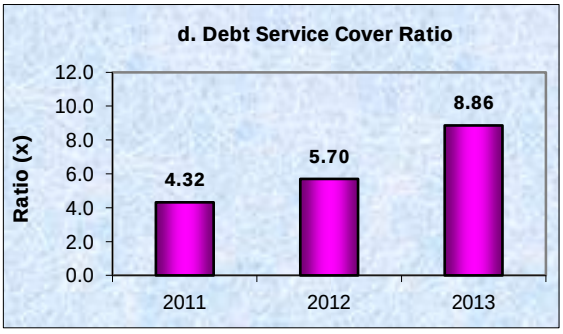
Purpose of Operating Performance Ratio	Commentary on 2012/13 Result
This ratio measures Council's achievement of containing operating expenditure within operating revenue.	**2012/13 Ratio -1.73%** This ratio compares favourably with the 2011/12 NSW Group 2 Councils average of -1.38% although is short of the TCorp benchmark of greater than -4%.



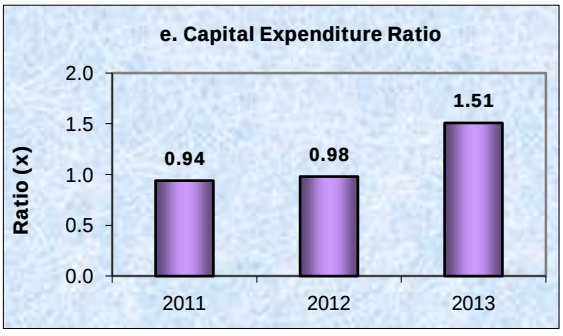
Purpose of Own Source Operating Revenue Ratio	Commentary on 2012/13 Result
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.	**2012/13 Ratio 68.56%** This measure shows Waverley Council is less reliant on external funding sources, and compares well against the 2011/12 NSW Group 2 Councils average of 70.40% and favourably with the TCorp benchmark of greater than 60%.



Purpose of Unrestricted Current Ratio	Commentary on 2012/13 Result
To assess the adequacy of unrestricted working capital and Council's ability to meet short term obligations as they fall due.	**2012/13 Ratio 5.18** This ratio indicates that Waverley Council has sufficient liquid assets on hand to meet short term obligations as they fall due and compares favourably with the 2011/12 NSW Group 2 Council average of 2.78:1.



Purpose of Debt Service Cover Ratio	Commentary on 2012/13 Result
This ratio measures the availability of operating cash to service debt including interest, principal and lease payments	**2012/13 Ratio 8.86 x** This ratio shows that Waverley Council has a strong capacity to repay additional debt and provides a favourable comparison with the TCorp benchmark of greater than 2x.

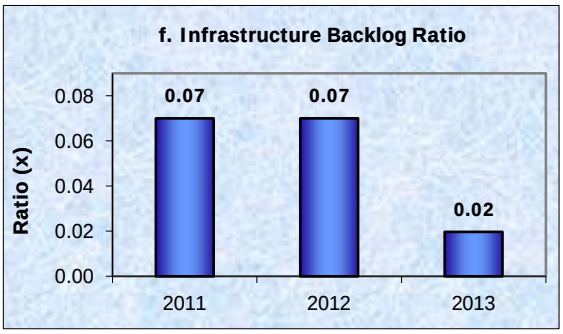


Purpose of Capital Expenditure Ratio	Commentary on 2012/13 Result
This ratio assesses the extent to which a Council is expanding its asset base with capital expenditure (on new assets, replacement & renewal of existing assets).	**2012/13 Ratio 1.51 x** This ratio indicates that Waverley Council's spend on both new, replacement and renewal of existing assets, compares favourably with the TCorp benchmark of greater than 1.1x

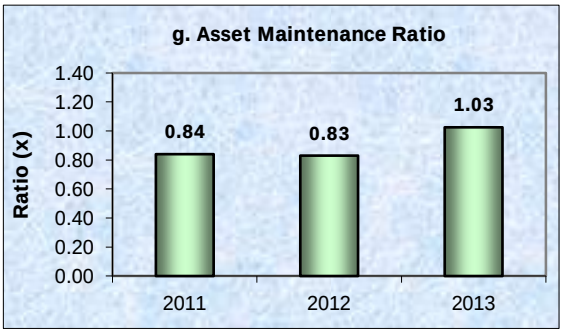
Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

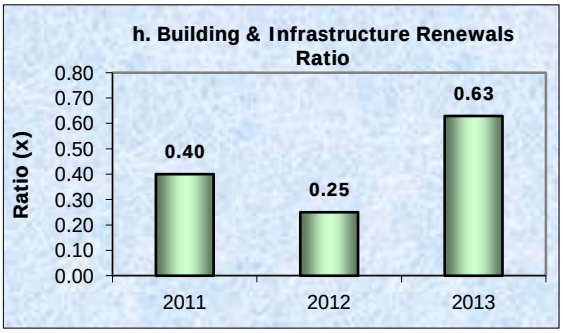
Note 13a(ii). TCorp Performance Measures - Graphs (Consolidated) continued



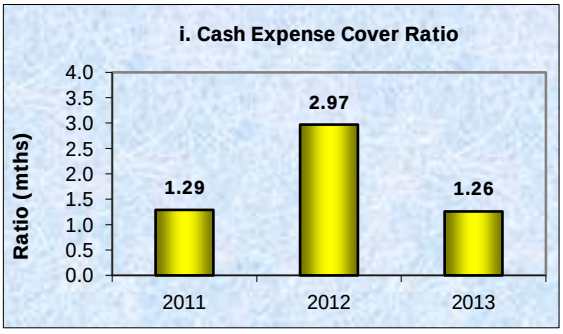
Purpose of Infrastructure Backlog Ratio	Commentary on 2012/13 Result
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.	**2012/13 Ratio 0.02 x** This ratio shows that Waverley Council has a small proportion of infrastructure backlog and compares favourably against the 2011/12 NSW Group 2 Council average of 0.12x and is on par with TCorp's benchmark of less than 0.02x.



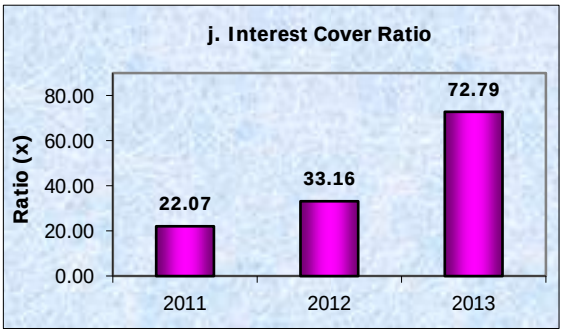
Purpose of Asset Maintenance Ratio	Commentary on 2012/13 Result
Compares actual vs. required annual asset maintenance. A ratio of > 1.0x indicates enough has been spent to stop the Infrastructure Backlog from growing.	**2012/13 Ratio 1.03 x** This ratio indicates Waverley Council's spending on Asset Maintenance is sufficient to stop the Infrastructure Backlog from growing and exceeds the TCorp benchmark of greater than 1.0x.



Purpose of Asset Renewals Ratio	Commentary on 2012/13 Result
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.	**2012/13 Ratio 0.63 x** This ratio reflects an improvement in asset renewal spending compared to recent years and is close to the 2011/12 NSW Group 2 Council average of 0.67x though remains unfavourable compared to the TCorp benchmark of greater than 1.0x.



Purpose of Cash Expense Cover Ratio	Commentary on 2012/13 Result
This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.	**2012/13 Ratio 1.26 mths** This ratio indicates the number of months that Waverley Council can continue paying for its immediate expenses without additional cash inflow though is short of the TCorp benchmark of greater than 3 months.



Purpose of Interest Cover Ratio	Commentary on 2012/13 Result
This ratio indicates the extent to which a Council can service (thru operating cash) its interest bearing debt & take on additional borrowings.	**2012/13 Ratio 72.79 x** This ratio indicates that Waverley Council is in a strong capacity to service its loan borrowing cost and take on additional borrowings and provides a favourable comparison with TCorp's benchmark of greater than 4.0x.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 14. Investment Properties

$ '000	Notes	Actual 2013	Actual 2012
(a) Investment Properties at Fair value			
Investment Properties on Hand		122,880	117,823
Reconciliation of Annual Movement:			
Opening Balance		117,823	114,827
- Net Gain/(Loss) from Fair Value Adjustments		5,057	2,996
CLOSING BALANCE - INVESTMENT PROPERTIES		**122,880**	**117,823**

(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 2013 revaluations were based on Independent Assessments made by:
Scott Fullartoon Valuation Pty Ltd (ACN 003 683 878)

(c) Contractual Obligations at Reporting Date

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

(d) Leasing Arrangements

Details of leased Investment Properties are as follows;

Future Minimum Lease Payments receivable under non-cancellable Investment Property Operating Leases not recognised in the Financial Statements are due:			
Within 1 year		2,036	1,916
Later than 1 year but less than 5 years		2,338	4,161
Later than 5 years		-	-
Total Minimum Lease Payments Receivable		**4,374**	**6,077**

(e) Investment Property Income & Expenditure - summary

Rental Income from Investment Properties:			
- Minimum Lease Payments		2,210	2,104
- Other Income		2,844	2,796
Direct Operating Expenses on Investment Properties:			
- that generated rental income		(1,625)	(1,712)
- that did not generate rental income		(225)	(203)
Net Revenue Contribution from Investment Properties		**3,204**	**2,985**
plus:			
Fair Value Movement for year		5,057	2,996
Total Income attributable to Investment Properties		**8,261**	**5,981**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

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	
	2013	2012	2013	2012
Financial Assets				
Cash and Cash Equivalents	9,362	20,824	9,362	20,824
Investments				
- "Held for Trading"	3,476	7,344	3,476	7,344
- "Held to Maturity"	38,750	15,000	38,750	15,000
Receivables	10,775	9,209	10,775	9,209
Total Financial Assets	**62,363**	**52,377**	**62,363**	**52,377**
Financial Liabilities				
Payables	12,502	10,659	12,502	10,659
Loans / Advances	4,287	3,187	4,287	3,187
Total Financial Liabilities	**16,789**	**13,846**	**16,789**	**13,846**

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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

$ '000

(a) Fair Value Measurements

The fair value of financial assets and financial liabilities must be estimated in accordance with Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 7 Financial Instruments: Disclosures, requires the disclosure of how fair valuations have been arrived at for all financial assets and financial liabilities that have been measured at fair value.

Arriving at fair values for financial assets & liabilities can be broken up into 3 distinct measurement hierarchies:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices)
Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

The following table presents the financial assets and financial liabilities that have been measured & recognised at fair values:

2013	Level 1	Level 2	Level 3	Total
Financial Assets				
Investments				
- "Held for Trading"	3,476	-	-	3,476
Total Financial Assets	**3,476**	**-**	**-**	**3,476**

2012	Level 1	Level 2	Level 3	Total
Financial Assets				
Investments				
- "Held for Trading"	7,344	-	-	7,344
Total Financial Assets	**7,344**	**-**	**-**	**7,344**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

$ '000

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

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

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

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

The 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	
2013	**Profit**	**Equity**	**Profit**	**Equity**
Possible impact of a 10% movement in Market Values	347	347	(347)	(347)
Possible impact of a 1% movement in Interest Rates	488	488	(488)	(488)
2012				
Possible impact of a 10% movement in Market Values	278	278	(278)	(278)
Possible impact of a 1% movement in Interest Rates	386	386	(386)	(386)

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

$ '000

(c) Receivables

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

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

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

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

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

The level of outstanding receivables is reported to Council aspart of the QBRS 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:

(i) Ageing of Receivables	**2013 Rates & Annual Charges**	**2013 Other Receivables**	**2012 Rates & Annual Charges**	**2012 Other Receivables**
Current (not yet overdue)	975	7,587	653	4,059
Overdue	139	4,346	197	6,452
	1,114	**11,933**	**850**	**10,511**

(ii) Movement in Provision for Impairment of Receivables	**2013**	**2012**
Balance at the beginning of the year	2,152	1,303
+ new provisions recognised during the year	163	858
- amounts already provided for & written off this year	(43)	(9)
Balance at the end of the year	**2,272**	**2,152**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 15. Financial Risk Management (continued)

$ '000

(d) 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: ≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs	Total Cash Outflows	Actual Carrying Values
2013									
Trade/Other Payables	6,988	5,512	-	-	-	-	-	12,500	**12,502**
Loans & Advances	-	1,252	1,117	837	667	414	-	4,287	**4,287**
Total Financial Liabilities	**6,988**	**6,764**	**1,117**	**837**	**667**	**414**	**-**	**16,787**	**16,789**
2012									
Trade/Other Payables	6,638	4,021	-	-	-	-	-	10,659	**10,659**
Loans & Advances	-	1,289	794	635	331	138	-	3,187	**3,187**
Total Financial Liabilities	**6,638**	**5,310**	**794**	**635**	**331**	**138**	**-**	**13,846**	**13,846**

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:	2013 Carrying Value	2013 Average Interest Rate	2012 Carrying Value	2012 Average Interest Rate
Trade/Other Payables	12,502	0.0%	10,659	0.0%
Loans & Advances - Fixed Interest Rate	4,287	6.0%	3,187	6.0%
	16,789		13,846	

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 16. Material Budget Variations

$ '000

Council's Original Financial Budget for 12/13 was adopted by the Council on 19 June 2012.

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	2013 Budget	2013 Actual	2013 Variance*		
REVENUES					
Rates & Annual Charges	**47,189**	**47,283**	**94**	**0%**	**F**
User Charges & Fees	**29,672**	**28,222**	**(1,450)**	**(5%)**	**U**
Interest & Investment Revenue	**2,375**	**2,647**	**272**	**11%**	**F**
Council recorded with interest revenue of $2.65m which is $272k better than the original budget, this favourable result is delivered by an, unbudgeted, upward movement in the investment fair valuation by $268k.					
Other Revenues	**15,194**	**23,211**	**8,017**	**53%**	**F**
This big favourable variation is delivered by an upward revaluation of the investment properties by $5.057m and additional parking fine revenue of $1.67m.					
Operating Grants & Contributions	**5,241**	**7,108**	**1,867**	**36%**	**F**
The childcare benefit grant is greater than the original estimates by $1.06m. The original budget is anticipated with a lower FAG by $330k, and the WaSIP subsidies is $426k not in the original estimates.					
Capital Grants & Contributions	**1,700**	**6,802**	**5,102**	**300%**	**F**
This favourable variation is mainly as a result of additional $4.3m in developer contributions.					
Net Gains from Disposal of Assets	**46,306**	**189**	**(46,117)**	**(100%)**	**U**
Council originally budgeted for the completion of sale of the complete Council Depot in 2012/13 however this did not occur with only a portion of the Council Depot being sold in this financial year.					

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 16. Material Budget Variations (continued)

$ '000	2013 Budget	2013 Actual	2013 Variance*		
EXPENSES					
Employee Benefits & On-Costs	**53,525**	**50,682**	**2,843**	**5%**	**F**
Borrowing Costs	**225**	**194**	**31**	**14%**	**F**
The borrowing costs is higher than in the original budget because when the budget was being prepared it was forecast expected that the Local Infrastructure Renewal Scheme (LIRS) subsidy would be received in 2012/13 however the first instalment of the loan subsidy will not be made until October 2013.					
Materials & Contracts	**17,136**	**17,301**	**(165)**	**(1%)**	**U**
Depreciation & Amortisation	**15,167**	**15,715**	**(548)**	**(4%)**	**U**
Other Expenses	**20,302**	**21,230**	**(928)**	**(5%)**	**U**
Budget Variations relating to Council's Cash Flow Statement include:					
Cash Flows from Operating Activities	**9,270**	**19,528**	**10,258**	**110.7%**	**F**
The Grant & Contributions revenue are better than originally estimated by $7m, cash from other revenue is. also better.					
Cash Flows from Investing Activities	**(9,875)**	**(32,090)**	**(22,215)**	**225.0%**	**U**
Cash Flows from Financing Activities	**1,128**	**1,100**	**(28)**	**(2.5%)**	**U**

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 Cash	Contributions received during the Year Non Cash	Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections Future income	Projections Exp still outstanding	Projections Over or (under) Funding	Cumulative Internal Borrowings due/(payable)
S94A Levies - under a Plan	**467**	**1,533**	**-**	**203**	**(1,736)**	**-**	**467**				**-**
Total S94 Revenue Under Plans	**467**	**1,533**	**-**	**203**	**(1,736)**	**-**	**467**				**-**
S93F Planning Agreements	2,200	4,347	-	-	(464)	-	**6,083**				
Total Contributions	**2,667**	**5,880**	**-**	**203**	**(2,200)**	**-**	**6,550**	**-**	**-**	**-**	**-**

S94A LEVIES - UNDER A PLAN

PURPOSE	Opening Balance	Contributions received during the Year Cash	Contributions received during the Year Non Cash	Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections Future income	Projections Exp still outstanding	Projections Over or (under) Funding	Cumulative Internal Borrowings due/(payable)
Roads	467	1,533	-	203	(1,736)	-	**467**	-	-		-
Total	**467**	**1,533**	**-**	**203**	**(1,736)**	**-**	**467**				**-**

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions in future years.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from it's Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

(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.

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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

$ '000

LIABILITIES NOT RECOGNISED (continued)**:**

2. Other Liabilities (continued)

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

(iv) Legal Expenses

Council is the planning consent authority for its area under the Environmental Planning & Assessment Act (as amended). Pursuant to that act, certain persons aggrieved by a planning decision of the Council may appeal to the Land & Environment Court. It is the Court's normal practice that parties bear their own legal costs.

At reporting date, all known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

ASSETS NOT RECOGNISED:

(i) Affordable Housing

Under Council's Development Consent Policy 1 (DCP1) developers can if they wish so gain increased floor space ratio.

To offset the increased floor space ratio the developer makes available to council Affordable Housing for low to moderate income persons.

Council and the applicant enter into a Deed of Agreement to offer council a unit or units in either perpetuity or fixed periods of time.

These units are managed by a Community Organisation identified by Council. Affordable Housing units offered to council in perpetuity are recognised as an asset while those fixed for periods of time are not recognised in council's accounts.

(i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

$ '000

Council has no interest in any Controlled Entities, Associated Entities or Joint Ventures.

Note 20. Equity - Retained Earnings and Revaluation Reserves

$ '000	Notes	Actual 2013	Actual 2012
(a) Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		572,875	571,953
a. Correction of Prior Period Errors	20 (c)	-	480
b. Net Operating Result for the Year		10,340	326
c. Transfers between Equity		1,854	116
Balance at End of the Reporting Period		585,069	572,875
(b) Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		294,069	245,709
Total		**294,069**	**245,709**
(ii) Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		245,709	245,825
- Revaluations for the year	9(a)	50,303	-
- Transfer to Retained Earnings for Asset disposals		(1,854)	(116)
- Correction of Prior Period Errors	20(c)	(89)	-
- Balance at End of Year		**294,069**	**245,709**
TOTAL VALUE OF RESERVES		**294,069**	**245,709**

(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.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

$ '000	Actual 2013	Actual 2012

(c) Correction of Error/s relating to a Previous Reporting Period

Correction of errors disclosed in this year's financial statements:

As part of the revaluation of the Building and Operation Land asset class, Council identified one residential unit building (91-93 O'Brien Street) has been incorrectly recognised as being co-owned by Council. This resulted in the carrying value for the Non-Specialised Building Asset Class being over stated. To correct this error the opening balance for the Infrastructure, Property, Plant & Equipment (IPP&E) asset class has been decreased. This adjustment has resulted in a decreased to the opening 1 July 2011 Retained Earnings Balance (89)

Correction of errors as disclosed in last year's financial statements:

Council identified one residential unit from s94 dedication had not be recognised as being owned by Council. This resulted in the carrying value for the Building-Non-Specialised asset class being under stated. To correct this error the opening balance for the Infrastructure, Property, Plant & Equipment (IPP&E) has been increased. This adjustment has resulted in an increase to the opening 1 July 2010 Retained Earnings Balance. 480

In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.

These amounted to the following Equity Adjustments:

- Adjustments to Opening Equity - 1/7/11 (relating to adjustments for the 30/6/11 reporting year end and prior periods)		480
- Adjustments to Closing Equity - 30/6/12 (relating to adjustments for the 30/6/12 year end)	(89)	-
Total Prior Period Adjustments - Prior Period Errors	**(89)**	**480**

(d) Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 21. Financial Result & Financial Position by Fund

$ '000

Council utilises only a General Fund for its operations.

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

$ '000	2013 Current	2013 Non Current	2012 Current	2012 Non Current
(i) Non Current Assets & Disposal Group Assets				
Non Current Assets "Held for Sale"				
Land	34,685	-	18,240	21,480
Buildings	-	-	-	5,235
Total Non Current Assets "Held for Sale"	**34,685**	**-**	**18,240**	**26,715**
Disposal Group Assets "Held for Sale"				
None				
TOTAL NON CURRENT ASSETS CLASSIFIED AS "HELD FOR SALE"	34,685	-	18,240	26,715

Note:
Proceeds from above asset sale are internally restricted to capital works projects including new/replacement Council Depot.

$ '000	Assets "Held for Sale" 2013	2012
(ii) Reconciliation of Non Current Assets "Held for Sale" & Disposal Groups - i.e. Discontinued Operations		
Opening Balance	44,955	44,955
less: Carrying Value of Assets/Operations Sold	(10,270)	-
Balance still unsold after 12 months:	34,685	44,955
Closing Balance of "Held for Sale" Non Current Assets & Operations	34,685	44,955

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 23. Events occurring after the Reporting Period

$ '000

Events that occur between the end of the reporting period (ending 30 June 2013) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 21/10/13.

Events that occur after the Reporting Period represent one of two types:

(i) Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2013.

(ii) Events that provide evidence of conditions that arose after the Reporting Period

Note 22 reflects non-current assets (Waverley Depot) held for sale with a carrying amount of $34.685 million. On 3 September 2013 a contract for sale of the Waverley Depot was executed for $82 million (ex GST) with settlement due in December 2014.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

Note 25. Intangible Assets

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

Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 27. Financial Review

$ '000

Key Financial Figures of Council over the past 5 years (consolidated)

Financial Performance Figures	**2013**	**2012**	2011	2010	2009
Inflows:					
Rates & Annual Charges Revenue	**47,283**	41,608	38,673	36,737	35,715
User Charges Revenue	**28,222**	25,483	24,610	23,657	21,979
Interest & Investment Revenue (Losses)	**2,647**	3,054	3,016	2,274	2,368
Grants Income - Operating & Capital	**6,972**	8,597	7,238	6,238	7,807
Total Income from Continuing Operations	**115,462**	100,702	93,857	92,437	80,889
Sale Proceeds from I,PP&E	**10,315**	53	94	1,783	26
New Loan Borrowings & Advances	**2,500**	-	-	-	-
Outflows:					
Employee Benefits & On-cost Expenses	**50,682**	48,500	47,966	46,949	43,416
Borrowing Costs	**194**	246	327	401	489
Materials & Contracts Expenses	**17,301**	15,762	16,232	19,188	18,911
Total Expenses from Continuing Operations	**105,122**	100,376	98,631	91,542	87,798
Total Cash purchases of I,PP&E	**22,819**	15,855	13,904	10,529	11,777
Total Loan Repayments (incl. Finance Leases)	**1,400**	1,185	1,345	1,377	1,421
Operating Surplus/(Deficit) (excl. Capital Income)	**3,538**	(4,588)	(9,697)	(3,101)	(11,181)

Financial Position Figures	**2013**	**2012**	2011	2010	2009
Current Assets	**88,045**	66,129	41,563	42,615	42,865
Current Liabilities	**33,714**	32,254	32,411	30,113	28,550
Net Current Assets	**54,331**	33,875	9,152	12,502	14,315
Available Working Capital (Unrestricted Net Current Assets)	**42,001**	26,638	5,503	4,174	4,211
Cash & Investments - Unrestricted	**6,427**	6,227	3,041	1,045	300
Cash & Investments - Internal Restrictions	**34,584**	27,491	32,981	36,245	35,629
Cash & Investments - Total	**51,588**	43,168	45,356	48,220	48,186
Total Borrowings Outstanding (Loans, Advances & Finance Leases)	**4,287**	3,187	4,372	5,717	7,094
Total Value of I,PP&E (excl. Land & Earthworks)	**811,780**	756,362	742,996	722,347	512,946
Total Accumulated Depreciation	**331,883**	313,736	297,513	279,719	207,793
Indicative Remaining Useful Life (as a % of GBV)	59%	59%	60%	61%	59%

Source: Published audited financial statements of Council (current year & prior year)

Waverley Council

Notes to the Financial Statements
for the financial year ended 30 June 2013

Note 28. Council Information & Contact Details

Principal Place of Business:
Cnr. Paul St and Bondi Rd
Bondi Junction NSW 2022

Contact Details

Mailing Address:
PO Box 9
Bondi Junction NSW 1355

Opening Hours:
Customer Service Centre
55 Spring Street, Bondi Junction
Monday to Friday 8:30am to 5:00pm

Telephone: 02 9369 8000
Facsimile: 02 9387 1820

Internet: www.waverley.nsw.gov.au
Email: info@waverley.nsw.gov.au

Officers

GENERAL MANAGER
Anthony Reed

RESPONSIBLE ACCOUNTING OFFICER
Vanessa Canepa

PUBLIC OFFICER
Bronwyn Kelly

AUDITORS
Hill Rogers Spencer Steer, Chartered Accountants

Elected Members

MAYOR
Clr Sally Betts

COUNCILLORS
Clr Leon Goltsman
Clr Miriam Guttman-Jones
Clr Joy Clayton
Clr Dominic Wy Kanak
Clr John Wakefield
Clr Angela Burrill
Clr Andrew Cusack
Clr Paula Masselos
Clr Tony Kay
Clr Bill Mouroukas
Clr Ingrid Strewe

Other Information

ABN: 12 502 583 608

Hill Rogers Spencer Steer

WAVERLEY COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying ***general purpose financial statements*** of ***Waverley Council***, which comprises the Statement of Financial Position as at 30 June 2013, Income Statement, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management. The financial statements include the consolidated financial statements of the economic entity and the entities it controlled at year end or from time to time during the year.

Responsibility of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1993. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. Our audit responsibility does not extend to the original budget information disclosed in the Income Statement, Statement of Cash Flows, and Note 2(a) or the budget variation explanations disclosed in Note 16. Nor does our responsibility extend to the infrastructure backlog and asset maintenance ratios disclosed in Note 13, the projected future developer contributions and costs disclosed in Note 17, the additional commentary in Note 13 and the additional disclosures in Note 27. Accordingly, no opinion is expressed on these matters.

Hill Rogers Spencer Steer

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion,

(a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2; and

(b) the financial statements:
   - (i) have been presented in accordance with the requirements of this Division;
   - (ii) are consistent with the Council's accounting records;
   - (iii) present fairly the Council's financial position, the results of its operations and its cash flows; and
   - (iv) are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia.

(c) all information relevant to the conduct of the audit has been obtained; and

(d) there are no material deficiencies in the accounting records or financial statements that we have become aware of during the course of the audit.

HILL ROGERS SPENCER STEER

BRETT HANGER
Partner

Dated at Sydney this 21st day of October 2013

Hill Rogers Spencer Steer

21 October 2013

The Mayor
Waverley Council
PO Box 9
BONDI JUNCTION NSW 2022

Mayor,

Audit Report - Year Ended 30 June 2013

We are pleased to advise completion of the audit of Council's books and records for the year ended 30 June 2013 and that all information required by us was readily available. We have signed our reports as required under Section 417(1) of the Local Government Act, 1993 and the Local Government Code of Accounting Practice and Financial Reporting to the General and Special Purpose Financial Statements.

Our audit has been conducted in accordance with Australian Auditing Standards so as to express an opinion on both the General and Special Purpose Financial Statements of the Council. We have ensured that the accounts have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) and the Local Government Code of Accounting Practice and Financial Reporting.

This report on the conduct of the audit is also issued under Section 417(1) and we now offer the following comments on the financial statements and the audit;

1. RESULTS FOR THE YEAR

1.1 Operating Result

The operating result for the year was a surplus of $10.34 million as compared with $326,000 in the previous year.

The following table sets out the results for the year and the extent (%) that each category of revenue and expenses contributed to the total.

	2013 $000	% of Total	2012 $000	% of Total	Increase (Decrease) $000
Revenues before capital items					
Rates & annual charges	47,283	44%	41,608	43%	5,675
User charges, fees & other revenues	51,622	48%	44,485	46%	7,137
Grants & contributions provided for operating purposes	7,108	7%	6,641	7%	467
Interest & investment revenue	2,647	2%	3,054	3%	(407)
	108,660	100%	**95,788**	100%	**12,872**
Expenses					
Employee benefits & costs	50,682	48%	48,500	48%	2,182
Materials, contracts & other expenses	38,531	37%	34,990	35%	3,541
Depreciation, amortisation & impairment	15,715	15%	16,640	17%	(925)
Borrowing costs	194	0%	246	0%	(52)
	105,122	100%	**100,376**	100%	**4,746**
Surplus/(Deficit) before capital items	**3,538**		**(4,588)**		**8,126**
Grants & contributions provided for capital purposes	6,802		4,914		1,888
Net Surplus/(Deficit) for the year	**10,340**		**326**		**10,014**

The table above shows an overall increase over the previous year of $10.014 million. Included in this result was the increase in the value of investment properties of $5.057 million (2012 - $2.996 million) and increased capital grants and contributions. Income from rates and annual charges increased by $5.675 million, or 13.6%, from the previous year.

1.2 Funding Result

The operating result does not take into account all revenues and all expenditures and in reviewing the overall financial performance of Council it is useful to take into account the total source of revenues and where they were spent during the year which is illustrated in the table below.

	2013	2012
Funds were provided by:-	$000	$000
Operating Result (as above)	**10,340**	**326**
Add back non funding items:-		
- Depreciation, amortisation & impairment	15,715	16,640
- Book value of non current assets sold	356	259
- (Gain)Loss of fair value to investment properties	(5,057)	(2,996)
	21,354	14,229
Decrease/Redemption in Non-Current Investments	0	8,514
New loan borrowings	2,500	0
Transfers from externally restricted assets (net)	2,697	0
Repayments from deferred debtors	28	25
Net Changes in current/non-current assets & liabilities	25,999	18,841
	52,578	41,609
Funds were applied to:-		
Purchase and construction of assets	(24,053)	(15,879)
Increase/Purchase in Non Current Investments	(4,000)	0
Principal repaid on loans	(1,400)	(1,185)
Transfers to externally restricted assets (net)	0	(1,313)
Transfers to internal reserves (net)	(23,538)	(20,359)
Net Changes in current/non current assets & liabilities	(627)	0
	(53,618)	(38,736)
Increase/(Decrease) in Available Working Capital	**(1,040)**	**2,873**

2. FINANCIAL POSITION

2.1 *Unrestricted Current Ratio*

The Unrestricted Current Ratio is a financial indicator specific to local government and represents Council's ability to meet its debts and obligations as they fall due.

After eliminating externally restricted assets and current liabilities not expected to be paid within the next 12 months net current assets amounted to $67.716 million representing a factor of 5.18 to 1.

2.2 *Available Working Capital – (Working Funds)*

A more meaningful financial indicator specific to local government is the level of ***Available Working Capital***. Net Current Assets are adjusted by eliminating both external and internal restrictions held for future purposes.

At the close of the year Available Working Capital stood at $8.325 million as detailed below;

	2013	2012	Change
	$000	$000	$000
Net Current Assets (Working Capital) as per Accounts	**54,331**	**33,875**	20,456
Add: Payables & provisions not expected to be realised in the next 12 months included above	17,288	18,365	(1,077)
Adjusted Net Current Assets	71,619	52,240	19,379
Add: Budgeted & expected to pay in the next 12 months			
- Borrowings	1,252	1,289	(37)
- Employees leave entitlements	6,209	5,928	281
- Deposits & retention moneys	2,449	2,271	178
- Deferred debtors	(32)	(32)	0
Less: Externally restricted assets	(3,903)	(6,600)	2,697
Less: Internally restricted assets	(69,269)	(45,731)	(23,538)
Available Working Capital as at 30 June	**8,325**	**9,365**	**(1,040)**

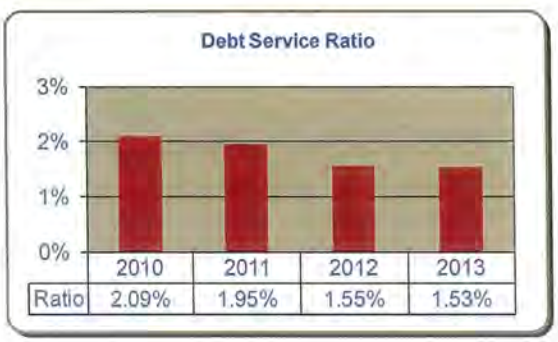
The balance of Available Working Capital should be at a level to manage Council's day to day operations including the financing of hard core debtors, stores and to provide a buffer against unforeseen and unbudgeted expenditures.

Taking into consideration the nature and level of the internally restricted assets (Reserves) set aside, we are of the opinion that Available Working Capital as at 30 June 2013 was sound.

2.3 *Debt*

Operating revenue (excluding special purpose grants and contributions) required to service debt (loan repayments) was 1.53%.

After repaying principal and interest of $1.59 million and taking up new borrowings of $2.5 million, total debt as at 30 June 2013 at $4.287 million (2012 - $3.187 million).



2.4 *Summary*

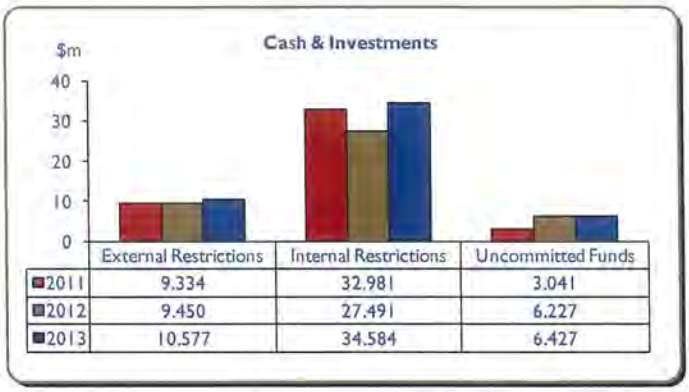
Council's overall financial position as at 30 June 2013, when taking into account the above financial indicators was, in our opinion, sound.

3. CASH ASSETS

3.1 *Cash & Investments*

Cash and investments securities totalled $51.588 million at the close of the year as compared with $43.168 million in 2012 and $45.356 million in 2011.

The table alongside summarises the purposes for which cash and investments were held.



	External Restrictions	Internal Restrictions	Uncommitted Funds
2011	9.334	32.981	3.041
2012	9.450	27.491	6.227
2013	10.577	34.584	6.427

Externally restricted cash and investments are restricted in their use by externally imposed requirements and consisted of unexpended development contributions under Section 94 of $6.55 million, domestic waste management charges of $3.131 million and other specific purpose grants and contributions of $896,000.

Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect forward plans, identified programs of works, and are, in fact, Council's **"Reserves"**. These Reserves totalled $34.584 million and their purposes are more fully disclosed in Note 6 of the financial statements.

Unrestricted cash and investments amounted to $6.427 million.

3.2 *Cash Flows*

The Statement of Cash Flows illustrates the flow of cash (highly liquid cash and investments) moving in and out of Council during the year and reveals that Cash Assets decreased by $11.462 million to $9.362 million at the close of the year.

In addition to operating activities which contributed net cash of $19.528 million were the proceeds from the redemption of investment securities ($10.136 million), sale of assets ($10.315 million), new borrowings ($2.5 million) and receipts from deferred debtors ($28,000). Cash outflows other than operating activities were used to repay loans ($1.4 million), purchase investment securities ($29.75 million) and to purchase and construct assets ($22.819 million).

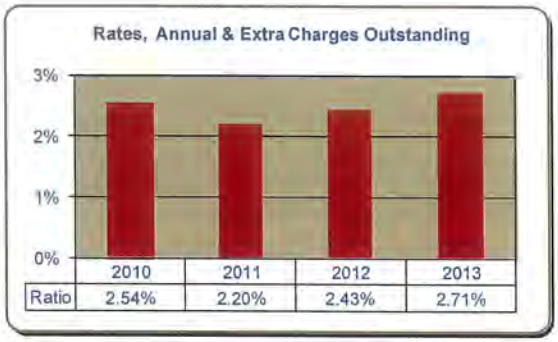
4. RECEIVABLES

4.1 *Rates & Annual Charges (excluding interest & extra charges)*

Net rates and annual charges levied during the year totalled $47.283 million. Including arrears, the total rates and annual charges collectible was $48.133 million of which $47.019 million (98%) was collected.

4.2 *Rates, Annual & Extra Charges*

Arrears of rates, annual & extra charges stood at $1.315 million at the end of the year and represented 2.71% of those receivables.



4.3 *Other Receivables*

Receivables (other than rates & annual charges) totalled $11.732 million and included parking fines of $7.198 million.

Those considered to be uncertain of collection have been provided for as doubtful debts amounting to $2.272 million of which unpaid parking fines accounted for $2.184 million.

5. PAYABLES

5.1 *Employees Leave Entitlements*

Council's provision for its liability toward employees leave entitlements and associated on costs amounted to $19.446 million.

Internally restricted cash and investments of $3.891 million was held representing 20% of this liability and was, in our opinion, adequate to enable Council to meet unbudgeted and unanticipated retirements.

5.2 *Deposits, Retentions & Bonds*

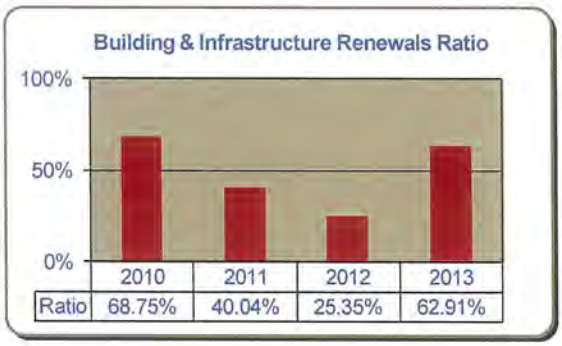
Deposits, retentions and bonds held at year end amounted to $6.988 million and were fully funded by internally restricted cash and investments.

Hill Rogers Spencer Steer

6. BUILDING AND INFRASTRUCTURE RENEWALS

The Building and Infrastructure Renewals ratio measures the rate at which these assets are renewed against the rate at which they are depreciating.

The ratio indicates that asset renewals for 2013 represented 63% of the depreciation charges for these assets. An industry benchmark is considered to be 100%, measured annually over the long term.



7. MANAGEMENT LETTER

Audit management letters addressing the findings from our interim audits were issued on 2 May 2013 and 5 July 2013. These included our recommendations on possible ways to strengthen and/or improve procedures.

8. CONCLUSION

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesies extended to us during the conduct of the audit.

Yours faithfully,
HILL ROGERS SPENCER STEER

BRETT HANGER
Partner

Waverley Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2013

"We are united by a common passion for our beautiful home between the city and the sea."

Waverley Council

Special Purpose Financial Statements
for the financial year ended 30 June 2013

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2. Special Purpose Financial Statements:	
Income Statement - Water Supply Business Activity	n/a
Income Statement - Sewerage Business Activity	n/a
Income Statement - Other Business Activities	3
Statement of Financial Position - Water Supply Business Activity	n/a
Statement of Financial Position - Sewerage Business Activity	n/a
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Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division of Local Government in fulfilling their requirements under National Competition Policy.

(ii) The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, State or Local, should operate without net competitive advantages over other businesses as a result of their public ownership.

(iii) For Council, the principle of competitive neutrality & public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation and **(b)** those activities with a turnover of over $2 million that Council has formally declared as a Business Activity (defined as Category 1 activities).

(iv) In preparing these financial statements for Council's self classified Category 1 businesses and ABS defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax equivalent regime payments & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).

Waverley Council

Special Purpose Financial Statements
for the financial year ended 30 June 2013

Statement by Councillors and Management
made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

- The NSW Government Policy Statement "Application of National Competition Policy to Local Government".
- The Division of Local Government Guidelines "Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

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

- Present fairly the Operating Result and Financial Position for each of Council's declared Business Activities for the year, and
- Accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 17 September 2013.

Clr Sally Betts
MAYOR

COUNCILLOR

Anthony Reed
GENERAL MANAGER

Vanessa Canepa
RESPONSIBLE ACCOUNTING OFFICER

Waverley Council

Income Statement of Council's Other Business Activities

for the financial year ended 30 June 2013

	Property		Commercial Waste	
	Category 1		Category 1	
$ '000	Actual 2013	Actual 2012	Actual 2013	Actual 2012
Income from continuing operations				
Access charges	-	-	-	-
User charges	6,113	5,965	2,577	2,004
Fees	-	-	-	-
Interest	-	-	-	-
Grants and contributions provided for non capital purposes	-	-	-	-
Profit from the sale of assets	-	-	-	-
Other income	4,879	-	-	-
Total income from continuing operations	**10,992**	**5,965**	**2,577**	**2,004**
Expenses from continuing operations				
Employee benefits and on-costs	591	627	923	915
Borrowing costs	-	-	-	-
Materials and contracts	1,008	931	40	43
Depreciation and impairment	49	54	3	3
Loss on sale of assets	-	-	-	-
Calculated taxation equivalents	-	-	-	-
Debt guarantee fee (if applicable)	-	-	-	-
Other expenses	770	849	1,554	838
Total expenses from continuing operations	**2,418**	**2,461**	**2,520**	**1,799**
Surplus (deficit) from Continuing Operations before capital amounts	**8,574**	**3,504**	**57**	**205**
Grants and contributions provided for capital purposes	-	-	-	-
Surplus (deficit) from Continuing Operations after capital amounts	**8,574**	**3,504**	**57**	**205**
Surplus (deficit) from discontinued operations	-	-	-	-
Surplus (deficit) from ALL Operations before tax	**8,574**	**3,504**	**57**	**205**
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(2,572)	(1,051)	(17)	(62)
SURPLUS (DEFICIT) AFTER TAX	**6,002**	**2,453**	**40**	**144**
plus Opening Retained Profits	113,190	110,349	77	(18)
plus/less: Prior Period Adjustments	-	-	-	-
plus Adjustments for amounts unpaid:				
- Taxation equivalent payments	-	-	-	-
- Debt guarantee fees	-	-	-	-
- Corporate taxation equivalent	2,572	1,051	17	62
add:				
- Subsidy Paid/Contribution To Operations			-	-
less:				
- TER dividend paid	-	-	-	-
- Dividend paid	(3,865)	(663)	(20)	(110)
Closing Retained Profits	**117,899**	**113,190**	**114**	**77**
Return on Capital %	**n/a**	**3337.1%**	**80.3%**	**247.0%**
Subsidy from Council	**-**	**-**	**-**	**-**

Waverley Council

Income Statement of Council's Other Business Activities
for the financial year ended 30 June 2013

	Cemetery Category 2	
$ '000	Actual 2013	Actual 2012
Income from continuing operations		
Access charges	-	-
User charges	1,232	1,178
Fees	-	-
Interest	74	75
Grants and contributions provided for non capital purposes	-	-
Profit from the sale of assets	-	-
Other income	25	30
Total income from continuing operations	**1,331**	**1,283**
Expenses from continuing operations		
Employee benefits and on-costs	614	620
Borrowing costs	-	-
Materials and contracts	377	294
Depreciation and impairment	45	44
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	115	98
Total expenses from continuing operations	**1,151**	**1,056**
Surplus (deficit) from Continuing Operations before capital amounts	**180**	**227**
Grants and contributions provided for capital purposes	-	-
Surplus (deficit) from Continuing Operations after capital amounts	**180**	**227**
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	**180**	**227**
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(54)	(68)
SURPLUS (DEFICIT) AFTER TAX	**126**	**159**
plus Opening Retained Profits	18,783	18,783
plus/less: Prior Period Adjustments	-	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	54	68
add:		
- Subsidy Paid/Contribution To Operations	-	-
less:		
- TER dividend paid	-	-
- Dividend paid	(412)	(227)
Closing Retained Profits	**18,551**	**18,783**
Return on Capital %	**0.6%**	**0.8%**
Subsidy from Council	**944**	**829**

Waverley Council

Statement of Financial Position - Council's Other Business Activities
as at 30 June 2013

	Property		Commercial Waste	
	Category 1		Category 1	
$ '000	Actual 2013	Actual 2012	Actual 2013	Actual 2012
ASSETS				
Current Assets				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
Receivables	50	45	147	140
Inventories	-	-	-	-
Other	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-
Total Current Assets	**50**	**45**	**147**	**140**
Non-Current Assets				
Investments	-	-	-	-
Receivables	-	-	-	-
Inventories	-	-	-	-
Infrastructure, property, plant and equipment	-	105	71	83
Investments accounted for using equity method	-	-	-	-
Investment property	118,170	113,291	-	-
Other	-	-	-	-
Total Non-Current Assets	**118,170**	**113,396**	**71**	**83**
TOTAL ASSETS	**118,220**	**113,441**	**218**	**223**
LIABILITIES				
Current Liabilities				
Bank Overdraft	-	-	-	-
Payables	179	74	47	86
Interest bearing liabilities	-	-	-	-
Provisions	65	100	57	60
Total Current Liabilities	**244**	**174**	**104**	**146**
Non-Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	-	-	-	-
Other Liabilities	-	-	-	-
Total Non-Current Liabilities	**-**	**-**	**-**	**-**
TOTAL LIABILITIES	**244**	**174**	**104**	**146**
NET ASSETS	117,976	113,267	114	77
EQUITY				
Retained earnings	117,899	113,190	114	77
Revaluation reserves	77	77	-	-
Council equity interest	**117,976**	**113,267**	**114**	**77**
Non-controlling equity interest	-	-	-	-
TOTAL EQUITY	117,976	113,267	114	77

Waverley Council

Statement of Financial Position - Council's Other Business Activities
as at 30 June 2013

	Cemetery	
	Category 2	
$ '000	Actual 2013	Actual 2012
ASSETS		
Current Assets		
Cash and cash equivalents	1,704	1,631
Investments	-	-
Receivables	6	27
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	**1,710**	**1,658**
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	29,823	29,870
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
Total Non-Current Assets	**29,823**	**29,870**
TOTAL ASSETS	**31,533**	**31,528**
LIABILITIES		
Current Liabilities		
Bank Overdraft	-	-
Payables	-	16
Interest bearing liabilities	-	-
Provisions	199	244
Total Current Liabilities	**199**	**260**
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Other Liabilities	-	-
Total Non-Current Liabilities	**-**	**-**
TOTAL LIABILITIES	**199**	**260**
NET ASSETS	31,334	31,268
EQUITY		
Retained earnings	18,551	18,783
Revaluation reserves	12,783	12,485
Council equity interest	**31,334**	**31,268**
Non-controlling equity interest	-	-
TOTAL EQUITY	31,334	31,268

Waverley Council

Special Purpose Financial Statements
for the financial year ended 30 June 2013

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Water Supply Business Best Practice Management disclosure requirements	n/a
3	Sewerage Business Best Practice Management disclosure requirements	n/a

Waverley Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2013

Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Division of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in these special purpose financial statements, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB) &
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 Government Policy statement on the *"Application of National Competition Policy to Local Government".*

The *"Pricing & Costing for Council Businesses A Guide to Competitive Neutrality"* issued by the Division of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

Declared Business Activities

In accordance with *Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality,* Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over $2 million)

a. Waverley Council Property Services

Comprising the whole of the operations and assets of the property services, commercial properties controlled by Waverley Council.

b. Waverley Council Trade Waste Services

Comprising the whole of the operations and assets of the commercial waste services which service the area of Waverley.

This service collects and disposes of waste collected from commercial premises.

Category 2

(where gross operating turnover is less than $2 million)

a. Waverley & South Head Cemeteries

Comprising the whole of the operations and assets of both the Waverley & South Head Cemeteries.

This business operates from offices located at Waverley Cemetery dealing with maintenance, sales and burials.

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars.

Waverley Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2013

Note 1. Significant Accounting Policies

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all council nominated business activities (this does not include council's non-business activities):

Notional Rate Applied %

Corporate Income Tax Rate – **30%**

Land Tax – The first **$406,000** of combined land values attracts **0%**. From $406,001 to $2,482,000 the rate is **1.6% + $100.** For the remaining combined land value that exceeds $2,482,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.45%** on the value of taxable salaries and wages in excess of $689,000.

Income Tax

An income tax equivalent has been applied on the profits of each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain/(loss) from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the "Council" as the owner of business operations, it represents an internal payment and has no effect on the operations of the council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date.

Local Government Rates & Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the Business Activity.

Loan & Debt Guarantee Fees

The debt guarantee fee is designed to ensure that council business activities face "true" commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, council has determined what the differential borrowing rate would have been between the commercial rate and the council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for council to meet its community service obligations.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

Waverley Council

Notes to the Special Purpose Financial Statements
for the financial year ended 30 June 2013

Note 1. Significant Accounting Policies

The overall effect of subsidies is contained within the Income Statement of each reported Business Activity.

(iii) Return on Investments (Rate of Return)

The Policy statement requires that councils with Category 1 businesses "would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

$$\frac{\text{Operating Result before Capital Income + Interest Expense}}{\text{Written Down Value of I,PP\&E as at 30 June}}$$

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.77% at 30/6/13.

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Hill Rogers Spencer Steer

WAVERLEY COUNCIL

SPECIAL PURPOSE FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying ***special purpose financial statements*** of ***Waverley Council***, which comprises the Statement of Financial Position as at 30 June 2013, Income Statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management.

Responsibility of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the Local Government Act 1993 and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are appropriate to meet the financial reporting requirements of the Division of Local Government. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

Hill Rogers Spencer Steer

Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the special purpose financial statements of the Council are presented fairly in accordance with the requirements of those applicable Accounting Standards detailed in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the financial reporting requirements of the Division of Local Government. As a result, the financial statements may not be suitable for another purpose.

HILL ROGERS SPENCER STEER

BRETT HANGER
Partner

Dated at Sydney this 21st day of October 2013

Waverley Council

SPECIAL SCHEDULES
for the year ended 30 June 2013

"We are united by a common passion for our beautiful home between the city and the sea."

Waverley Council

Special Schedules
for the financial year ended 30 June 2013

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[1] 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.

Waverley Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2013

$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
Governance	**1,908**	**88**	**-**	**(1,820)**
Administration	**17,366**	**7,312**	**-**	**(10,054)**
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	1,835	226	-	**(1,609)**
Beach Control	3,290	642	-	**(2,648)**
Enforcement of Local Govt. Regulations	1,537	1,500	-	**(37)**
Animal Control	93	41	-	**(52)**
Other	-	-	-	**-**
Total Public Order & Safety	**6,755**	**2,409**	**-**	**(4,346)**
Health	**1,243**	**278**	**-**	**(965)**
Environment				
Noxious Plants and Insect/Vermin Control	-	-	-	**-**
Other Environmental Protection	1,107	97	-	**(1,010)**
Solid Waste Management	15,334	15,800	-	**466**
Street Cleaning	3,484	-	-	**(3,484)**
Drainage	1,494	7	-	**(1,487)**
Stormwater Management	-	-	-	**-**
Total Environment	**21,419**	**15,904**	**-**	**(5,515)**
Community Services and Education				
Administration & Education	1,769	3	-	**(1,766)**
Social Protection (Welfare)	-	-	-	**-**
Aged Persons and Disabled	1,669	1,103	-	**(566)**
Children's Services	6,023	5,606	165	**(252)**
Total Community Services & Education	**9,461**	**6,712**	**165**	**(2,584)**
Housing and Community Amenities				
Public Cemeteries	1,151	1,331	-	**180**
Public Conveniences	103	-	-	**(103)**
Street Lighting	1,127	172	-	**(955)**
Town Planning	6,448	4,940	5,513	**4,005**
Other Community Amenities	72	(1)	-	**(73)**
Total Housing and Community Amenities	**8,901**	**6,442**	**5,513**	**3,054**
Water Supplies	**-**	**-**	**-**	**-**
Sewerage Services	**-**	**-**	**-**	**-**

Waverley Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2013

$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
Recreation and Culture				
Public Libraries	4,925	268	-	**(4,657)**
Museums	-	-	-	**-**
Art Galleries	17	-	-	**(17)**
Community Centres and Halls	46	-	-	**(46)**
Performing Arts Venues	-	-	-	**-**
Other Performing Arts	-	-	-	**-**
Other Cultural Services	4,022	803	-	**(3,219)**
Sporting Grounds and Venues	1,293	211	-	**(1,082)**
Swimming Pools	159	-	-	**(159)**
Parks & Gardens (Lakes)	6,367	311	-	**(6,056)**
Other Sport and Recreation	32	38	-	**6**
Total Recreation and Culture	**16,861**	**1,631**	**-**	**(15,230)**
Fuel & Energy	**-**	**-**	**-**	**-**
Agriculture	**-**	**-**	**-**	**-**
Mining, Manufacturing and Construction				
Building Control	710	180	-	**(530)**
Other Mining, Manufacturing & Construction	-	-	-	**-**
Total Mining, Manufacturing and Const.	**710**	**180**	**-**	**(530)**
Transport and Communication				
Urban Roads (UR) - Local	6,198	1,131	1,124	**(3,943)**
Urban Roads - Regional	-	-	-	**-**
Sealed Rural Roads (SRR) - Local	-	-	-	**-**
Sealed Rural Roads (SRR) - Regional	-	-	-	**-**
Unsealed Rural Roads (URR) - Local	-	-	-	**-**
Unsealed Rural Roads (URR) - Regional	-	-	-	**-**
Bridges on UR - Local	-	-	-	**-**
Bridges on SRR - Local	-	-	-	**-**
Bridges on URR - Local	-	-	-	**-**
Bridges on Regional Roads	-	-	-	**-**
Parking Areas	10,650	24,573	-	**13,923**
Footpaths	2,946	-	-	**(2,946)**
Aerodromes	-	-	-	**-**
Other Transport & Communication	139	1,389	-	**1,250**
Total Transport and Communication	**19,933**	**27,093**	**1,124**	**8,284**
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	**-**
Other Economic Affairs	565	1,582	-	**1,017**
Total Economic Affairs	**565**	**1,582**	**-**	**1,017**
Totals – Functions	**105,122**	**69,631**	**6,802**	**(28,689)**
General Purpose Revenues(2)		**39,029**		**39,029**
Share of interests - joint ventures & associates using the equity method	**-**	**-**		**-**
NET OPERATING RESULT (1)	**105,122**	**108,660**	**6,802**	**10,340**

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2013

$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	**-**	-	-	-	-	-	-	-	**-**
Treasury Corporation	-	-	**-**	-	-	-	-	-	-	-	**-**
Other State Government	-	-	**-**	-	-	-	-	-	-	-	**-**
Public Subscription	-	-	**-**	-	-	-	-	-	-	-	**-**
Financial Institutions	1,289	1,880	**3,169**	2,500	1,400	-	-	188	1,252	3,017	**4,269**
Other	-	18	**18**	-	-	-	-	-	-	18	**18**
Total Loans	**1,289**	**1,898**	**3,187**	**2,500**	**1,400**	**-**	**-**	**188**	**1,252**	**3,035**	**4,287**
Other Long Term Debt											
Ratepayers Advances	-	-	**-**	-	-	-	-	-	-	-	**-**
Government Advances	-	-	**-**	-	-	-	-	-	-	-	**-**
Finance Leases	-	-	**-**	-	-	-	-	-	-	-	**-**
Deferred Payments	-	-	**-**	-	-	-	-	-	-	-	**-**
Total Long Term Debt	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Debt	**1,289**	**1,898**	**3,187**	**2,500**	**1,400**	**-**	**-**	**188**	**1,252**	**3,035**	**4,287**

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).

Waverley Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]

for the financial year ended 30 June 2013

$'000

Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
General	2,035	263	1,726
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	**2,035**	**263**	**1,726**

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
General Fund	Domestic Waste Management	12/01/11	30/06/11	10	30/06/21	4.83%	692	103	551
		12/01/11	30/11/11	10	30/11/21	4.88%	677	83	566
		12/01/11	30/11/12	10	30/11/22	3.22%	666	77	609
Totals							**2,035**	**263**	**1,726**

Special Schedule No. 7 - Condition of Public Works
as at 30 June 2013

$'000

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense ($)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition[#]	Estimated cost to bring up to a satisfactory condition / standard [(1)]	Required[(2)] Annual Maintenance	Current[(3)] Annual Maintenance
		per Note 1	per Note 4	<<<<<<<<<<< per Note 9 >>>>>>>>>>>							
Buildings	Council Offices	1.67%	589		21,870	10,191	11,679	1	329	203	224
	Council Works Depot	1.67%	14		376	167	209	4	467	55	59
	Council Halls	1.67%	2,535		73,767	34,837	38,930	4	3,586	1,268	283
	Council Houses	1.67%	767		40,193	10,591	29,602	2	435	153	125
	Library	1.67%	847		45,178	15,107	30,071	1	546	211	223
	Childcare Centre(s)	1.67%	188		11,557	3,453	8,104	1	217	424	253
	Amenities/Toilets	1.67%	430		17,821	9,838	7,983	4	88	27	40
	Commercial	1.67%	14		1,220	292	928	2	1,925	58	58
	sub total		**5,384**	**-**	**211,982**	**84,476**	**127,506**		**7,593**	**2,399**	**1,265**
Other Structures	Assets not included in Buildings	4.35%	458		27,938	12,131	15,807	2	491	584	179
	sub total		**458**	**-**	**27,938**	**12,131**	**15,807**		**491**	**584**	**179**
Public Roads [(4)]	Sealed Roads	1.30%	1,315		69,581	23,241	46,339	2	-	1,263	1,930
	Sealed Roads Structure	1.64%	1,213		140,096	73,376	66,720	2	-	-	-
	Footpaths	2.40%	1,496		50,354	16,343	34,011	2	920	975	2,221
	Kerb and Gutter	1.04%	765		74,244	23,898	50,346	2	-	-	-
	Road Furniture	16.10%	1,501		61,040	26,467	34,573	2	86	128	10
	sub total		**6,291**	**-**	**395,314**	**163,326**	**231,988**		**1,006**	**2,366**	**4,161**

Special Schedule No. 7 - Condition of Public Works (continued)
as at 30 June 2013

$'000

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense ($)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition#	Estimated cost to bring up to a satisfactory condition / standard (1)	Required(2) Annual Maintenance	Current(3) Annual Maintenance
		per Note 1	per Note 4	<<<<<<<<<<< per Note 9 >>>>>>>>>>>							
Drainage Works	Stormwater Conduits	1.00%	932		93,347	32,732	60,615	2	-	740	671
	Inlet and Junction Pits	1.02%	185		18,172	5,556	12,616	2	-	285	258
	sub total		**1,117**	**-**	**111,519**	**38,288**	**73,231**		**-**	**1,025**	**929**
	TOTAL - ALL ASSETS		**13,250**	**-**	**746,753**	**298,221**	**448,532**		**9,090**	**6,374**	**6,534**

Notes:

(1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.

(2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.

(3). Current Annual Maintenance is what has been spent in the current year to maintain assets.

(4). Excluded Cememtery assets

 # Asset Condition "Key" - as per the DLG Integrated Planning & Reporting Manual

1	**Excellent** - No work required (normal maintenance)
2	**Good** - Only minor maintenance work required
3	**Average** - Maintenance work required
4	**Poor** - Renewal required
5	**Very Poor** - Urgent renewal/upgrading required

Special Schedule No. 8 - Financial Projections

as at 30 June 2013

$'000	Actual[1] 12/13	Forecast[3] 13/14	Forecast[3] 14/15	Forecast[3] 15/16	Forecast[3] 16/17	Forecast[3] 17/18	Forecast[3] 18/19	Forecast[3] 19/20	Forecast[3] 20/21	Forecast[3] 21/22	Forecast[3] 22/23
(i) OPERATING BUDGET											
Income from continuing operations	115,462	157,490	118,242	124,956	125,281	132,120	137,376	139,982	146,007	150,701	154,590
Expenses from continuing operations	105,122	111,962	115,846	116,880	121,469	124,913	129,190	133,055	137,530	141,034	145,031
Operating Result from Continuing Operations	**10,340**	**45,528**	**2,396**	**8,076**	**3,812**	**7,207**	**8,186**	**6,927**	**8,477**	**9,667**	**9,559**
(ii) CAPITAL BUDGET											
New Capital Works [2]	11,770	17,885	11,682	11,318	1,327	3,735	4,444	2,504	7,463	673	2,833
Replacement/Refurbishment of Existing Assets	12,283	19,314	15,774	17,120	10,593	23,489	16,004	20,772	19,253	19,300	17,908
Total Capital Budget	**24,053**	**37,199**	**27,456**	**28,438**	**11,920**	**27,224**	**20,448**	**23,276**	**26,716**	**19,973**	**20,741**
Funded by:											
– Loans	331	4,710	4,500	3,100	-	2,148	-	-	-	-	-
– Asset sales	544	13,700	426	505	158	1,105	358	250	1,206	855	323
– Reserves	15,876	8,395	10,707	2,003	595	12,129	1,618	5,370	7,916	2,216	1,119
– Grants/Contributions	3,654	2,264	2,481	5,541	2,387	2,112	4,168	2,226	2,285	2,346	2,409
– Recurrent revenue	3,648	8,130	9,342	17,289	8,780	9,730	14,304	15,430	15,309	14,556	16,890
– Other	-	-	-	-	-	-	-	-	-	-	-
	24,053	**37,199**	**27,456**	**28,438**	**11,920**	**27,224**	**20,448**	**23,276**	**26,716**	**19,973**	**20,741**

Notes:

(1) From 12/13 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.

Waverley Council

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