



# Annual Report 2016/17

13 May 2016 to 30 June 2017

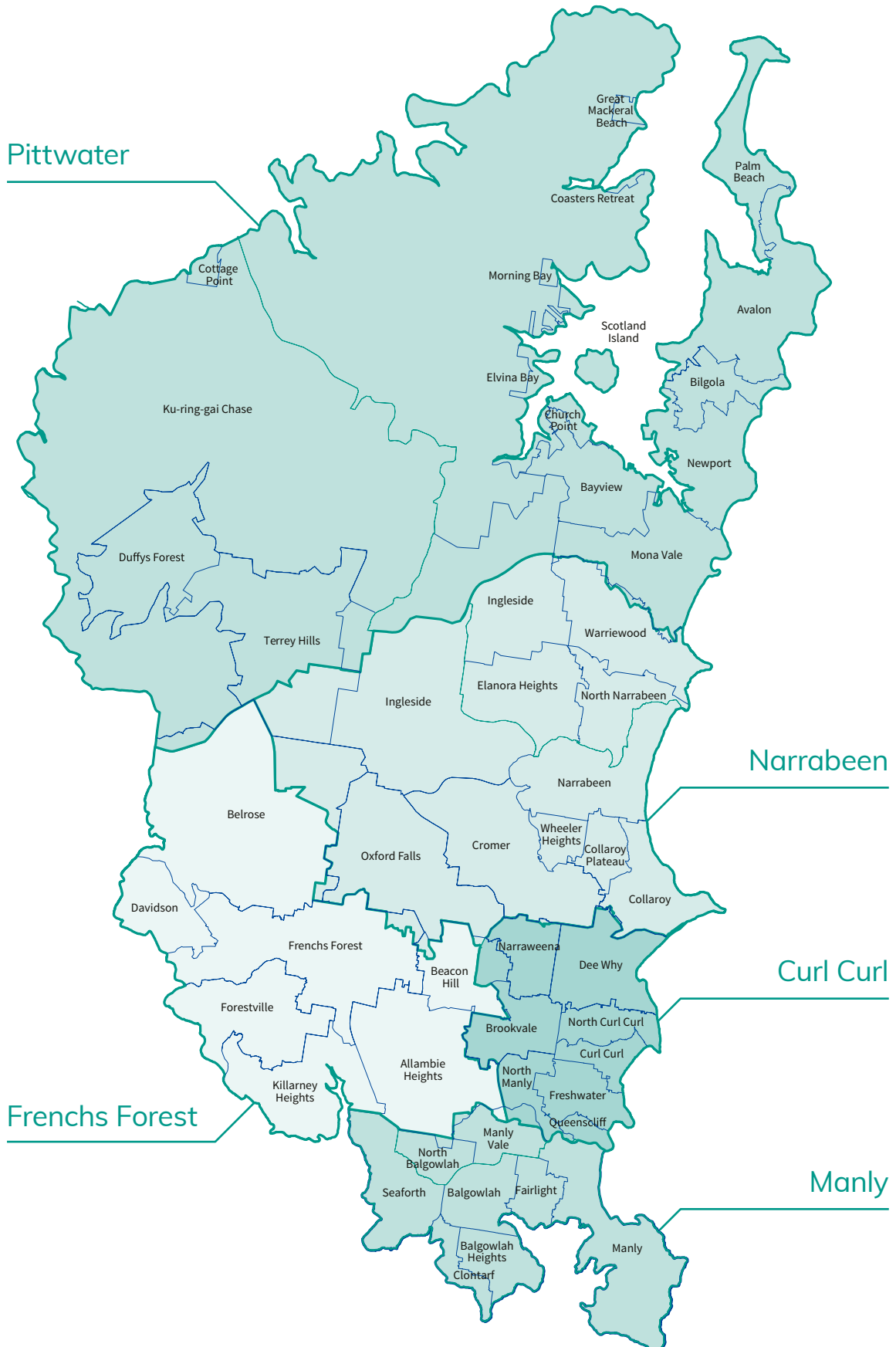


northern  
beaches  
council

## Table of Contents

<b>Chapter 1 - Introduction</b>	8
<b>Chapter 2 - Operational Plan Achievements</b>	18
Social	21
Economic	28
Environmental	34
Civic Leadership	40
<b>Chapter 3 - Statutory Returns</b>	46
<b>Appendix 1 - Actions 2016/17 Operational Plan</b>	69
<b>Appendix 2 - Financial Statements</b>	183

# Northern Beaches Local Government Area and Wards



## Message from the Mayor



I am honoured to present the first Northern Beaches Council Annual Report which highlights the achievements made so far in delivering improved services and facilities following the merging of the three former councils of Manly, Warringah and Pittwater.

I wish to acknowledge the contribution made by the former Administrator, Dick Persson AM who was appointed to oversee the merging of the councils under the NSW Government's Fit for the Future reform program.

Under Mr Persson's administration, the new Council engaged extensively with the community to understand their vision, concerns and local values.

I would also like to acknowledge the contribution made by former Councillors who served on the Council's Implementation Advisory Group and the Local Representative Committees. As former councillors, I believe we were also able to contribute through our knowledge and experience to both the strategic direction and the community engagement framework of the new Council.

The Council has worked hard to integrate systems and improvements while undergoing significant organisational change. Council has reinvested efficiency savings into infrastructure and programs that will benefit the community in very tangible ways.

Our Merger Savings Fund quarantines efficiency savings for reinvestment in projects and programs that will also strengthen community cohesion and wellbeing into the future.

In partnership with the NSW Government - and partly funded through the Stronger Communities program - \$32.6 million has been committed towards major community infrastructure: building a spectacular coastal walkway and cycleway stretching from Manly to Palm Beach; providing all-inclusive playgrounds; and improving accessibility to sporting facilities and surf life-saving clubs.

A lot has been achieved as one Council. I along with my fellow Councillors and Council staff look forward to delivering improvements in all areas of council including our customer service, community facilities, playgrounds and sportsfields and ensuring the sustainability and protection of our unique environment.

Michael Regan  
Mayor





## Message from Chief Executive Officer



It is a great pleasure, as Chief Executive Officer, to deliver the first Annual Report for the Northern Beaches Council. This is an exciting opportunity to inform the community of our work towards our corporate vision of “Delivering the highest quality service, valued and trusted by our community “

A significant amount of work has been undertaken to shape the Northern Beaches Council and we have completed the majority of actions under the Operational Plan 2016/17. Underpinning all of these activities has been a focus on creating an innovative and high performing organisation, improving our services, engaging with the community, working to cut ‘red tape’, and being open and accountable to our community.

To guide the merger of the three former Councils into the new Northern Beaches Council, a comprehensive Implementation Plan was put in place. The plan sets clear direction and shared references for managing the complex

transformation process and we are now in a position of relative organisational stability.

We are looking forward to working with the elected Council to finalise the Community Strategic Plan (CSP). The CSP will provide a strategic framework for achieving the community’s vision of ‘a safe, inclusive and connected community that lives in balance with our extraordinary coastal and bushland environment’ (draft vision, July 2017).

I am immensely proud of the dedicated, hardworking staff committed to the success of the organisation.

Mark Ferguson  
Chief Executive Officer





# Chapter 1 Introduction

About our first Annual Report







Our first Annual Report covers an extended period of almost 14 months, from 13 May 2016 (post-amalgamation) to 30 June 2017. It has been prepared in accordance with the *Local Government Act 1993*.

The purpose of the Annual Report is to provide assurance to the community that the delivery of services, infrastructure and projects has continued in an ethical and transparent manner while the new Council was being established.

The NSW Government proclaimed Northern Beaches Council on 12 May 2016. The three former Councils of Manly, Warringah and Pittwater were merged into one and all 1,800 employees transferred to the new organisation.

The proclamation by the NSW Government (*Local Government (Council Amalgamations) Proclamation 2016*) appointed an Administrator, Dick Persson, to fill the role as elected Council until the elections in September 2017. Chief Executive Officer (formerly General Manager), Mark Ferguson, was appointed to manage the day to day operations of Council.

To assist the Administrator, and to make sure that decision-making appropriately reflected the diverse views of the community in a balanced and fair way, a formal committee structure was established almost immediately following the Proclamation:

**Implementation Advisory Group (IAG)** - comprised six members (former Mayor's and Councillors) and was established to provide advice to the Administrator on implementing the new Council. The IAG met on twelve occasions.

**Local Representation Committee (LRC)** - initially comprised 22 members (former Councillors) however was reduced to 21 members. This committee was established to provide input into local views and issues. The LRC held 10 meetings.

**Strategic Reference Groups (SRG)** - 11 groups comprising 192 members. Each group met on at least six occasions and helped shape the draft Community Strategic Plan and prepared a range of strategic papers.

### **Delivering tangible benefits to the community**

The new Council has the capability to deliver major projects while maintaining long-term financial sustainability. The merger has made the following capital investments and community programs possible through NSW Government infrastructure funding (*Stronger Communities Fund*) and Council's efficiency savings (*Northern Beaches Merger Savings Fund*):

- **Connecting the Northern Beaches:** This \$32.6 million infrastructure program is being delivered in partnership with the NSW Government and includes a spectacular world-class coastal walkway and cycleway stretching from Manly to Palm Beach as well as the 'Connecting All Through Play' program that features a regional network of inclusive accessible playgrounds, sporting facilities, and surf lifesaving clubs
- **Community cohesion and wellbeing:** Funded through the Merger Savings Fund, which quarantines efficiency savings to deliver tangible community benefits, this program invests a total of \$5.64 million over the next four years into four different outcome areas: Arts and Cultural Program; Youth Program; Environment Program; and a Community Events program.

### Integrated Planning and Reporting

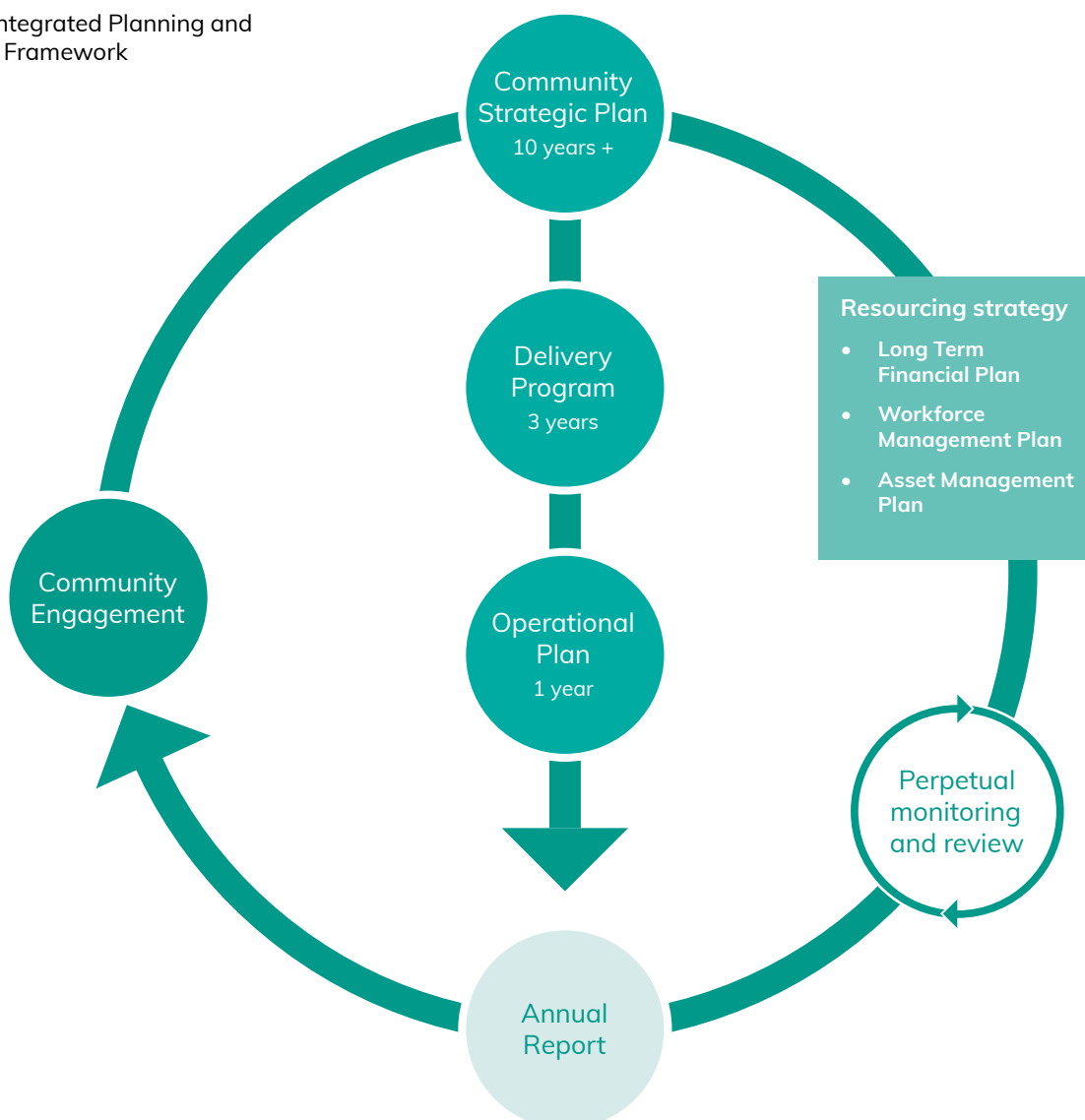
The Annual Report is part of our Integrated Planning and Reporting Framework (see Figure 1 below). It documents our performance against the 2016/17 Operational Plan. The Operational Plan was adopted by Council on 7 July 2016 and brought together the existing operational plans from each of the three former Council's – Manly, Pittwater and Warringah.

The development of the Operational Plan 2016/17 was guided by the Community Strategic Plans of each of the former Councils. A uniting theme through these and the new draft CSP for the Northern Beaches is the community's desire to protect its extraordinary natural environment and our unique lifestyle. This underlying theme is strongly reflected in the Operational Plan 2016/17 and hence also this Annual Report.

The incoming Council will finalise the CSP and the Delivery Program which will combine to set the long term vision and direction for everything Council does during the term of the new Council. Both documents must be finalised by June 2018.

A quarterly financial and management report (September, December and March) tracked progress against the actions in the 2016/17 Operational Plan.

Figure 1: Integrated Planning and Reporting Framework



## Good Governance

Good governance is about the processes for making and implementing decisions. It is about being able to demonstrate that the community's interests are at the centre of all decision-making and that a rigorous process for making those decisions was followed.

Good governance practices are embedded throughout the new Council's operations; making sure that Council not only has clear policies, processes and standards in place (e.g. Code of Conduct, Complaints Management but also ensuring that Council actively nurture and support a corporate culture that facilitates ethical conduct and genuine community engagement. This includes providing ethics and code of conduct training for staff, 'recruiting values, not just skills', providing support and training regarding Integrated Planning and Reporting requirements, and providing the appropriate induction for staff and contractors.

Good decision-making processes, and therefore good governance, share several characteristics. All have a positive effect on various aspects of local government including strong executive leadership; clear consultation policies and practices; meeting procedures; service quality protocols; Councillor and Officer conduct; values-based recruitment, role clarification and good working relationships (Good Governance Guide, VIC Government 2016).

These characteristics, and how they have been applied to establishing the new Council, can be briefly summarised as follows:

### ✓ Good governance is accountable

Council reports on decisions publicly as part of its corporate governance practices (e.g. making Council Agenda and Minutes available online and webcasting Council meetings). We also engage with the community throughout project delivery and make sure that decisions are explained clearly, honestly and on the basis of best available information.

### ✓ Good governance is transparent

Council provides regular and formal reports on our performance through our Integrated Planning and Reporting Framework as well as through project-specific information. Community members are able to see how and why a decision was made – what information, advice, consultation and legislation Council considered in the process.

### ✓ Good governance follows the rule of law

Our decisions are consistent with relevant legislation, namely the *Local Government Act 1993*, *Work Health and Safety Act 2011*, and the *Environmental Planning and Assessment Act 1979*.

### ✓ Good governance is responsive, equitable and inclusive

Through our Community Engagement Framework and policy, we work to ensure that we are responsive to the needs of the entire community while balancing competing interests in a timely, appropriate and responsive manner.

### ✓ Good governance is participatory

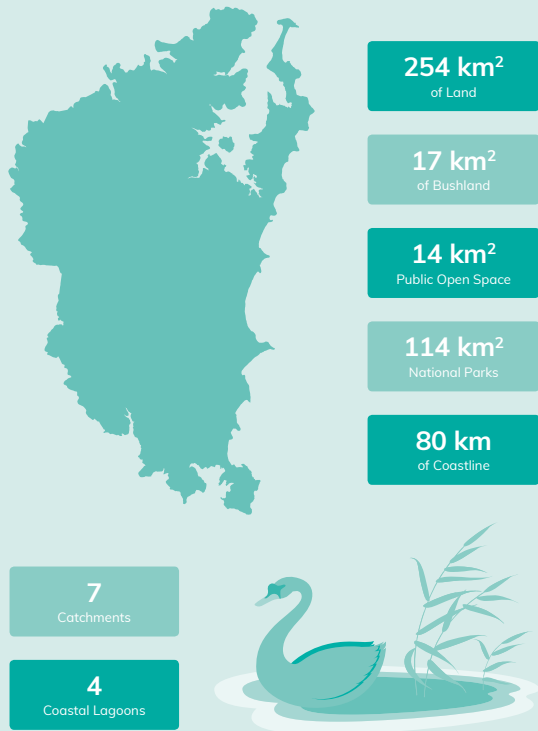
We make use of a variety of consultation methods to make sure that our engagement approach does not exclude anyone from participation.

### ✓ Good governance is effective and efficient

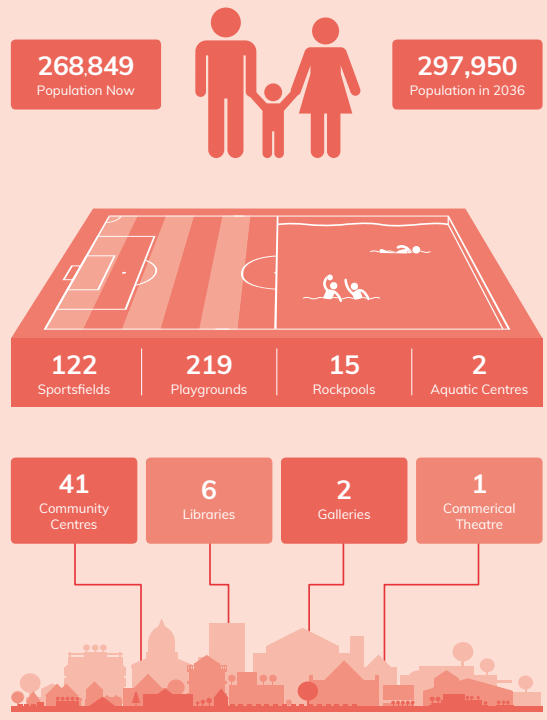
We implement decisions and follow processes that make the best use of the available people, resources and time.



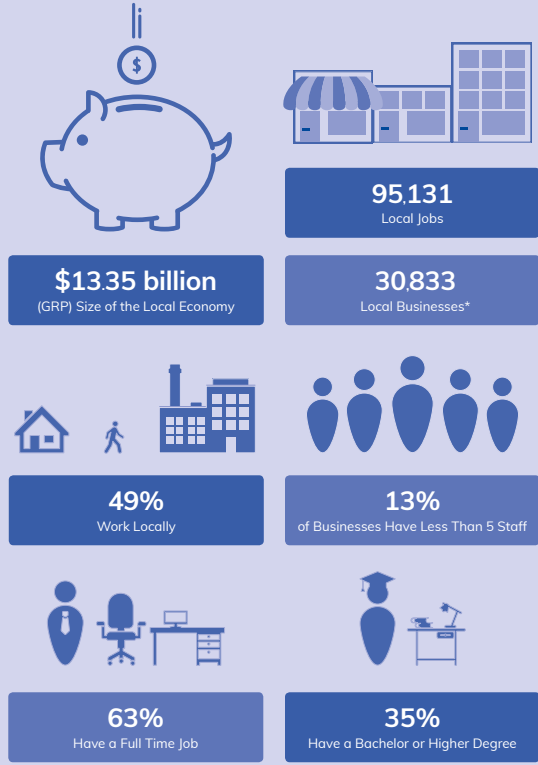
## Environment



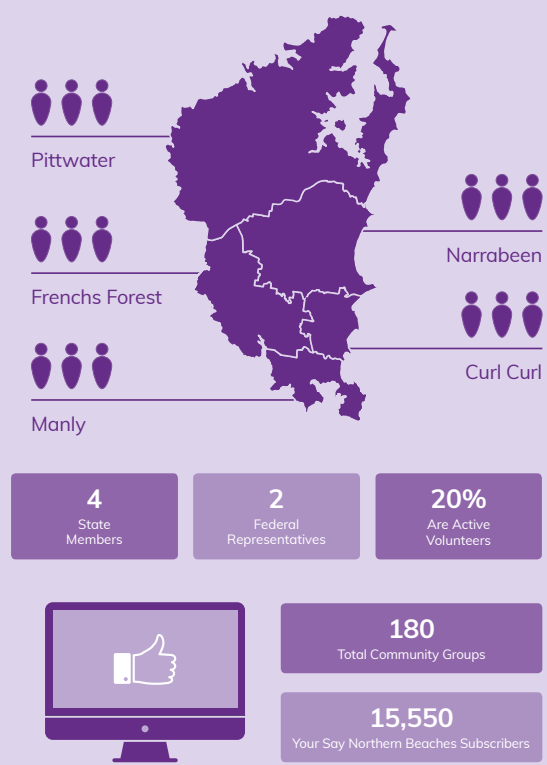
## Community



## Economy



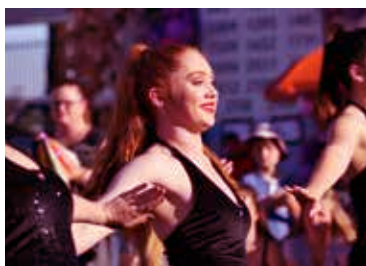
## Governance



## Northern Beaches Council Vision

Delivering the highest quality service, valued and trusted by our community.

## Northern Beaches Council Values



### Teamwork

**because**  
working together delivers



### Integrity

**because**  
we are proud of doing  
what we say



### Respect

**because**  
valuing everyone is how  
we make a difference



### Service

**because**  
we care as custodians  
for the community



### Trust

**because**  
being open brings  
out our best



### Leadership

**because**  
everyone has a leading role

## Northern Beaches Council Structure



**Mark Ferguson**  
**Chief Executive Officer**  
 Mark has Bachelor of Business and Executive Master of Business Degree:

- Transformation and Performance
- Finance
- Integrity and Complaints Resolution



**Helen Lever**  
**General Manager Customer and Corporate**  
 Holds a Master of Education.  
 Customer and Corporate is responsible for:

- Governance and Risk
- Customer Services
- Systems and Information Management
- Human Resources
- Community Engagement and Communications
- Library Services
- General Counsel



**Ben Taylor**  
**General Manager Environment and Infrastructure**  
 Holds a Bachelor of Applied Science and Diploma of Government Management.  
 Environment and Infrastructure is responsible for:

- Transport and Civil Infrastructure
- Capital Projects
- Parks and Recreation
- Waste Management and Cleansing
- Natural Environment and Climate Change
- Property

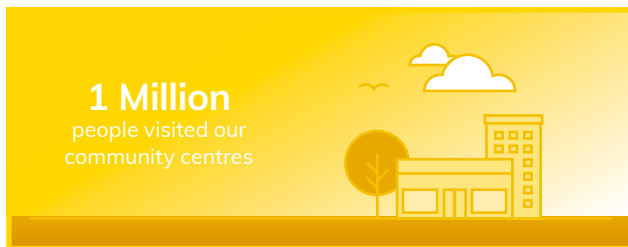
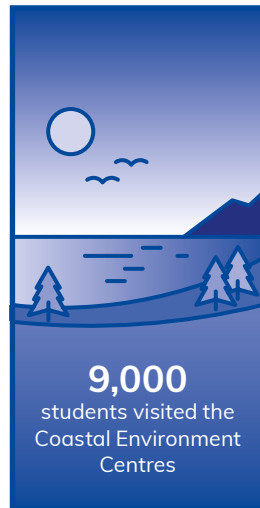
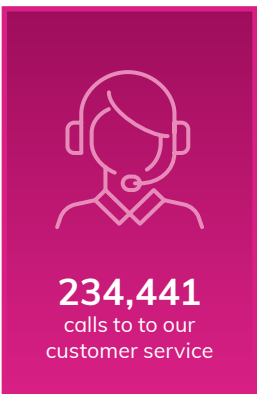
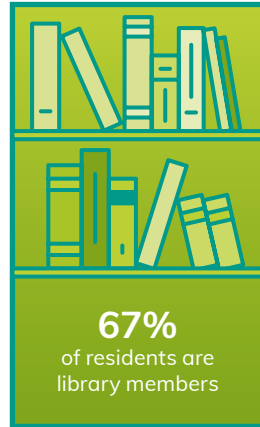
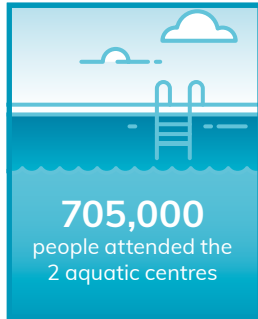


**David Kerr**  
**General Manager Planning, Place and Community**  
 Holds a Bachelor of Arts and a Master of Urban and Regional Planning Degree.  
 Planning, Place and Community are responsible for:

- Development Assessment
- Children's Services
- Environmental Compliance
- Strategic and Place Planning
- Community, Arts and Culture



## Our performance Snapshot



# Chapter 2

## Operational Plan Achievements

Council continued to deliver services with milestone achievements across our social, economic, environmental and civic leadership quadruple bottom-line.







## Social

### **Stronger Community Fund Boosting the Northern Beaches**

The Stronger Communities Fund was established by the NSW Government as part of the government's 'Fit for the Future' reform program, in which a total of \$15 million was made available to the Northern Beaches community.

Included in the funding was \$1 million for a grants program. Eligible organisations were invited to apply for the grants with the maximum amount of \$50,000, and a minimum of \$5,000, for projects that would develop more vibrant, sustainable and inclusive local communities. Specifically, the funding will contribute to projects: within the disability sector; programs for people at risk; the environment; arts and culture; and programs that enhance social participation for children and adults.

There were two funding allocation rounds. In the first round of grants, 25 community organisations were successful including Sunnyfield at Frenchs Forest. Sunnyfield received \$37,475 for technology-driven courses for people with a disability to better integrate in education, employment and social settings.

The second round funded 28 projects including the establishment of Wheelchair Rugby League on the Northern Beaches which will enable athletes with a disability to compete with able-bodied players.

### **Multi-million Dollar Investment Connecting Northern Beaches**

Northern Beaches Council is delivering this once in a lifetime project as part of a \$32.6 million infrastructure investment partnership with the NSW Government.

Connecting Northern Beaches comprises two major programs. The first is a \$22.3 million program focused on integrating active walking paths and cycleways that link to B-Line transport hubs and services.

The second is a \$10.3 million inclusive and active play program this features the creation of two new major playgrounds, upgrades to play areas across the Northern Beaches to make them more inclusive, and \$4 million for sporting facilities and Surf Lifesaving Clubs to promote the Northern Beaches as an active, social and inclusive community.

### **Disability Inclusion Action Plan**

To overcome some of the disadvantages that people with a disability face every day, the NSW Government introduced new legislation in 2014 that requires all government agencies, including



councils, to produce a Disability Inclusion Action Plan by July 2017.

Council's first Disability Inclusion Action Plan (DIAP) was adopted at the 27 June 2017 Council meeting. Nineteen strategies and 78 actions will be implemented over the four year life of the plan. The plan identifies \$20 million worth of capital expenditure projects proposed for 2017/18 that have a strong focus on making improvements to access and creating an inclusive and accessible community.

### **National Disability Insurance Scheme (NDIS) Expo**

Two National Disability Insurance Scheme (NDIS) Expos were held in November and March. The Expos provided people with disability and their carers opportunities to meet service providers, learn more information about the NDIS and assist in creating an NDIS plan. The events were well attended by approximately 60 service providers and over 200 attendees.

### **Community Centres**

Over 600 regular clients conducted a variety of activities across Council's 41 Community Centres with over 1 million people attending recreational and educational activities as well as social functions.

### **Family Services**

The Adolescent and Family Counselling Service was accessed by 121 families. Manly Meals on Wheels delivered 18,420 meals to 256 clients in their homes.

Community lunches aimed at reducing social isolation were held in Seaforth (monthly), St Matthews Church (weekly) and Manly Senior Citizens Centre (weekly) with a total of 1,920 lunches served.

### **Volunteering Program**

Volunteers are invaluable members of the community, providing support to fellow community members, helping to protect the environment and organising events and activities that strengthen the culture and social cohesion of the Northern Beaches community. Over 1,000 volunteers supported a range of Council services and projects throughout the year including Bushcare, Meals on Wheels, environmental projects, major events, art exhibitions and libraries.

### **Hop Skip & Jump Bus**

The popular Hop Skip and & Jump Bus provided free community travel to 353,234 passengers.

The Hop, Skip & Jump community mini buses are a free sustainable transport initiative that encourages people out of their cars. The bus routes interchange at the Stockland Shopping Centre in Condamine Street, Balgowlah and run to Manly, Seaforth, Balgowlah Heights and to North Balgowlah, Mondays to Fridays.

### **Youth and Families**

The inaugural 'Young Minds Big Ideas' Youth Conference for young social entrepreneurs was held 29 – 31 July 2016 with 50 young people attending. The weekend conference provided participants with insights into creating a social enterprise business. Teams of young people 'pitched' their ideas to a panel of business and social enterprise experts.

Youth Week 2017 was a great success. Activities included: a regional music festival attracting 2,000 young people; a band competition and finals night with a sold-out audience; and a skateboarding competition at Mona Vale Skate Park. An exhibition of skateboard art, ArtDecko, was held at the Creative Art Space and was viewed by hundreds of people.

The Youth Shoebox Project was designed by young people wanting to create an opportunity for the community to share the Christmas spirit with marginalised young people. The community's generosity was displayed with over 300 boxes donated to local youth services including The Burdekin Association, Mission Australia and Taldumande Youth Services.

### **Seniors Festival**

Senior citizens enjoyed the Northern Beaches Council Seniors Festival which was held from 3 - 24 March 2017.

The theme of the festival was 'Inclusive Community'. More than 50 community groups and organisations worked with Council to deliver an exciting Festival with more than 150 events that catered for a wide range of interests, including workshops on active living, cooking and kayaking.

### **Manly Andrew 'Boy' Charlton Aquatic Centre (MABC)**

The redeveloped MABC opened its doors on 13 August, 2016. With new facilities including a gym, group exercise room, program pool, indoor 25m pool and a leisure pool. The community celebrated the new facility with over 3,500 visitors attending its opening day.

The facility won the Sporting Facility category at the 2016 Master Builders Association Excellence in Construction Awards. Council has been able to deliver a range of programs and membership

options. A highlight has been the commencement and growth of the swim school with over 1,100 children enrolled in the program and over 300 swim classes delivered each week. A squad swimming program for all ages is also offered to over 170 participants.

Gym memberships have experienced strong growth with over 350 health assessments and fitness programs provided to members. This has led to additional class offerings with 38 combined group fitness and aqua classes provided each week for members and casual visitors. These include pump, boxing, yoga, pilates and spin classes.

Thirty-two school swimming carnivals were held at MABC between February and March and over 300 high school children attended a swim survival skills program run by MABC swim teachers.

Overall MABC has experienced over 405,000 visitations.

The MABC provides an alternative disability user entry point to assist patrons with physical disabilities.

### **Warringah Aquatic Centre (WAC)**

During the year, WAC underwent significant upgrades to its outdoor areas, including landscaped gardens, outdoor gym equipment and the construction of a splash pad within the existing 25m outdoor pool. The improvements have been welcomed by the 300,000 people who attended the facility in 2016/17. Additional recreational opportunities were offered with the giant inflatable play structures available monthly and also available for birthday parties.

A highlight for WAC is the carnival season, as the facility holds up to 1,000 school children cheering on their classmate and friends. This year, forty-two carnivals were held, predominately in February and March, in a mix of short and long course formats.

### **Beach Services**

Northern Beaches Council has the responsibility of ensuring the safety of visitors to our many beaches. We provide beach patrols, lifesaving services, water safety education and regulatory services from Manly Beach to North Palm Beach. This season was particularly busy with over 8.3 million visitors. Over the entire 21 patrolled beaches, Council Lifeguards responded to hazardous situations by performing over 500,000 preventative actions. There were 1,300 rescues performed to assist swimmers in various difficult situations.

Council's professional Lifeguard team provides services from Manly Beach to North Narrabeen Beach. In addition to Council's professional Lifeguard team, Council contract-managed professional lifeguard services from Warriewood Beach to North Palm Beach.

The Beach Services team has also integrated its Lifeguard teams to provide consistent methods of risk management, improved utilisation of staff, improvements to equipment, and better use of technology to improve the speed and quality of communication and reporting.

### **Children's Services**

The Children's Services team had a busy year working with a larger group of services to deliver high-quality child-care in partnership with our families. Over 4,000 children access Council's long day care, pre-school, family day care, vacation care and occasional care services.

Children's Services supported 42 children and families with additional needs across services providing inclusive programs for children aged 6 weeks to 13 years. There were 16 families that received financial support from Government or other agencies so children could receive quality education and care while parents worked or attended a training course. Additional funding also provided education and care for 27 children at risk or from families suffering financial hardship.

Three long day care centres were successful in applying for inclusion in the app-based Early Learning Languages Australia (ELLA) program. ELLA is a fun and easy digital language program for pre-school children. It is an Australian Government initiative aimed at encouraging more students to learn languages in later years. Children have been having fun expanding their knowledge of how language works and applying these skills to other literacy tasks.

### **Manly Art Gallery and Museum**

Manly Art Gallery and Museum hosted a number of outstanding exhibitions and provided creative and cultural services to the community, welcoming 108,000 visitors during 2016/17.

The Manly Arts Festival was held from 16 - 30 September 2016 and is part of the program of cultural and creative arts on the Northern Beaches. The Festival offered a range of events at studios, Manly Art Gallery and Museum and the Creative Space. This year, the Festival attracted approximately 15,000 attendees.

### **Manly Jazz**

The 39th Manly Jazz event was held over the October long weekend (1-3 October 2016) with performances in multiple indoor and outdoor venues, including major stages set alongside Manly Beach. Manly Jazz attracted over 114,000 visitors. Audiences were delighted with a diverse range of entertainment events showcasing renowned performers as well as up-and-coming musicians. A pop-up wine garden in Manly Corso added to the atmosphere as visitors enjoyed refreshments in the sunshine while listening to great live music.

### **World Food Markets**

World Food Markets were held at Gilbert Park, Manly, on Friday nights from 13 January to 31 March, and provided a relaxed family-friendly atmosphere.

Visitors to the World Food Markets enjoyed taste sensations from around the globe while taking in the free outdoor musical entertainment including funk, soul disco, rhythm and blues, and Motown classics.

### **Taste of Manly 2017**

The 31st Taste of Manly event was held on 27 - 28 May, 2017. The event featured over 20 wine and beer stalls, 19 local restaurant food stalls and four live music stages set alongside Manly beachfront and within The Corso. This year a venue program was introduced in which local businesses offered a special food or drink deal within an extended festival program (19 - 28 May). A record crowd of over 100,000 people visited the event.

### **ANZAC Day Events**

ANZAC Day was commemorated throughout the Northern Beaches, and all services and marches were well attended by members of the community. At Manly War Memorial, a Dawn Service of Remembrance was held, followed by the official Commemoration Service and March. A March was also held at Berry Reserve, Narrabeen, and Dawn Services were held at Manly Dam and Dee Why Beach.

### **Remembrance Day**

Remembrance Day ceremonies were held at both Manly Dam and Manly War Memorial. A short ceremony was also held at the Ivanhoe Park War Memorial in Manly prior to the commencement of the Manly War Memorial ceremony in recognition of restoration works undertaken to the historic monument. All ceremonies were well attended by members of the community.

### **International Women's Day**

On 8 March 2017, a fundraising breakfast event was held to celebrate International Women's Day at Manly Golf Club. Over 100 guests heard from special guest speaker Josephine Cashman of Big River Impact Investing. Ticket and raffle proceeds went to Big River Impact Foundation which provides economic empowerment to Indigenous communities.

### **Walter Gors Park Opening**

The official opening of Walter Gors Park, Dee Why, was held on 11 April 2017. The park has received a significant amount of positive feedback from the community who enjoy its central location and mix of facilities for all age groups.

The park is now three times its original size and includes a large grassed area, children's playground, nature play area, community herb garden, outdoor fitness and kitchen area, improved seating, accessible toilets and a water feature.

The new space has been designed to accommodate a range of formal and informal community events. It also boasts a number of environmental benefits including water recycling and the planting of a significant number of trees and plants.

### **Australian Open of Surfing**

Council hosted the 2017 Australian Open of Surfing events on Manly Beach from 25 February to 5 March. More than 200,000 people attended Manly Beach over nine days, with an associated visitor spend estimated to be well in excess of \$2.5 million.

Manly was also the first stop of the 2017 Vans Park Series (VPS) World Championships of Skateboarding tour, a new partnership event between Vans and the Australian Open of Surfing.

### **'Midget' Farrelly Will Forever Surf At Manly Beach**

Council commemorated the life and career of legendary surfing identity Bernard "Midget" Farrelly with a special memorial plaque overlooking Manly Beach, where he triumphed as the first ever world surfing champion in 1964.

The 700mm-diameter cast bronze plaque features a memorable photograph of Mr Farrelly competing in the 1964 World Surfboard Riding Championships. The plaque was unveiled by former NSW Premier Mike Baird during the Australian Open of Surfing at North Steyne. The plaque sits adjacent to the ceremonial stairs overlooking Manly Beach, opposite The Corso.



### **Brookvale Show**

This year, the Brookvale Show was attended by over 15,000 visitors who enjoyed the free entry, entertainment, rides, diverse food and circus-themed shows. The rides and amusements were very popular as well as the new extended time of 12 noon - 8pm, the day's events culminating in an evening aerial trapeze and fireworks finale.

### **Christmas Events 2016**

The annual Christmas Choral Concert was held at Manly Oval on 8 December 2016. Over 10,000 people gathered to sing along to carols performed by local artists and a 100-person-strong community choir. A visit from Santa and a brilliant fireworks display concluded the evening.

### **New Year's Eve 2016**

Supported by Council in partnership with local businesses, the New Year was welcomed with impressive fireworks displays at Manly Cove, Dee Why Beach and Pittwater. Thousands of residents and visitors gathered at the various foreshore areas to celebrate the New Year.

### **Australia Day Events**

Australia Day was celebrated across the Northern Beaches with a range of events. At Newport Beach, people enjoyed rides, games, beach activities and a hot breakfast. Warringah Aquatic Centre hosted a pool party with a pool-side DJ, aqua disco, giant inflatable ride and face painting. At Dee Why Beach, there was a car show, camel rides, thong-throwing competitions, face painting, hot breakfast and stage entertainment. Lakeside Park, North Narrabeen was a perfect setting for a barbecue breakfast, amusements, water rides, lawn games, face painting, a thong-throwing competition and stage entertainment. At Manly, 52 new citizens were welcomed at a Citizenship Ceremony, and the Northern Beaches Australia Day Awards were presented.

### **Vietnam Veterans' Day**

Vietnam Veterans' Day, held on 18 August, commemorates those who served our nation during the conflict in Vietnam. In conjunction with the NSW National Servicemen's Association and Affiliates Inc, Sydney Northern Beaches Sub-Branch, Northern Beaches Council hosted a Vietnam Veterans' Day commemoration ceremony at Manly War Memorial, which was attended by approximately 400 people.

### **Warringah Art Prize**

The Warringah Art Prize is the Northern Beaches' most prestigious art competition. The categories include General, Small Sculpture (new), Youth and Waste-to-Art across two exhibitions. There were 550 submissions and 157 pieces were selected for exhibition. Over 1,600 visitors attended the exhibition.

### **Northern Beaches Library Service**

Council operates six libraries located at Mona Vale, Dee Why, Belrose, Forestville, Warringah Mall and Manly. The service also provides financial and resource support to five community libraries located at Terrey Hills, Avalon, Seaforth, Harbord and the Booklovers Club at Narrabeen to manage and develop their collections.

People are increasingly using libraries as community spaces as they visit and use their own electronic devices. Recognising this trend, the new Glen Street Library which opened in June 2017 was annexed to Glen Street Theatre to create a community hub providing better spaces for group study, reading and community meetings. Dee Why Library was also refurbished to provide contemporary study and research spaces complete with meeting rooms for people using their own electronic devices, new modular lounges as well as a revitalised family history workspace. In the coming financial year, Council will also refurbish Mona Vale and Forestville Libraries to meet the increasing community demand for social and study spaces.

### **Memberships**

Library memberships increased by approximately 25% through the year, boosted with the opening of the Glen Street Library. At the end of June, membership numbered 175,000 which equates to 67% of the community. The increase in memberships was reflected in over 1.2 million visits through all the libraries and increases in library borrowings.

### **Library Programs**

There were 1,243 library programs delivered through the year to 43,145 people. They ranged from reading programs such as the Summer Reading Program, organised author talks, assistance programs for seniors with new technologies, Family History Fridays, an introduction to creative writing and memoir writing workshops, programs for youth as well as the regular children's story time and rhyme time sessions. Some of the highlights through the year included the HSC Lock In sessions, Young Writers Program, the Manly Library Zine Fair and the Artists Book Awards. All school holidays were

also well catered for with a variety of programs for children and youth from robotics and coding to a range of craft sessions such as beading, comic book wallet making and Easter egg decorating.

#### **Library Customer Satisfaction**

There is a high level of satisfaction with the library service. In library surveys, 91% of all customers reported satisfaction with the assistance provided. Of these 85% were either 'satisfied' or 'very satisfied' with the Northern Beaches Library Service. For library programs, 95% of attendees rated the programs as 'good' or 'outstanding'.

#### **Home Library Service**

Home Library Services continued to be an important and utilised service for 219 customers which is a 61% increase from 1 January 2017.

#### **Library Volunteers**

Volunteers continue to provide invaluable support to the library service and the number of volunteers increased in one year by 141%. This year, 224 volunteers contributed to areas in service such as the Home Library Service and local studies research.

#### **Sports Planning, Bookings and Usage Fees**

Council has been working collaboratively with local sports groups to develop a consistent approach to the management of sports grounds and facilities. A single allocation process and sports user fee were initiated for the summer sports season 2016/17 across the Northern Beaches.

Council has also implemented a consistent approach to update the availability of sportsfields in periods of wet weather across the region.

#### **Sports Strategy**

Sport and recreation are a central part of the lives of residents. However, our sportsfields are under increasing pressure, with growing participation rates and deteriorating field conditions.

Council has reviewed options for better provision and utilisation of sportsfields. A draft strategy sets out a proposed 15-year plan to provide a single approach to the management and long-term planning of sporting facilities on the Northern Beaches.

#### **Sportsfields - Lighting Improvements**

Sportsfield floodlighting upgrades have been carried out at Seaforth Oval, Lionel Watts Reserve, Hews Parade Belrose and Killarney Oval.

#### **Field and Facilities Improvements**

A fully automated irrigation system has been installed at the sportsfields at Warriewood Valley Sportsground; which will improve the playability of the surfaces, particularly in the summer period.

New subsoil drainage systems were installed at Lionel Watts Reserve, Belrose and Porter Reserve, Newport. This will assist in improving the quality of the sportsfield playing surfaces in wet weather periods.

New cricket nets and practice pitches have been installed at Kitchener Park, Mona Vale.

Contracts relating to maintenance of irrigation assets, the provision of mowing services and turf wicket maintenance across the region have been consolidated.

#### **Sporting Group Capital Assistance Grants**

Four projects were funded by Sporting Group Capital Assistance Grants - for floodlighting upgrade at Hews Parade; lighting at Beverly Job Park Narrabeena tennis courts; a multipurpose scoreboard for rugby at Forestville War Memorial Playing Fields; and new golf practice nets at Long Reef Golf Course.

#### **Parks and Playgrounds**

Refurbishment of the northern section of the play area at Weroona Park, Fairlight, was completed where works included landscaping and new furniture, two new slides and natural climbing features. The Bert Payne Playground at Newport was completed, this inclusive playground providing equal opportunity for people of all-abilities to participate in play. New playgrounds have also been installed at Village Park, Mona Vale and Passmore Reserve, Manly Vale.

The playground at Wandella Reserve, Allambie Heights, was also upgraded, utilising a natural creek setting to create a vibrant, accessible and inclusive play space.

The Wingara Reserve Playground, Belrose, is now an accessible and inclusive playground which provides an exciting and fun play experience.

The completion of a purpose built off-leash dog park at the Forestville War Memorial Playing Fields has proved to be very popular with the local community.

An upgrade of Kambora Reserve, Davidson, now provides accessible pathways connecting Borgnis Street and Kambora Avenue, new gardens and addresses erosion issues.

A pod of dynamic exercise equipment was

installed at Bilarong Reserve, North Narrabeen.

Picnic shelters were installed at Governor Phillip Park, Palm Beach, to provide all weather protection.

### **Tracks and Networks**

The Bicentennial Coastal Walkway path has been resurfaced at Curl Curl and Dee Why Headland.

Griffith Park trails works were completed, providing accessible connections between Long Reef Beach, Pittwater Road and the headland trail.

The Narrabeen Lagoon multi-use access trail was upgraded to accommodate the increased usage.

### **Skate Parks and Youth Facilities**

A new street skate facility was opened at St Matthews Farm Reserve, Cromer, in March. The facility has been built into the existing grass mounds and includes a number of 'skateable' elements including stairs, 'hubbas', 'euro gaps' and a spine ramp. The surrounding area has also been developed with seating, landscaping and a multiuse half-basketball court.

Works were undertaken to improve the condition and surface of the skate park at Forestville War Memorial Playing Fields. The smooth, new colourful surface has proved popular with the local skaters.

A new skate park in Kitchener Park, Mona Vale, was opened in September. The skate park caters for skateboard, BMX, scooter users and roller-skaters and promotes youth involvement in recreational and social activities and events. It includes a vert ramp, beginners skate pool, a new shared entry skate pool and an entry plaza, central refuge and viewing area.

Over 1,500 people attended the opening of the new skate park and skaters and their families enjoyed a range of activities including demos by pro skaters, outdoor games, competitions with prizes, a free barbecue and a local DJ.

### **Foreshores and Rock Pools**

The Little Manly boat storage area relocation and refurbishment was completed in December. This project has provided additional boat storage for the local community and improved the amenity of the area.

The installation of 80m long secant concrete pile seawall in front of the existing seawall at the south end of South Curl Curl Beach mitigates the risk to Carrington Parade and South Curl Curl Beach car park caused by large wave and storm events.

The recently installed seawall at Fisherman's Beach, Collaroy, has provided protection to the car park following June 2016 storm event.

The carpark at Bilarong Reserve, Narrabeen, was upgraded to accommodate the increased patronage of the reserve.

### **Trees**

A collection of 28 tree species, identified as suitable for tree planting in Manly, has been planted in Manly West Park. Residents can view and choose suitable trees to be planted in their street.



## Economic

### Easy-to-do Business Program

In April 2017, Council joined the NSW Government's innovative 'Easy to do Business Program'. Northern Beaches Council is one of four councils across NSW participating in the pilot program, which will make it easier for businesses to open or expand a new bar, café or restaurant in our area. This program is reducing red tape and streamlining application process across government tiers and providing a one-stop-shop for businesses. There has been a strong level of interest in this initiative with 17 local businesses already signed-up and a further 40 businesses expressing interest.

### B-Line Bus Service

Council is advocating on behalf of the Northern Beaches community with the NSW Government to deliver transport improvements for the Northern Beaches. This will include infrastructure improvements to deliver a new B-Line bus service which is scheduled to start operating in late 2017.

The B-Line will provide more frequent bus services for commuters travelling between Newport and the Sydney CBD. There will be six commuter car parks as well as bicycle parking to encourage people to 'park and ride'. The car parks are located at Mona Vale, Warriewood, Narrabeen, Dee Why, Brookvale and Manly Vale and can accommodate around 900 vehicles.

### Civil Infrastructure

Council maintains a large network of civil infrastructure assets including over 850km of roads and an extensive network of footpaths, cycleways and shared paths. Civil infrastructure also includes traffic and street name signs, stormwater drainage, gross pollutant traps, kerbs and gutters and other associated structures within the road reserve such as stairs, handrails and retaining walls. Council conducts a regular inspection and maintenance program and receives over 10,000 maintenance requests per year. These requests are inspected and responded to using a risk management approach. Higher priority works are completed in priority order with available resources.

### Major Projects

The MacPherson Street Bridge project is a \$10 million upgrade to MacPherson Street between Boondah Road and Warriewood Road in order to eliminate flooding of this portion of MacPherson Street, as outlined in the Warriewood Land Release Strategy. Funded by Section 94 Contributions, the works include raising the road, the construction of a bridge over Narrabeen Creek and installing nine box culverts designed to convey

peak flood flows under a critical collector road. The associated roadworks will also provide improved traffic and pedestrian services.

The works on Warriewood Road will be completed in 2018.

Church Point upgrade works continue to progress with the installation of rock anchors to restrain the seawall completed and back-fill works behind the seawall now commenced.

The new Church Point car park will not only improve parking but improve public amenity and safety for both vehicles and off-shore boating users.

#### **Road, Footpath, Kerb and Gutter, and Drainage Works**

Council has completed an extensive road resurfacing and kerb and gutter construction program across the region with

- 16.5km of road resurfaced,
- 232m of damaged kerb and gutter replaced and
- 1,164m of new kerb and gutter installed.

Priority locations for new footpath and footpath repairs were also identified with 3,400m of footpath repaired and 2,682m of new footpath installed. In addition, over 360m of shared bike/pedestrian access path was completed including 210m between Condamine Street and Sloane Crescent, Allambie Heights linking up with existing bicycle routes throughout the area. A 150m shared path was also constructed in Eileen Street, North Balgowlah.

#### **Traffic Facilities and Improved Pedestrian Access**

A number of new traffic facilities were installed throughout the year to improve traffic flow and road safety, including new roundabouts at the intersection of Cabbage Tree Road and Samuel Street, Mona Vale, and Garden Street and Macpherson Street, Warriewood. A 40km per hour speed limit High Pedestrian Activity Area was constructed at Barrenjoey Road, Palm Beach.

In addition, a number of pedestrian refuges were constructed in Balgowlah; a pedestrian crossing was installed at Grace Avenue, Frenchs Forest and Namoon Street, North Narabeen; a school crossing and wombat cross were installed at Freshwater; and a traffic splitter island was established at Bareena Drive, Balgowlah Heights. The installation of guardrail barriers at Balgowlah Road opposite Francis Street and a section at the corner in West Street, Balgowlah Heights was also completed.

Major pedestrian access works were completed in Freshwater, with the completion of the pathway and stairs between Bridge Street and Undercliff Road. In addition, a number of Pedestrian Access and Mobility Plan's (PAMP) were completed including for Avalon and Manly Beach. These strategic documents will assist Council in establishing future priority projects to improve pedestrian access.

#### **Car Park Improvements**

Council's renewal program for car parks, which included resurfacing, patching and line marking, was completed with works undertaken at the following locations:

- Melwood Oval (Forestville sportsfield) car park, Forestville
- Curl Curl Beach (mid) car park, Curl Curl
- Long Reef Headland car park, Collaroy
- Bilarong Reserve car park, Narrabeen
- Mona Vale Beach car park, Mona Vale
- The Boulevarde car park, Newport
- Narrabeen and McKillop park, Freshwater
- Cromer Depot car park, Cromer

Shared road line marking and signage was also installed for motorists and cyclists on Pittwater Road, Church Point, from Mona Vale Road to McCarrs Creek Road. A speed hump was installed at the exit of Lagoon Street car park, Narrabeen.

Council continues to operate four parking stations and a number of metered parking facilities across the Northern Beaches area. Additionally, the newly opened Police Citizens Youth Club (PCYC) car park in Dee Why now provides 348 additional car spaces including 120 commuter parking spaces associated with the new B-Line bus service. The remaining parking spots will service PCYC visitors and also allow Council to offer free three-hour parking and \$5.00 all-day parking.

#### **Active Travel and Alternative Transport**

In an effort to encourage alternative transport, bus stop improvement works were completed at 11 bus stops at Belrose, Dee Why, Collaroy, Brookvale; Allambie Heights and Queenscliff.

To meet the growing demand for bicycle parking, new bike-rack facilities were installed at various locations across the Northern Beaches including Lagoon Park, Keirle Park, Queenscliff Surf Club, North Steyne Surf Club, Shelly Beach, Marine Parade, East Esplanade, West Esplanade, Manly Library and Wentworth Street, Manly.

A bicycle wayfinding (signposting) strategy was developed in March 2017. This provides a holistic strategy for wayfinding across the Northern Beaches area. So far, over 200 wayfinding signs have been installed at more than 30 locations.

### **Parking Demand Management**

In response to a request from local businesses located in Newport, Council developed and exhibited a West Newport Parking Demand Strategy. The strategy document identified the parking needs of local shops, and addressed a range of pressures on parking in this area. The strategies will be implemented over the next few years and deliver benefits to local businesses and employment opportunities in the local community and will also encourage modal shifts from car to active or sustainable modes of travel.

### **New Ingleside Community**

In partnership with Department of Planning and Environment and Urban Growth NSW, Council has announced the release of land in Ingleside for sustainable urban development and conservation protection. Ingleside has been identified by the Department of Planning as a Priority Growth Area, and the land release includes a Structure Plan and Land Use and Infrastructure Strategy that will create a well-connected and diverse community within 30 kilometres of Sydney CBD. The Structure Plan was exhibited for public consultation and feedback from 2 December 2016 until 28 February 2017 with numerous community engagement activities to involve the community in the development of this exciting new precinct.

### **Emergency Management**

Local Emergency Management Committee (LEMC) meetings are held every four months. Council has prepared a draft Local Emergency Management Plan with input from all relevant members of the LEMC. The plan has been endorsed and is currently with the Regional Emergency Management Committee for final approval. The communications aspects of emergency management are currently under review seeking to harmonise Council's emergency management arrangements.

### **Northern Beaches Road Safety Program**

The Northern Beaches Road Safety Program is a joint partnership between the Roads and Maritime Service and Council. Projects for this year included a range of education campaigns targeting important road safety issues.

Child restraint checking days were hosted with over 140 free child restraints checks provided to ensure safe installation.

A series of Seniors' Road Safety presentations were held to encourage senior driver road safety. The annual Road Safety Calendar was launched in November 2016 with 6,500 calendars distributed through Council libraries and customer service centres.

A number of Learner Driver workshops were also hosted with over 50 participants attending.

The Plan B Drink Driving Campaign was also launched in December 2016 to encourage drivers to plan their return trip before going out and avoiding drink driving. A new "Slow Down in My Street" campaign was launched in March with bin stickers, letters to residents, police enforcement and variable message sign boards displayed in six local streets encouraging drivers to slow down.

Council worked closely with all local schools to improve road safety including conducting six road safety kindergarten orientations and regularly distributing road safety information for schools to promote in their school newsletters. This year four schools were supported in developing Transport Access Guides to promote safe walking, cycling and bus transport with an aim of reducing congestion around schools.

### **Bike Week**

During September over 25 events were delivered for cyclists of all ages and abilities to celebrate Bike Week and promote active transport. This included pop-up stalls, guided rides, bike skills and maintenance workshops held at various locations.

### **Environmental Compliance**

Significant work has been undertaken by Environmental Compliance staff to harmonise processes, procedures and approaches, including preparing a draft compliance and enforcement policy, which is currently on exhibition.

Scores on Doors, was rolled out across the region, making food hygiene star rating scores available to the public, with nearly 1,000 retail food businesses currently holding a star rating.

Staff investigated complaints concerning illegal building works and use, environmental and pollution matters, public health issues, barking dogs, dogs off leash and abandoned vehicles.

A number of proactive programs were delivered including food safety inspections, with 100% of mandatory high and medium risk inspections being completed; proactive Ranger and Parking Officer patrols; and monitoring of construction sites.

Certification services were provided, including meeting the high demand for swimming pool barrier compliance certificates.

The annual Dog Day By the Bay and Manly Dogs Day Out events were held to promote responsible pet ownership and to assist dog owners with issues they may be having, such as excessive barking.

#### **Dee Why Town Centre Upgrade**

The upgrade of Dee Why Town Centre continues to be delivered.

Detailed concept designs were developed for streetscape upgrades for Pittwater Road, Oaks Avenue and Howard Avenue and were presented to the community for consultation in November and December 2016 before being adopted by Council. Detailed construction plans are currently being finalised to enable construction to commence in these areas in 2017/18.

The Dee Why Town Centre upgrades include new road pavements, new footpaths, more trees and plants, new furniture, improved access, a pedestrian-friendly town centre and public art.

#### **Redman Road Dee Why Upgrade**

The upgrade of Redman Road Plaza is now well underway with an aim to create a vibrant and attractive public space in the heart of Dee Why Town Centre.

Demolition works and the upgrade to drainage infrastructure have been completed and the installation of services is also well underway.

The upgrade will result in a new paved pedestrian-friendly plaza, including elevated lighting which will make the plaza safe and attractive at night, as well as hanging gardens, seating, a water feature and public art. Works are expected to be completed in September/October 2017.

#### **Dee Why PCYC**

The Dee Why Town Centre community facility and car park was opened 29 June 2017.

The PCYC and community space includes two multi-purpose indoor courts, changing facilities, a youth space, function rooms, café and office space.

It delivers 120 commuter car parking spaces associated with the B-Line bus service and 228 additional car parking spaces for Dee Why across three levels, with some spaces having the capacity to charge electric vehicles.

#### **Completion of Oaks Avenue Stormwater Upgrade, Dee Why**

The installation of new stormwater infrastructure under Oaks Avenue was completed, marking a significant step in reducing the impact of

major flooding in Dee Why Town Centre. These works were identified as the highest priority in the Dee Why South Catchment Floodplain Risk Management Plan, and have involved installation of two 900mm diameter pipes side by side beneath Oaks Avenue, between Pittwater Road and the Woolworths location on Oaks Avenue.

Completion of the upgrade reduces the risk of severe flooding in the Dee Why South Catchment and Dee Why Town Centre, and creates improved sustainable development and more opportunities for outdoor trading.

#### **Manly Laneways**

The works to Manly laneways include upgrades to footpath paving, landscaping and general amenity in Whistler Street and Central Avenue, between Sydney Road and Raglan Street. A contract for the construction of these works was awarded in April 2017.

The revitalisation of this space will create an improved public area that is safe, and offers a friendly public space for the local community and will provide improved footpath pavements, street furniture and tree planting. Works are programmed for July to September 2017.

#### **Balgowlah Plaza Revitalisation**

The final plan for the revitalisation of Balgowlah Plaza was adopted at the March 2017 Council meeting and a contract for the construction of these works was awarded in May 2017.

The revitalisation of Balgowlah Plaza will create an improved public area that is safe, and offers a friendly space for the local community within the Balgowlah shopping precinct along Sydney Road. The project covering an area of approximately 560 square metres, will provide improved pavements, street furniture, lighting, useable public spaces for social interaction, events, stalls, retail pop-ups, gardens and tree planting. Works will commence in July 2017.

#### **Stronger Communities Program**

Works have commenced on the Connecting the Northern Beaches program which includes works on the iconic coastal walkway connecting Palm Beach to Manly as well as an extensive Council-wide cycleway and shared path network focused on the B-Line bus service.

Walkways connecting Narrabeen Park Parade through the Mona Vale Golf Course to Golf Avenue have been undertaken. Other works are currently being consulted and tendered for construction in 2017/18.



Cycleway and shared paths have been constructed adjacent to the B-Line bus stops and carparks in Brookvale (Warringah Mall) and Manly Vale.

Design works have been commenced for the Connecting All Through Play – Inclusive Play Program. This program includes two new major all-ability playgrounds at Manly Dam and Lionel Watts as well as upgrading playgrounds across the region to make them more inclusive. The delivery of these works is expected in 2017/18.

#### **Kimbriki Road / Mona Vale Road Intersection upgrade**

Works have commenced on the Kimbriki Road - Mona Vale Road intersection. This multi-year project has seen the clearing of the site, commencement of service adjustments and the construction of an access track for early works. The detailed design has been completed and tenders are expected to be called early 2017/18 for construction of this intersection upgrade.

#### **Marine Parade Amenity Building Upgrade**

The replacement of this amenity building following the June 2016 storm has been progressing. Council has demolished the remnants of the old structure, erected site fences, and developed the design of a new building, and obtained the necessary approvals. Works on site are expected to be completed in November 2017.



## Environmental

### **Pittwater Waterway Discussion Paper**

A Pittwater Waterway Strategy will be prepared to guide the future control and management of the Waterway. Initial needs analysis and external community consultation have been undertaken to manage competing pressures on the Waterway, both now and into the future. The Pittwater Waterway is highly valued for its varied marine biodiversity, delicate estuarine habitats, unique environment, recreation value, natural picturesque setting, contribution to the local economy and community and means of access to the offshore community. Following extensive community and stakeholder consultation, a Discussion Paper was prepared and adopted by Council in June 2017.

### **Frenchs Forest Town Centre**

Following the release of the Draft Hospital Precinct Structure Plan in November 2016, over 900 submissions were received. These submissions have been comprehensively reviewed and a revised Plan has been prepared to ensure the delivery of a new, vibrant and sustainable town centre supported by affordable housing, outdoor public spaces and a state of the art High School and Aquatic Centre. The revised Structure Plan will be reported to Council in August 2017.

### **Leadership on Affordable Housing**

Council adopted an Affordable Housing Policy at its meeting in May 2017. The Policy seeks to address the pressing issue of affordable housing on the Northern Beaches. There has been very strong community support for the draft Council policy, which was publicly exhibited in April, and it was recognised that Council has a significant role to play in the provision of affordable housing. This Policy brings together work undertaken by the three former Councils on this important issue.

The policy sets a 10% target for affordable rental housing in areas like Frenchs Forest and Ingleside where housing density will increase and further supports a commitment to targets above 10% where that is feasible.

### **Coast, Catchment and Estuary Management**

The East Coast Low storm event in June 2016 caused widespread damage across the Northern Beaches, including flooding at Narrabeen Lagoon, significant coastal erosion along Collaroy-Narrabeen Beach and damage to a range of coastal assets including public walkways at Fairy Bower and Palm Beach. Through liaison with the community and with experienced coastal engineers, Council has implemented long-term solutions and continues to work proactively with residents who are proposing coastal protection works.

Council has completed creek bank stabilisation works at Oxford Creek and Oxford Falls Road. During the June 2016 storm, flood waters damaged the creek bank and threatened to undermine the road. Upon completion of these stabilisation works, Council re-opened Oxford Falls Road. Further creek bank stabilisation works and riparian restoration at Deep Creek Reserve have also been completed.

Narrabeen Lagoon State Park has been expanded to include land parcels in the catchment and around the foreshore. Works are underway to enhance the foreshore reserves. These include foreshore bush regeneration, improvements to the multi-use trail and formalised watercraft storage to address issues of safety and reduce damage to riparian vegetation.

Water quality monitoring was carried out in several areas and included a program for Mullet and Cicada Glen Creeks at Ingleside prior to the land release. This will provide background information on the condition of the creeks prior to the land release. The lagoon water quality monitoring program was also successfully completed for the 2016/17 summer. This program provides information on the ecological health of these important areas.

Fish and bird surveys have been completed at Curl Curl Lagoon and Greendale Creek as part of a habitat study project. The project, in partnership with NSW Fisheries and the Curl Curl Lagoon Friends volunteers, will install artificial reef balls in the lagoon to improve fish habitat.

Council, in partnership with Roads and Maritime Service, has successfully completed upgrades at two pontoons in Seaforth; Powder Hulk Bay and Picking Point. Upgrades include installation of solar lighting, taps and showers to enhance boating on the Northern Beaches.

### **Stormwater Activities**

Council manages an extensive stormwater infrastructure network that includes pipes, pits, open channels and pollution control devices. Council has completed the initial integration of the three former stormwater asset management systems which means that stormwater infrastructure is mapped and logged in the asset management system from Manly to Palm Beach. This enables Council to manage risks in relation to stormwater and ensure that maximum benefit is derived from the works undertaken on stormwater pipes, pits, channels and pollutant traps. It also enables the optimisation of future works programs that maintain the assets in working order.

The renewal program for the stormwater system was delivered according to schedule. This included

remediation and re-lining of stormwater pipes in Brookvale and Collaroy which will extend the serviceable life of these assets. Investigations and minor works included the design for the replacement of pipes at Abbott Road, Curl Curl and in Howell Close, Newport to alleviate recent flooding issues.

Major stormwater upgrade works have been completed in Oaks Avenue and Pittwater Road, Dee Why. The installation of new pipes and replacement of a culvert will help reduce flood risks in the Dee Why Town Centre. Stormwater upgrade works are continuing in McPherson Street Warriewood. These works will help flood proof emergency evacuation routes from flood affected local areas.

### **Floodplain Management**

The integration of flood controls and flood mapping for the Northern Beaches area has been completed. This will provide a consistent strategy for the development of flood-prone land and will greatly assist people undertaking development by creating a simple and consistent approach. The new controls also mean that where flood risk is low, flood requirements have been minimised.

The application of standard flood mapping will be applied to studies including the Manly Lagoon Floodplain Risk Management Study and Plan; the former Manly Local Government Area Flood Study; the Mona Vale, McCarrs Creek and Bayview Flood Study and the Newport Flood Study. This means that the mapping is simplified and consistent across the whole Northern Beaches which will speed up assessment and ensures that controls will be applied consistently across the peninsula.

### **Bushland and Biodiversity**

Council continued its bushland management projects, including bush regeneration, maintenance and strategic projects. Council's biodiversity management involved pest, plant and feral animal control programs, operational management and other strategic biodiversity projects. Noxious and environmental weed control has been targeted on private and public lands.

Council has care, control and management of 17.18 hectares of bushland that are managed through a series of reserves. Extensive bush regeneration programs were delivered across the region using both contractors and bush regeneration staff. Some 73 volunteer groups worked across 82 Bushcare sites throughout the area contributing over 13,000 hours of bush regeneration work. Combining the efforts of our bush regeneration staff across the Northern Beaches is having a real impact and is value-

adding to the bush regeneration effort in bushland reserves.

Funding through the Rural Fire Service Fire Mitigation and Resilience Program supported on-ground fuel reduction works. Hazard reduction burns, undertaken by NSW Fire and Rescue were done in accordance with adopted programs. Hazard Reduction contracts for prioritised Council reserves and access and asset protection in high risk bushland areas behind private properties have been carried out during the year.

Council attracted and delivered numerous bush-care grants during the year including grants from the NSW State Government Weed Action Program and two Salty Communities Grants from the Sydney Coastal Council's Group for works at Fisher Bay and Dee Why Lagoon Wildlife Reserve. Three grants were received from the Greater Sydney Local Land Services for the 'Protection of Biodiversity of the Pittwater Spotted Gum Forest' on the Western Foreshores of Pittwater and Scotland Island, restoration works and a community spotlighting event within the swamp sclerophyll forest at South Creek and the control of vine weeds at Careel Creek, Avalon funded by the Greater Sydney Local Land Services (awarded to The Pittwater Natural Heritage Association in partnership with Council).

Two grants were received from the NSW Office of Environment and Heritage 'Saving our Species' program, and a further grant from the NSW Environmental Trust for the restoration of Coastal Littoral Rainforest within Cannes Reserve, Avalon.

### Threatened Species

Council has continued to work with the community and key stakeholders in 2016/17 to monitor, manage and protect our region's threatened flora and fauna. A cornerstone of the threatened species program was ongoing support of the Manly Penguin Wardens, who contributed over a 1,000 volunteer hours to create a safe nesting area for penguins at Manly Wharf. Key actions of the program included installation of infrared cameras under Manly Wharf to improve monitoring of penguin presence and behaviour for research purposes and ongoing enforcement of a Wildlife Protection Area at Manly Cove.

Council also continued to partner with North Head land managers to enhance our understanding of Manly's endangered bandicoot population through delivery of the Urban Long-nosed Bandicoot Urban Monitoring Program. Now in its sixth year, the program continues to provide vital insights into the health and behaviour of this special native marsupial.

Fauna monitoring programs at Ingleside have been developed over several years and this year they contributed to the understanding of Pygmy Possums, Giant Burrowing Frogs, Red-crowned Toadlets, Heath Monitors and Microbats within the heath vegetation community. This monitoring program is being augmented with the installation of nest boxes, which will continue in 2017/18.

Fauna survey and monitoring programs have also been undertaken within the Dee Why Lagoon Wildlife Refuge including seasonal bird surveys and the deployment and checking of nest boxes and remote wildlife cameras. Ultrasonic bat detectors were used to record the calls of various insectivorous Microbat species known to use habitats around the lagoon. Tree hollows which are critical resources for roosting, nesting and denning of native animals were surveyed and mapped. Numerous bat and bird species were detected along with the surprising observation of a Swamp Wallaby, an animal thought to have long since vanished from the refuge.

The management of threatened species also included monthly monitoring of population data of two recorded Flying Fox camps with the data provided to the C.S.I.R.O as part of the National Census Flying Fox count. Additionally, fauna monitoring and nest box projects were undertaken to identify and locate important habitat locations and record threatened species activities to help with on-going long-term management to protect our native wildlife both through staff and external consultancy works.

Council continues to apply stringent development controls to protect threatened species from the effects of development in our region, with over 900 development applications assessed this year.

### Pest Control

Council's existing fox control program (under the NSW Fox Threat Abatement Program) is ongoing as part of an integrated approach with Council and the NSW National Parks and Wildlife Service. In addition, Council assisted with the trapping of the European Red Foxes on the Northern Beaches as part of a research program with the University of Western Sydney. Trapped foxes were collared with radio tracking devices to monitor and map their movements. This research will provide information that can assist in reducing the impacts on native fauna and better manage control programs.

Council worked with Greater Sydney Local Land Services to release a new strain of the biological rabbit control. It is envisaged that future releases will reduce the populations of feral rabbits currently impacting upon the Northern Beaches. Other existing rabbit control programs continue

to control rabbits in Council's reserves across the Northern Beaches.

The weeds program has continued with targeted projects focused on controlling priority weeds along high risk pathways to protect key assets, which include threatened species. Council continues to work with the Department of Primary Industries on their Weed Action Program (WAP) to reduce the impact of weeds. This is guided by the NSW Biosecurity Strategy 2013-2021 and the NSW Invasive Species Plan 2015-2020.

Council has also been working with the Regional Weeds Committee to develop the Greater Sydney Strategic Regional Weeds Management Plan 2017-2022. The plan contains strategies and actions to achieve goals that focus on a shared responsibility for weed management, sustainable landscapes and collaborative leadership and innovation.

### **Community Sustainability and Volunteering**

Council has delivered a range of successful community sustainability programs during the period. These ranged from the well-attended Fauna Fair, celebrating Threatened Species Day, to Ocean Care Day and the Sustainability Hub at the Taste of Manly. The Brookvale Show 'Grow Your Own' stall, promoted small space gardening, citizen science with the Aussie Backyard Bird Count as well as a special guest appearance by Billy the Bandicoot.

The Summerama Program included Snorks and Talks at Cabbage Tree Bay, Dr Rip's Science of the Surf, guided walks and snake and spider safety workshops. Council supported the tenth anniversary of Earth Hour with a series of events including Solar Workshops for both local businesses and the community; a lantern workshop; night walks at Stony Range and the Warriewood wetlands; as well as events at Manly Cove.

The Bushcare volunteer program delivered bush regeneration at sites across the region and at Council's Community Nursery as well as supporting community events such as the Friends of Narrabeen Lagoon Catchment's Spring into Bushcare Festival. The announcement of a new community nursery at Curl Curl is an exciting venture for 2017/18.

The business community sustainability program has been highly successful this year. A pilot project with the Better Business Partnership saw 10 local businesses receive sustainability audits. Following the audit these businesses were provided with a tailored action plan for improving sustainability within their business.

The Hilltop to Headland business series continued this year, launching the first Northern Beaches Council Sustainability Business Network. There were 40 local business representatives that attended and were inspired by the key note speaker, Sarah Mandelson from Serendipity Ice Cream who described her company's sustainability journey.

World Environment Day was celebrated with a series of school visits and events such as rock platform excursions and a series of whale talks and story times celebrating the theme of Connecting with Nature.

The third community Environmental Perceptions Survey was undertaken and covered the entire Northern Beaches Council area. The results again highlight how much the community cares about our natural environment, especially the waterways and beaches, and protecting it for future generations. The survey showed that as a community we continue to do our part for the environment through our everyday actions.

Council exceeded its environmental engagement key performance indicator with 93% of engagement participants reporting an increased awareness of how they could live more sustainably.

### **Environment Centres**

Council's Coastal Environment Centre (CEC) provides hands on curriculum-linked field trips to early learning, primary school and high school students across the Northern Beaches and greater Sydney. Programs included 'Where the land meets the sea' for pre-school students, Connecting K6 to the Coast for primary school children, Coast to the Kids high school activities as well as the holiday suite of programs, Kids on the Coast. The CEC also partners with Universities to assist students with their studies in the unique coastal and estuarine location surrounding the Centre. This year, the programs have been delivered to over 9,000 students.

The CEC also supported educational and sustainability events throughout the year including the Peninsula Community of Schools Science Week, the Youth Eco Summit, Summerama, Hilltop to Headland, Earth Hour, Sustainability Hub at the Taste of Manly and World Environment Day.

Council's Manly Environment Centre (MEC) welcomes many overseas visitors, local tourists, day trippers, local residents, students and children. Staff and volunteers work with the community to help inspire sustainability by presenting a variety of events, talks and workshops.

The MEC offers internships and work experience opportunities for a range of overseas, regional and

local students in all fields of the environment and administration. Opportunities are available in local field work, administration, marketing, projects, research and events.

The MEC is also responsible for a number of events and programs including the Video Conferencing Hub - a suite of educational programs based around the local environment which is shared with schools Australia-wide as a curriculum-based learning program. The MEC also hosted the 12th annual Eco Awards in partnership with Manly Sea Life Sanctuary, delivered a range of activities to celebrate the 23rd Ocean Care Day, and contributed to the success of the Sustainability Hub at the Taste of Manly event.

### **Climate Change and Corporate Sustainability**

Council joined the NSW Office of Environment and Heritage, Sustainability Advantage Program and is utilising this program to assist it with the re-development of sustainability and quadruple bottom line policies, strategies and directions.

Council has completed the integration of its energy, water and emission monitoring data into a single platform. The new data management platform will enable improved understanding of resource consumption; improved management of built assets; a reduction in energy and water consumption and cost; the development of clear baseline data across the organisation; and will assist Council to unify energy, water and emissions policy and targets. The first Energy Saving Certificates payments for the upgrade of street and public lighting to more energy efficient models was received from the NSW Government's Energy Savings Scheme.

Northern Beaches Council was one of six councils that participated in Ku-ring-gai Council's Climate Wise Communities Extension Project that won the NSW Government category of the 2016 Resilient Australia Awards.

Council received a grant from Local Government NSW's Building Resilience to Climate Change program for the Building Resilience into Infrastructure Assets project. Council will be working with the Institute of Public Works Engineering Australasia to develop a practice note that will provide guidance on the Climate Change Impacts on Assets (an update to the Institute of Public Works Engineers Australia's Practice Note 12 – Useful Life for Infrastructure Assets). This grant will also include case studies in the area to demonstrate the application of this tool.





## Civic Leadership

### Access to Customer Service Centres across the Northern Beaches

Residents on the Northern Beaches have access to four Customer Service Centres between Avalon and Manly to make enquiries or do business with Council.

Since May 2016, the Customer Service Centres have responded to more than 200,000 calls and over 150,000 counter enquiries, with over 90% of calls and 99% of counter enquiries resolved at first contact. Telephone contact remains the primary way for customers to get in touch with Council, and the customer service team continues to deliver a high quality and prompt service.

As well as resolving general enquiries, the customer service team has processed more than 60,000 requests for service, such as garbage collections, tree inspections and pothole repair.

### A single beach/reserve parking sticker

Council implemented a single beach parking permit system across the Northern Beaches, allowing ratepayers and members of our community to park at 40 different beach and reserve locations, including Manly Dam, and with parking restricted to four hours along Manly beachfront.

### Customer Satisfaction and Feedback Survey

Council benchmarks its service standards to ensure consistent service delivery that meets the needs of the community. This allows Council to;

- measure customer satisfaction
- improve on operational day to day activities and service quality
- undertake targeted programs and initiatives based on customer feedback and suggestions.

Since May 2016, Council has surveyed over 4,000 customers that have had a direct and recent experience with an overall approval rating of 79%. Customers cite ease of contact, staff knowledge and timely service as key positive indicators.

### Customer Experience Strategy

Crucial to creating and fostering a service culture across the Northern Beaches Council, Council has developed an overarching Customer Experience Strategy with programs and tools to ensure staff maintain a commitment to a strong service focus and have the skills to engage with customers in a clear, effective and consistent manner.

The strategy outlines a high level, five-year road-map aimed at ensuring Council focuses on customer outcomes at the beginning of a task, process or project, and that staff consider



customer needs when they develop options and select a preferred option based on a balanced analysis of business, operational and customer requirements.

#### **Customer Service Charter**

Council has clear benchmarked standards and performance indicators in place, dealing specifically with timely response to customer issues and requests for service. Council also measures the quality and value of the work undertaken. These service standards are outlined in the Northern Beaches Council Customer Service Charter and define the service approach customers can expect from Council across the various forms of customer contact offered.

#### **One phone number**

Council has implemented a new single phone number. With phone contact representing 66% of the way customers first make contact with Council, ease of access to the whole of Council is important. Council's new telephone number is easy to remember - 1300 434 434 - and the three former Council phone numbers will be phased-out over time.

Council has arranged that customers calling this new 1300 number from a landline will only pay the cost of a local call. Customers calling from a mobile phone pay as per their mobile provider's contract.

#### **Northern Beaches Council Implementation Plan**

An Implementation Plan was developed to guide the merger of the three former Councils into the new Northern Beaches Council. The Implementation Plan provided a framework for integration, to ensure that the process of building a new organisation was well organised and carefully considered and was effectively communicated to staff and the community. The implementation plan established the strategic direction for the new Council for the period up to the September 2017 election and progress is regularly reported to the NSW Government's Department of Premier and Cabinet.

Looking to the future, Council will continue to build on the significant progress already made towards transformation. Council will continue to be guided by, and monitor progress against the Stronger Council's Framework as defined by Department of Premier and Cabinet. The framework provides a basis for evaluating transformation progress against five key elements:

- Strategic capacity
- Outstanding service provision

- Robust community relationships
- Strong performance
- Sound organisational health

Council's focus is on creating an innovative and high performance organisation with the vision of "Delivering the highest quality service, valued and trusted by our community" as the cornerstone of what it does.

#### **Determinations of Development Applications**

Council has harmonised the processes for determining Development Applications (DAs) into one of three determination panels based on standardised criteria which include cost of works and objections received.

Complex applications will be referred to the Northern Beaches Independent Assessment Panel (NBIAP). The new criteria will see the NBIAP review DAs where the estimated cost is greater than \$2 million and where there are three or more unresolved objections.

A single internal staff panel, known as the Development Determination Panel (DDP), has also been created to determine DAs. The DDP will determine applications, with an opportunity for interested parties to make representations on the Council's assessment report and recommendation prior to the meeting.

Applications that do not meet the triggers for the NBIAP or DDP will be determined under delegated authority by the DA Manager.

#### **Development Application (DA) Service Integration Program**

This Program will deliver a more efficient and cost effective DA Service to the Northern Beaches Community. The DA Service Integration Program was adopted by Council at its meeting of 27 June 2017. The DA Service Integration Program has involved significant community engagement to ensure that it provides consultation in line with community expectations.

#### **Development Application Management Policy**

The DA Management Policy provides applicants and the community with clarity and certainty around Council's expectations for DAs. The Policy encourages greater consultation and communication with Council prior to lodging DAs and clearer guidelines for handling non-compliant DAs and those with insufficient information.

### Development Control Plan (DCP)

A single set of controls for the exhibition, advertisement and notification of applications and submission consideration has been adopted by Council and inserted into all DCPs to replace the former controls.

### Community Engagement

Council is committed to maintaining a high level of community engagement to ensure that residents and key stakeholders have an opportunity to be involved in the decision making process. The former Councils were committed to community engagement and each had its own policies based on similar principles.

The Community Engagement Policy and Matrix was adopted by Council in February 2017. The Policy and Matrix are based on the principles of the Institute of Public Participation (IAP2).

Council continues to implement a diverse range of programs to engage the Northern Beaches community in Council activities. The 11 Strategic Reference Groups prepared their strategic papers and contributions which will be presented to Council. The Local Representation Committees and Implementation Advisory Group both of which were established to provide advice to the Administrator on implementing the new Council and to provide advice on local views and issues, have continued to provide valued input into projects and directions for the business.

### Project engagement for the year included:

A range of projects were also consulted on more broadly with the community including:

- Church Point Upgrade
- Palm Beach Parking Demand Strategy
- Palm Beach Walkway
- Palm Beach Landscape Master Plan
- Pittwater Waterway Review
- Dee Why Town Centre – Phase 1 Streetscape Improvement
- Hospital Precinct Structure Plan, Frenchs Forest
- Ingleside Precinct Structure Plan
- Freshwater Coastal Open Space Master Plan
- Disability Inclusion Action Plan
- Community Strategic Plan
- Sportsgrounds Discussion Paper
- Our Community, Our Identity Project
- Affordable Housing Policy

### Community Consultation Database

Council is continuing to build its community engagement database and had over 19,354 contacts on the register at the end of June.

### Survey

The annual community satisfaction telephone survey was conducted in June with a random sample of 750 Northern Beaches residents. The results of the survey will be available in August 2017.

### Draft Community Strategic Plan – Shape 2028

The Northern Beaches Draft Community Strategic Plan (CSP) – Shape 2028 was endorsed by Council on 27 June 2017 for further exhibition (Stage 3) and input to Council's future Delivery Program.

The Draft CSP was the culmination of 10 months of extensive community engagement (Stages 1 and 2) with community members, Strategic Reference Groups and Local Representation Committees, since the new Council was established.

Community engagement commenced in September 2016 - four months after the creation of the Northern Beaches Council. It was an opportunity for Council to hear from the community and understand their vision for the future, goals and aspirations for the area.

The Draft CSP contains eight outcome areas, with 22 goals developed, and 72 strategies framed to meet expectations of the community, and with reference to the requirements of the Local Government Act 1993 and Integrated Planning and Reporting requirements.

### Operational Plans 2016/17

The Operational Plan 2016/17 was prepared and adopted by Council on 7 July 2016 to cover an extended period of nearly 14 months, from 13 May 2016 (post-amalgamation) to 30 June 2017. The Proclamation required Council to adopt an Operational Plan for 2016/17 by 1 August 2016.

The Plan comprised a consolidated budget and separate appendices detailing the programs and projects by former Councils, as well as Fees and Charges applying from 1 August 2016 to 30 June 2017.

### Governance

The first meeting of the Northern Beaches Council was held on 19 May 2016, one week after the date of proclamation. There have been 24 Council meetings (15 ordinary and eight extraordinary Council meetings) with the locations of the meetings alternating between the chambers at

Dee Why, Manly and Mona Vale. All agendas and minutes were made available electronically on Council's website and an online interactive Requests to Address Council portal for Council meetings was established. To ensure a culture of transparency and accountability, all Council meetings were webcast.

At the 22 November 2016 Council Meeting, the Code of Meeting Practice was adopted. This Code provides for framework for Council and Committee meetings which are orderly, efficient, display open government, allow access and participation by the community and uphold standards which promote and contribute to the democratic process.

Governance and administration arrangements were established for the Implementation Advisory Group and the Local Representation Committee comprising former Mayors and Councillors. Governance and administration support was also established for 11 Strategic Reference Groups.

A policy framework management standard was developed including the creation of policy templates and a major review of Council's 94 policies to ensure consistency with relevant legislation and community expectations.

#### **Complaints Management**

Council is committed to dealing with complaints promptly, fairly and genuinely. Council also views complaints and compliments as an improvement opportunity and uses the information to assist in identifying and improving policies, systems and services.

#### **Enterprise Risk**

Council is committed to delivering a business resilience framework.

A priority through the amalgamation has been to identify transitional risks and manage these in a systematic manner.

Council has been monitoring and managing its risks through strategic and operational risk registers which were established immediately after amalgamation and has continued to refine and monitor its risks, with appropriate controls and action plans to address risk in place.

#### **Internal Audit**

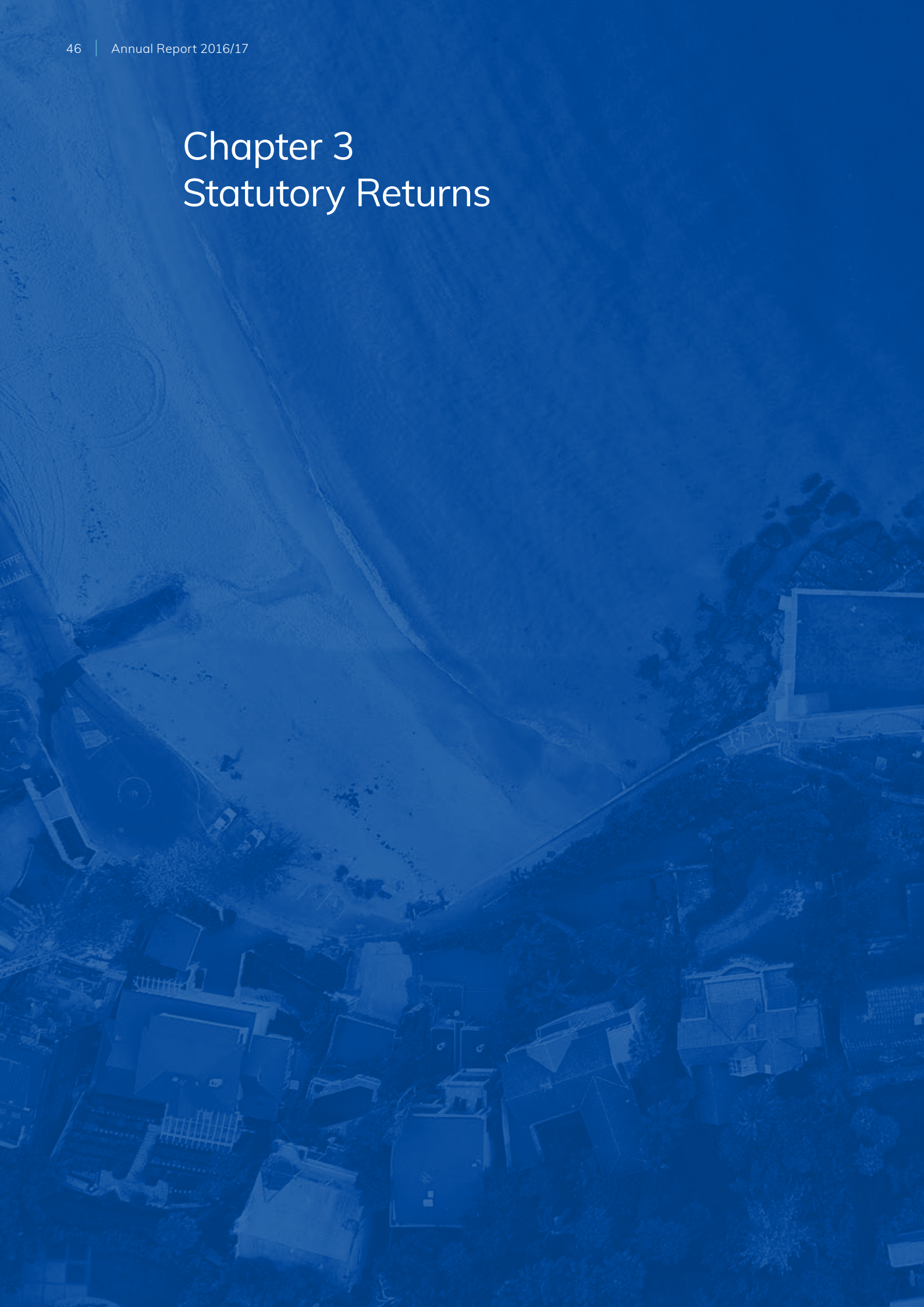
An Audit, Risk and Improvement Committee was established and meets quarterly. The Committee ensures that there is an adequate and effective system of internal control throughout Council, and assists in the operation and implementation of the Audit Plan.

#### **Preparation for Local Government Elections**

Planning for the Council elections in September 2017 is well underway as well as arrangements for the induction of the 15 newly elected Councillors. This includes information briefings for potential candidates in July, outlining the business and structure of the Council as well as outlining some of the priorities under the draft Community Strategic Plan 2028.



# Chapter 3 Statutory Returns





## Local Government Act 1993

### Section 428 (1) Preparation of Report

An assessment of Council's performance for the period 2016/17 is attached to this report.

### S428 (2) Inclusion of end-of-term report

The Northern Beaches Council is exempt from preparing a State of Environment Report in 2016/17 in accordance with Office of Local Government Circular No. 17-16 *Transition from Administration to the Integrated Planning and Reporting framework for merged councils* dated 26 June 2017.

### s428 (3) Preparation of report

This annual report has been developed in accordance with:

- The guidelines referred to in the *Local Government Act 1993, Integrated Planning and Reporting Guidelines (s406)*, the *Local Government (General) Regulation 2005 (s217)*,
- *Local Government (Council Amalgamation) Proclamation 2016 (s27(2))* that the first annual report to relate to the period commencing on the amalgamation day and ending on 30 June 2017
- Office of Local Government Circular No. 17-16 *Transition from Administration to the Integrated Planning and Reporting framework for merged councils* dated 26 June 2017.

### s428 (4) (a) Financial statements

Northern Beaches Council has been given an extension of time to produce its audited financial reports for the period 13 May 2016 to 30 June 2017 by the Office of Local Government. The letter is at Appendix 2 and grants Council an extension of time for preparation and auditing of annual financial statements until 31 December 2017. Once the financial statements are finalised they will be attached to the Annual Report.

### s428 (4) (b) Other information

This report includes other information as per the *Integrated Planning and Reporting Guidelines*, the *Local Government Act 1993* and other requirements

### s428 (5) Send to the Minister

A copy of the annual report has been placed on [northernbeaches.nsw.gov.au](http://northernbeaches.nsw.gov.au) and a link provided to the Minister of Local Government.

### s428 (A) State of the Environment Report

The Northern Beaches Council is exempt from preparing a State of Environment Report in 2016/17 in accordance with Office of Local Government Circular No. 17-16 *Transition from Administration to the Integrated Planning and Reporting framework for merged councils* dated 26 June 2017.

## Local Government (General) Regulation 2005 Part 5

### Clause 132 Written off rates and charges

Rates and charges written off for the period of 2016/17

Written Off 2016/17	\$
Rates abandoned (postponed)	42,475
Interest abandoned (postponed)	16,719
Interest abandoned (other)	10,362
Mandatory pension rebate	2,753,370
Voluntary pension rebate (rates)	153,635
Voluntary pension rebate (waste)	325,715
<b>Total</b>	<b>3,302,276</b>

### Clause 217(1) (a) Overseas Visits

Details of overseas visits undertaken during the year by the Administrator, council staff and other persons representing the Council (including visits sponsored by other organisations) are below:

- May 2016 the Senior Pay and Display Officer travelled to the United States of America to attend the International Parking Institute Conference in Nashville, Tennessee.

### Clause 217 (1) (a1) Administrator Fees, Facilities and Expenses

Details of the payment of the expenses of, and the provision of facilities to the Administrator in relation to their civic functions is below.

	\$
Administrator Fee	364,138
Provision of Facilities and Expenses to the Administrator	4,517
<b>Total</b>	<b>368,655</b>



<b>Facilities and Expenses Breakdown</b>	<b>\$</b>
Dedicated office equipment to Administrator (incl computers)	559
Communication charges (including phone calls, facsimile and internet)	490
Seminars and conferences attended by Administrator (incl interstate travel)	Nil
Administrator training and skills development	Nil
Interstate travel by Administrator while representing Council	Nil
Overseas visits by Administrator while representing Council	Nil
Expenses of spouse, partner, or person accompanying an Administrator	65
Provision of care for a child or family member of an Administrator	Nil
Other expenses	3,403
<b>Total</b>	<b>4,517</b>

#### Clause 217 (1) (a2) Major contracts

On the following page are the contracts awarded by the Council during the period 2016/17, other than:

- (i) employment contracts
- (ii) contracts for less than \$150,000

<b>Contractor</b>	<b>Goods/Services Provided</b>	<b>Approximate Value \$ (inc. GST)</b>
Pan Civil Pty Ltd	Oxford Creek Bank and Road Batter Stabilisation	690,752
Soil Conservations Services	Fishermans Beach bank stabilisation construction	436,678
GPM Constructions Pty Ltd	Narrabeen Lagoon Entrance Clearance Works	1,016,096
WFBD Pty Ltd	Water Playground for Warringah Aquatic Centre	400,000
Principals Pty Ltd	Community Engagement, Identity and Digital / Information Architecture	337,150
Urban Maintenance Systems Pty Ltd	Bus Shelter Cleaning	293,268
Westbury Constructions Pty Ltd	Davidson RFS Extension	601,597
Concrete Skateparks Pty Ltd	St Matthews Farm Skate Facility	427,880
Jaddfe Pty Ltd t/as Watermatic Irrigation	Irrigation - Warriewood Sports Park	174,795
Lloyd Drilling Construction Pty Ltd	Birdwood Park – Landscape and Civil Works	401,812
Landscape Solutions Pty Ltd	Redman Road Plaza	2,165,312
Proline Building Pty Ltd	Seaforth TAFE Community Hub Fitout	919,646
Kapish Pty Ltd	Implementation of HPE CM and Migration from Previous System	255,062
Lanskey Constructions Pty Ltd	Dee Why Library Mezzanine Fitout Works	153,621
Data #3	Microsoft Enterprise Licence Agreement	1,569,037
REES Electrical Pty Ltd	Lionel Watts Reserve sportsfield lighting upgrade	322,300
Soil Conservations Services	South Creek Bank Stabilisation Works, rear Douglass Place	195,941
ITS Pipetech Pty Ltd	Fielding St Collaroy Stormwater Relining 2016/17 Program (Central)	339,134
ITS Pipetech Pty Ltd	Wetherill St Collaroy Stormwater Relining 2016/17 program (Central)	341,469
ITS Pipetech Pty Ltd	Winbourne St Brookvale Stormwater Relining 2016/17 program (Central)	434,966
Fleetwood Urban Pty Ltd	Narrabeen Lagoon Trail – Replace existing boardwalk and viewing deck	152,564
AFMR Pty Ltd t/as Solo Service Group	Public Toilet Cleaning Service Manly	396,000
Demonz Media Pty Ltd	Website development	600,001
ATI Australia Pty Ltd	Redundant Fibre Link	162,300
JCB Construction Equipment Australia	Purchase of a 70kw 4wd Backhoe/Front End Loader	162,75
Isuzu Australia Limited	Purchase of trucks	713,593
Well Done International Pty Ltd	After Hours Call Handling Service	390,000
SMS Management and Technology	Customer Relationship Management System	211,651
Soil Conservations Services	Supply, fill and install Geotextile Sand Containers – Collaroy-Narrabeen Beach	379,205

### Clause 217 (1) (a3) Legal proceedings

During period 2016/17 the following expenses were incurred in relation to legal proceedings:

	\$
Proceedings favourably finalised	1,754,973
Discontinued	20,251
Proceedings not favourably finalised	165,693
Proceedings not finalised	334,906
<b>Total</b>	<b>2,275,823</b>

### Discontinued

Northern Beaches Council v Holland  
[Northern Beaches Council v Hui](#)  
 Northern Beaches Council v Novak Agency  
[Northern Beaches Council v Redwood Projects](#)  
 Northern Beaches Council ats Schreuder  
[Northern Beaches Council v Mustaca](#)  
 Northern Beaches Council ats Vigor Master  
[Northern Beaches Council ats Gilman](#)  
 Northern Beaches Council ats Baxter  
[Northern Beaches Council ats Copeland](#)  
 Northern Beaches Council ats Peam  
[Northern Beaches Council v Cam No. 2 Pty Limited](#)  
 Northern Beaches Council ats Evolution Planning  
[Northern Beaches Council ats Owners of SP 91769](#)

### Proceedings Favourably Finalised

Northern Beaches Council v Scott  
[Northern Beaches Council v GrowthBuild Pty Limited](#)  
 Northern Beaches Council v Holland  
[Northern Beaches Council ats ACN 605 170 081](#)  
 Northern Beaches Council ats Bower Restaurant  
[Northern Beaches Council ats Andre](#)  
 Northern Beaches Council ats Deane  
[Northern Beaches Council ats DEP Warriewood #2 Pty Limited](#)  
 Northern Beaches Council ats Dogild  
[Northern Beaches Council ats Gleeson](#)  
 Northern Beaches Council ats Greenwood  
[Northern Beaches Council ats Greenwood](#)  
 Northern Beaches Council ats Greenwood  
[Northern Beaches Council ats Hatch & Ors](#)  
 Northern Beaches Council v Horrell  
[Northern Beaches Council ats Hughes & Ors](#)  
 Northern Beaches Council ats Jarvis Brooks Investments  
[Northern Beaches Council ats Just Units Pty Limited](#)  
 Northern Beaches Council v Line  
[Northern Beaches Council v Luxe Manly](#)

Northern Beaches Council ats Mah Chut  
[Northern Beaches Council ats Malnic](#)  
 Northern Beaches Council ats Mesiti  
[Northern Beaches Council ats Page & Munro](#)  
 Northern Beaches Council ats Smile Like Drake Foundation  
[Northern Beaches Council ats Sahade](#)  
 Northern Beaches Council v Scott  
[Northern Beaches Council v Tilley Interiors](#)  
 Northern Beaches Council ats Timm  
[Northern Beaches Council v Tompson](#)  
 Northern Beaches Council ats Tomasy  
[Northern Beaches Council ats Vigor Master](#)  
 Northern Beaches Council ats Vigor Master  
[Northern Beaches Council ats Walker](#)  
 Northern Beaches Council ats Warriewood Vale Pty Limited  
[Northern Beaches Council v Roberts](#)  
 Northern Beaches Council ats Boston Blythe Fleming  
[Northern Beaches Council ats Abax Constructions](#)  
 Northern Beaches Council ats Ascot Project Management  
[Northern Beaches Council ats Barda](#)  
 Northern Beaches Council ats Ascot Project Management  
[Northern Beaches Council v Sorokin](#)  
 Northern Beaches Council v Merrin Developments  
[Northern Beaches Council ats Murace](#)  
 Northern Beaches Council ats Godden  
[Northern Beaches Council ats Cottle](#)  
 Northern Beaches Council ats Nikolaidis  
[Northern Beaches Council ats Justelius](#)  
 Northern Beaches Council ats Anglican Retirement Village  
[Northern Beaches Council ats Dragoneye Properties](#)  
 Northern Beaches Council ats Cottage Developments  
[Northern Beaches Council ats Chen](#)  
 Northern Beaches Council ats Level 88 Developments  
[Northern Beaches Council ats Gartner Trovato](#)

Northern Beaches Council v Merrin Developments  
[Northern Beaches Council ats Baxter](#)  
 Northern Beaches Council ats Sunland Developments  
[Northern Beaches Council ats Volhan](#)

#### **Proceedings Not Favourably Finalised**

Northern Beaches Council ats Abax Constructions  
[Northern Beaches Council ats Royal Motor Yacht Club](#)  
 Northern Beaches Council ats Brown Bros  
[Northern Beaches Council & Seddon ats The Owners - Strata Plan No. 432](#)

#### **Proceedings Not Finalised**

Northern Beaches Council ats ALH Group  
[Northern Beaches Council ats Avalon Beach Family Trust](#)  
 Northern Beaches Council ats Benneyworth  
[Northern Beaches Council ats Catalina Island](#)  
 Northern Beaches Council ats D L Newport  
[Northern Beaches Council v Lenton](#)  
 Northern Beaches Council ats Lotus Project Management  
[Northern Beaches Council ats Modog](#)  
 Northern Beaches Council ats MNT Investments  
[Northern Beaches Council ats Opera Properties](#)  
 Northern Beaches Council ats Redman NSW Pty Limited  
[Northern Beaches Council ats Stefan](#)  
 Northern Beaches Council ats Tsvis  
[Northern Beaches Council ats Trend Living Pty Limited](#)  
 Northern Beaches Council ats SP 92976  
[Northern Beaches Council ats Nutek](#)  
 Northern Beaches Council ats Vigor Master  
[Northern Beaches Council ats Vigor Master](#)  
 Northern Beaches Council ats Wallace  
[Northern Beaches Council ats Whittaker](#)  
 Northern Beaches Council ats Woolwich

#### [Clause 217 \(1\) \(a4\) Work on private land](#)

No resolutions were made during the period 2016/17 under section 67 of the Act concerning work carried out by the Council on private land.

### Clause 217 (1) (a5) Grants

The total amount contributed or otherwise granted by the Council in the period 2016/17 under section s356 of the Act is as follows:

<b>Stronger Communities Fund</b>	<b>Approved Grant Amount \$</b>
Active Opportunities Inc. – Miniroos Disability Kick-Off Program	12,800
Austism Spectrum Australia (Aspect) – Aspect Vern Barnett School Years 5 & 6 Excursion	6,350
Barrenjoey High School P&C Association – Barrenjoey Community Performance Space	25,000
Be Centre – Double number of therapy rooms to help twice as many local children	24,451
Fighting Chance Australia – Boosting Fighting Chance’s Social Impact on the Northern Beaches	25,000
Fisher Road Public School P&C Association – Sensory Room Project	32,000
Forestville Park Tennis Club – Upgrade tennis court lighting to LED	8,550
Friends of Freshwater Inc – Freshwater Village Public Art Project	29,769
Lifeline Northern Beaches – Lifeline Northern Beaches Website upgrade	5,300
Manly Women’s Shelter – Vehicle Project	29,106
Northern Beaches Indoor Sports Centre (NBISC) – Capital Upgrade	10,000
Northern Beaches Interchange Inc – Beaches After School Club	49,750
NSW State Emergency Service – Warringah Pittwater Unit – Emergency vehicle safety and utility project	15,620
Pittwater Natural Heritage Association – Supporting Bushcare in Mona Vale Basin Reserve	12,000
Relationships Australia NSW – Tackling Violence	10,000
Sea Life Conservation Trust Inc (auspicing Sustainable Organisations of Manly) – Single-Use-Plastic Reduction Project	35,100
St John Ambulance Australia NSW – Manly Warringah Division – Replace obsolete radios	10,785
St Vincent De Paul Society NSW – Youth Reach	9,000
Sunnyfield – TechKNOWLEDGE	37,475
The Burdekin Association – The Burdekin Association Cultural Program	15,000
The Community Pantry – The Community Pantry	8,000
The Humour Foundation – Clown Doctors holiday program at Bear Cottage	7,284
The Link Community Care Inc – Mobile Foodcare Project	39,990
The Shepherd Centre – for deaf children – “Clear & Confident Class Mate” – for deaf children on the Northern Beaches	49,000
Wakehurst Golf Club Ltd far Wakehurst resurface 4 plexi-pave courts	30,360
<b>Total</b>	<b>537,690</b>

<b>Community Development Grants</b>	<b>\$</b>
Australian Youth Climate Coalition - Switched on Schools	5,000
Co.As.It. Italian Association of Assistance - Dee Why Italian Seniors Social Group and Dee Why Women's Wellness Group (seniors)	1,500
Computer Pals for Seniors Northern Beaches Inc - Website new look and feel	1,500
Curly Community Garden - Soil, seedlings and set up	5,000
Dance for Health Australia Ltd - Dance for Health program, Research Project & Performance	4,000
Disabled Surfers Association of Australia Inc Sydney Branch - Disabled Surfers Hands on Day Collaroy	4,000
Eco Kids Pty Ltd - Native Stingless Bee Resource Kits for Early Education and Care Centres	2,000
Fighting Chance Australia - The Lab Northern Beaches	5,000
Forest Computer Pals for Seniors Inc	1,500
Friends of Freshwater Inc - the 'Bush Tucka' Project	2,000
Friends of Narrabeen Lagoon Catchment Inc - Narrabeen Spring Celebration - Our catchment comes alive	3,000
Grace City Care Inc - Community Foodcare Centre and Café	4,000
Literacy Network Manly Warringah Inc - Providing one to one free tuition for adults	1,800
Manly Warringah Pittwater Community Aid Service - Community Aid Mowing and "Gardening"	3,000
Nest Inc - Mental health awareness and social inclusion	2,500
Northern Beaches Branch NSW Justices Association	2,000
Northern Beaches Interchange Inc - Connecting Up	5,000
Northern Beaches Multiple Birth Club - Best start program for multiples	2,500
Northside Enterprise Inc - Bushlink - Workshop Training	4,920
Peninsula Senior Citizens Toy Repair Group Inc - "Toys for Disadvantaged Kids at Christmas"	1,500
Permaculture North Inc Seed Saving - Building Food Security in Warringah	1,000
Rainbow Swim Club - Warringah - Reduce the waiting list	4,000
Rotary Club of Dee Why Warringah Inc - Mental Health First Aid Courses (MHFA)	3,000
South Narrabeen Surf Lifesaving Club Inc - Bush to Beach 2017	4,000
Spanish Community Care Association Inc - Spanish Speakers Hub for Seniors	1,500
St Vincent de Paul Society NSW - Vinnies Café - Training for a Future	5,000
StreetWork Inc - the Pride Empowerment Program	3,500
The Shepherd Centre - For Deaf Children - School Readiness Program	3,000
Wakehurst Public School - Family Garden	1,000
Water Skills for Life Inc - Swim and survive camps	3,280
<b>Total</b>	<b>91,000</b>

<b>Cultural Development Grants</b>	<b>\$</b>
Eurofest Cultural & Sporting Association Inc - Eurofest 2016 Multi-cultural Festival	1,500
Manly Musical Society - Manly Musical Society presents Grease	2,500
Manly-Warringah Choir Inc - Christmas concerts on 2-3 December at Cardinal Cerretti Chapel, Manly	1,000
Northern Beaches Musical Festival	3,000
Northern Beaches Orchestra - first full symphony performance of Brahms Symphony No. 1	2,500
Northern Beaches Symphony Orchestra Inc - Growth and Development of the Northern Beaches Symphony	1,500
Pasifika Community Northern Beaches - Fale Pasifika	5,000
Renate Reinmueller - The 'Darkroom Project'	3,500
The Link Church Inc - Carols by the Lake 2016	1,500
Tibetan Community of Australia – Sydney Tibetan cultural Festival	5,000
Warringah Eisteddfod Inc - Northern Beaches Eisteddfod	3,000
<b>Total</b>	<b>30,000</b>

<b>Sporting Groups Capital Assistance Grants</b>	<b>\$</b>
Forest Rugby Union Club – New Multi-Purpose Electronic Scoreboard at Forestville War Memorial Playing Fields	17,527
Long Reef Golf Club – Three new golf practice nets	12,360
Narraweena Tennis Club – new and upgraded lighting at Beverly Job sportsground	17,248
Wakehurst Football Club – Upgrade lighting at Hews Parade playing field	50,500
<b>Total</b>	<b>97,635</b>

<b>Small Community Grants</b>	<b>\$</b>
Be Centre Foundation - Holiday Program January to April 2017	2,000
Budawa Aboriginal Signage Group - Aboriginal Educational Signage for the Northern Beaches	2,000
Curly Community Garden - Growing the Garden	2,000
Dee Why Hills District Girl Guides - Girls Health & Well being - equipment upgrade	2,000
Easylink Community Services Limited (Easy Transport) - Laptop computer for volunteers	1,400
Eramboo Artists Environment - Access Eramboo Stage 1	1,285
Forest Men's Kitchen - Forest Men's Kitchen Operational Establishment	2,000
Language Festival Association - Manly Language Festival	1,000
Manly Community Centre & Services Inc - Northern Beaches Community Support	2,000
Manly Leagues Swimming Club Inc	2,000
Manly Panto Inc - Cinderella: Princess Private Investigator	2,000
Manly Women's Shelter - Intake Process Upgrade	1,865
North Head Sanctuary Foundation - North Head: A Special Place - Manly Layers of History	2,000
North Shore Railway Modellers Association Inc - Youth Group Digital Model Train Controllers	1,285
Northern Beaches Interchange Inc - Kookaburra Playgroup	2,000
Northern Sydney Symphonic Wind Ensemble - 2016 Inspired! CD recording	2,000
Peninsula Community Garden - Garden Storage Shed	2,000
Pittwater Camera Club - Club Laptop	1,900
Relationships Australia NSW - Northern Beaches Domestic Violence Network White Ribbon Community Walk	1,765
Rotary Club of Upper Northern Beaches Inc - Mona Vale Carols in the Park	2,000
Sailability NSW - Manly Branch - Keep Charlie's Charito on the water	1,500
StreetWork Inc - StreetSizzle (Outreach BBQ)	2,000
Surfrider Foundation Australia - Mobile Coastal Awareness Resource Unit	2,000
The Forest Community Men's Shed Inc - Expansion of the Forest Community Men's Shed Woodworking Workshop	2,000
Zonta Club of Northern Beaches Inc - Equipment support for women leaving the refuge in Dee Why	2,000
Manly Music Club (Music at Manly)	1,000
Manly District Band	2,000
Manly Warringah Pipe Band	1,000
<b>Total</b>	<b>50,000</b>



### Clause 217 (1) (a6) External bodies

During the period 2016/17 the following external bodies exercised functions delegated by the Council to independently determine major development applications:

- Northern Beaches Independent Assessment Panel – South (formerly Manly Independent Assessment Panel) – operated in the former Manly local government area
- Northern Beaches Independent Assessment Panel-PLEP - This Panel was established by Council on 2 June 2016 and operated in the former Pittwater local government area
- Northern Beaches Development Assessment Panel (formerly Warringah Development Assessment Panel) – operated in the former Warringah local government area

Northern Beaches Independent Assessment Panel (NBIAP) was established by Council on 27 June 2017. The NBIAP replaces the above assessment panels to exercise functions delegated by the Council to independently determine major development applications.

### Clause 217(1) (a7) Council Controlled Companies

Details of corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which the council holds a controlling interest is below.

#### Kimbriki Resource Recovery Centre

Kimbriki Environmental Enterprises Pty Ltd (KEE) operates a recycling and waste disposal centre at Kimbriki Road, Terrey Hills. Northern Beaches Council is the major shareholder in KEE with 96.16% of shares. The remaining shares are held by Mosman Council.

### Clause 217(1) (a8) Partnerships, Cooperatives and Joint Ventures

Council participated in the following corporations, partnerships, trusts, joint ventures, syndicates or other bodies:

#### Shore Regional Organisation of Councils (SHOROC)

Northern Beaches Council is a member of SHOROC along with Mosman Council. The SHOROC group develops and delivers regional strategies and initiatives of benefit to the member councils.

### Manly Mainstreet Board

The Manly Mainstreet Centre Management project is a joint initiative of the Manly Chamber of Commerce and Northern Beaches Council to improve the operation, management, promotion and presentation of the Manly CBD, for the benefit of all stakeholders. Council contributes to the operating expenses of the Centre Management and is represented on the Mainstreet Centre Management Committee

### Shorelink Co-operative Library Network

Northern Beaches Council via the former Manly Council is a member of the Shorelink Co-operative Library Network. The network comprises the Councils of Lane Cove, Mosman, North Sydney and Willoughby. Shorelink provides library computer services and community information services to the Libraries.

### Northern Beaches Indoor Sports Centre

Northern Beaches Council is represented on the Board of Management of the Northern Beaches Indoor Sports Centre responsible for overseeing the operation of a regional multipurpose indoor sports centre at Narrabeen Sports High School. The Board is a limited guarantee non-profit company consisting of representatives from the Council, the Department of Education, the Department of Sport and Recreation and local sporting groups.

Coastal and catchment management is conducted through the following partnerships:

- Coastal management (Sydney Coastal Councils Group)
- Hawkesbury Nepean Catchment Management Authority and Local Government Advisory Group.

### Clause 217(1) (a9) Equal Employment Opportunity (EEO) Activities

The Northern Beaches Council supports the principals of Equal Employment Opportunity (EEO) as it relates to recruitment, training and staff development programs, performance management, equal access to information about Council policies, procedures and practices, supervision and management of staff, promotion and conditions of employment.

By putting the Principals of EEO into practice Council ensures that all employees and future employees have an equal opportunity to enjoy a rewarding and challenging career with Council and enjoy freedom from all forms of discrimination.

Council is currently operating under the EEO Management Plans of the former Manly, Pittwater and Warringah Councils that details the objectives, actions and responsibilities required to ensure that Council is an equal opportunity employer and that all employees are aware of their rights and responsibilities.

Council is in the process of developing a single EEO Management Plan for the business.

In keeping with the EEO plans, information about Council's EEO policy and grievance procedure is provided to all new employees at corporate induction and Human Resources staff are available to provide advice on grievance resolution at any time.

EEO data is collected on a voluntary basis, to alleviate privacy concerns.

### Clause 217 (1) (b) General Manager (Chief Executive Officer) Remuneration Package

The total remuneration package of the Chief Executive Officer for 13 May 2016 to 30 June 2017 is as follows:

	13/5/16 – 30/6/16	1/7/16-30/6/17
	\$	\$
Salary	51,490.05	450,887.64
Superannuation	2,599.12	19,615.72
Fringe Benefits Tax	Nil	3,063.13
<b>Total Remuneration</b>	<b>54,089.17</b>	<b>473,566.49</b>

### Clause 217 (1) (c) Senior Staff Remuneration Package

The total remuneration comprised in the remuneration packages of all senior staff members (other than the Chief Executive Officer) employed from 13 May 2016 to 30 June 2017, expressed as the total remuneration of all the senior staff members concerned (not of the individual senior staff members) is as follows:

	13/5/16 – 30/6/16	1/7/16-30/6/17
	\$	\$
Salary	231,228.66	1,129,528.86
Termination Payments	503,993.04	1,271,271.66
Superannuation	20,698.85	95,375.61
Other Payments	9,649.79	Nil
Fringe Benefits Tax	8,438.97	16,754.81
<b>Total Remuneration</b>	<b>774,009.31</b>	<b>2,512,930.94</b>

### Clause 217 (1) (e) Annual Charge for Stormwater Management Services

A Stormwater Management Service Charge funds additional investigations and activities towards improving stormwater quality, managing stormwater flows and flooding, and harvesting and reusing stormwater.

The charge is levied on rateable urban land that is categorised as residential or business (excludes vacant land). During the period 2016/17 the stormwater management service charge was levied on rateable urban land that is categorised as residential or business in the former Pittwater and Manly Council local government areas.

Detailed below is the income and expenditure of the Stormwater Management Service Charge for

**Income former Manly**

	\$
Opening balance	63,893
Actual income received	346,399
Actual interest	3,464
<b>Total income 2016/17</b>	<b>349,863</b>

**Expenditure former Manly**

	\$
Stormwater Pipe Relining White St Balgowlah	21,825
Stormwater Pipe and Pit Construction Moore St, Clontarf	72,418
Stabilisation of Open Drain Farmers Road, Clontarf	52,577
Construction of Porous Pavers, North Steyne, Manly	8,928
Stormwater Pit Replacement North Steyne Reserve, Manly	14,880
Stormwater Pipe Diversion Clontarf Reserve, Clontarf	84,322
<b>Total stormwater management service charge expenditure</b>	<b>254,950</b>

**Income former Pittwater**

	\$
Opening balance	155,715
Actual income received	528,622
Actual interest	5,288
<b>Total income 2016/17</b>	<b>533,910</b>

**Expenditure former Pittwater**

	\$
Infrastructure Improvements Minor Catchments	22,990
Wandeen Rd Clareville Drainage Improvements	11,522
Norma Rd Drainage Improvements	770
Asset Management - CCTV condition assessment inspection	13,025
Capital Works & Emergency Program	74,509
Weeroona Ave Clareville Drainage Improvements	71,450
Kevin Avenue Drainage Emergency Program	<b>18,273</b>
Woorarra Drainage Emergency Program	28,604
Community & Industry Pollution Education	25,050
Quality Treatment Device Improvements	144,587
Kalang Rd Elanora Heights Drainage	35,000
Warriewood Headland Drainage	8,694
25 The Outlook Bilgola Plateau Drainage	13,586
Wiltshire Park Palm Beach Open Channel Improvements	8,825
McKay Reserve Drainage	13,533
Crystal Street Newport Drainage Outlet	4,727
North Narrabeen Lagoon Overland Flow Flood Study (includes Warriewood Valley Flood Addendum)	28,882
Newport Beach Flood Study	35,395
<b>Total stormwater management service charge expenditure</b>	<b>559,422</b>

the period 2016/17.

#### Clause 217 (1) (e1) Annual Charge for Coastal Protection Services

No charges were levied for the provision of coastal protection services under Section 496B (1) of the Local Government Act 1993.

#### Clause 217 (1) (f) Companion Animals Act Reporting

The Council carried out the following activities in period 2016/17 in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1998 and the regulation under that Act:

#### Companion Animals Act and Regulation 16.2 (a) guidelines

Council's responsibility with impounded animals is to reunite the animal with the owner. If this is not possible, the animal will be rehomed. Council has commercial arrangements with local veterinary practices to act as our pound, and reports on the numbers of impounded animals are provided to the Office of Local Government annually.

#### Reporting Dog Attacks to the Department 16.2 (b) guidelines

Council is required to report attacks to the Office of Local Government, via the Companion Animals register, within 72 hours of being notified of an attack. Last financial year 149 incidents were reported within the Northern Beaches Council area.

#### Expenditure on Companion Animal Management and Activities 16.2 (c) guidelines

Some \$186,791 was spent on the management of

	\$
Pound Fees	152,821
Dog Day by the Bay and education events	31,197
Other	2,773
<b>Total</b>	<b>186,791*</b>

Note - Excludes salary costs

#### Companion Animal Community Education Programs 16.2 (d) guidelines

Council held the Dog Day by the Bay in November 2016 which was well attended by the public. This event included demonstrations, advice on training and animal welfare and various activities for dogs. Council also held a number of other events including a Dog Education Night which discussed animal behaviour, tick awareness and training. A feral cat trapping and education program was held to provide information about the potential impacts on native wildlife and the importance of responsible pet ownership. Rangers also handed out a number of free leashes to the owners of unleashed dogs in a public place.

#### Strategies to Promote and Assist in the De-sexing of Dogs and Cats 16.2 (d) guidelines

Council promotes the de-sexing of dogs and cats through its educational activities including the promotion of de-sexing in publications. A number of animals that have been rehomed have been de-sexed at Council's cost.

#### Strategies for Unclaimed Animals 16.2 (e) guidelines

Council has arrangements with the Animal Welfare League, Cat Protection Society and RSPCA to take unclaimed dogs and cats that are suitable for rehoming (i.e. not dangerous). Euthanasia is limited to where a veterinarian recommends such action on medical grounds or legislation prevents rehoming (e.g. dangerous dogs).

#### Off-Leash Areas 16.2 (f) guidelines

Council has 26 off-leash dog exercise areas including areas with water access. Council's aim is to provide accessible options for people to take their dogs for a walk and let them off the leash safely, while also protecting the natural environment and considering the needs of the wider community. Council will continue to review these as required.

## Environmental Planning and Assessment Act 1979

### Section 93G (5) Voluntary Planning Agreement

A planning authority that has entered into one or more planning agreements must, while any such planning agreements remain in force, include in its annual report particulars of compliance with, and the effect of the planning agreements during the year to which the report relates.

The following planning agreements were in force in the period 2016/17:

Status executed refers to planning agreements that Council has entered into and remained in force in the 2016/17 period.

Application No.	Description of works	Other party to VPA	Primary street address	Date executed	Status
Various	The planning agreement contains a number of development controls and site plans intended to give Council a high degree of certainty about the location and scale of key building elements on the site.	Peninsular 1 Pty Ltd	184 Wyndora Avenue, Freshwater	9/5/2016	Executed
DA 2007/1249	Provision of Town Square Works; pedestrian connection and works; dedication of land in stratum for road widening on Pittwater Road (future bus setback area); monetary contribution for civic improvements and monetary contribution for the construction and dedication (by Council) of Church Lane located to the east of the site bordering St Kevin's Church	Karimbla Properties (No. 41) Pty Ltd (Developer) Meriton Properties Pty Ltd (Guarantor)	884-896 Pittwater Road, Dee Why	12/12/2008	Executed
Various	Provision of public walkways through the estate, bush regeneration works and support for protection of the endangered species – being the Long Nosed Bandicoot.	Lend Lease	St Patrick's Estate at Darley Road, North Head	13/12/2006	Executed

## Government Information (Public Access) Act 2009

### Part 7 Section 125

This report is the Council's Government Information (Public Access) Act (GIPA) Annual Report for the period 2016/17. It includes qualitative information on the Council's proactive disclosure program and statistical information on formal access applications in the form required by Schedule 2 of the GIPA Regulation.

#### **Review of proactive release program**

The Northern Beaches Council continually reviews its proactive release program to identify the kinds of information that we make publicly available. This occurs through extensive publication on Council's website or through inspection and/or provision of information in response to a written application.

During the reporting period, this program resulted in the release of information relating to: Council services; events; community issues; planning and development services and environmental matters.

#### **Number of access applications received**

During the reporting period, Northern Beaches Council received a total of 80 formal access applications (including withdrawn applications but not invalid applications).

#### **Number of refused applications for Schedule 1 information**

During the reporting period, Northern Beaches Council refused to deal with two formal access applications in whole or in part because the information requested was information referred to in Schedule 1 to the GIPA.

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	0	0	0	0	0	0	0	0
Members of Parliament	1	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	1	0	0	0	0	0	0	0
Members of the public (application by legal representative)	1	5	0	3	0	0	0	2
Members of the public (other)	31	29	2	3	0	0	0	2

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)	34	34	2	6	0	0	0	4
Access applications that are partly personal information applications and partly other	0	0	0	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 regard to each such decision

\*\* A personal information application is an access application for personal information (Clause 4 of schedule 4 to the Act) about the applicant

**Table C: Invalid applications**

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	0
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	0
Invalid applications that subsequently became valid applications	0

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

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
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 to an access application and each such consideration must be recorded. (Tables D+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	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
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)	80
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
<b>Total</b>	<b>80</b>

**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	1	0	1
Review by Information Commissioner*	1	1	2
Internal review following recommendation under section 93 of Act	0	0	0
Review by NCAT	1	0	1
<b>Total</b>	<b>3</b>	<b>1</b>	<b>4</b>

\* The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision maker. The data indicates a recommendation to vary or uphold the original decision.

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

	<b>Number of applications for review</b>
Applications by access applicants	3
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

**Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)**

	<b>Number of applications transferred</b>
Agency-initiated transfers	0
Applicant-initiated transfers	0

### Privacy and Personal Information Management

The Privacy and Personal Information Protection Act 1998 provides for the protection of personal information and for the protection of the privacy of individuals generally. It establishes twelve information protection principles which cover the collection, storage, use and disclosure of (and access to) personal information.

There were no Privacy review applications received by Northern Beaches Council during the period 2016/17.

The unintended release of an individual's personal information occurred during a system upgrade. Council reported the incident to the Information and Privacy Commission. A Response Plan was developed and implemented to rectify the issue.

## Public Interest Disclosures Act 1994

Report to NSW Ombudsman for the period 2016/17:

Of public interest disclosures received, how many were primarily about:

No of public officials who made public interest disclosures to your public authority.	3
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No of public interest disclosure received by your public authority.	3
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Corrupt Conduct	3
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Maladministration	0
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Serious and substantial waste	0
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Government information contravention	0
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Local government pecuniary interest contravention	0
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No of public interest disclosures (received since 13 May) that have been finalised in this reporting period	3
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Have you established an internal reporting policy?	Yes
--	-----

Has the head of your public authority taken action to meet their staff awareness obligations	Yes
--	-----

Staff undertaking that they have read and understood your organisation's internal reporting policy. Training provided by your organisation	3 policies of former organisations in use and available - project underway to harmonise
--	---

## Capital Expenditure Guidelines Dec 2010 - Division of Local Government Department of Premier and Cabinet

### Section 12

In compliance with the Capital Expenditure Guidelines of December 2010 issued by the Office of Local Government of NSW, in the period of 2016/17 the following capital works projects meet the criteria for reporting:

- Dee Why Town Centre – Kingsway Parking and Community Centre (PCYC)
- Manly Andrew 'Boy' Charlton Aquatic Centre - redevelopment

## Fisheries Management Act 1994

### Section 220Zt Reporting on Recovery and threat abatement plans

No recovery and threat abatement plans have been developed by Council in the reporting period.

## Swimming Pools Act 1992

### Section 22F (2) Swimming Pool Inspections

A total of 1,019 inspections were undertaken of swimming pool barrier fences for the reporting period.

## Carers (Recognition) Act 2010

### Section 8 (2) Compliance with the Act

#### Educational Services:

No services were provided which meet this criteria.

#### Consultation and liaison with Carers:

During the period 2016/17 Council developed a Disability Inclusion Action Plan (DIAP) in line with the requirements of the *NSW Disability Inclusion Act 2014*. The actions in the DIAP have been designed following extensive consultation with internal and external stakeholders. Carers and organisations representing carers participated in the consultation process and provided feedback and input to the development of the DIAP through the community forums and community survey (38/109 responses from carers).

Two service provider expos were held to inform on the National Disability Insurance Scheme (NDIS). Carers and people with disability were supported to attend to learn more about options available to them through the NDIS to achieve their own goals toward having a good life.

Special information seminars were held during the expo for families of young children (0-8 years), students and school leavers, or adults, as well as a session on Plan Implementation.

Council hosted two activities to celebrate Carers Week. Approximately 60 carers attended these activities aimed at expanding their networks for social connection and supporting them to maintain their health and wellbeing and caring role.

#### Staff who are carers

Northern Beaches Council has recently embarked on a program of harmonisation of its human resources policies, involving a review of all existing human resources policies across the three former Councils of Manly, Warringah and Pittwater. This review will include an analysis of all human resources policies so far as they may significantly affect the role of a member of staff of the Council as a carer, and will be developed having due regard to the NSW Carers Charter.

In the meantime, Council continued to make carers leave available to all staff under the Local Government (State) Award, and continues to provide flexibility for staff who are carers.

# Appendix 1

Actions 2016/17 Operational Plan



Completed	Work completed for 2016/17 finalised
Progressing	Work for 2016/17 not completed and will continue into 2017/18
Deferred	Work has not been delivered in 2016/17 and will be considered for programming in outer years

FORMER MANLY LOCAL GOVERNMENT AREA

**OPERATIONAL PLAN**

2016/2017

13/5/16 - 30/6/17

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Improve Manly's community safety outcomes in relation to late night Manly's culture.	1.1.1.1	Review outcomes of 2011-2013 Crime Prevention Plan in consultation with key stakeholders and the Community Safety & Place Management Advisory Committee with view to developing a renewed Community Safety plan.	Deferred	A new Community Safety Strategic Reference Group was formed in September 2016. This Group has provided input into the development of the Community Strategic Plan and developed a Community Safety Directions Paper which will inform a future Community Safety Plan.
	1.1.1.2	Address culture of drinking by promotion of non-drinking activities. Seek funding.	Completed	Development of Northern Beaches Late Night Guide – Year 12 Briefing presentation has been finalised in collaboration with Northern Beaches Community Drug Action Team. Pilot presentations to high schools to commence in Terms three and four. Alcohol Free Zones renewal process underway.
	1.1.1.3	Provision of drug and alcohol free under 18 events.	Completed	A number of music events were organised and held across the Northern Beaches including: Manly Corso, Manly Youth Centre, Yoyo's Youth Centre, and Mona Vale Memorial Hall. Skate events (workshops and competitions) were held at Mona Vale and Cromer Skate Parks.
	1.2.1.1	Research and development of community safety needs and actions in consultation with the Community Safety & Place Management Advisory Committee.	Deferred	A new Community Safety Strategic Reference Group was formed in September 2016. This Group has provided input into the development of the Community Strategic Plan and developed a Community Safety Directions Paper which will inform a future Community Safety Plan.



## A. SOCIAL

Goals	One Year Plan		Status	Comment
Promote healthy and active Manly community.	2.1.1.1	Provision of Ocean Beach Professional Lifeguard services: Develop remote signage plan for implementation. Improved means of communicating beach safety requirements to CALD background beach users. Update Operations Manual & Professional Lifeguard Services Policy	Completed	Professional Ocean Beach Lifeguard services have been delivered across the former Manly beaches including a 12 month 7-day service at South Steyne.  A review of all beach safety signs is currently taking place to ensure compliance with Australian Standards and consistency across all location in the region.
	2.1.1.1	Administration of user's licenses and monitoring.	Completed	Former Manly Council had a range of user licences including surf education, volleyball, beach equipment hire and surf school. These licences remain in place and will continually be monitored.
	2.1.2.1	Operation of the Manly Swim Centre in accordance with Public Health regulations, operating plan and budget requirements. Andrew Boy Charlton Centre re-development has commenced with planned opening in late 2016 and providing a wider range of indoor sporting, swimming and healthy lifestyle programs and activities.	Completed	Manly Andrew 'Boy' Charlton Aquatic Centre was opened in August 2016. The Centre has experienced significant increase in attendance including participation in a range of program including learn-to-swim, squad swimming, water polo and group fitness.
	2.2.1.1	Provision of a broad range of sporting programs and activities.	Completed	A broad range of sporting programs and activities were managed across all parks and facilities.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Promote healthy and active Manly community. Continued	2.2.1.2	Encourage and support opportunities that cater to the health and wellbeing needs of young people.	completed	Mental Health Month was acknowledged through Feed Your Mind - a workshop about how your diet can impact on your health; Empowering Young Minds - a regional youth mental health forum; and Odd Socks Campaign via Facebook. Outside of this Council provided an opportunity for the community to donate Christmas presents to local youth services through the Youth Shoebox Project. The Youth and Families team also collaborated with the libraries for the HSC lock-ins.
	2.2.2.1	Promotion of Council's and NSW State Govt Smoke Free Areas to the public and implementation of a Council Smoke Free Workplace.	Completed	Council to continues to regulate smoking controls including areas designated to smoke free under Council signage and to educate the public in relation to these requirements. Council will look to harmonise the smoke free policies of the former councils.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Promote healthy and active Manly community. Continued	2.2.3.1	Continue providing support to seniors, youth and vulnerable groups.	Completed	Council delivered seven Positive Ageing Through Art tours of Manly Art Gallery for people with dementia/ memory loss. Council re-negotiated new funding agreements with the Manly Women's Shelter and Manly Community Centre & Services to ensure service delivery to vulnerable groups on the Northern Beaches. Council continues to operate Manly Meals on Wheels and provide support to Manly Club for Seniors to operate activates from Manly Seniors Centre. Council played a supportive role through providing opportunities for young people to connect to and participate in their communities; for their voices to be heard through youth committees; workshops which aim to empower their parents and minimise family breakdown, peer support programs, and advocacy.
	2.3.1.1	Implementation of scheduled projects from strategy.	Completed	Event program delivered.
	2.3.1.2	Maintain and service 35 playgrounds to Australian Standard. Manage and work with Playground Committee. Updating Council's Playground Strategy to incorporate natural play areas, in accordance with early childhood experiential learning.	Completed	Scheduled and reactive maintenance undertaken. Playground strategy has been amended to incorporate natural play areas.
	3.1.1.1	Implement any approved actions from endorsed recreation strategy. Rationalise existing facilities to project best cost effective maintenance.	Deferred	Action deferred until a new recreation strategy for Northern Beaches is developed.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Maintain and support connected Manly neighbourhoods & amenities.	3.1.1.2	<p>Utilise capital funds or available grant funding to improve existing infrastructure and facilities. Develop projects in line with Recreational Strategy and asset management principles; Rationalise sports fields maintenance cost. Progress SMS lighting System cost recovery program.</p> <p>In accordance with the Youth Strategy, commence the upgrading of the Skate facility at Keirle Park as external funds become available.</p>	Completed	A 15 year Sports Strategy for all Northern Beaches sportsgrounds has been prepared and is awaiting final Council adoption. SMS lighting system has been integrated into one Northern Beaches management system. Upgrading of the Skate Park at Keirle Park has been deferred.
	3.1.1.3	Manage filming approvals, event approvals, community centre bookings and reserve bookings.	Completed	The process for approval and management of filming, events and other open space bookings has been centralised. Staff now meet with event organisers to ensure the efficient management and coordination of major events across the Northern Beaches.
	3.1.1.4	Manage the use of public space in the Manly CBD Corso, including licenses, entertainment, charity approvals, and banner placements.	Completed	Outdoor Dining Licences in Manly CBD Corso were terminated in 2016/17 opening the area for public use. Designated charity stalls operated throughout the year and banners promoting Council events were placed around the Corso.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Maintain and support connected Manly neighbourhoods & amenities.	3.1.1.5	Construction and maintenance of facilities that cater to young people in line with community consultation. Maintain standard of surfaces on sports ovals and grass playing fields.	Completed	A number of actions have been completed to maintain the standard surfaces of sports ovals and playing fields including the change of season renovation program, restoration of Manly Oval after stormwater installation, appointment of contractors for Manly Oval and LM Graham Reserve and restoration of the outfields and surrounds areas at LM Graham Reserve.
	3.1.1.6	Little Manly Beach Community Park - continue to apply for grant funding for the preparation of a Landscape Plan. Implement improvements as funding permits.	Completed	Little Manly Boat Storage area relocation and refurbishment have been completed.
	3.1.1.7	Masterplan for Ivanhoe botanic gardens and park - draft Masterplan meetings, design brief, site analysis, schematic draft Masterplan, presentation to Council and stakeholders.	Completed	Ivanhoe Park Landscape masterplan was approved for public exhibition in May/June 2017
	3.1.1.8	Manly Ocean Beach Coastal Zone Management Plan prepared incorporating sub-plans for the areas of Marine Parade, Shelly Beach and Cabbage Tree Bay Aquatic Reserve, and an Emergency Action Plan for coastal erosion and Cabbage Tree Bay Management Plan.	Completed	The Manly Ocean Beach Coastal Zone Management Plan is progressing with the background risk report complete.
	3.1.1.9	Feasibility Study prepared to investigate innovative beach furniture, lockers and solar showers to accommodate wider sporting groups.	Deferred	Action deferred pending finalisation of Sportsground Strategy.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Maintain and support connected Manly neighbourhoods & amenities.	3.1.2.1	Develop a strategy to reduce water usage.	Deferred	Council has launched a new energy and water emissions platform to track water consumption across all Council assets. Reporting data for 2016/17 will be available in September 2017 and this will provide the data for further targeted work.
	3.1.3.1	Review current methods of maintenance to reduce costs and maintain service levels in-line with budget allocations.  Prepare site and plant species selected for Street Trees in an Arbritum In Manly West Park.	Completed	Arboretum completed, trees established. Services have been transitioned into revised maintenance schedules.
	3.1.3.2	Maintain civic gardens, and cultural heritage. Implementation of public spaces programs.	Completed	Scheduled and reactive maintenance undertaken.
	3.1.3.3	Implement the following programs and projects: Ivanhoe Park Landscape Masterplan for botanic gardens; Maintain trees as per Council's Norfolk Island Conservation Management plan.	Deferred	The establishment of a botanic garden at Ivanhoe Park has been put on hold until the Masterplan has been adopted by Council.
	3.1.3.4	Implement funded proposed actions from the Street Tree Management Policy & Strategy.	Completed	Street tree planting requests processed in accordance with Street Tree masterplan.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Maintain and support connected Manly neighbourhoods & amenities.	3.1.3.5	Manage all internal and external maintenance (trees & mowing) contracts. Continue Tree Maintenance Cyclic Works program. Implement funded actions from endorsed tree strategy. Maintain mowing service levels, review and consider in house service opportunities.	Completed	Scheduled and reactive maintenance has been undertaken utilising a mix of contracts and in-house services. Tree maintenance cycles have been completed and tree contracts have been consolidated.
	3.1.3.6	Explore business case for undertaking more tree work services in-house (eg small tree works under 5m in height) including staff training required to expand tree maintenance services. Review services unit rates to improve services.	Deferred	Action deferred pending finalisation of Northern Beaches Council restructure and following service reviews.
	3.2.1.1	Provision of formal and informal programs to cater for community interests including arts and culture based activities.  Widen the breadth of reach to community development programs to reflect target groups across youth and young families.	Completed	Public programs including workshops, seminars, “In Conversation” artist events and fortnightly Kids Art and life drawing classes are held in conjunction with all exhibitions. Special events such as book launches, music programs, poetry events and graffiti art workshops for youth were scheduled during the Manly Arts Festival and throughout the year.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Create a more culturally vibrant Manly.	4.1.1.1	Continued provision of Library and Information Services, including loans, references services, children and target group programming, exhibitions, inter-library loans, and ebooks.	Completed	Library Services continued to be provided throughout the year covering loans, reference enquiries, programs for all age groups, exhibitions, eBooks, home library services, local studies and inter-library loans.
Create a more culturally vibrant Manly.	4.1.2.1	Continued provision of Manly Art Gallery and Museum (MAGAM) services, including maintenance of collection, touring exhibitions management, supporting MAGAM society, and supporting Manly Arts Festival.  Design and implement plans for improved spatial arrangements providing for storage entry presence, administrative offices, public amenities and a kiosk and merchandise space.	Completed	Program of some 25 exhibitions, both in-house curated and travelling, showcasing the full range of contemporary art practice. Full program of complementary public programs, workshops, Kids Art activities, life drawing, seminars and "In Conversation" events. The travelling exhibition ' <i>The making of Midnight Oil</i> ', drew some 400,000 visitors across seven national venues. Staging of the Manly Arts Festival with 70 visual and performing events across the Northern Beaches. The Gallery Society held a number of events for the entertainment and education of its 500 members. The planned revitalisation of MAG&M spaces was deferred pending a new masterplan for the site.
	4.2.1.1	Coordination of Meet Your Street program.	Completed	18 Meet Your Street events held
	4.2.2.1	Manage a program of family friendly interactive events to enliven community spaces at various locations across Manly LGA.	Completed	Delivered a number of family friendly events including World Food Markets in January - March 2017, Christmas Choral Concert in December 2016, and Manly Jazz in October 2016.



## A. SOCIAL

Goals	One Year Plan		Status	Comment
Create a more culturally vibrant Manly.	4.2.2.2	Council participation in sister city & cultural exchange support programs.	Progressing	Council continues to maintain ongoing ties with existing sister cities and cultural exchange support programs in accordance with existing arrangements.
Facilitate services that support the social and welfare needs of the Manly community.	5.1.1.1	Sharing delivery of existing education programs run through Council environmental and other services, such as Libraries and Art Gallery.	Completed	Council's Environmental Services program jointly funded the artists' fees and the environmental seminar programs for the Ku-ring-gai pH exhibition (December – February). Ten artists were selected to spend an intensive five days within Ku-ring-gai Chase National Park collaborating with a group of scientists with extensive research interests from neuroscience to botany.
	5.1.1.2	Continue children's services delivery for long day care, occasional care and preschool.  Amalgamate preschools to Kangaroo Street centre from Ivanhoe Park.	Completed	Children's Services continue to deliver child care to over 400 children in the community across seven long day care centres, five vacation care services, two pre-schools, occasional care and family day care. The pre-schools at Ivanhoe Park and Kangaroo Street will amalgamate in 2019 with construction and expansion of Kangaroo Street to take place in 2018.
	5.1.2.1	Continued youth services, recreation and leisure programs delivery across a range of venues as supported by Manly Youth Council and per adopted Youth Strategy.	Completed	Numerous activities and events have been organised across the Northern Beaches, including: Manly Corso, Manly Youth Centre and Manly Art Gallery.
	5.1.2.2	Provision of Adolescent and Family Counselling.	Completed	121 families accessed the Northern Beaches Youth and Family Counselling Service. 19 parents participated in three separate parenting groups over the same period with positive feedback.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Facilitate services that support the social and welfare needs of the Manly community.	5.2.1.1	Maintain a GL@M program and activities for GLTBQ young people.	Completed	Fortnightly meetings at Manly Youth Centre, plus regular excursions were held as part of the GLAM program. GLAM is a peer support group for young people of diverse genders, sexes and sexualities, or simply questioning their sexuality. GLAM provides a safe, non judgemental, pressure-free space, providing educational and social opportunities.
	5.2.1.2	Provide information and referral to target groups.	Completed	Over 300 instances of information and referral were recorded, with the majority being for services and activities for seniors/aged.  Six information stalls held at local shopping centres distributing information resources for seniors.
	5.2.1.3	Develop and update information guides and brochures for seniors, CALD communities and PWD.	Completed	Council continued to provide up-to-date information, including an update of the 'Manly Welcomes People with Disabilities' page.  Provided input on Walk Manly Pedestrian Access Mobility Plan 2017 and other major projects with regards to disability access.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Facilitate services that support the social and welfare needs of the Manly community.	5.2.1.4	Operation of Manly Seniors Centre to provide a range of social & recreational activities.	Completed	Manly Club for Seniors continued to provide a range of activities at Manly Seniors Centre including lawn bowls, table tennis, dancing, games, art and singing to ensure healthy ageing and social inclusion. Healthy Lifestyle classes and Computer Pals were also run at the centre and community restaurants were held on Fridays for the frail aged.
	5.2.1.5	Continued operations of Meals on Wheels; Community restaurant, shopping & recreational excursions for seniors; operation of Club Friday recreation program for PWD; and operation of Community Visitors Scheme per agreement with Commonwealth Department of Social Services.	Completed	The Meals on Wheels service delivered 18,420 meals to 256 clients in 2016/17. The Community restaurant served 1,920 meals. There were 520 seniors that benefitted from the shopping and recreational excursions. Council no longer operates Club Friday as it was transitioned to Catholic Care in June 2015. Council wound up the Community Visitor Scheme in June 2016 due to lack of referrals.
	5.2.1.6	Administration of club grants and Community Cultural grants.	Completed	Council ran a Community and Cultural Development Grants Program in July 2016 with \$140,000 of funding distributed across 46 community organisations. A Small Grants Scheme was run in October 2016, with \$50,000 of funding distributed between 28 community organisations. In February 2017, Council led the transition of three former Club Grants committees into one combined committee. This resulted in a streamlined process with less duplication and a more equitable spread of funding across the Northern Beaches.

## A. SOCIAL

Goals	One Year Plan		Status	Comment
Facilitate services that support the social and welfare needs of the Manly community.	5.2.1.7	Promotion and support of the International Day for People with a Disability.	Completed	Council promoted and supported an event for International Day for People with a Disability titled 'Wheely Big Walk', held on 3 December 2016. Northern Beaches Council partnered with National Parks Association of NSW to promote bushwalking amongst people with disabilities, and also partnered with nine organisations and community groups to deliver the Wheely Big Walk; over 60 people attended the event.

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
Facilitate a diversified Manly economy that caters for locals and visitors alike	1.1.1.1	Progress revitalisation works and activation of laneways and streets consistent with the Manly2015 Masterplan. This to include planning design and construction of streetscape works in Raglan Street, Sydney Road, Central Avenue, Henrietta Lane; Also for planning and design development of any remaining works of the Manly2015 Masterplan not yet implemented.	Progressing	Streetscape works in Raglan Street, Sydney Road, Central Avenue, Henrietta Lane have now been completed. Works in Whistler Street and Central Avenue are currently underway between Sydney Road and Raglan Street.
	1.1.1.2	Development of partnerships with local stakeholders.	Completed	Engaged with local businesses to participate as food stallholders, official venues and sponsors of Council events including Taste of Manly and Manly Jazz.
Promote tourism as an important part of the local economy	2.1.1.1	Review data and preparation of draft Tourism Plan and draft following survey of key stakeholders.	Progressing	Destination Management Plan for Manly being finalised with Manly Chamber of Commerce
	2.2.1.1	Continued support for the delivery of services at Hello Manly to meet the needs of visitors and tourists.	Completed	Ongoing funding and logistics support provided to Hello Manly
	2.2.2.1	Review completed and rebranding to Hello Manly undertaken in partnership with local stakeholders.	Completed	Hello Manly rebranding completed

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
Promote tourism as an important part of the local economy	2.2.3.1	The continued development of partnerships to benefit local community and businesses with key tourism stakeholders.	Completed	Council continues to partner with local businesses and community groups through its events program. Community groups such as RFS, Scouts and Lions Club were partners in delivering event services for Australia Day and other community events. Local restaurants were engaged as food stallholders for Taste of Manly.
	2.3.1.1	Programs and events delivered within approved budget.	Completed	Event program delivered.
Promote tourism as an important part of the local economy	2.3.2.1	Review existing calendar of festivals and events and report to Council recommendations for the future.	Progressing	Strategic Events Review of all events currently in progress

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
Improve traffic, parking and sustainable transport options in Manly.	3.1.1.1	<p>A) Develop and implement a program of Local Area Transport Management projects.</p> <p>B) Undertake audit program of all traffic signs, road markings and facilities, from audits develop program of maintenance works.</p> <p>C) Develop road safety campaigns to target issues raised by crash analysis and black spot program.</p> <p>D) Identify and develop road safety measures to improve road safety at accident hot spots.</p>	Completed	<p>A number of Local Area Transport Management projects were completed across the Northern Beaches including the construction of two pedestrian refuges in Balgowlah and a traffic splitter island at Bareena Drive, Balgowlah Heights. In relation to the audit program of all traffic signs and road markings, Council's current priority has been the consolidation of asset data into a centralised system. As this data migration project has now been completed, Council will now commence an audit program of all traffic signs and road markings and begin to develop a consolidated maintenance program. A five year Road Safety Action plan, which identifies target areas for road safety, was developed and approved by Council and Roads and Maritime Service. This included crash data reviews and the identification of a range of road safety measures to be implemented over the next five years.</p>

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
	3.1.2.1	Trial of electronic permit parking system.	Deferred	A parking working group has been established to consider parking related systems.
Improve traffic, parking and sustainable transport options in Manly.	3.1.3.1	Implementation of SHOROC regional directions and participate in the Northern Metropolitan Council of Mayors.	Deferred	Prioritises actions outlined within the Shore Regional Organisation of Councils (SHOROC) Regional Directions Paper will continue to be actively pursued by the Northern Beaches Council. Participation in the Northern Metropolitan Council of Mayors will be determined by Council following the September 2017 elections.
	3.1.4.1	Community bus network improvements by continuous improvements in services and operations.	Completed	A number of audits were undertaken to identify service improvements including the location of bus stops to ensure passenger safety and accessibility and the suitability of current routes to ensure the service continues to meet community demand. Some of these improvements are in progress.
	3.1.5.1	Implement Council's Five Year Road Safety Strategic Action Plan, pedestrian and cycle audits	Completed	Pedestrian route audits around Manly were completed under the Walk Manly Pedestrian Access and Mobility Plan. An audit of cycle routes and a bicycle wayfinding study was completed and resulted in signposting works being undertaken at 230 locations.



## B. ECONOMIC

Goals	One Year Plan		Status	Comment
<p>Maintain key amenities and physical infrastructure to acceptable service standards. This to include the implementation phase of Manly2015 Masterplan.</p>	<p>4.1.1.1</p>	<p>Undertake program as per Asset Management Plan for all assets under council control:                      a) Roads;                      b) Footpath;                      c) Drainage (Pipe, Pit, GPT) using CCTV;                      d) Buildings; and                      e) Parks and Receptions.</p>	<p>Completed</p>	<p>Works progressed with the implementation of each of the Asset Management Plan in the former Local Government Areas. Council will be working on consolidation of Asset Management Plans over the next 12 months.</p>

## B. ECONOMIC

Goals	One Year Plan	Status	Comment
<p>Maintain key amenities and physical infrastructure to acceptable service standards. This to include the implementation phase of Manly2015 Masterplan.</p>	<p>4.1.2.1</p> <ol style="list-style-type: none"> <li>1. Finalise Construction of new indoor complex at the Manly "Boy" Charlton Swim Centre and; Progress planning and development of Water Polo Facility if funding is obtained.</li> <li>2. Seaforth Community Hub (former Seaforth Tafe site) is leased, and upgrade progressed as per lessee requirements.</li> <li>3. Redevelopment of former Baby Health Ctr Site.</li> <li>4. Council to progress the detailed planning, design and construction phases of Manly2015 Masterplan including:               <ul style="list-style-type: none"> <li>- The construction of the new 500 space carpark underneath Manly Oval and the full reinstatement of the oval afterwards.</li> <li>- Progress detailed design and development approval phase of the redevelopment of the Landmark Site in Manly on a 99 year lease (site currently occupied by Whistler Street carpark and Manly Library building) for a mixed development incorporating a new Library, residential, retail and commercial spaces. Preparations for construction phase including planning for a temporary Library facility.</li> <li>- Village Centre and Manly Library components be progressed in accordance with the Manly2015 Masterplan and tenders approved by Council.</li> <li>- The redevelopment and urban design improvements</li> </ul> </li> </ol>	<p>Deferred</p>	<p>The construction of a carpark underneath Manly Oval and the redevelopment of Whistler Street carpark was put on hold at the Council meeting on 23 August 2016. However, Council remains strongly committed to pursuing the overall vision outlined in the Manly 2015 Masterplan which seeks to re-energise the Manly CBD.</p>

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
	4.1.3.1	Review Civic Plant and Equipment Fleet Purchasing Policy to: (a) incorporate green fuel reductions (carbon footprint reduction strategy); (b) undertake a fleet rationalisation/ usage; and (c) undertake a biodiesel review.	Completed	Council's fleet has been reviewed and a new Management Standard developed. This Standard is based on the principles of financial and environmental sustainability, safety and provision of fit for purpose vehicles. A comprehensive review of plant has also been undertaken and a plant replacement schedule developed to ensure operational requirements are met.

## B. ECONOMIC

Goals	One Year Plan	Status	Comment
<p>Maintain key amenities and physical infrastructure to acceptable service standards. This to include the implementation phase of Manly2015 Masterplan.</p>	<p>4.2.1.1 Pursuant to the NSW Government Ministry for Police &amp; Emergency Services the combined Councils (Manly, Warringah &amp; Pittwater) Local Emergency Management Committee LEMC are required to:</p> <ul style="list-style-type: none"> <li>(a) Chair a meeting with combat agencies every four months;</li> <li>(b) conduct an audit of all listed evacuation centres;</li> <li>(c) review and update Emergency Risk Mgmt Study;</li> <li>(d) identify vulnerable facilities;</li> <li>(e) list all major infrastructure;</li> <li>(f) review and update Community Context section of the current DISPLAN and ERM study;</li> <li>(g) identify current local sub and supporting plans which relate to Manly;</li> <li>(h) create new Emergency Plan EM (no longer called DISPLAN) part 1 administrative document;</li> <li>(i) new EM Plan template Part 2 - Community Context and Risk; and</li> <li>(j) New EM Plan Part 3 Consequences Management Plans. Work closely with the nominated LEOCON and REMO.</li> </ul>	<p>Completed</p>	<p>The Local Emergency Management Committee (LEMC) meetings are held every four months and are chaired by the Local Emergency Management Officer. Council has facilitated the creation of the draft Local Emergency Management Plan with input from all relevant members of the LEMC. The plan has been endorsed by the LEMC and once approved by the Regional Emergency Management Committee this plan will supersede the District Disaster Plan (DISPLAN). The communications aspects of emergency management are currently under review within the Core Transition Project which is seeking to harmonise Council's emergency management arrangements, and as a figment of this project, consultation is being undertaken with both the relevant combat agencies and Council's internal staff.</p>

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
Maintain key amenities and physical infrastructure to acceptable service standards	4.3.1.1	(a) Undertake regular maintenance and upgrading of buildings and facilities and as identified in its capital works program; and (b) Upgrading public toilets as per plan and maintenance requirements.	Progressing	Plans are being developed to upgrade the toilets at North Harbour Reserve.
	4.3.2.1	Maximise public hire of Council facilities.	Completed	Council maximised public hire of facilities to the Northern Beaches community.
	4.3.2.2	Manage Council's property portfolio to maximise access to the facilities by the public and where appropriate maximize the return on Council's assets.	Completed	Review of council assets undertaken and additional promotion around facility hire.
	4.3.3.1	Manage acquisition and divestment of property in accordance with Council policy and planning frameworks (adopted documents) and in accordance with statutory requirements.	Completed	No new acquisition or divestment of property within the former Manly LGA was undertaken in the 2016/17 financial year.

## B. ECONOMIC

Goals	One Year Plan		Status	Comment
	4.3.4.1	(a) Manage, operate and maintain Council's four parking facilities at Whistler St; Pacific Waves building; Peninsula building; Manly National building; (b) Review rates regularly to assess usability; and (c) Management of Council's parking meters at the Ocean Beach Front.	Completed	Council continues to operate all car parks and metered parking facilities across the region. The management and operation of the parking meters is currently undergoing review and all supplier and maintenance agreements have been extended until 30 June 2018. On 29 June 2017 Council opened the Police Citizens Youth Club (PCYC) and car park which is located in Dee Why. This new facility provides a 348 space car park including 120 commuter parking spaces associated with the new B-Line bus service. The remaining parking spots will allow Council to offer free three-hour parking and all day parking for the cost of \$5.

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Protect and conserve natural heritage, bushlands, waterways and biodiversity	1.1.1.1	Administration of statutory environmental reports, environmental levy budget, annual and community reporting.	Completed	All statutory and community reporting has been completed on time and budgets were managed to ensure sustainable provision of services.
	1.1.1.2	Undertake Biodiversity Management Programs that protect native species, habitats and populations, and implement Manly Flora and Fauna study.	Completed	Council delivered and supported a number of initiatives to monitor and protect threatened species and populations including Little Penguins, Long-nosed Bandicoots, Grey-headed Flying-foxes and Powerful Owls. Manly Flora and Fauna Study has been identified for review in 2017/18.
	1.1.1.3	Coastal Zone Management Planning and Aquatic Reserve Management projects funded and implemented.	Progressing	The Manly Ocean Beach Coastal Zone Management Plan is progressing with the background risk report complete.
	1.1.1.4	Catchment Water Recycling and Savings Projects implemented.	Completed	Council has successfully constructed a rain garden at East Esplanade and will continue to implement water saving projects.
	1.1.1.5	Manly Lagoon Catchment - Estuary Health Projects implemented.	Completed	Ongoing estuary health projects are underway including bush regeneration and weed removal, water quality monitoring and monitoring of sediment traps at Burnt Bridge Creek.

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Protect and conserve natural heritage, bushlands, waterways and biodiversity	1.1.1.6	Catchment Flood Risk Management projects undertaken including Manly LGA Flood Study and Manly Lagoon Risk Management Study and Plan. Northern Beaches Regional Flood Warning and Rain Gauge Instrumentation Upgrade, and Regional Council and SES Flood and Storm Education Program.	Completed	The Manly LGA Flood Study modelling has been completed and the next stage will be to publically exhibit the findings of the study. The Flood Study progressed more slowly than anticipated while the flood mapping criteria and procedures were harmonised across the three former council areas. The development of a Flood Plan will follow exhibition and will undertake option analysis for Flood Mitigation and Management. Option reporting for the Manly Lagoon Floodplain Risk Management Study and Plan has been completed and the Study and Plan is awaiting public exhibition to be undertaken in the 2017/18 financial year. The Northern Beaches Regional Flood Warning and Rain Gauge Instrumentation Upgrade has been completed. The Regional Council and SES Flood and Storm Education Program is ongoing and Council continues to partner with response agencies to improve community resilience to Natural Hazards.
	1.1.1.7	Catchment wide Water Sensitive Urban Design & Pollution Reduction Projects	Completed	Council has installed a rain garden at East Esplanade and is continuing to maintain trash racks, gross pollutant traps and rain gardens throughout the catchment.
	1.1.2.1	Implementation of annual bushland works program and projects including noxious weed control programs, upgrading bushland on Manly Scenic Walkway, rabbit control programs, volunteers, bushfire reduction works, and education strategy.	Completed	Implementation of annual bushland works program and projects including noxious weed control programs, upgrading bushland on Manly Scenic Walkway, rabbit control programs, volunteers, bushfire reduction works, and education strategy



## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Protect and conserve natural heritage, bushlands, waterways and biodiversity	1.1.3.1	Implement priority actions from the SHOROC Regional Strategy - Shaping our Future	Completed	Council has continued to act independently and partner with member councils to implement a wide range of programs addressing key focus areas including: integrated and sustainable transport; efficient energy sources; climate change adaptation; sustainable development; efficient waste management and resource recovery; efficient use of water; conservation of biodiversity; and sustainable communities through environmental education. Ongoing programs have been integrated across Natural Environment and Climate Change teams post amalgamation.
	1.1.4.1	Continued Environmental Programs and Partnerships targeting schools, businesses, Council staff and community.	Completed	Events and education programs were held across the Council's area over the year targeting schools, businesses, Council staff and the boarder community. Significant relationships were developed with Better Business Partnerships and schools across the peninsula.
	1.1.4.2	Update Manly Council Education for Sustainability Strategy and projects undertaken to reflect best practice in education for sustainability.	Completed	Review has been completed. These future actions will be considered during 2017/18 with the development of a future plan for the community sustainability program for the Northern Beaches Council.
	1.1.5.1	Promote awareness of Manly Environment Centre and Council's successful projects. Continued management of 'shopfront' for the purpose of information exchange, education and outreach, advocacy, research, events, activities and special projects; intern and volunteer engagement.	Completed	Manly Environment Centre continued to provide service to the community through information exchange, education and outreach, advocacy, research, events, activities and special projects; intern and volunteer engagement
	1.1.5.2	Continued Council environmental partnerships with NGO's, capacity building in the community, support and developing public education programs.	Completed	Council continued to develop environmental partnerships with NGOs such as Sea Life Aquarium, Take 3 and Better Business Partnerships to build capacity and support the development of public environmental and sustainability education programs

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Protect and conserve natural heritage, bushlands, waterways and biodiversity	1.1.5.3	Continue to increase and promote volunteer and internship programs.	Completed	Volunteer programs were supported and developed including Bushcare and project based volunteers. Several interns were hosted through the year.
	1.1.5.4	Continue working together with local and national stakeholders in climate change issues and events addressing key issues.	Completed	Council participated in discussions at the State and National level participating in consultation for the NSW Climate Change Fund Draft Strategic Plan and Climate Change Policy Framework and making a submissions for the Australian Government – Department of the Environment and Energy review of climate change policies.
Create liveable neighbourhoods with more affordable housing choices	2.1.1.1	Compliance with NSW planning legislation, including provision and preparation of Environmental Planning instruments (State Planning Policies and LEPs), Strategic Land Use Planning advice and Development Plans, DCPs and other Guidelines and Policies.	Completed	Planning legislation was complied with in relation to preparation of planning documentation and provision of appropriate advice.
	2.1.1.2	Provide strategic planning advice as required internally or externally.	Completed	Strategic planning advice was provided both internally and externally.
	2.1.1.3	Maintenance and review of delivery of s149 planning certificates.	Completed	s149 certificates issued in a timely and accurate manner.
	2.1.1.4	Participation and advice as part of the Foreshore Advisory Committee (per SREP 2005 - Sydney Harbour) and advice to Council's Development Assessment Branch.	Completed	Expert advice provided to Council's assessment branch.
	2.1.1.5	Completion of non statutory actions as approved by Council e.g. Strategic plans, coastline plans and heritage plans.	Completed	Actions have been completed as required. This has included the commencement of a review of the Pittwater Road Conservation Area and commencement of the rolling project to update the State Heritage Inventory forms.

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Create liveable neighbourhoods with more affordable housing choices	2.1.1.6	Develop and implement Masterplans for major projects as required.	Completed	No masterplans were required to be completed.
	2.1.1.7	Progress implementation of Plans of Management and associated Landscape Masterplans as required.	Completed	Ivanhoe Park Landscape Masterplan was approved for public exhibition in May/June 2017.
	2.1.1.8	Heritage Planning by providing a strategic approach for Manly built, natural, Aboriginal, maritime, parks and gardens and moveable heritage, including: review and update existing heritage inventory sheets; support for the Aboriginal Heritage Office; Management of Council's Local Heritage grants program; Development of education and communication programs for locals and visitors.	Completed	The project to update the Manly State Heritage Inventory sheets has commenced. The project to review the Pittwater Road Conservation Area has begun. Ongoing support for the Aboriginal Heritage Office has been provided.
	2.1.2.1	Provision of designs, plans and specifications for urban public domain and community infrastructure improvement projects as required.	Completed	Designs have been prepared in-house and a DA submitted for the replacement toilets at Marine Parade, Manly. Designs for works at Harbourview Child Care Centre and Kangaroo Street Child Care Centre have also been undertaken in-house.
	2.1.3.1	Ensure that the GIS is available to staff to assist Council business and customer service functions. Compile a comprehensive list of existing databases and datasets, and identify additional data required, including mapping geodiversity elements.	Completed	GIS available to Council staff as required to perform their duties. This included a review of existing database and datasets and providing additional data such as geodiversity elements within the spatial information. Council moved to a single GIS system on 22 May 2017

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Create liveable neighbourhoods with more affordable housing choices	2.1.4.1	Assessment and review of all development applications received by Council in accordance with State legislation, Planning Instruments, current Council plans and policies.	Completed	Council continues to ensure that its Development Assessment process are consistent with the evolving planning legislation, regulation, environmental planning instruments, Councils DCP's and policies.
	2.1.4.2	Promote appropriate development in accordance with legislation, Council Policies and Plans, and provide advice to customers (applicants, property owners, residents) relating to development.	Completed	Council has endeavoured to promote appropriate development in accordance with the relevant planning controls.
	2.1.4.3	Provide training to assessing planners in order to implement changes in legislation.	Completed	Council's development assessment team have continued to keep up to date with any changes to relevant legislation and planning laws.
	2.1.4.4	Provide feedback to Council's Strategic Planning section on development control trends and any measures necessary to ensure the environment is enhanced/maintained.	Completed	Council's development assessment teams have worked with the Strategic Land Use team to improve planning and environmental outcomes.
Maintain public health and building standards	3.1.1.1	Review and Determine Complying Development Applications	Completed	Environmental Compliance continued to provide PCA services including assessment and determination of CDCs.
	3.1.1.2	Review and Determine Construction Certificate Applications	Completed	Environmental Compliance continued to provide PCA services including assessment and determination of CDCs.
	3.1.1.3	Provide comments for Development Application proposals	Completed	Environmental Compliance continued to provide internal referral comments in relation to development applications and to attend pre-development meetings where appropriate.
	3.1.1.4	Undertake Critical Stage Inspections	Completed	Environmental Compliance continued to provide PCA services including undertaking critical stage inspections where appointed as PCA.
	3.1.1.5	Compliance Investigations in relation to illegal building works and non-compliance with consents	Completed	Services were maintained in relation to investigations and to take appropriate action on any illegal building works and breaches of consent.

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Maintain public health and building standards	3.1.1.6	Undertake inspections of privately owned swimming pools	Completed	Environmental Compliance continued to manage the swimming pool compliance processes through acting as a pool certifier, responding to complaints and undertaking proactive inspections of swimming pool barriers, undertaking appropriate enforcement actions where required.
	3.1.2.1	Conduct regular compliance inspections of food premises	Completed	All critical, high and medium risk food premises due for inspection in 2016/17 received at least one routine inspection. Regular inspections will be maintained on a frequency interval determined by risk. All food premises subject to routine inspection are also scored under the NSW Food Authority scores on doors scheme.
	3.1.2.2	Undertake investigations in relation to food poisoning complaints	Completed	All food poisoning complaints were assessed against Council's investigation checklist and appropriate actions taken.
	3.1.2.3	Conduct four (4) food handling seminars	Completed	Environmental Compliance delivered four food handling courses in 2016/17.
	3.1.2.4	Conduct regular compliance inspections of public health premises such as cooling towers, skin penetration, boarding houses, hairdressing salons	Deferred	Work is being undertaken to harmonise the inspection programs of the three former Councils, and to determine appropriate priority and interventions.
	3.1.2.5	Investigate Environmental Health complaints such as noise, odour and pollution complaints.	Completed	All Environmental Health complaints were investigated with appropriate action taken.
	3.1.2.6	Conduct Public Swimming Pool Inspections	Deferred	Work is being undertaken to harmonise the inspection programs of the three former Councils, and to determine appropriate priority and interventions.
	3.1.2.7	Conduct Ocean Beach Testing	Deferred	Work is being undertaken to harmonise the inspection programs of the three former Councils, and to determine appropriate priority and interventions.

## C. ENVIRONMENT

Goals	One Year Plan		Status	Comment
Facilitate reduction in green house gas emissions in the Manly area	4.1.1.1	Implement priority actions to address climate change adaptation and carbon emissions reduction for Council and the Community.	Completed	Council has developed a standard platform for energy, water and carbon emissions. This information will be used to prioritise projects for reducing carbon emissions in Council assets and will guide the program of future works. Council has undertaken background work to progress the development of quadruple bottom line and climate change policies, strategies and targets in 2017/18.
Promote responsible waste management	5.1.1.1	Continued provision of domestic waste collection services.	Completed	A range of waste and recycling collection services was provided to all residents to very high standards with over 99% of services provided on schedule.
	5.12.1	Continued provision of the following services: beach cleaning, street sweeping, public toilet cleaning, facilities cleaning, reserve cleaning, and public place cleaning.	Completed	Council's public place cleansing service is carried out as scheduled and on target. No major incidents were recorded in the current financial year and all service requests are addressed within allocated timeframe.
	5.13.1	Delivery of community and environmental partnerships to residents, schools, businesses, visitors and industry that promote and facilitate waste avoidance, reuse and recycling. Specifically including: LitterGuards, Love Food Hate Waste, nappy initiative, multi unit dwelling strategy, public place bin upgrades, review zero waste strategy, side loader - launch of new service.	Completed	A comprehensive program of activities, workshops and educational resources has been created and delivered to the community. The program has contributed to a high level of awareness, participation and correct use of Councils recycling and waste services.
	5.1.4.1	Introduce a green waste collection bin to all residents.	Completed	Rollout of green bins in former Manly LGA completed

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Maintain public confidence in Council's transparent and fair decision-making.	1.1.1.1	Relevant Codes and Policies reviewed as required by changes to legislation, including staff training and awareness raising.	Progressing	Current project to establish a complaints management framework across Council is progressing; current project to establish a fraud and corruption control plan is progressing; and quarterly meetings of the Audit Risk and Improvement Committee to oversee an Internal Audit Action Plan are in place.
	1.1.1.2	Report on governance systems implemented, policies and procedures reviewed, and updates/revisions made.	Progressing	Current project to review the policy framework and policy environment is progressing
	1.1.1.3	Establish and maintain Council's Compliance Framework.	Progressing	A review is currently underway focussed on harmonising policies for the Northern Beaches Council.
	1.1.1.4	Monitor effectiveness of organisational systems in detecting fraudulent, dishonest and unethical behaviour.	Progressing	This matter will be progressed in mid-2017 after the project on harmonising policies has significantly progressed.
	1.1.2.1	Maintain a register of professional legal advisers. Monitor the quality, timeliness and value for money of advice for Council.	Completed	A database of all external legal panel members up to date and maintained.
	1.1.3.1	Manage IPR and Office of Local Government statutory reporting requirements.	Completed	All reporting requirements have been met including the completion and lodgement of Audited Financial Statements, Public Interest Disclosure Reporting and quarterly progress reporting on the Delivery/Operational Plan.
	1.1.3.2	Progress Council's Fit for Future submission in accordance with Office of Local Government's requirements.	Completed	Council's Fit for the Future submission was completed as per the requirements of the Office of Local Government.

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Maintain public confidence in Council's transparent and fair decision-making.	1.1.4.1	Production of Business Papers and Councillor information packages as required. Continued management of Councillors corporate diary.	Completed	The management of IAG, LRC, SRG members and the Administrator functions have all been undertaken
	1.1.5.1	Manage Council meetings, including servicing Council chambers and meeting areas.	Completed	Council meetings have been conducted in accordance with Code of Meeting Practice.
	1.1.5.2	General promotion of Council services and activities.	Completed	Council information has been disseminated through the channels identified, including the website and public notices.
	1.1.6.1	Continue to maintain comprehensive records systems for Council's records in TRIM including ongoing support and training in Council's records platform.	Completed	Northern Beaches Council is scheduled to move to single records system on 4 July 2017
	1.1.7.1	Implementation of IT strategy in support of the various functions and services across Council.	Progressing	Work now being undertaken as part of the amalgamation of the Northern Beaches Council.
	1.1.7.2	Manage Council's ebusiness transaction portals and opportunities.	Completed	Existing ebusiness transactions portals are being maintained. These, along with new opportunities, will be reviewed as part of the Council amalgamation process.
	1.2.1.1	Provision of quality customer services over the counter and on-line.	Completed	Current processes allow for Business As Usual with quality assurance metrics and corrective actions in place



## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Maintain public confidence in Council's transparent and fair decision-making	1.2.1.2	Maintain Council's Complaint Framework.	Progressing	A review is currently underway focussed on harmonising policies for the Northern Beaches Council.
	1.2.1.3	Provide awareness raising activities/training on Council's complaint management processes.	Progressing	Planning is underway to deliver training which will raise awareness of council's complaint management process.
	1.2.1.4	Maintain Companion Animals Register in accordance with legislative requirements.	Completed	The Companion Animals Register has been maintained in accordance with legislative requirements.
	1.3.1.1	Continue implementation of Communications Strategy.	Completed	Communication strategies were developed and implemented for many aspects of Council's business including key events, Children's Services, Waste Services, Aquatic Centres, Manly Art Gallery, Glen Street Theatre, Community Grants resulting in increased awareness and participation.
	1.3.1.2	Identify and report on new media opportunities to engage with Council's public.	Completed	Council has converted over all former social media accounts and is using these in conjunction with traditional media channels to engage the community in everyday activities as well as high profile items like the Coastal Walkway, Merger Savings Fund Grants and Plastic Free July. Over the last year Facebook followers have increased from 21,673 to 42,812 ; Twitter from 5,086 to 6,251 and Instagram from 5,164 to 8,351.
1.3.1.3	Develop a brand strategy for the Council brand to increase awareness of the activities which Council undertakes	Completed	An interim brand was created in the first week of the amalgamated council and rolled out across the LGA. After a tender process an external agency was engaged to develop the Council's permanent brand, due to be completed 4 August 2017.	

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Maintain public confidence in Council's transparent and fair decision-making	1.3.1.4	Continue to update Council's Corporate Style and corporate material	Completed	Over the last 12 months we have successfully rolled out the interim brand, removing all old Council logos and branding where possible.
	1.3.1.5	Provide an internal graphic design and print management process to enhance the quality of Council's publications through a cost effective service delivery model.	Completed	The in-house Graphic Design team utilises the print room and sign shop to their full potential to be cost effective. Printing includes a range of media such as brochures, flyers, posters, invitations and business cards.
	1.3.1.6	Promote Council activities and services and assist in the promotion of Council's objectives.	Completed	The in-house Graphic Design team along with the Media and Communications team continue to promote all Council-related activities and services utilising the interim brand.
	1.4.1.1	Continue process of establishing enterprise risk management. Proactive in-house management of under excess claims. Identification of recovery opportunities. Promote minimisation of risk throughout Council. Complete Risk Management Action Plan.	Progressing	Project to establish an Enterprise Risk Management framework across Council in line with ISO 31000 is progressing.
	1.5.1.1	Ensure compliance with LG Award 2014, recognise excellent work performance by staff and encourage individual career development via facilitating opportunities for skill and knowledge acquisition.	Completed	Award compliance ongoing. Learning and development guidelines have been designed for endorsement

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Maintain public confidence in Council's transparent and fair decision-making	1.5.2.1	Conduct eight Joint Consultative Meetings per annum.	Completed	A number of Joint Consultative Committees Meetings have been held
	1.5.3.1	Award compliance.	Completed	Skilled HR representatives manage and seek advice from LGNSW as required
	1.5.4.4	Recruitment and selection process to bear in mind relative years of experience of applicants where all other criteria are equal with all selection decisions to be in accordance with the merit principal.	Completed	All recruitment and selection is merit based and aligns with the Award and relevant legislation
	1.5.5.1	Creation of Corporate and individual training and development plans that meet the needs of employees and Council.	Completed	Three systems in operation. Consolidated plan being developed for 2017
	1.6.1.1	Conduct WH&S audit program of work sites.	Progressing	A consolidated program of verification audit activities is currently being developed.
	1.6.2.1	Implement, maintain and monitor for continuous improvement purposes the staff care program.	Completed	Consolidated EAP program in place
	1.6.3.1	Effectively and efficiently manage and monitor the rehabilitation of injured workers.	Completed	Workplace rehabilitation is managed through the WHS unit and is subject to annual audits to verify compliance with legislative requirements.
Maintain public confidence in Council's	1.7.1.1	Monitor representation by EEO categories.	Progressing	Progressing as systems develop

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
transparent and fair decision-making	1.7.1.2	Learning opportunities provided to EEO categories.	Progressing	Progressing as part of Learning and Development guidelines
Work in partnership with the community	2.1.1.1	Community consultation as required to inform Council's Community Strategic Plan.	Completed	The development of the draft Community Strategic Plan has been informed by community engagement on an Issue Paper (September-November 2016) and Discussion Paper (March-April 2017). Further engagement on the draft Plan is planned for 2017/18
	2.1.2.1	Continuing to service Special Purpose Advisory Committees and Working Groups.	Completed	Meetings of IAG and LRC and SRGs have been supported by the governance unit.
	2.1.3.1	Continued support by Council of Precincts.	Completed	Meetings of IAG and LRC and SRGs have been supported by the governance unit.
Efficiently use of Council's resources	3.1.1.1	Council's investments reported to Council confirming compliance with investment policies.	Completed	Investments have been managed as per required legislation and Council Policies and regularly report to Council
	3.1.1.2	Annual Financial Reports and Auditors Reports delivered to Division of Local Government and Bureau of Statistics.	Completed	Annual Audited Financial Statements reported to Council 13 December 2016 and lodged with the Office of Local Government.
	3.1.1.3	Ensure compliance with Council's taxation obligations.	Completed	Council's taxation obligations have been managed as per required legislation and in accordance with relevant tax rulings
	3.1.1.4	Ensure the levying and collection of property rating income and maintain Council's property database.	Completed	Council's rating facilities have been managed efficiently including supplementary notice production, levying and mailing of instalments and rate recovery

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Efficiently use of Council's resources	3.1.1.5	Renew expiring leases and licences in a timely fashion.	Completed	Renewal of several community and commercial leases and licences through the year as resources allowed.
	3.1.1.6	Develop Long Term Financial Plan that supports investment in infrastructure.	Completed	A Long Term Financial Plan for 2017-2027 was adopted by Council in June 2017 as part of the Council's Operational Plan 2017/18
	3.1.2.1	Continue to facilitate Internal Audit function.	Completed	Internal Audit Action Plan has been established and internal audits have been conducted in accordance with the plan. The internal audit function has been overseen by the Audit Risk and Improvement Committee which has met quarterly.
Advocate to State and Federal Governments	4.1.1.1	Participate with other Councils, including the new Northern Metropolitan Council of Mayors (or similar) via NSROC and SHOROC, to pursue potential cost savings via joint procurement services, shared services or other business improvement strategies.	Completed	Several opportunities have been pursued with resultant cost savings - for example mowing across the region. Council also participates in joint procurement activities with other Councils where appropriate, this year participating in a joint tender with Local Government Procurement for electricity.

## D. GOVERNANCE

Goals	One Year Plan		Status	Comment
Advocate to State and Federal Governments	4.1.2.1	Refine strategies in working with SHOROC Executive, and assist with those being pursued through the new Northern Metropolitan Council of Mayors, or similar regional organisation.	Progressing	Priorities in the SHOROC regional directions paper will continue to be pursued by the Northern Beaches Council. Participation in the Northern Metropolitan Council of Mayors will be determined by council post the elections in September 2017.

FORMER PITTWATER LOCAL GOVERNMENT AREA

**OPERATIONAL PLAN**

2016/2017

13/5/16 - 30/6/17

**SUPPORTING & CONNECTING OUR COMMUNITY**  
**Building Communities Strategy**

Strategic Objective	2016/2017	Status	Comment
To be a community that appreciates and values our bush, beach and water	Engage and educate the community on the natural environment through interpretive information and newsletters	Completed	The community was engaged and educated through the development and circulation of Council's Cooee Newsletter and interpretive displays at the Coastal Environment Centre at community events.
	Create an Issues Paper (social) to help inform the development of the Community Strategic Plan	Completed	An Issues Paper was completed and exhibited to the community in September-November 2016. Feedback from over 1,000 people was used to prepare Draft Vision, Aspirations and Priorities for further engagement and development of the Community Strategy Plan.
To be a community that respects and values cultural diversity	Provide citizenship ceremonies	Completed	Two Citizenship ceremonies were delivered at Mona Vale Community Hall with all Citizenships ceremonies from January 2017 now being delivered at the Glen St Theatre.
	Support delivery of the annual Guringai Festival	Completed	The 2017 Guringai festival program has been finalised and is being delivered from 26 May to 9 July 2017.
To encourage a fit and healthy community with access to appropriate health services	Participate in the planning for the future of Mona Vale hospital and the new regional hospital at French's Forest	Completed	Council continued to work closely with Northern Sydney Local Health District to plan the future of the Mona Vale Hospital Site.
To ensure the community has access to a range of facilities for social and cultural participation for people with all abilities	Provide a quarterly school holiday recreation information brochure on activities available for children age 5-18 years	Completed	A school holiday brochure on activities in community centres was produced.
	Prepare a Community Development Plan for the proposed Ingleside land release	Deferred	This has been deferred due to delays associated with Ingleside land release. This will be actioned in 2017/18.
To ensure the community has access to a range of facilities for social and cultural participation for people with all abilities	Support and encourage new art exhibitions and act activations	Completed	Council supported a lively and full program of curated and artist initiated exhibitions, complemented with public programs.



To facilitate high levels of community volunteering across a wide range of activities	Continue the program to recognise outstanding members of the community	Completed	Council is proud of the involvement of our volunteers in providing support and services to the community and will continue to recognise their commitment through acknowledgement and thank you events.
	Hold an annual volunteer reception	Completed	A thank you event for volunteers involved in cleaning up the storm event at Collaroy Beach in June 2016 was held on 15 August at The Collaroy Hotel, Collaroy Beach. The event was attended by volunteers from NSW Police, Surf Life Saving, RFS, SES and a number of impacted residents and key council staff. The event was well received.
	Support for volunteer program through Bushcare and Coastal Environment Centre (CEC)	Completed	The volunteer program was supported and continued to engage members of the community across the peninsula

#### Building Communities Strategy

Strategic Objective	2016/2017	Status	Comment
To ensure the community has access to a range of support services	Management, development and maintenance of Mona Vale General Cemetery in accordance with the Plan of Management	Completed	Continued to enact various recommendations of the Plan of Management including draft Conservation Management Plan (currently on Public Exhibition), concept for new memorial gardens and update to "Stone Orchard" cemetery management software.
To ensure the community has access to a range of support services	Provide a range of services to young people and their families in Pittwater and work with young people and youth-focused organisations to develop strategies for program delivery, including parent support initiatives and programs	Completed	Young people and their families were engaged through events, seminars, workshops, and consultation. These included opportunities for young people's talents and contributions to be showcased to the wider community through music, social enterprise, sport, art and volunteering. Parent engagement topics included healthy relationships, HSC stress, and mental health. Council regularly attended Youth Interagency meetings, one of which was a consultation run by the Corporate Strategy team for the Community Strategic Plan.
	Provide and promote widely accessible information on support services	Completed	Council continued to provide information to the community through the distribution of the Seniors Guide and by promoting local organisations and their programs. Two expos on the National Disability Insurance Scheme were held to promote local disability services to the community.

	Support local organisations to meet the needs of older residents and carers	Completed	Council supported local organisations by promoting their organisations and activities, through regular attendance at interagency meetings and through collaborative projects. Council also held the first combined Northern Beaches Seniors Festival 2017, with over 150 local events offered for Seniors.
To have accessible social infrastructure	Review and support the capacity of existing community organisations to deliver services	Completed	Council provided sector support through the dissemination of information, through attendance at interagency and sector meetings and through collaborative activities. To support organisations and the community Council provided three information sessions on Aged Care reforms and the National Disability Insurance Scheme. Engagement and consultation was held with the youth sector regarding a potential Youth Health Hub in the northern area of the Northern Beaches
	Adopt the Disability Inclusion Action Plan	Completed	The Disability Inclusion Action Plan was adopted by Council on 27 June 2017.

#### Building Communities Strategy

Strategic Objective	2016/2017	Status	Comment
To increase social cohesion by encouraging and facilitating involvement in community organisations, networks, events and activities	Promote civic events (Australia Day, Dog Day by the Bay and Food and Wine Fair) and conduct evaluation to measure effectiveness	Completed	Delivered Australia Day 2017 at Bert Payne Park, Newport Beach with over 5,000 people in attendance. A beach BBQ, rides and entertainment were provided and joined by Australia Day Ambassador, Kamahl. Pittwater Food & Wine Fair was rescheduled and renamed to "Taste of the Beaches" and will run in August, 2017
	Continue to provide a number of outdoor events annually that connect the community	Completed	Council ran the Avalon Car Boot Sale, Refugee Week in June, and partnered in the Shoreshocked Music Festival. Numerous other community-run events were held, including surf club ocean swims and a Charity Family Fun Day.
To maintain Pittwater as a safe community	To respond to a range of community safety initiatives	Completed	In partnership with the Community Drug Action Team and the Ministry of Health, Council delivered a community advocacy workshop to build the capacity of the community to respond to local liquor license applications. Council assisted the Local Domestic Violence Network to organise the inaugural White Ribbon Day community walk and the annual White Ribbon Day breakfast.

To support community initiatives that respond to community needs	Provide a range of demographic information to the community	Completed	Council provided the community with up to date demographic information through a subscription to Profile id. The community accessed this information through the website.
	Deliver a range of social and community development initiatives	Completed	Council delivered 115 community development initiatives. This included significant community events such as: Youth Week, Seniors Week and International Day for People with a Disability.
	Support artists to exhibit artworks in the public realm	Completed	Council supported local artists to exhibit artworks with a full program in the Creative Space and Avalon Recreation Centre.
	Encourage and support artist development in Pittwater	Completed	Council encouraged artist development through a mixed program of exhibitions in community spaces and public works throughout the region.

**Recreational Management Strategy**

Initiative	2016/2017	Status	Comment
To champion the reduction of energy and water consumption in Council activities and buildings	Deliver energy and water saving initiatives and retrofits in council buildings, funded through the Revolving Energy Fund	Completed	Energy efficiency upgrades were completed at the administration offices in Vuko Place with the upgrade of the air-conditioning system. Solar PV was installed at Avalon Bowling club and Avalon Golf club and solar hot water systems were installed at Sydney Lakeside Holiday Park. Planning is underway for a Council wide strategy for energy efficiency upgrades across existing assets.
To develop, manage and maintain recreational facilities to best practice standards in a cost effective and sustainable manner	Undertake regular patrols and respond to community requests for enforcement of use restrictions on public reserves	Completed	Public reserves were patrolled on a regular basis and action taken whenever an unauthorised use was detected.
	Plan, design, upgrade and enhance recreation facilities as outlined in the Capital Improvement Plan (CIP) including irrigation, lighting, playing fields and playgrounds	Completed	Under the Capital Improvement Program the Narrabeen Lagoon multi-use pathway was upgraded to accommodate high use. At Porter Reserve, Newport subsoil drainage was installed to improve field capacity.
	Ongoing maintenance and servicing of recreational facilities and car parks	Completed	Scheduled and reactive maintenance undertaken.
	Progressively implement Plan of Management recommendations	Completed	Picnic shelters were installed at Phillip Park, Palm Beach and Council continued to progressively implement plan of management recommendations to provide greater public amenity.
	Consolidate the planning and management of reserves in consultation with the NSW Government	Completed	Council is working with the NSW Government regarding the consolidation of the management of crown reserves.

To encourage and support volunteer participation in a range of recreational activities	Provide lifeguard services and support for lifesaving activities	Completed	The contracted lifeguarding services has been maintained across the beaches of former Pittwater. This service is provided five (5) days per week over the 2016/17 season and surf clubs patrol on weekends.
To encourage and support volunteer participation in a range of recreational activities	Engage with sporting clubs, associations and the Manly Warringah Pittwater Sporting Union to manage playing fields	Completed	Council has been working closely with local sporting groups to improve the management of sportsgrounds. A combined sportsground allocation and management process has been implemented to ensure consistency and facilitate equity. Sporting groups have been involved in the development of the Sports Strategy.
To realise and enhance the recreational potential of civic and open spaces	Implement the recommendations from the Open Space and Recreational Strategy	Completed	Exercise equipment has been installed at Bilarong Reserve, North Narrabeen.
	Upgrade playgrounds and facilities under the Capital Improvement Program	Completed	A new playground was installed at Village Park, Mona Vale.
To utilise Pittwater's unique natural landscape for recreational experiences	Upgrade bushland tracks and walkways as part of the Active Travel Strategy under the Capital Improvement program	Completed	Multiuse access pathway installed along the Eastern boundary of Mona Vale Golf Course.

#### Recreational Management Strategy

Initiative	2016/2017	Status	Comment
To utilise Pittwater's unique natural landscape for recreational experiences	Build and upgrade facilities in public reserves under the Capital Improvement Program to encourage recreational activities	Completed	An access audit was undertaken of the regional and district reserves.
To improve multi-use recreational facilities and services through ongoing public / private partnerships	Manage and improve the operations of Currawong State Park including upgrade to conference facility	Completed	Plans have been developed for improvements to the cabins and the conference centre. A Development Application has been lodged for works to the cabins, the games room and for improvements to the path leading to the conference centre.
To improve multi-use recreational facilities and services through ongoing public / private partnerships	Develop and implement a Place Plan for Currawong to ensure its long term sustainability	Progressing	The Place Plan is progressing. Currawong State Park Advisory Committee resolved to defer the Community Engagement Open Day until cabin upgrades have been completed, so they can be showcased. This project will be managed operationally.
	Plan for rebuild of Mona Vale Surf Life Saving Club	Progressing	Stage 1 of the community engagement has been completed. Tenders have been received for design consultancy and the lead consultant has been appointed.
	Manage Narrabeen Golf Driving Range	Completed	Major upgrades have been undertaken at the Driving Range with the complex now comprising six operations with the addition of Cool Clubs.

	Deliver the Plan of Management of Sydney Lakeside Holiday Park	Completed	The Sydney Lakeside Holiday Park continues to be upgraded as per the Plan of Management. Upgrades include improvement to amenities and waterpark. Majority of works outlined in the Plan of Management have been completed over the last three years resulting in the park maintaining an excellent rating of 4.5 stars.
To improve multi-use recreational facilities and services through ongoing public / private partnerships	Manage the general operations of Sydney Lakeside Holiday Park	Completed	The NRMA Agreement adopted last year for the first time was renewed for a further year and we continue to work towards the Holiday Park becoming 5 star rated. We have continued to upgrade the facility and increase its effectiveness as a business.
To provide a diverse range of accessible recreational opportunities and associated facilities to cater for a broad range of ages, abilities and interests	Provide and maintain a network of community centres available to the community	Completed	43 community centres across the Northern Beaches, were maintained and available for public hire.
	Complete stage one of the Mona Vale Skate Park and secure funding for stage two	Completed	Mona Vale Skate Park was officially opened on 3 September 2016.
	To plan for accessibility across Council's recreational facilities	Completed	Disability Inclusion Plan has been developed and will be implemented from 2017/18.

**Recreational Management Strategy**

Initiative	2016/2017	Status	Comment
To provide a diverse range of accessible recreational opportunities and associated facilities to cater for a broad range of ages, abilities and interests	Develop walking networks as part of the Active Travel Strategy	Completed	Council has made progress in extending the walking networks across the region with 2,682 metres of new footpath constructed at over 30 locations across the Northern Beaches.
To reduce energy and water consumption within Council's activities and buildings in order to lead by example	Install and promote energy efficient public lighting and sustainability initiatives in council assets and at high profile locations in Pittwater	Completed	Energy efficient lighting upgrades were installed at Seaforth Community Centre, Warriewood Beach, Scotland Island Wharves and Winnererremy Bay Reserve. Council is working in partnership with the Street Lighting Improvement Program to improve efficiency of street lighting across the region.
To reduce energy and water consumption within Council's activities and buildings in order to lead by example	Manage the investment strategy and outcomes reporting of the revolving energy fund (REF)	Completed	Council continues to invest in energy efficiency and renewable energy projects to improve efficiency and comfort of existing Council assets. Key projects in 2016/17 included Seaforth Community Centre lighting upgrade and Vuko Administration Building air-conditioning upgrades. Measurement and verification of projects is completed using Council's data management platform.

To use recreational opportunities to encourage a fit and healthy community for all abilities	Install outdoor exercise facilities in appropriate reserves	Completed	All planned works for 2017 have been completed with the installation of exercise equipment at Bilarong Reserve.
To create an active transport network	Develop and deliver active travel projects under the Active Travel Strategy to encourage recreational activities (see CIP table for projects)	Completed	The Roads and Maritime Service active transport grant funding has been implemented across the region with key projects including wayfinding signs for cyclists, cycle training workshops and the installation of bike racks at various locations to encourage cycling activities throughout the area.

**Traffic & Transport Strategy**

Initiative	2016/2017	Status	Comment
To advance an effective and efficient public transport system that services the Pittwater community providing fast connections to village centres, local transport nodes and adjoining regional centres	Continue to lobby state and federal agencies to improve public transport to the CBD, along the Macquarie Park corridor and to connect Pittwater with other employment across the city	Completed	Council continues to work with the State Government to improve public transport across the Northern Beaches. Key projects this year have included the planning for the B-Line bus rapid transport which will commence operations in late 2017 with bus services between Newport and the CBD every 10 minutes.
To create an active transport connectivity network (including roads, pathways, cycle ways)	Continue pedestrian access improvements including boardwalks and tracks through bushland areas	Completed	Bushland tracks have been upgraded at Turimetta and Narrabeen Headland.
	Project manage major road reconstruction and traffic facility projects (e.g. MacPherson Street Bridge, Church Point carpark and road re-alignment, Warriewood Road, Garden St/ Powderworks Road)	Progressing	Council is continuing to manage the delivery of a number of significant multi-year projects including the Macpherson Street Bridge, Church Point carpark and road re-alignment and the Warriewood Road/Garden Street project.
	Provide planning, design, management and maintenance of traffic and transport Infrastructure to improve active transport connectivity	Completed	Council is continuing to manage and deliver these essential services and provide new and improved infrastructure to better service connectivity and encourage active travel, including walking and cycling. This year, Council constructed 2,682 metres of new footpath and an additional 340 metres of shared walking/cycling path across the Northern Beaches.

To create an active transport connectivity network (including roads, pathways, cycle ways)	Improve road network by implementing Capital Improvement Program for traffic and transport infrastructure	Completed	Council has delivered an extensive capital improvement programs for traffic and transport infrastructure across the Northern Beaches. Highlights include the construction of 1,164 metres of kerb and gutter, 16.5km of road re-sheeting, 2,682 metres of new footpath, 340 metres of shared path and the construction of a number of traffic facilities including a school children's crossing and wombat crossing at Freshwater, a pedestrian fence at North Balgowlah, two pedestrian refuges in Balgowlah and a traffic splitter island at Balgowlah Heights.
	Develop and deliver active travel projects under the Active Travel Strategy, including cycleways, footpaths and walking tracks as part of the Capital Improvement Program	Completed	Council has delivered a number of active travel projects under the Active Travel Strategy the construction of 2,682 metres of new footpath and an additional 340 metres of shared path. Cycling wayfinding signage and end of trip bicycle facilities have also been installed throughout the Northern Beaches.
To improve road and footpath safety to encourage use by community	Manage owners consents for works by property owners and developers in the public road reserves	Completed	Requests for owners consent on works by property owners have been reviewed by internal council stakeholders and authorised in line with council guidelines.

**Traffic & Transport Strategy**

Initiative	2016/2017	Status	Comment
To improve road and footpath safety to encourage use by community	Maintain road reserve infrastructure	Completed	Council has continued to provide a road reserve infrastructure maintenance service to the community and has addressed over 10,000 maintenance requests in the past 12 months. Highlights include over 2,265 metres of road pavement patching being completed, 150 metres of footpath being repaired, 172 metres of kerb and gutter being replaced and an average of 70 stormwater pits being inspected and cleaned monthly across the region.
	Undertake road restoration in accordance with agreed levels of service	Completed	Council has continued to provide a timely and efficient road restoration service to the community and public utilities who require road opening permits and restoration works following road reserve excavations.
To improve road and footpath safety to encourage use by community	Ongoing program of works to improve Pedestrian Mobility and access in commercial precincts and bus stops	Completed	The Walk Avalon Pedestrian Access and Mobility Plan (PAMP) was completed which identifies Council's key priorities for improvements to the pedestrian network within the Avalon area. Key priorities identified within the PAMP will now be considered for funding as part of Councils capital works program.

To promote innovative and flexible transport systems that provides alternative transport options, such as energy efficient vehicles	Continued promotional campaign for increased use of Public Transport and Park and Ride facilities	Completed	Council has been working collaboratively with Transport for NSW on the B-Line project which will deliver a high frequency bus service and an additional 900 parking spaces by late 2017. Following completion of this project, Council will actively promote the new 'Park and Ride' facilities to ensure car parks continue to operate at full capacity.
To promote innovative and flexible transport systems that provides alternative transport options, such as energy efficient vehicles	Implement education program to promote opportunities and advantages of reduced private motor vehicle usage	Completed	Four schools across Northern Beaches were targeted this year to develop Transport Access Guides which promoted the use of walking, cycling and bus transport to parents and carers to aid in reducing congestion around schools.

## VALUING & CARING FOR OUR NATURAL ENVIRONMENT

### Beach and Coastal Management

Initiative	2016/2017	Status	Comment
To protect and maintain a healthy coast (beaches, dunes, headlands and estuaries)	Provide planning, design, investigation for the management of issues arising from beaches, coastline and estuaries	Completed	Monitoring and managing risk associated with coastal hazards continues to be a high priority for Council, particularly in regard to beach and foreshore erosion and cliff and rock fall hazards following significant storm events such as the June 2016 east coast low. Council continues to develop planning policies and management programs consistent with the state governments coastal management legislation.
	Provide effective sand dune management	Completed	Dune regeneration contracts complete. Scheduled and reactive maintenance has been undertaken.
To protect marine biodiversity	Partner with Sydney Coastal Council Group and relevant State agencies to develop appropriate projects, programs and educational tools to conserve marine biodiversity in the Sydney Metropolitan area, in particular in the Northern Beaches	Completed	Northern Beaches Council continues to work with Sydney Coastal Council Group and state agencies such as Local Land Services and the Marine Estate Management Authority to develop projects, programs and education tools to conserve marine biodiversity. Examples include programs run by Manly Environment Centre, Coastal Environment Centre together with strategic and on ground water quality management projects and policies.
To provide and maintain coastal infrastructure and public facilities	Effective management of Council's wharf tie-ups	Completed	Due to changes in priority preference to offshore residents for wharf-tie-ups at Church Point we no longer have a wait list at this wharf. Processes have been streamlined and continue to be reviewed and updated where necessary.
	Provide an effective management and cleansing of Council's rock pools	Completed	Rock pools cleaned in accordance with Rock Pool cleaning roster.

### Beach and Coastal Management



Initiative	2016/2017	Status	Comment
To provide and maintain coastal infrastructure and public facilities	Ongoing maintenance and servicing of beach, coastal and estuary facilities	Completed	Scheduled and reactive maintenance undertaken.
	Upgrades of beach, coastal and estuary facilities	Completed	Rockpool promenade repairs undertaken at Palm Beach and Narrabeen Pools.
To provide for the sustainability of beaches, headlands and estuaries	To consider regional sustainability initiatives relating to adaptive planning of the coastal zone	Completed	Council has actively engaged with the State Government and relevant management agencies to advocate the development of regionally sustainable planning initiatives in the coastal zone and has provided detailed submissions in response to the Hawkesbury Shelf Marine Bioregion Assessment Discussion Paper, the draft Coastal Management SEPP and the associated coastal management area mapping.
	Enforce the restrictions on collection of intertidal invertebrates on rock platforms and in the intertidal protection areas in the Pittwater area	Completed	These areas were patrolled by Rangers and action taken as appropriate. Council also liaised with NSW Fisheries staff in relation to these matters.
To responsibly manage the risks associated with the coastal environment, including risks exacerbated by global warming	Develop, implement and review Coastal Zone Management Plans in accordance with State Government guidance	Completed	The draft Coastal Zone Management Plan for Bilgola Beach and Basin Beach has been reviewed and amended to address comments provided by the NSW Coastal Panel. The amended CZMP has been adopted by Council and resubmitted to the Minister for the Environment and the Plan has been certified. The Plan will be gazetted in coming weeks.
	To maintain and apply a coastal risk management policy	Completed	The Coastal Risk Management and Estuarine Risk Management Policies together with relevant development controls in P21 DCP continue to be applied to mitigate risks to development affected by coastal hazards.

#### Catchment Management

Initiative	2016/2017	Status	Comment
To achieve an integrated sustainable approach to water cycle management	Monitor and update integrated Urban Water Management framework as required to align with agency requirements	Completed	An updated framework was published in July 2016 and called the "NSW Best-Practice Management (BPM) of Water Supply and Sewerage Framework". Council has continued to implement the elements of the framework, including the Integrated Water Cycle Management Policy, the Integrated Water Cycle Management Strategy for Warriewood Valley Urban Release Area, and general water conservation measures.

To effectively manage stormwater and flooding including the impacts of climate change	Mitigate flood risks through the management of the Narrabeen Lagoon Entrance in line with the Narrabeen Lagoon Floodplain Risk Management Study and Plan in collaboration with Warringah Council	Completed	Large excavation works to remove 40,000m <sup>3</sup> of sand from the entrance of Narrabeen Lagoon started in August 2016 were completed in November 2016. The works have reduced flood risks around the lagoon, increased tidal flow and have provided sand to nourish Collaroy-Narrabeen Beach, improving access and amenity.
	Implement the Stormwater Management Strategy 2015-2019	Deferred	A review of this Strategy will commence in 2017/18 to incorporate the whole Council area. Specific actions are to be incorporated in existing programs throughout Council.
	Implement Capital Improvement Program for Stormwater and Flood Mitigation Infrastructure	Completed	Forward works programs for Stormwater Drainage renewal and upgrades are being developed from integrated stormwater asset management processes. Consolidated forward works programs are assessed and ranked by risk.
	Provide planning, investigation design, maintenance and management of stormwater drainage infrastructure	Completed	Integrated stormwater investigation and asset management processes have been implemented and centralised to ensure that levels of service are maintained and enhanced to ensure that stormwater risk is being addressed. The Transport and Civil Infrastructure Team will provide maintenance of the Councils stormwater assets to ensure performance requirements are maintained and flood risks are minimised.
To foster proactive participation in planning and managing for a sustainable water future	Participate in Metropolitan Water Plan and Sydney Water initiatives on water demand management and water services delivery	Completed	Council monitors water use on Council facilities and grounds and implements demand management measures where required.
To improve the water quality of creeks, waterways and receiving waters	Continued liaison with State agencies for water quality monitoring and reporting	Completed	Council continued to provide responses to agencies on an as required basis, and has worked with Sydney Water and OEH on stormwater water quality monitoring for the Beachwatch program and diffuse stormwater pollution.
	Council to maintain an ongoing database of all sewage management systems within the Local Government Area	Completed	Databases of sewage management systems across the LGA were maintained during 2016/17. The Environmental Health Approvals team oversaw regulation and inspection of these systems.

#### Catchment Management

Initiative	2016/2017	Status	Comment
To improve the water quality of creeks, waterways and receiving waters	Improve stormwater quality treatment devices and manage and protect creeks and waterways as part of Capital Improvement Program	Completed	The capital works program has been completed. The water quality treatment devices installed and upgraded have been placed on a monitoring and maintenance cycle to ensure the longevity of the assets.

Former Pittwater Council Operational Plan 2016/17

To manage catchments effectively to improve the health and biodiversity of eco-systems	Support catchment action planning initiatives consistent with State Government's Local Land Services	Completed	Participated in NSW Local Land Services Local Government Advisory Group and technical officer meetings relating to climate change/catchment issues.
To promote and enhance vegetation's role in the water cycle	Promote the principles of integrated water cycle management in planning and design	Completed	Principles of integrated water cycle management are continuing to be implemented throughout Council projects, programs, development controls and strategic planning.
To protect, enhance and conserve catchment zones, native aquatic vegetation and riparian corridors	Apply catchment management policies consistent with Water Sensitive Urban Design principles to land use planning	Completed	Catchment management policies consistent with Water Sensitive Urban Design principles are being applied to land use planning, in particular planning for the Ingleside Land Release Area, and implementation in Warriewood Valley Land Release Area.
To reduce erosion and sedimentation in creeks, estuarine communities and watercourses	Undertake monitoring and impact assessments of stormwater systems	Completed	Stormwater asset systems have been integrated into the Northern Beaches Council Asset Management System and linked to Spatial information. Monitoring and assessment has been undertaken and will be progressed in 2017/18.
To sustain suitable environmental flows and water quality to support healthy terrestrial, aquatic and groundwater dependent eco-systems	Provide planning, design, investigation for further water efficiency at council sites	Completed	Council's Water Savings Action Plan provides guidance for areas of improvement of water efficiency at Council Sites. Council is developing an audit tool for Council's existing assets covering energy and water efficiency as well as climate resilience, to be piloted at key Council assets in the coming year.
	Apply water management principles to land use planning impacting groundwater, wetland, creeks and waterway areas	Completed	Water management is being considered in investigations for the Ingleside Land Release Area. Development assessments continue to apply water management related development controls.

**Flora & Fauna Management**

Initiative	2016/2017	Status	Comment
	Develop and implement a representative program for monitoring of flora and fauna	Progressing	Fauna monitoring in 2016/17 included survey for Eastern Pygmy Possum, Microbats and other Threatened fauna. Hollows and nest box monitoring program established including preliminary installation of a variety of nest boxes, 30% completed, will be continued in 2017/18.
	Promote biodiversity on private property for example plant giveaways, targeted environmental programs, backyard bushcare etc	Completed	Biodiversity was promoted through a wide range of activities and events to target a broad range of residents on the issues of bush regeneration, care of waterways and the provision of fauna nesting opportunities. Plant giveaways, formal backyard bushcare training and habitat renewal were delivered.

To conserve and enhance native flora and fauna	Undertake the noxious weed management program as the Local Control Authority	Completed	Noxious weeds issues were addressed at over 200 properties. The Weeds Action Program targeted new weed incursions and regionally significant weeds. Significant partnerships with other public authorities were maintained.
	Implement control programs for targeted pest animals in the Pittwater area	Completed	Regular wild rabbit and fox control was undertaken throughout a number of bushland reserves and parks. Calicivirus release in March 2017 as part of State and regional program.
	Assess development applications against controls relating to the natural environment in the Development Control Plan and Local Environment Plan. Review Council's part five assessments where a Review of Environmental Factors is required.	Completed	Assessments of Development Applications and Review of Environmental Factors were made against relevant criteria.
To conserve, support and enhance native biodiversity (flora & fauna) through appropriate land use and development controls and enforcement	Enforce relevant legislation	Completed	Environmental Compliance maintained enforcement of relevant legislation such as the Protection of the Environmental Operations Act, Food Act, Environmental Planning and Assessment Act, Companion Animals Act and Local Government Act during 2016/17.
	Enforce breaches of environmental legislation	Completed	Breaches of environmental legislation were enforced, including issuing Notices/Orders and Penalty Infringement Notices, in accordance with Council's compliance and enforcement policies.
	Review natural resource management controls	Completed	Natural resource management controls were reviewed through continual improvement processes.
To maintain Pittwater's tree canopy	Implement the Pittwater Tree Preservation and Management Order and continue tree replacement program	Completed	All tree applications for 2016/17 have been completed. Tree development issues were investigated and resolved.

#### Flora & Fauna Management

Initiative	2016/2017	Status	Comment
To reduce undesirable plants, noxious and environmental weeds	Implement Bushland enhancement program	Completed	Reserves targeted in the 2016/17 bushland enhancement program completed. New works will be implemented in 2017/18 to expand and continue program.
To manage catchments, habitats, corridors and ecosystems effectively	Manage and rationalise the volunteer bushcare groups across Pittwater area	Completed	Bushcare groups were managed throughout the year with some structural changes to strengthen the outcomes achieved by volunteers.

To manage catchments, habitats, corridors and ecosystems effectively	Target weeds of significance (WONS) management on public land	Completed	Control of weeds of significance, in particular Koolatai Grass, Pampas, Lantana, Bitou and Boneseed and in riparian areas Ludwigia peruviana, Salvinia, Alligator Weed were targeted in 2016/17. Madeira Vine, Asparagus Fern, Bridal Creeper, Cats Claw Creeper, Blackberry, Fireweed were continually managed under contracts within reserves.
	Regeneration and enhancement of major reserves and wildlife corridors	Completed	Major reserves received funding to undertake regeneration and enhancement planting in various locations under 2016/17 contract management and under grant funding. Works will be ongoing to expand and consolidate in 2017/18.
	Create an issues paper (environmental) to help inform the development of the Community Strategic Plan	Completed	An Issues Paper was completed and exhibited to the community in September-November 2016. Feedback from over 1,000 people was used to prepare Draft Vision, Aspirations and Priorities for further engagement and development of the Community Strategy Plan.

**ENHANCING OUR WORKING & LEARNING****Economic Development Strategy**

<b>Initiative</b>	<b>2016/2017</b>	<b>Status</b>	<b>Comment</b>
To attain state-of-the-art telecommunications infrastructure including broadband access for the entire Pittwater area	Ongoing collaborative NBN rollout in Pittwater	Completed	Business workshop in partnership with Avalon and Palm Beach Chamber of Commerce on "Getting Business Ready for NBN" were held at Avalon RSL in February 2017
To encourage diverse retail and commercial opportunities within town and village centres	Continue to work with commercial centre businesses and chambers to encourage a diverse range of offerings in town centres through the Enliven Pittwater strategy	Completed	Worked with local businesses on public domain improvements for Chelsea Lane, Avalon. Enliven Pittwater program complete. Delivered "Fun Day Fridays" - an activation strategy running over a nine week period in July - August 2016. These activations were run in Village Park and included giant games, sport equipment, demonstrations/events with local fitness businesses and a pop up outdoor library. The Mona Vale Market Day was held in December 2016, in conjunction with Mona Vale Chamber of Commerce, with over 120 stalls, entertainment and rides.
To encourage diverse retail and commercial opportunities within town and village centres	Monitor the health of Pittwater's employment areas	Completed	Ongoing monitoring of employment lands including vacancy rates has been undertaken.

To encourage home-based business	Co-ordinate a business event, in conjunction with strategic planning, focusing on support and Council requirements for establishing "home based businesses" in Pittwater	Deferred	Will consider as part of program of business events and seminars for 2017/18
To foster and encourage local and regional training and apprenticeship opportunities	Maintain and update a Business website including new events, news and data	Completed	Council created a business event calendar on Northern Beaches Council's What's On page and have developed a business section on the new Council website.
	Continue to connect with TAFE to promote opportunities for career and training pathways	Completed	Considered as part of Economic Development & Tourism Strategic Reference Group
To promote and encourage local employment opportunities	Leverage opportunities for a range of Business Mentoring Programs through Pittwater Business Ltd, Sydney Business (NSW Govt)	Completed	Considered as part of Economic Development & Tourism Strategic Reference Group
	Develop a calendar of business seminars/events for local and regional businesses	Completed	Council created a business event calendar on Northern Beaches Council's What's On page and have developed a business section on the new Council website.

**Economic Development Strategy**

Initiative	2016/2017	Status	Comment
To promote and encourage local employment opportunities	Continue to support small medium enterprises through Pittwater business website, events and networks	Completed	Council created a business event calendar on Northern Beaches Council's What's On page and have developed a business section on the new Council website.
	Support existing business incubators and continue to investigate possibilities for new business incubators	Completed	Considered as part of Economic Development & Tourism Strategic Reference Group
To promote opportunities for sustainable tourism	Ongoing implementation of the Tourism Paper outcomes	Completed	Considered as part of Economic Development & Tourism Strategic Reference Group. The Pittwater Tourism Paper will inform commencement of Destination Management Plan for the region in 2017/18
To promote sustainability principles within the Pittwater business community	Continue to partner with SHOROC, targeted businesses and other networks to promote sustainability principles through events, media etc.	Completed	Established the Northern Beaches Sustainability Network in November 2016, to share best practice to incorporating environmental sustainability into business, there are currently 100 members. Council supported the "Solar Solutions" event in March 2017 for both local businesses and the community.
To recognise and promote the importance of key workers	Investigate affordable housing opportunities within the Ingleside Precinct Planning Process	Completed	Affordable Housing opportunities within Ingleside have been investigated and are targeted to be included with the exhibition of the statutory documentation.

To support and promote local and regional business networks	Continue to maintain a partnership program with key stakeholders including, business groups and chambers of commerce	Completed	Attended local Chamber of Commerce events and networking opportunities
To support new and existing businesses that are compatible with Pittwater's values, vision and community aspirations	Provide and promote updated economic data to local businesses and the wider community	Completed	Engaged Consultants .ID the Population Experts to prepare Northern Beaches wide economic and employment data available at <a href="http://economy.id.com.au/northern-beaches">http://economy.id.com.au/northern-beaches</a>
	Implement actions from the 2012-2016 Economic Development Plan	Completed	Actions in the 2012-2016 Economic Development Plan have been completed. A new plan will be developed to cover the whole of the Northern Beaches.
	Create an issues paper (economic) to help inform the Community Strategic Plan	Completed	An Issues Paper was completed and exhibited to the community in September-November 2016. Feedback from over 1,000 people was used to prepare Draft Vision, Aspirations and Priorities for further engagement and development of the Community Strategy Plan.
To support new and existing businesses that are compatible with Pittwater's values, vision and community aspirations	Continue to target marine health and creative industries in all seminars & networking events and ensure NSW Business Enterprise Centre is briefed on these sectors.	Deferred	Will be considered as part of industry cluster analysis and targeting in 2017/18

**Economic Development Strategy**

Initiative	2016/2017	Status	Comment
To work with other councils and authorities to increase sub-regional employment opportunities	Chair SHOROC Economic Development Group to investigate sub-regional employment opportunities	Deferred	The SHOROC Economic Development Group has not met since the Northern Beaches Council was formed.

**Community Education & Learning Strategy**

Initiative	2016/2017	Status	Comment
	Continue to provide education programs on a range of topics (including animal care and ownership, food handling, sustainability, waste)	Completed	Education programs continued to be delivered, such as fact sheets and food safety calendars to food businesses, CPR signs to pool owners and by maintaining appropriate web content as well as providing advice on dumped waste matters to community groups.
	Develop community programs, focusing on household sustainability	Completed	Council have run successful education and engagement events for Solar & Battery Storage, Earth Hour, World Environment Day and is developing a regional approach to engage households in sustainable housing initiatives.

To encourage a range of education programs that raise awareness of significant issues affecting the community	Provide guided tours (walks/talks) of Pittwater's natural environment	Completed	Guided walks were provided in the Warriewood wetlands and coastal rock platforms during the year.
	Provide current environmental sustainability information to residents	Completed	Council provides up to date advice to residents on topics such as sustainable housing, energy, water, waste and biodiversity management through education, events, factsheets and the website.
	Targeted stormwater education within communities and schools	Completed	The Coastal Environment Centre provided education on aspects of stormwater within schools including the water cycle, catchment management issues and water pollution.
	Provide information to the community on road safety issues through annual calendar	Completed	A Northern Beaches Road Safety calendar was created and distributed to over 6,000 residents through Customer Service, local Libraries and Community Centres. Issues covered within the calendar included vehicle speed, drink driving and safety around schools.
To encourage a range of education programs that raise awareness of significant issues affecting the community	Promote alternative transport options	Completed	Council continues to promote alternative transport options across the Northern Beaches. Key programs this year included promoting walking, cycling and bus transport to parents and carers through schools and working with the State Government in planning for the new B-Line Bus Rapid project to be launch later this year.
	Provide innovative and informative programs to promote school zone safety	Completed	There were six road safety school kindy orientations were held across the Northern Beaches. Road safety information was regularly distributed to all schools throughout the area to promote road safety in their school newsletters.

### Community Education & Learning Strategy

Initiative	2016/2017	Status	Comment
To enhance local library services, that act as key learning centres for the community, as a gateway to quality knowledge and information	Provide a public library service at Mona Vale	Completed	Library Services continued to be provided through the year covering loans, reference enquiries, programs for all age groups, exhibitions, eBooks, home library services, local studies and inter-
	Promote Mona Vale and Avalon Community libraries as centres for the development of literacy and learning	Completed	Mona Vale and Avalon library services promoted the development of literacy and learning through the provision of programs for all age groups such as Author Talks, Literary Lunches, HSC preparatory programs and Lock-ins as well as Story Time programs.
	Support Avalon Community Library Association to provide a community library service at Avalon	Completed	Avalon Community Library continued to receive funding to update its books as well as staffing with one permanent Library Coordinator and weekend staff.
	Provide quality library services and events	Completed	Mona Vale library services provided quality library events and services for all age groups such as Author Talks, Literary Lunches, HSC preparatory programs and Lock-ins as well as Story Time programs.



To ensure access to information and resources for the whole community	Provide, maintain and promote events calendar	Completed	Delivered a number of civic and community events across the Pittwater region including citizenships ceremonies, market days, Australia Day events and the opening of Mona Vale Skate Park.
	Develop and implement actions that respond to the Library Strategic Plan	Completed	A transition strategic plan was developed and implemented for the whole of the library service which included the Mona Vale library service
To maximise the use of community facilities to encourage education and learning opportunities	Promote the availability of Council's community centres for engagement and educational purposes	Completed	Community centres were promoted to the community through local media outlets and promotional material.
To promote the CEC as an environmental learning centre	Finalise Coastal Environment Centre Business & Strategic Plan	Deferred	A draft strategic plan is in place however it will be reworked and finalised upon the adoption of the Northern Beaches Community Strategic Plan which is currently under consultation.
	Seek alternative funding sources for Coastal Environment Centre	Completed	Funding of \$15,000 has been secured through sponsorship provided by the NRMA.
	Encourage local community groups in environmental and sustainable actions, including grant writing assistance	Completed	Community groups were encouraged to apply and offered assistance with recommendation letters and advice for several successful grants throughout the year.
	Continue to collect statistics on Coastal Environment Centre user numbers for events, community programs, school programs, etc.	Completed	Statistics were kept on all aspects of the Coastal Environment Centre's outreach.

### Community Education & Learning Strategy

Initiative	2016/2017	Status	Comment
To provide opportunities to appreciate the history, heritage and natural diversity of Pittwater	Preserve and provide access to Pittwater's historical resources	Completed	The Local Studies Unit at Mona Vale library continues to preserve and provide access to Pittwater's historical resources

### INTEGRATING OUR BUILT ENVIRONMENT

#### Land Use & Development Strategy

Initiative	2016/2017	Status	Comment
To create employment, recreation and cultural opportunities through appropriate land use planning	Investigate opportunities through the Ingleside Precinct Planning Process	Completed	Employment, recreation and cultural opportunities within Ingleside Precinct will continue to be investigated.
	Implement and administer the Warriewood Valley Developer Contribution Plan to improve infrastructure and open space	Completed	The Warriewood Valley Contributions Plan was managed and administered throughout the year which resulted in the delivery of infrastructure items identified within the plan.

To deliver a comprehensive suite of development controls that improve the liveability of the area	Review and manage the swimming pool compliance process	Completed	Continued to manage the swimming pool compliance processes through acting as a pool certifier, responding to complaints and undertaking proactive inspections of swimming pool barriers and undertaking appropriate enforcement actions where required.
	Ongoing review of Council's planning process to improve service	Completed	The operation of Council planning process has been subject to review as part of the DA Service Integration. The integration of the Development Assessment services has involved significant public engagement to ensure that it meets community expectations.
	Ongoing review to cut unnecessary red tape in Council's assessment and determination processes	Completed	Northern Beaches Council has unified its Development Assessment services across all three former Council areas. These changes will significantly improve the customer experience and reduce processing times for development applications. Adopted by Council on 27 June 2017
	Monitor condition of trees in the public domain to ensure the safety and quality of streetscapes	Completed	Over 750 trees were inspected and added to Asset Management System. 150 inspections were undertaken of trees in high profile areas - e.g. playgrounds and shopping areas. Continuing reactive public tree maintenance works carried out.
To effectively respond to state and regional planning initiatives	Implement State Government e-planning initiatives to maintain and improve Council e-planning system	Completed	Ongoing work is being undertaken to improve Council's e-planning systems.

#### Land Use & Development Strategy

Initiative	2016/2017	Status	Comment
	Monitor legislative and regulatory reforms relating to land use planning and respond and advocate on behalf of Council	Completed	Continual monitoring of legislative and regulatory reforms has occurred. Submissions have been made on behalf of the community in relation to the Greenfield Housing Code, amendments to the EP&A Act, Northern District Plan, S94 Planning and Biodiversity Conservation.
To ensure development responds to hazards and climate change	Ensure development assessment process has appropriate regard for hazards and climate change	Completed	Appropriate planning controls are in place to ensure regard is had for hazards and climate change during the development assessment process.
	Manage land dealing associated with Ingleside Land Release Area	Completed	This task was undertaken with appropriate probity measures in place and will continue to operate this way for the duration of the development of the Ingleside land release process.
	Develop Developer Contribution Plan for Ingleside Land Release Area	Progressing	Council is continuing to develop the Ingleside contributions plan which will facilitate the funding and deliver essential infrastructure required for the future incoming population.

To establish land uses that respond to environmental, cultural, social and economic needs in a sustainable manner	Progress negotiations regarding sector 9 central local park	Completed	A Planning Proposal to rezone the necessary land was submitted and has progressed to the Gateway stage. Once the land is rezoned a development application will be submitted to create the required allotments to facilitate the land swap.
	Provide technical support to facilitate GreenStar certification for the proposed Ingleside land release.	Completed	Staff are active on the technical team to provide support for the Green Star Certification program of works in close collaboration with the Land Release Team.
	Effectively manage Warriewood Valley Land Release process	Completed	Ongoing management of the Warriewood Valley Land Release process including referral responses, assessment of Planning Proposals and provision of general advice and guidance.
	Undertake an integrated review of Pittwater waterway related planning controls	Completed	The Pittwater Waterway Discussion Paper was adopted by Council in June 2017. Preparation is now underway for the Strategy document.
	Continue to lobby State Government to employ beyond BASIX	Completed	BASIX energy target was introduced by 10% in July 2017.
	Progress the Ingleside Precinct Planning Process with the State Government	Completed	The Ingleside Structure Plan was exhibited from end November 2016 - end February 2017. Submissions are currently being reviewed and changes made to the Plan as appropriate. Work is underway to prepare for the statutory exhibition of planning documents for later in 2017.
	Provide quality evidence and accurate document management	Completed	Quality evidence and accurate document management has been provided to support the development assessment process.

#### Land Use & Development Strategy

Initiative	2016/2017	Status	Comment
To establish land uses that respond to environmental, cultural, social and economic	Provide an effective development application assessment and determination service	Completed	Council has continued to improve its determination service by providing new delegations and determination panels that will create a more efficient DA determination time and focus the resources on complex development applications.
	Provide an effective Planning Proposal (rezoning) assessment system	Completed	An effective assessment of all Planning Proposals submitted to Council has been provided.
	Respond to Council purchase or divestment of land as required through necessary and appropriate amendments to the LEP	Completed	The Planning Proposal for 9, 11, 12 and 13 Fern Creek Road, Warriewood was reported to Council in May 2017 where it was resolved to forward to the Department of Planning & Environment for a Gateway Determination.
	Implement recommendations from the Warriewood Valley Strategic Review	Completed	Recommendations from the Warriewood Valley Strategic Review have been implemented via amendments to the Pittwater LEP and Pittwater DCP.
	Effective management of planning related legal matters	Completed	Provision of appropriate advice and evidence as necessary in Land and Environment Court matters.

needs in a sustainable manner	Commence and prepare documentation for the GreenStar certification for the Ingleside release area	Completed	Green Star documentation is currently being prepared for the Ingleside release area.
	Commence the preparation of a Climate Adaptation Plan for the Ingleside Precinct	Completed	Climate change adaptation plan drafted.
	Develop an industry capacity development model and sustainability program for the Ingleside Green Star certification	Deferred	This action is aligned to a proposed credit in the Green Star certification of Ingleside land release. Determination on final credits sought will occur in 2017/18.
	Prepare a Landscape Masterplan and Public Domain Guideline for the Ingleside Precinct	Progressing	Ingleside Landscape and Public Domain Master Plan is underway and awaiting agreement on the final road reserve width.
	Provide leadership in the establishment of community gardens in the Ingleside Precinct	Deferred	A community garden has been identified within the Ingleside land release. Once adopted Council will work with the community to establish a community garden.

#### Land Use & Development Strategy

Initiative	2016/2017	Status	Comment
To establish land uses that respond to environmental, cultural, social and economic needs in a sustainable manner	Implement works proposed as part of the Warriewood Release Area including the cycleways, multifunction corridors and landscape amenity buffers	Completed	Planning to upgrade the pathway between Jacksons Road and Angus Gordon Pathway have been completed.
To identify and conserve Pittwater's heritage	Effectively protect and manage aboriginal heritage in Pittwater and continue to support the Aboriginal Heritage Office	Completed	Effective management of Aboriginal heritage items has been undertaken and ongoing support of the Aboriginal Heritage Office has been provided.
	Implement recommendations from the Community Based Heritage Study	Completed	All 23 recommendations from the Community Based Heritage Study have been completed or commenced.
To promote quality, diverse, accessible and affordable housing in harmony with Pittwater's landscape and lifestyle	Investigate affordable housing opportunities within the Ingleside Precinct Planning Process	Completed	Affordable Housing opportunities within Ingleside have been investigated and are targeted to be included with the exhibition of the statutory documentation.
To protect environmentally sensitive areas and support the quality of beach, bush and water	Manage construction certificate process, Principal Certifying Authority process, building site service and management, and inspection and orders process	Completed	The construction certificate processes were managed including, Principal Certifying Authority processes, building site service and management, inspection and orders processes and maintained enforcement of relevant legislation such as the Environmental Planning and Assessment Act and Local Government Act, in accordance with Council's compliance and enforcement policies.

To reduce litter and illegal dumping and promote sustainable waste management practices	Provide innovative and targeted education program to promote waste minimisation supported by active enforcement of controls	Completed	An active community engagement program has been run to address waste management issues and promote awareness of the need to reduce waste to landfill. Projects include supporting community groups with resource recovery initiatives such as Avalon Boomerang Bags, Surf rider and Ocean Living regarding the impacts of waste, litter and illegal dumping on the environment and waterways. Active participation in annual Clean Up Australia Day events throughout the region.
	Reduce the volume of putrescible material going to landfill by promoting composting, work farming etc.	Completed	Approximately 55% of all waste collected was recovered for recycling or beneficial reuse. This is largely due to the comprehensive waste educational activities undertaken including promotion of composting, food waste reduction, recycling, and alternative solutions.
To reduce litter and illegal dumping and promote sustainable waste management practices	Promote participation by commercial groups in recycling programs	Completed	In partnership with the NSW EPA, 150 businesses participated in a "Bin Trim" education course delivered by specialist waste contractors to promote and improve recycling. Waste management and recycling is actively promoted during regulatory inspections such as food premises and commercial/industrial environmental inspections.

### Town & Village Strategy

Initiative	2016/2017	Status	Comment
To connect our towns and villages with our natural environment	To connect villages with the natural environment through active transport solutions, e.g. maps, pathways	Completed	Assisting in the design and delivery of the Connecting Communities Coastal Walkway and Cycleway
To enhance access to our village centres through improved public transport, parking, cycling and walking opportunities	Incorporate car parking and traffic management issues in Masterplans	Completed	Council is continuing to incorporate car parking and traffic management into the development of all Masterplans across the region.
To ensure that Pittwater's villages remain vibrant as social, cultural and economic hubs	Develop partnerships with the local community and business to develop strategies to enhance the cultural vibrancy of Pittwater's towns and villages	Progressing	Will be considered as part of the Strategic Events Review currently underway
	Commence Avalon Village Place Plan	Deferred	This action has been deferred and will be revisited by the Strategic & Place Planning Business Unit.
	Implement town and village Capital Improvement Program	Completed	Delivered Chelsea Lane, Avalon as part of town centre improvements.

To improve streetscape and recreational qualities of the centres	Provide professional planning, design, investigation to enhance the image and improve the town & village infrastructure	Completed	Design and consultation has been undertaken for the Draft Mona Vale Place Plan. Streetscape improvements have been made to Old Barrenjoey Road, Avalon, Balgowlah Plaza and Ivanhoe Park.
	Manage and streamline footpath use to enhance our town and village centres	Completed	Independent valuation of outdoor dining sites undertaken with review adopted in annual fees and charges. Commenced review of Outdoor Dining Policy across the Northern Beaches Council with the view to standardise application and approval processes.
	Continue to provide urban and landscape technical advice on Development Applications to improve town and village amenity	Completed	Council continues to provide technical advice and regularly attends pre-lodgement meetings, court cases and provides referral and reviews of development applications.
To improve streetscape and recreational qualities of the centres	Provide professional design support to Council for significant projects and new release areas	Completed	Urban and Landscape Design support has been provided for Currawong, Ingleside Nodes concepts, East Esplanade Marine Parade, Church Point Carpark, Palm Beach Walkway and B-Line Interchange public domain improvements.

**Town & Village Strategy**

Initiative	2016/2017	Status	Comment
To improve streetscape and recreational qualities of the centres	Ongoing maintenance and servicing of town and village facilities	Completed	A range of programmed maintenance schedules continued with the aim of keeping Council assets operating at a high level. Dedicated teams were allocated across Council's broad range of facilities inclusive of parks, pools, libraries, sports ovals, community and town centres. Additionally, regular inspection and remedial work ensures that facilities are safe and operational at all times with the main focus upon a cost effective and efficient perspective for both Council and its residents and users. Along with community facilities, Council also undertakes programmed maintenance of its urban infrastructure assets which includes footpaths, roads, drainage systems and streetscape vegetation across the region.
To make our village centres accessible for all	Investigation and implementation of better way-finding in town and villages	Progressing	Currently being investigated as part of the Signage strategic project

To make our village centres safe	Maintain and manage Council's CCTV system	Completed	Council's CCTV network provides information and footage to the Police regarding anti-social behaviour. The CCTV network currently focuses on providing asset protection to a number of key Council facilities. The CCTV network also monitors some general areas, particularly around Village Park Mona Vale. The Avalon Beach Chamber of Commerce has a CCTV network operating in Avalon village and staff are in discussions with the Chamber about how to make their network more effective. Council staff continue to look at opportunities to improve pedestrian street lighting and CCTV networks in identified hot spot areas.
To maximise recycling in our village centres	Ongoing audit /review of recycling in public places	Completed	Litter on main roads and Council entry and departure roads was targeted in partnership with Roads & Maritime Services and the NSW EPA and local waste disposal operators. This included before and after litter audits, enforcement and education activities focussing on covering loads. Review of public place recycling facilities completed.
To provide adequate parking to meet the needs of businesses and customers	Ongoing enforcement program to achieve effective car parking utilising technology	Completed	Council staff have held discussions with the provider of smart technology to determine its suitability. Various options will be explored.
	Review current parking systems in place	Deferred	A parking working group has been established to consider the future beach pass and related parking systems.

**Town & Village Strategy**

<b>Initiative</b>	<b>2016/2017</b>	<b>Status</b>	<b>Comment</b>
To provide adequate parking to meet the needs of businesses and customers	Deliver new Church Point car park and manage parking demand across the precinct	Progressing	Work continues on the new Church Point Car Park to improve parking and also improve public amenity and safety for both vehicles and off shore boating users. The Church Point car park project is a key initiative of the Northern Beaches Council and has been designed to minimise the environmental impact and to harmonise the rich historical elements of the precinct. The community members involved in the Aesthetics Advisory Group continue to add huge value to the final outcome of this project.
To provide people friendly streetscapes	To identify quick win streetscape improvements in village and town centres that are people friendly	Completed	Identification of North Narrabeen streetscape improvements and bicycle parking locations in Mona Vale and Manly.

## Corporate Management Strategy

Initiative	2016/2017	Status	Comment
Council to be a leader in sustainable management (social, economic, environmental, leadership)	Develop and implement a staged Climate Change Plan of Action	Deferred	The Climate Change Plan of Action 2015 will be reviewed as part of the Northern Beaches Council transformation projects.
	Provide strategic support to ensure that Council's Friendship Agreement is maintained with the remote community of Soibada in Timor Leste	Progressing	Council continues to maintain ongoing ties with existing sister cities and cultural exchange support programs in accordance with existing arrangements.
	Manage fund to finance ongoing greenhouse reduction measures	Completed	Council's revolving energy fund (REF) forms part of Council's Budget allowing for energy saving initiatives to be funded.
To continue to reduce Council's ecological footprint	Review Council's motor vehicle fleet based on safety, sustainability (fuel and emissions reduction) and cost effectiveness	Completed	Council's Fleet has been reviewed and a new Management Standard developed. This standard is based on the principles of financial and environmental sustainability, safety and provision of fit for purpose vehicles.
	Ongoing monitoring of Council's internal waste management processes	Completed	Council staff continue to recycle well in offices and other Council facilities with a high recovery of paper and other recyclables.
	Monitor and report Council's energy, water and emissions performance	Completed	Council has launched a new energy, water and emissions monitoring platform to track consumption across all Council managed assets. 2016/17 reporting data will be available in September 2017.
	Continue to lobby the state government to reduce public domain and street lighting energy consumption	Completed	Council is continuing to work collaboratively with Ausgrid through the Street Lighting Improvement Program in order to negotiate for the accelerated replacement of existing residential road street lighting to LED globes, which are extremely energy efficient and consume up to 90% less power than the current incandescent bulbs. All new residential road street lights (inclusive of end of life replacements) will now be LED. Additionally, Council has submitted an expression of interest to Ausgrid to trial LED main road lighting as part of a broader trial before a full roll out of main road LED lighting is undertaken.
	Manage the program to minimise construction material going to land-fill	Completed	Council has carried out a staged delivery program in an attempt to maximise material re-use across projects including road pavements. Under this delivery program, materials are recycled and re-incorporated into permanent works wherever possible.

## Corporate Management Strategy

Initiative	2016/2017	Status	Comment
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Former Pittwater Council Operational Plan 2016/17

To create, acquire, maintain, enhance and manage assets in line with best practice, use of technology and innovation	Effective management of Council's property portfolio	Completed	Continued to manage the property portfolio under relevant leases, licences, management agreements, legislations and Council policies.
	Effective management of all state/ federal land dealings	Completed	Council worked with State authorities to increase the size of the State Park around Narrabeen Lagoon. Negotiations are progressing with National Parks regarding a potential land swap with Council of parcels around the Western Foreshore.
	Effective management of telecommunication towers on Council land	Completed	Council decommissioned a telecommunication tower at Ingleside as it was providing no return to council.
	Maintain an effective record management system	Completed	Northern Beaches Council will move to single records system on 4 July 2017
	Continue to integrate information systems	Completed	Northern Beaches Council is scheduled to move to a single integrated system 11 December 2017
	Review and update all Council's procedures regarding Council's information systems and infrastructure e.g. networks, backups	Deferred	Review postponed to 2017/18 due to other priorities with amalgamation of Council.
	Periodically test Council's IT Business Continuity Plan	Deferred	Test postponed to 2017/18 due to other priorities with amalgamation of Council and the requirement to establish a single Northern Beaches Council business continuity plan
	Manage Council's IT network and infrastructure	Completed	The former Pittwater Council's IT Network and Infrastructure was maintained, managed, and modified to form part of the Northern Beaches Council network throughout 2016/17
	Maintain an accurate Property Register	Completed	Council has integrated its geographical information's systems which are now managed by Council's System and Information Service.
To effectively provide workforce planning and cost effective workforce management	Effectively Manage Council's Fleet Workshop	Completed	Council's fleet services are in the process of implementing software which will enable a better quality recording of work, more accurate job costings and to provide data of utilisation of existing workshop services. Fleet services are also undertaking a review of service delivery, findings and recommendations expected to be finalised by end of September 2017.
	Conduct staff induction and familiarisation programs, including online induction	Progressing	A consolidated organisation induction program is being developed which will include online training
	Manage Educational Assistance program	Completed	This continues with all staff eligible to participate in former programs. A new Northern Beaches Council program is being developed.

**Corporate Management Strategy**

Initiative	2016/2017	Status	Comment
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To effectively provide workforce planning and cost effective workforce management	Implement workforce planning strategy, including annual profiling of the organisation	Progressing	Regular profiling of the organisation is to be undertaken to examine trends associated with age, gender, tenure, staff engagement, etc. Recruitment, performance management, flexibility mechanisms and staff reward systems in place to position Council as an employer of choice, together with comprehensive leadership, training and development programs.
	Coordinate the Career Development Program	Completed	Council initiated a High Performance Leadership Coaching Program designed to support and develop leaders in the business. The program has been delivered to executive staff and will be rolled out to all managers in 2017/18.
	Implement the Excellence at Work and Service Recognition Staff Programs	Completed	Staff recognition program developed and implemented
	Develop and implement employee engagement program	Completed	Staff survey was completed in November 2016 and another will be undertaken in November 2017. Results will lead to action planning
	Effectively manage Council's salary system	Progressing	Project plan in place, currently operating under the three former systems.
	Develop and implement opportunities for flexible work practices across the organisation	Progressing	The existing policies of the three former council's continue to apply to the workforce while a new framework is developed across the Northern Beaches Council to support flexible working arrangements.
	Oversee the Council's Performance Management System	Completed	Performance appraisals for 2016/17 financial year will be finalised by end August 2017. A new system will be designed 2017/18.
	Manage, promote awareness and effective use of the Employee Assistance Program	Completed	The Employee Assistance Program is an ongoing Program where staff can access a professional psychologist to assist them in dealing with personal issues that are impacting their work. This Program has been supported this year by organisation wide training in emotional resilience and change management.

#### Corporate Management Strategy

Initiative	2016/2017	Status	Comment
Develop and implement annual corporate training plans		Completed	Corporate training plans being designed and will be rolled out 2017/18
Manage Council's recruitment process and procedures		Completed	Recruitment of new staff conducted regularly as vacancies arise. Various methods of recruitment used depending upon the particular skills and experience required of the position being recruited.

To effectively provide workforce planning and cost effective workforce management	Review and implement Council's Equal Employment Opportunities Plan and manage associated risk	Progressing	A draft EEO plan has been developed for the Northern Beaches Council and will be endorsed in early 2017/18.
	Encourage opportunities for diversity within Council's workforce	Progressing	Considerable progress has been made in achieving greater gender equity in senior roles following the appointment of a number of female staff in these areas. A number of business units have developed positions for trainees and interns to facilitate the employment of young people into the organisation.
	Develop, implement & review Council's Human Resource Guidelines	Progressing	Work is progressing to harmonise the guidelines
To engage proactively with the community in a way that is consistent, appropriate and effective	Review mechanisms to enhance feedback on major Council program and projects	Completed	A new Community Engagement Policy and Framework was adopted by Council in February 2017. During the integration process a Northern Beaches engagement hub has been created which includes engagement on major projects.
	Develop, undertake and report on the community survey	Completed	Community survey undertaken in June 2017 and the results will be available in August 2017.
	Maintain the community consultation database	Completed	Since May 2016 we have been consolidating Community Engagement Databases and registered community groups across the region. We have over 16,000 contacts on the engagement email register.
	Review and monitor the commercial delivery of complying and development certificates	Completed	Council continued to provide Principle Certifying Authority services including assessment and determination of Complying Development Certificates.
	Provide effective pre-lodgement advice and related customer service	Completed	The pre-lodgement service has been reviewed and integrated. The new pre-lodgement service will be launch shortly and will provide a better service for customers.
	Provide an efficient and effective service to respond to general planning enquiries	Completed	Council has continued to provide a quality service to the community for responding to general planning enquiries. Improvements to this service will continue as the integration of systems allows for additional resources to be allocated.
To ensure Council's future financial sustainability	Ongoing review of Council purchases through continuous monitoring of costs, probity and sustainable purchasing initiatives	Completed	The procurement team has monitored opportunities throughout the year and achieved savings in several areas. All activity is in accordance with probity guidelines.

## Corporate Management Strategy

Initiative	2016/2017	Status	Comment
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To ensure Council's future financial sustainability	Effectively manage Council's Construction Plant and Fleet	Completed	Councils Fleet has been reviewed and a new Management Standard developed. This standard is based on the principles of financial and environmental sustainability, safety and provision of fit for purpose fleet. A comprehensive review of plant has been undertaken and a plant replacement schedule developed to ensure operational requirements are met.
	Effectively manage the Pittwater Golf Centre	Completed	In the third year of our Management Agreement we continue to work towards increasing effectiveness of the business. Over the past year works were carried out on the South Shed which is now occupied by a retail golf sales company and provides further rental income to Council.
	Coordinate grant opportunities across Council	Completed	Council continues to identify grant opportunities and seek funding from a wide range of sources to support delivery of Council projects and services.
	Continue to identify, evaluate and manage commercial opportunities	Completed	Council has identified a number of commercial opportunities across the region, with the aim to provide the community with additional services and to increase income. Council is currently working on delivering these opportunities to the community.
	Effectively manage all of Council's property holdings and ensure best value return for ratepayers	Completed	Continued to manage the property portfolio in line with the fair market value for commercial/retail properties and apply annual rent reviews.
	Align Asset Management software system to best practice	Completed	Northern Beaches Council is scheduled to move to single asset management system on 4 July 2017
	Review the project management framework and software across all areas of Council	Completed	Northern Beaches Council adopted a single project management framework in July 2016
	Actively manage all of Council's short term licences	Completed	Several community and commercial licences have been renewed or re-negotiated through the year as resources allowed.
	Effective management of all aspects of Council's land dealings (acquisition, disposal, easements)	Completed	Disposed of several road reserves in land sales to adjoining owners for the improvement of property access and construction of off street parking facilities. Purchased several splay corners to facilitate road works.
To ensure Council's future financial sustainability	Manage Council's Payroll and leave administration function	Completed	Weekly/fortnightly payroll completed for all staff. Leave balances included on pay slips each week and updated on a weekly basis. Salary adjustments associated with Local Government Award increase, position re-evaluations, competency adjustments and annual performance payments processed in a timely manner.
	Provide Financial Accounting Services	Completed	All financial accounting services and reporting have been facilitated efficiently and on time.

## Corporate Management Strategy

Initiative	2016/2017	Status	Comment
To ensure Council's future financial sustainability	Manage Council's rating/revenue functions	Completed	All financial accounting services and reporting have been facilitated efficiently and on time.
	Effectively manage Council's financial services	Completed	Council's financial services are effectively managed on an ongoing basis with results and ratio's being notified to Council and management on a quarterly basis.
	Provide Management Accounting Services	Completed	All management accounting services and reporting have been facilitated efficiently and on time.
	Provide effective investment of Council's funds	Completed	Investments have been managed as per required legislation and Council Policies.
	Manage Council's long term financial strategy	Completed	A Long Term Financial Plan for 2017-2027 was adopted by Council in June 2017 as part of the Council's Operational Plan 2017/18
	Provide delivery of infrastructure in accordance with Warriewood Valley Land Release Contributions Plan program	Completed	Warriewood Valley infrastructure support projects are being staged around the developments currently underway in the area to minimise any disruption to the planned works.
To ensure effective and cooperative management by providing equitable and transparent business processes	Undertake process improvement reviews across Council by providing and implementing an efficient Internal Audit Plan	Deferred	Process Improvement Reviews currently on hold.
	Implement Council Fleet Road Safety Policy	Completed	Standards for vehicle safety have been implemented and a program for ongoing improvement is in place via the replacement program. Monitoring of driver incidents and behaviour continues with additional training and coaching carried out where required
	Effective management of Council's store and general purchases including a fleet management software review	Completed	A business case has been developed for stores provision across Council. A new stores model will be implemented in the 2017/18 financial year.
	Effective Management of tendering process in accordance with provisions of the Local Government (General) Regulation	Completed	All tendering activity was managed in accordance with the Local Government (General) Regulation.
	Develop Business Unit operational plans	Completed	Business units have developed works plans as part of establishing the Operational Plan 2017/18
To ensure local democratic representation	Assist NSW Electoral Commission in conducting any Local Government elections	Progressing	Assistance is being provided to the NSW Electoral Commission for the September 2017 Local Government elections.

## Corporate Management Strategy

Initiative	2016/2017	Status	Comment
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To facilitate timely, understandable and accurate information to the public	To provide effective management of public access applications and proactive release of information in accordance with the requirements of the Government Information Public Access legislation	Completed	Northern Beaches Council moved to a single Government Information Public Access process on 29 May 2017
	Maintain Council's corporate registers e.g. Policy, Pecuniary Interests & Delegations Register	Completed	Corporate registers continue to be maintained in accordance with statutory, regulatory and policy requirements.
	Review website and ensure mobile usability	Progressing	An interim website is in place and will be replaced with a 'mobile first' site in August 2017. It will provide relevant, concise and easy to read information and links that will allow the community to access all of Council's information in one place.
	Provide an effective media relations service	Completed	More than 900 media enquiries were managed by the media team with responses provided where possible within requested timeframes. 206 press releases were issued. This activity generated more than 620 news stories.
	Provide information packs to new rate payers	Progressing	New resident's kits continue to be provided to new residents. These kits are completed weekly at Council's Avalon customer service centre.
	Implement recommendations from audit of all existing information management systems	Deferred	Internal Department based Audit is continually happening with the new version of ECM. From the audit additional training and ECM tips have been created.
	Provide effective access to Council information by developing, maintaining and enhancing electronic and written communication	Completed	Monthly newsletters were sent to subscribers detailing Council news and events. An interim Northern Beaches website has been established.
	Promote innovation and efficient use of Information Technology within Council	Completed	Currently running trial with Microsoft's Surface and Windows phones incorporating Onedrive. Cloud subscription licensing for Creative suite has been introduced to allow for more mobility with access to documents.
	Ongoing maintenance of DA software	Completed	Council is working to integrate its development assessment systems which are envisaged to go live in January 2018.
	Issue accurate and timely planning certificates	Completed	Accurate and timely certificates have been issued.
	Maintain up to date and accurate planning information systems	Completed	Accurate and up to date planning information systems have been maintained.
Conduct audit of existing signage for public safety, accessibility and interpretation at reserves and beaches	Deferred	This project has been deferred and will recommence with the rollout of the new branding and Signage Strategy.	

## Corporate Management Strategy

Initiative	2016/2017	Status	Comment
To foster shared resourcing through regional partnerships	Partner with state government and other councils to facilitate regional council initiatives	Completed	Council has worked closely with a range of State Government agencies including NSW Health, Department of Planning and Environment, Transport for NSW, Roads and Maritime Services and NSW Department of Education to deliver a range of projects including the Northern Beaches Hospital Precinct, Ingleside land release, upgrades to Mona Vale Road and Warringah Road, and the B-line.
To provide a safe and healthy work environment	Develop and implement an annual Employee Wellness Program	Completed	A harmonised policy was endorsed effective from 13 March 2017
	Conduct WHS StateCover audit and implement recommendations	Completed	The Northern Beaches Council is self insured for Workers Compensation and therefore not subject to StateCover audit programs.
	Review and implement Council's Work Health and Safety Plan and systems	Progressing	A consolidated work health & safety management system is currently being developed.
	Provide in-house support and counselling to staff	Completed	Employee Assistance Program has been established and internal Human Resources available
	Manage Council's workers compensation and return to work function	Completed	Workers compensation and return to work functions are both managed in-house through the Work Health and Safety team.
To provide an effective, efficient and courteous customer service in accordance with Council values	Ensure that Council values are incorporated into HR initiatives and activities	Completed	Values have been designed and implemented into the organisation. To be implemented into work practices
	Maintain effective complaint handling process	Completed	The current processes is consistent with the Customer Service Charter. An overarching Complaints and Compliments Management Framework is being developed for 2017/18.
	Provide an effective customer service	Completed	A Customer Experience Strategy has been developed to create and foster a culture across the Northern Beaches Council that is service focused - to engage customers in a clear, effective and consistent manner. The draft Customer Experience Strategy is on exhibition from June 2017 to July 2017.
	Conduct yearly analysis of complaints data	Progressing	An overarching Complaints and Compliments Management framework is being developed for 2017/18.
	Monitor compliance with the customer Service Charter guidelines	Completed	A Customer Service Charter was developed which sets out the standards of customer service Council aims to deliver.

To provide leadership through ethical, accountable and legislative decision-making processes	Conduct ongoing Councillor induction/training programs	Progressing	Training programs and induction for incoming Councillor are being developed prior to September 2017 Local Government elections.
	Undertake the role of Public Officer	Completed	Public Officer duties were offered at the four Customer Services Centres across the Northern Beaches by appointment.

**Corporate Management Strategy**

Initiative	2016/2017	Status	Comment
To provide leadership through ethical, accountable and legislative decision-making processes	Review Council practices in relation to agenda and minute preparation incorporating electronic systems	Completed	The Secretariat function continues to be provided as required to support Council and its committees. An electronic agenda and minute system is being used to produce Council and committee papers.
	Review format, location and information provided at Council meetings	Completed	Council meeting format, location and information provided has been reviewed and established for the amalgamated Council.
	Chair meetings, such as Development Unit and JRPP Panel Review Unit	Completed	Meetings of the Development Unit were successfully chaired. There were no meetings held of the JRPP Review Unit
	Provide accurate and timely meeting, agendas and minutes	Completed	All deadlines for agendas and minutes were met as stipulated by legislation, regulation and/or established meeting codes or charters.
	Produce Council's strategic reporting, delivery program and budget	Completed	A range of reports have been produced including the Operational Plan and Budget 2016/17, Operational Plan and Budget 2017/18, and Quarterly Business and Budget reports for the periods ending September and December 2016 as well as March 2017.
	Report on and review KPI targets	Completed	KPIs have been developed for the Operational Plan 2017/18. Further refinement of Council's performance measurement framework will be undertaken as part of the development of the Community Strategic Plan, Delivery Program and Operational Plan.
	Continue integration of all Council plans within the integrated planning and reporting framework	Deferred	A new Integrated Planning & Reporting framework is being developed as part of a priority implementation project. Once established, Council plans will be integrated into the new framework.
	Undertake lobbying priorities as listed in Pittwater 2025	Completed	Council has continued to lobby the government on improvements to transport across the region
	Continued review and implementation of Pittwater's branding into all council activities	Completed	An interim brand was created in the first week of the amalgamated council and rolled out across the region. After a tender process an external agency was engaged to develop the Council's permanent brand, due to be completed 4 August 2017.



	Provide strategic and operational HR advice and support to management	Completed	The Structure designed to support Senior HR Business advice to management
	Develop and implement leadership and cultural development programs for Staff in line with Council's values	Completed	Comprehensive staff training and development program implemented including emotional resilience training, change management training, LinkedIn training, in addition to financial support being provided to assist staff towards cost of tertiary studies.

**Corporate Management Strategy**

Initiative	2016/2017	Status	Comment
To provide the community with a broad range of quality natural and built assets in a sustainable (social, environmental, economic & governance) manner to meet the needs of current and future generations	Commence a 10 year works program for all of Council's buildings	Completed	An initial Capital Works program for the first 4 years has been developed, with year 1 projects already commenced.
	Implement online bookings for dinghy storage facilities and boat tie-ups	Progressing	This project is ongoing and Council is working to launch the booking system for some facilities in March 2018.
	Review and manage Council's lease portfolio	Completed	Several community and commercial leases have been renewed or renegotiated through the year as resources allowed. Lease obligations have been managed to comply with the industry standard for Local Government.
	Implement and administer Pittwater's Developer Contribution Plan	Completed	The Pittwater Contributions Plan was managed and administered throughout the year which resulted in the delivery of infrastructure items identified within the plan.
	Develop and maintain proactive maintenance schedules	Completed	Maintenance schedules have been reviewed across the whole region with a view to having all assets on regular preventative maintenance schedules. Pre-existing schedules have been implemented throughout the year.
	Commence a 10 year works program for all of Council's wharves & jetties	Completed	Wharves and jetties projects have been included in the Capital Works program for the initial four years.
	Manage the provision of dinghy storage facilities at suitable foreshore reserves	Completed	New dinghy racks have been provided at Paradise Beach and funds have been included in the Capital Works program for renewals and additional racks.
	Effective project management of major property projects (e.g. Mona Vale Surf Club, Narrabeen Rockpool, Church Point commuter wharf)	Completed	Monthly Project Control Groups and Team Meetings are held for each of the major property projects.

To sustainably and strategically manage the community's assets on a whole of life basis taking into account risks, community expectations and Quadruple Bottom Line (social, economic, environmental and governance)	Consider the impacts of climate change and sea level rise into Council's policies, strategies and plans	Completed	The review of climate change policies within the Northern Beaches Council will occur in conjunction with the review and development of quadruple bottom line policy, environmental sustainability strategies and targets in 17/18.
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**Corporate Management Strategy**

Initiative	2016/2017	Status	Comment
To sustainably and strategically manage the community's assets on a whole of life basis taking into account risks, community expectations and Quadruple Bottom Line (social, economic, environmental and governance)	Prioritise actions in managing our assets	Completed	Work is progressing on harmonising systems. This includes condition reports on all buildings. The information in those reports will enable prioritisation of renewal works.
	Incorporate Sustainability in the Community Strategic Plan Framework	Completed	The draft Community Strategic Plan comprises eight outcome areas covering the quadruple bottom line and sustainability is built into the framework

**Disaster, Emergency and Risk Management Strategy**

Initiative	2016/2017	Status	Comment
To effectively respond to disasters, emergency situations and relief measures	Continue to fulfil Council's statutory obligations relevant to the Local Emergency Management Committee	Completed	Council continues to provide Local Emergency Response and representation to the Local and Regional Emergency Management Committees.
	Review and maintain regional flood warning and information network	Completed	Council continues to fund and manage the maintenance of the Flood Information Network which provides flood warning data for the Northern Beaches. Council has also been developing real time flood models to assist in emergency flood planning for flood events within the Narrabeen Lagoon and Manly Lagoon catchments.
	Review and implement the Disaster Emergency Management Strategy as required	Completed	Emergency response planning is currently being assessed across the Northern Beaches Council to create an integrated scalable approach to Emergency and Disaster Management.
	Review and update communications in relation to Disaster and Emergency Management as required	Completed	Emergency response planning is currently being assessed across the Northern Beaches Council to create an integrated scalable approach to Emergency and Disaster Management.

To incorporate risk management in all business activities	Ongoing compliance with ISO 31000 Risk Management and other referenced documents	Completed	Quarterly meetings of the Audit Risk and Improvement Committee were held.
	Manage the Audit and Risk Committee	Progressing	Project to establish an Enterprise Risk Management framework across Council in line with ISO 31000 is progressing.

#### Disaster, Emergency and Risk Management Strategy

Initiative	2016/2017	Status	Comment
To incorporate risk management in all business activities	Develop and implement with relevant management risk management action plans (RAMP) to ensure compliance with ISO31000 and monitor outcomes	Completed	Risk Management Action Plans developed in line with established protocols of insurer, monitored and completed in accordance with RMAP outline.
	Provide effective management of Council's Enterprise Wide Risk Management Plan	Progressing	Project to establish an Enterprise Risk Management framework across Council in line with ISO 31000 is progressing.
	Facilitate training and education awareness programs regarding risk management	Completed	A strategic risk register has been completed and has been periodically reviewed, with regular monitoring and exception reporting for high risks.
	Implement a culture of safety into all activities	Progressing	A consolidated work health & safety management system is currently being developed.
	Conduct investigations into formal staff grievances and take appropriate action	Completed	Investigations into formal staff grievances have been undertaken as required
	Manage Council's industrial relations and associated risk management including management of Council's Joint Consultative Committee	Completed	Consolidated Joint Consultation Committee constitution to be ratified by Unions and members in August 2017.
To increase community awareness on effective risk management	Distribute, communicate and ongoing review of flood and coastal storm education information in partnership with SES	Completed	The Flood and Coastal Storm Education committee met during the year. 'Wear Orange Wednesday' was promoted and embraced across Council to promote support for SES Volunteers.
To manage public liability and risks associated with public infrastructure	Review annually and update Master Risk Register when required	Progressing	Project to establish an Enterprise Risk Management framework across Council in line with ISO 31000 is progressing.
	Ongoing compliance with Council's statutory obligations and to properly discharge Council's common law duty of care to the community when managing risks	Completed	A strategic risk register has been completed and has been periodically reviewed, with regular monitoring and exception reporting for high risks.
	Provide effective management of Council's insurance cover and claims	Completed	Continuous monitoring of incidents and claims lodged and/or attended to as required.

To plan for risks due to natural and man made hazards	Develop, review and implement flood and coastal storm risk studies and plans in accordance with NSW Government guidelines	Completed	Council is continuing to develop, review and implement Coastal Emergency Action Plans in accordance with Office of Environment and Heritage guidelines. This includes the Coastal Erosion Emergency Action Plan. Floodplain Risk Management Studies are undertaken on an ongoing basis in accordance with the Floodplain Development Manual and industry best practice including <i>Australian Rainfall and Runoff (ARR) 2016</i> .
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#### Disaster, Emergency and Risk Management Strategy

Initiative	2016/2017	Status	Comment
To plan for risks due to natural and man made hazards	Implement Warringah, Pittwater Bushfire Risk Management Plan. Develop and implement annual hazard reduction plan and associated environmental assessments	Progressing	Hazard reduction works completed as per the Warringah Pittwater Bushfire Risk Management Plan apart from scheduled burns delayed due to weather conditions. This will carry over into the new risk plan for 2017/18.
	Finalise bushfire management plan for Stapleton Park, Avalon	Completed	Stapleton Park Bushfire Plan reviewed and finalised.
To promote a well-informed community and Council that know how to effectively respond to (before, during and after) disaster and emergency situations	Develop and implement programs to increase resilience to flood and coastal storms	Completed	Council is continuing to develop, review and implement Coastal Emergency Action Plans in accordance with Office of Environment and Heritage guidelines. This includes the Coastal Erosion Emergency Action Plan. Floodplain Risk Management Studies and Plans are undertaken on an ongoing basis in accordance with the Floodplain Development Manual and industry best practice including ARR 2016. Flood Management plans are developed through this process and actions implemented on an ongoing basis.
To provide for business continuity in the event of a disruption to the Council	Commence a review of Council's Business Continuity Plan	Progressing	Project to establish an Enterprise Risk Management framework across Council in line with ISO 31000 is progressing.
To work effectively with all emergency and utility agencies to improve emergency response	Provide updates and flood information/ data to emergency and utility agencies	Completed	Council continues to provide flood related information to emergency and utility agencies when required and on an ongoing basis. Council is currently developing real-time models for flood prediction in the Narrabeen and Manly Lagoon Catchments

FORMER WARRINGAH LOCAL GOVERNMENT AREA

**OPERATIONAL PLAN**

2016/2017

13/5/16 - 30/6/17



## Children's Services

### Quality Care

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community	1.1 We have the services to promote and deliver health and wellbeing.	Children's Centres works program	Progressing	The design work has been completed for improvements to the playground at Brookvale Children's Centre. Quotes for the work will be sought during the first quarter of 2017/18.
	1.3 We support and care for all our community members and provide opportunities to connect and belong. 1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity.	Children's Services - adhere to the National Quality Framework standards	Completed	All services have completed an Assessment and Rating visit with Brookvale Children's Services and Cromer Vacation Care recently rated as exceeding the National Quality Standard.
Liveable Neighbourhoods	5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business.	Children's Services - cater for children from diverse and socio-disadvantaged backgrounds	Progressing	Children's Services supported 42 children and families with additional needs across early childhood services. Government funding supported 27 children from families at risk or facing difficult circumstances to receive early childhood education and care, while child care fees for 16 children are paid for by other organisations while parents work, study or attend training.



## Community Services

### Beach Management Safety

Outcome	Strategic Objective	2016/2017	Status	Comment
		Beach Services Equipment - Replacements	Completed	Essential lifesaving equipment including quad bikes, jet ski's and rescue boards and defibrillators have been replaced.
Vibrant Community Lifestyle and Recreation	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong 1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle	Narrabeen Beach Lifeguard - Viewing Tower	Progressing	Following the tender process, a contractor has been appointed and will commence work in the first quarter of 2017/18.
Healthy Environment Working Together	2.3 We have inviting public spaces that are clean, green and well designed 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services	Manage our beaches to maintain their amenity and safety	Completed	Services have been provided to all former Warringah Beaches through in-house professional lifeguard service from September through to April. 100% of days during the 2016/17 season were attended by qualified and competent lifeguards performing lifesaving and regulatory services.

## Community Services

### Community Connections

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community  Lifestyle and Recreation  Healthy Environment  Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong 1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 2.3 We have inviting public spaces that are clean, green and well designed 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services	Allambie Public Hall - Building Works	Progressing	Work on the improvements has commenced and the main component of the project will be completed during July 2017.
		Beacon Hill Community Centre and Youth Club Building Works	Progressing	A DA has been approved and work is in progress to go to tender September 2017, with construction commencing during the first quarter of 2018.
		Tramshed Arts and Community Centre, Narrabeen - Building Works	Progressing	The work is expected to be completed and the building will open during the second quarter 2017/18.
		Tramshed Arts and Community Centre, Narrabeen - Public Amenities Works	Progressing	The funds for the amenities have been rolled into the overall Tramshed project.
		Bringa Womens Centre	Completed	The refurbishment and extension of the Bringa Women's Refuge was completed in 2016 and delivers increased capacity for the service as well as renewing the grounds and refreshing the existing buildings up to a modern standard.





## Community Services and Cultural Events

### Cultural Vitality and Creativity and Community Festivals

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong 1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 2.3 We have inviting public spaces that are clean, green and well designed 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services	Deliver community activities and celebrations	Completed	Delivered a number of community activities and celebrations including Australia Day celebrations at Dee Why, Narrabeen and Warringah Aquatic Centre, New Years Eve celebration at Dee Why, Warringah Art Prize and Brookvale Show.



## Development Assessment

### Development Assessment

Outcome	Strategic Objective	2016/2017	Status	Comment
Liveable Neighbourhoods	5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business.	Deliver online functionality for lodgement of development applications.	Progressing	Council is working to integrate its development assessment systems which are envisaged to go live in January 2018.



## Glen Street Theatre

### Cultural Hub

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Liveable Neighbourhoods	1.3 We support and care for all our community members and provide opportunities to connect and belong	Glen Street Minor Works Program	Completed	All statutory and community reporting has been completed on time and budgets were managed to ensure sustainable provision of services.
	1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity	Glen Street Theatre Revitalisation Stage 2	Completed	The new library as been successfully completed and had over 500 people attend the launch event.
	2.3 We have inviting public spaces that are clean, green and well designed	Develop day to day management plan for operation of Glen Street Cultural Hub	Deferred	A management plan for the operation of Glen Street Theatre cultural hub will be prepared once the Director is appointed and this plan will be managed operationally.
	5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities	Promote and engage new audiences with the Glen Street Cultural Hub	Completed	Theatre, music and KidsPlay shows have been promoted in the new Glen Street library. Library events moved into Theatre foyer in May/June 2017 to cross promote activities for both theatre and library.
	5.4 We have access to a range of local educational and training opportunities that complements the local economy			



## Information and Library Services

### Community Space and Learning

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community  Liveable Neighbourhoods  Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong 1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 5.4 We have access to a range of local educational and training opportunities that complements the local economy 6.3 We participate in effective partnerships and collaborate for now and the future.	Books - Replacements	Completed	95% of the funds for new books was spent with the remainder being accrued for books on standing orders awaiting publication.
		Library - Shelving, display cabinets, display fittings	Completed	100% of the capital budget expended on new furnishings at Dee Why, Warringah Mall and Manly branches.
		New Library Technology	Completed	The number of iPads were increased for the service along with multi tablet recharging cart. Software to protect customers privacy was also established. A new digital platform for book, DVD and music suggestions was implemented. Self check capabilities implemented in all branches.
		Dee Why Library refurbishment	Completed	The projects delivered an upgraded balcony area with modern seating, décor and lighting and also added various study desks
		Library - Create a place for ideas	Completed	A new, digital platform for Book Suggestions was implemented and creative writing workshops were delivered
		Library - Develop productive partnerships	Completed	There were many partnerships formed with the community and the library service such as, partnering with Head space for HSC lock in, PCYC for library presence, Pioneer Clubhouse and Catholic Care for work re-training programs, Community artist showing work in Warringah Mall, whale and recycling talks with environment groups, Wraps with Love - Knitting Group, Building bridges project, Boomerang bags and Christmas shoebox for young people in hardship.
		Library - Improve community connectivity	Completed	Focus this year was on increasing the Home Library Service and number of volunteers in the library. Home Library Service saw a 61% increase and volunteers increased by 141%.

## Information and Library Services

### Community Space and Learning

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community  Liveable Neighbourhoods  Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong	Library - Improving customer service	Completed	There was a high level of satisfaction with the library service. In library surveys, 91% of customers rated satisfaction with the assistance provided and 85% are either satisfied or very satisfied with the Northern Beaches Library Service. For library programs, 95% of attendees rated the programs as good or outstanding.
	1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity	Library - Leading with Technology	Completed	New local studies digital database for customers - Cumulus rolled out with over 10,000 digital Local Studies images scanned in. On-line program booking form developed and implemented. Information architecture for the new amalgamated library website developed.
	5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business	Review library opening hours	Deferred	This action has been deferred due to other priorities with the amalgamation and will be reviewed in 2017/18.
	5.4 We have access to a range of local educational and training opportunities that complements the local economy 6.3 We participate in effective partnerships and collaborate for now and the future.	Set up of new Library at Glen Street Community Hub	Completed	Glen Street Library opened on 2 June with over 500 people attending the opening.



## Kimbriki Environmental Enterprises Pty Ltd

### Site Improvements

Outcome	Strategic Objective	2016/2017	Status	Comment
Healthy Environment	3.3 We strive to live and work more sustainably to reduce our environmental footprint	Access Road Upgrade Kimbriki Road	Progressing	Designs were finalised and physical works commenced on upgrades to the intersection of Kimbriki Road and Mona Vale Road with vegetation clearing and services relocations commenced. Further works are currently being procured and it is expected they will commence by November 2017.
		Kimbriki - Cell Development Works Area 4A	Progressing	Concept design and geotechnical assessments have been completed and an application for approval to modify the development consent for the site submitted. This application seeks to adjust some boundaries to better allow for the management of surface water and clarify some issues about vegetation management. It is anticipated this will be completed by the end of the year and physical works will commence in the second quarter of 2018.
		Kimbriki - Construct Cell 3B Bund Wall	Progressing	The construction of an engineered barrier (bund wall) to contain waste being landfilled into cell 3B has been underway since January 2017 with the latest lift completed in June 2017 to allow for continued landfilling. This periodic construction work will continue throughout the initial filling of the cell which will continue until mid-2019.
		Kimbriki - Gas Capture System	Progressing	The gas capture system continues to be expanded as landfilling is carried out with the latest system of horizontal collection trenches installed in the new landfill cell and becoming operational in June 2017. As the cell continues to be filled additional collection infrastructure will be installed. A total of 124,904 tonnes of CO <sub>2</sub> e was captured and destroyed in 2016/17 financial year.
		Kimbriki - Leachate Treatment Plant	Progressing	An on-site treatment plant is proposed.
		Kimbriki - Office and Amenities Works	Completed	The Administration building is complete and was officially opened on 20 June 2017.

## Kimbriki Environmental Enterprises Pty Ltd

### Site Improvements

Outcome	Strategic Objective	2016/2017	Status	Comment
Healthy Environment	3.3 We strive to live and work more sustainably to reduce our environmental footprint	Kimbriki - Resource Recovery Facility	Progressing	The tender document for an alternate waste technology facility is being finalised
		Kimbriki - Vehicle Replacement	Completed	Site vehicles are monitored and replaced in a timely manner to ensure they are fit for purpose.
		Kimbriki - Other Works	Completed	A range of other leasehold improvements have been undertaken including installation of an improved tipping floor at the transfer station and upgrades to the contact water storage dam in the vegetation processing area.
		Kimbriki - Other Site Fixtures and Equipment works	Progressing	Work continues on a number of projects to improve the sites amenity, safety and environmental compliance. These include upgrades to pumping systems, rock armouring of drainage channels, upgrades to weighbridge hardware and line marking to improve the road network safety.
		Kimbriki - Cell Development Works Area 3B	Completed	The landfill cell development was completed in August 2016 and has been successfully taking waste since that time.
		Weighbridge Development at Kimbriki	Completed	The weighbridges are now fully complete and operational with the installation of boom gates completed in April 2017 and a microwave communications link to support the fibre optic cable to Administration installed in May 2017.



## Natural Environment Services

### Biodiversity and Bushland Management

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Liveable Neighbourhoods Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle	Narrabeen Lagoon State Park works	Completed	Narrabeen Lagoon State Park has been expanded to include land parcels around the foreshore and extending up into the catchment. Works include foreshore bush regeneration, improvements to the multi-use trail and formalised watercraft storage to address issues of safety and damage to riparian vegetation.
	3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate	Biodiversity Management	Completed	Biodiversity management in 2016/17 involved pest plant and animal control programs, operational management and other strategic biodiversity projects.
	3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 6.3 We participate in effective partnerships and collaborate for now and the future.	Bushland Management	Completed	Council continued its bushland management projects, including bush regeneration and bush fire management, volunteer program, and on ground and strategic projects. 73 volunteer groups worked across 82 Bushcare sites throughout the area contributing over 13,000 hours of bush regeneration work. 207 sites have undergone bush regeneration works covering an area of approximately 553 ha of bushland.



## Natural Environment Services

### Coast and Waterways

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	1.2 We feel safe and protected at home and in public, and we respect each other and the area 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate	Coastal Management	Completed	Following the June 2016 storm Council prepared, consulted on and adopted the Northern Beaches Coastal Erosion Policy and amended Coastal Zone Management Plan for Collaroy Narrabeen and Fishermans Beach. Council also provided guidance and technical information to assist residents wanting to build coastal protection works to protect their properties. Actions to monitor headland and cliff stability as well as undertake dune rehabilitation works were delivered throughout the year.
Healthy Environment Liveable Neighbourhoods Working Together	3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 6.3 We participate in effective partnerships and collaborate for now and the future.	Waterway Management	Completed	Council is continuing to develop strategies and undertake monitoring and on ground works in creeks and lagoons. Examples include lagoon water quality monitoring program, riparian zone bush regeneration and South Creek bank stabilisation works

## Natural Environment Services

### Community Sustainability

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Liveable Neighbourhoods Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate 3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 6.3 We participate in effective partnerships and collaborate for now and the future.	Community Sustainability Activities	Completed	Council delivered a range of community sustainability activities including the threatened species fauna fair, sustainability hub at Taste of Manly, Summerama program, Earth Hour events, a Sustainability Business Network and events and World Environment Day.

## Natural Environment Services

### Natural Hazard Management

Outcome	Strategic Objective	2016/2017	Status	Comment
<p>Vibrant Community</p> <p>Lifestyle and Recreation</p> <p>Healthy Environment</p> <p>Liveable Neighbourhoods</p> <p>Working Together</p>	<p>1.2 We feel safe and protected at home and in public, and we respect each other and the area</p> <p>2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle</p> <p>3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment</p> <p>3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate</p> <p>3.3 We strive to live and work more sustainably to reduce our environmental footprint</p> <p>3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way</p> <p>5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business</p> <p>6.3 We participate in effective partnerships and collaborate for now and the future.</p>	<p>Natural hazard management planning, mitigation works, warning systems and awareness campaigns</p>	<p>Completed</p>	<p>Review completed however forward actions will need additional resources. Actions identified in the Coastal Erosion Emergency Action Plans developed for the former Pittwater, Warringah and Manly Councils implemented during the June 2016 Storm event.</p>

## Natural Environment Services

### Stormwater Assets

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Liveable Neighbourhoods Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate 3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 6.3 We participate in effective partnerships and collaborate for now and the future.	Planned Stormwater Works Program	Completed	The Planned Stormwater Renewal program was successfully completed. Significant works were undertaken including over \$1.2 M of pipe relining and other significant pipe replacements.
		Reactive Stormwater Works Program	Completed	The Reactive Stormwater Renewals program was successfully undertaken. 201 Investigations were completed from customer requests resulting in 30 major renewal works completed and 10 major works scoped and programmed for 2017/18.
		Oaks Avenue, Dee Why - Stormwater Drainage	Completed	The upgrade of stormwater along Oaks Avenue has been completed. This has reduced the depth of overland flow during storm events.
		Storm Damage - Oxford Falls Road	Completed	Oxford Falls Road Creek Rehabilitation Works have been completed
		Drainage Works: Lot 383 Wyong Road Duffys Forest	Completed	These works relate to uncompleted developer works and are being funded from a developer bond. Works are now complete.
		Beacon Hill and Davidson RFS Building Works	Completed	As part of Council's program of works updating and renewing the Rural Fire Service buildings, the roof and gutters of the Beacon Hill and Davidson buildings were replaced.
		Narrabeen Lagoon Trail works	Completed	The final section of works on the Narrabeen Trail project has now been completed with the construction of a new reserve for public use. Maintenance of all facilities is ongoing.
		Stormwater Asset Management	Completed	The Stormwater Asset Management process has been expanded to incorporate and integrate stormwater assets across the whole Northern Beaches Council. This integration of assets and spatial information has been successfully completed



## Parks, Reserves and Foreshores

### Foreshores

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong	Birdwood Park, Narrabeen - New Works	Completed	Landscape and carpark works completed.
	2.1 We have access to a diverse range of recreational facilities that meet the needs of the community and sporting groups 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle	Collaroy Rockpool Works	Deferred	Construction works will be carried out in 2017/18.
Healthy Environment Connected Transport	2.3 We have inviting public spaces that are clean, green and well designed 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way	South Curl Curl Beach Sea Wall Works	Completed	This project was completed in July 2016.
Liveable Neighbourhoods Working Together	4.4 We can safely and conveniently walk or ride around Warringah 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities 6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah	Foreshore Works Program	Completed	The Foreshore Works program has been completed.

## Parks, Reserves and Foreshores

### Parks and Reserves

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community  Lifestyle and Recreation  Healthy Environment  Connected Transport  Liveable Neighbourhoods  Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong 2.1 We have access to a diverse range of recreational facilities that meet the needs of the community and sporting groups 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 2.3 We have inviting public spaces that are clean, green and well designed 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way 4.4 We can safely and conveniently walk or ride around Warringah 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities 6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah	Berry Reserve and Jamieson Park, Narrabeen - New Works	Deferred	Project deferred until work is completed at Berry Reserve Carpark by Transport for NSW to upgrade infrastructure for the B-line service.
		Cromer Park - Sports Amenities West	Progressing	Improvements to Cromer Park Amenities have been included in the Capital Works budget for 2017/18 and an architect has been appointed to refine the design.
		Manly Dam and Stony Range Works Program	Completed	Car park works and track renewal completed.
		Recreational Trails Works Program	Completed	All works including the new walking track at Curl Curl beach, and accessible boardwalk connection to South Curl Curl Beach promenade have been completed.
		Reserves Works Program	Completed	Works completed as planned and scheduled.
		Parks Major Works Program	Completed	This project was carried over from 2015/16 and the works on the Griffith Park Trails have now been completed.
		Walter Gors Reserve New Works and Dee Why Parade Shared Walkway	Completed	This project has been completed and opened to the public in April 2017
		Review of Commercial Use of Beaches and Reserves Policy	Deferred	This project has been deferred while the Sportsground Strategy is being developed.

## Parks, Reserves and Foreshores

### Playgrounds

Outcome	Strategic Objective	2016/2017	Status	Comment
<p>Vibrant Community</p> <p>Lifestyle and Recreation</p> <p>Healthy Environment</p> <p>Connected Transport</p> <p>Liveable Neighbourhoods</p> <p>Working Together</p>	<p>1.2 We feel safe and protected at home and in public, and we respect each other and the area</p> <p>1.3 We support and care for all our community members and provide opportunities to connect and belong</p> <p>2.1 We have access to a diverse range of recreational facilities that meet the needs of the community and sporting groups</p> <p>2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle</p> <p>2.3 We have inviting public spaces that are clean, green and well designed</p> <p>3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment</p> <p>3.3 We strive to live and work more sustainably to reduce our environmental footprint</p> <p>3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way</p> <p>4.4 We can safely and conveniently walk or ride around Warringah</p> <p>5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business</p> <p>5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities</p> <p>6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah</p>	<p>Playground Works program</p>	<p>Completed</p>	<p>All scheduled playground works completed.</p>

## Parks, Reserves and Foreshores

### Sports and Recreation

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Connected Transport Liveable Neighbourhoods Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 1.3 We support and care for all our community members and provide opportunities to connect and belong 2.1 We have access to a diverse range of recreational facilities that meet the needs of the community and sporting groups 2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle 2.3 We have inviting public spaces that are clean, green and well designed 3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment 3.3 We strive to live and work more sustainably to reduce our environmental footprint 3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way 4.4 We can safely and conveniently walk or ride around Warringah 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities 6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah	Floodlighting Works Program	Completed	Flood lighting works have been completed at Lionel Watts Oval, Hews Parade and Killarney Oval.
		Sporting Club Buildings Works Program	Progressing	A DA has been lodged for renewal works to the scoreboard at Brookvale Oval.
		Sports Club Capital Assistance Program	Completed	Four projects were funded under the Capital Assistance grants - for floodlighting upgrade at Hews Parade, New lighting at Narraweena tennis courts, a multipurpose score board at Forest Rugby and new golf practice nets at Long Reef Golf Course.
		Sportsfields Major Works Program	Completed	All scheduled works have been completed.
		Sportsfields Minor Works Program	Completed	Renovations works undertaken across various sites.
		Forestville Sportsfield – Synthetic Surface and Ancillary Works	Completed	The development of a dog park at the reserve was completed and is proving to be very popular.
		St Matthews Farm - new skate park	Completed	St Matthews Farm Skate Park opened in February 2017 to very high community satisfaction and use.
		Swim Club Buildings Works Program	Progressing	Works will be undertaken at Freshwater Swim Club to improve public access to a portion of the building.
		Killarney Heights Oval Masterplan	Completed	Irrigation works and pathway completed.
		Fisherman's Beach Seawall	Completed	Completed in August 2016. The project has received substantial praise from the local community
Collaroy Beach - Reserve Works	Completed	Works on Collaroy Beach reserve project are complete.		
Condamine Street Planting	Deferred	This project in its current form is not feasible and will be discussed with the new Council post September 2017		
Review methodology of sportsfields user fees and charges	Completed	At the Council meeting on 25 October 2016 Council approved the revised Northern Beaches seasonal sportsground user fees. Seasonal sportsground user fees have been harmonised across the Northern Beaches.		





## Roads and Traffic

### Footpaths and Cycleways

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Connected Transport Liveable Neighbourhoods Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 2.3 We have inviting public spaces that are clean, green and well designed	Bike Plan Implementation Program	Completed	340 metres of shared pathway was constructed.
	4.1 We have an effective interconnected public transport system that is safe, efficient and affordable 4.2 We use a well-designed and functioning road network	Footpath Program - New Works	Completed	Council has made progress in extending the walking networks across the region with 2,682 metres of new footpath constructed at over 30 locations across the Northern Beaches.
	4.3 We can conveniently access parking near transport hubs and close to urban centres 4.4 We can safely and conveniently walk or ride around Warringah	Footpath Replacement Program	Completed	900 metres of footpath across 20 streets was replaced during the financial year, in order to improve condition, safety for those engaged with active travel and accessibility.
	5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 6.3 We participate in effective partnerships and collaborate for now and the future	Undertake a review of the Pedestrian Access and Mobility Plan (PAMP)	Deferred	A review of the former Warringah Council Pedestrian Access and Mobility Plan (PAMP) will be undertaken in 2017/18 and extended across the entire region.

## Roads and Traffic

### Roads, Traffic and Streetscaping

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Connected Transport Liveable Neighbourhoods Working Together	1.2 We feel safe and protected at home and in public, and we respect each other and the area 2.3 We have inviting public spaces that are clean, green and well designed 4.1 We have an effective interconnected public transport system that is safe, efficient and affordable 4.2 We use a well-designed and functioning road network 4.3 We can conveniently access parking near transport hubs and close to urban centres 4.4 We can safely and conveniently walk or ride around Warringah 5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business 6.3 We participate in effective partnerships and collaborate for now and the future	Bus Stop Works Program	Completed	In order to improve compliance with Disability Standards for Accessible Public Transport, improvement works were completed at 11 bus stops across the region.
		Car Park Works Program	Completed	Line marking in three of Council's car parks was renewed in addition to repair patching, speed hump construction and access improvements being made to Civic Drive at Kingsway, Dee Why.
		Dee Why Town Centre - design of new traffic facilities and streetscape	Completed	All scheduled design work for this project was completed in 2016/17. Further design work is planned to continue in 2017/18 in this multi year project
		Dee Why Town Centre - Streetscape Improvement Works	Progressing	Construction of Redman Road Plaza commenced in April 2017 and is expected to be completed in September 2017. This multi year project is on target to meet the expected delivery timeframes.
		Kerb and Gutter Works Program	Completed	November 2016 saw the completion of the Kerb and Gutter Renewal Program, in which 520 metres of damaged kerb and gutter was replaced in preparation for the Road Re-sheeting Program which is to begin in the new financial year. In addition, over 1,164 metres of new kerb and gutter was constructed in the northern and southern areas of the Northern Beaches.
		Retaining Wall Works Program	Completed	Works were undertaken at 3 locations (Beacon Hill Road, Beacon Hill, Veterans Parade, Collaroy Plateau, and Myoora Road, Terrey Hills) in order to improve the stability and safety of road embankments.
		Road Resheeting Works Program	Completed	By the end of June 2017, the resurfacing and line marking of close to 10kms of road across 45 road sections was completed.
		Traffic Works Program	Completed	Council has constructed a number of facilities including a school children's crossing and wombat crossing at Freshwater, a pedestrian fence at North Balgowlah, two pedestrian refuges in Balgowlah and a traffic splitter island at Balgowlah Heights.
		Road Safety Education Program	Completed	A wide variety of programs including eight senior road safety workshops, three bike clinics, six child restraint checking days, six kindergarten orientation presentations and three learner driver workshops were completed.

## Strategic Planning

### Asset Planning

<b>Strategic Objective</b>	1.1 We have the services to promote and deliver health and wellbeing
	1.3 We support and care for all our community members and provide opportunities to connect and belong
	1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity
	2.3 We have inviting public spaces that are clean, green and well designed
	3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment
	3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate
	3.3 We strive to live and work more sustainably to reduce our environmental footprint
	3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way
	4.1 We have an effective interconnected public transport system that is safe, efficient and affordable
	4.2 We use a well-designed and functioning road network
	4.3 We can conveniently access parking near transport hubs and close to urban centres
	4.4 We can safely and conveniently walk or ride around Warringah
	5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business
	5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities
	5.3 We offer a variety of housing choices that meet the needs of our community and complements local neighbourhoods and the Warringah lifestyle
	5.4 We have access to a range of local educational and training opportunities that complements the local economy
	6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah
	6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services
	6.3 We participate in effective partnerships, collaborate for now and the future



## Strategic Planning

### Asset Planning

Outcome	2016/17	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Connected Transport Liveable Neighbourhoods Working Together	Review the Warringah Asset Management Strategy 2023	Progressing	The Asset Management Strategy has been extended to cover all of the Northern Beaches.

## Strategic Planning

### Economic Development

Outcome	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	Address challenges in a series of Economic Development Issue Papers	Completed	Northern Beaches Affordable Housing Needs Analysis for Key Workers, prepared as part of Council's Affordable Housing Policy
Healthy Environment	Provide business workshops	Completed	Business workshops held on "Getting Ready for NBN", "Tax Essential" and "Solar Solutions for Business"
Connected Transport Liveable Neighbourhoods	Support the Northern Beaches Business Awards	Completed	Council was the Major Sponsor for the 2016 and 2017 Northern Beaches Local Business Awards, including selection of the Sustainability Business Award
Working Together	Support the Northern Beaches Career Expo	Completed	Northern Beaches Career Expo held in May.

## Strategic Planning

### Land and Urban Planning

Outcome	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation Healthy Environment Connected Transport Liveable Neighbourhoods Working Together	Work with the NSW government and the Greater Sydney Commission to Implement the District Plan for the North subregion	Completed	Ongoing work with the Greater Sydney Commission to implement the District Plan has been undertaken including numerous workshops and associated engagement.
	Develop a local planning strategy to respond to the NSW Government's District Plan	Deferred	This project has been deferred to allow the preparation of a local planning strategy for the entire Northern Beaches.
	Update of the Warringah Development Control Plan to maintain currency with related planning strategies	Completed	Work is underway to update the Development Control Plan in relation to Dee Why Town Centre, Frenchs Forest and Brookvale.
	Resolve all "deferred matters" in Warringah Local Environment Plan 2011	Completed	The "deferred matters" LEP is awaiting finalisation with the Department of Planning & Environment. Numerous meetings, phone calls and correspondence has been provided seeking a resolution of this matter.
	Evaluate planning proposals lodged by external parties	Completed	All Planning Proposals lodged by external parties were assessed and reported to Council for consideration as to whether or not to progress to a Gateway.
	Draft an Affordable Housing Strategy	Completed	An Affordable Housing Strategy was adopted by Council in May 2017.
	Implement the findings of the Council carparks review	Deferred	This will be reviewed following the preparation of a wholistic approach across the Northern Beaches.
	Amend the planning controls to deliver the Dee Why Town Centre Vision	Progressing	The planning controls for the Dee Why Town Centre have been prepared. Council is awaiting finalisation of a referral response to Roads and Maritime Service to allow the statutory exhibition of the Town Centre amendments.
	Develop the Structure Plan for the Brookvale Industrial and Employment Area	Completed	The Brookvale Structure Plan is due to be reported to Council in August 2017.
	Work with the NSW government to deliver a Structure Plan for the precinct surrounding the new Northern Beaches Hospital at Frenchs Forest	Completed	The Frenchs Forest Structure Plan was exhibited from late December 2016 - late February 2017. Over 900 submissions were received. These submissions were reviewed and changes have been made to the Structure Plan. The updated Structure Plan is due to be reported to Council in early August 2017.
Develop a new Section 94A development contributions plan and works program	Completed	A new Section 94A Plan (former Warringah LGA) was adopted by Council in June 2017.	
Work with the NSW government to implement Bus Rapid Transit on the Northern Beaches	Progressing	Council is continuing to work with the NSW Government to deliver the B-line.	

## Strategic Planning

### Sustainability Planning

Outcome	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	Review outcomes of the Transport and Environment Sustainability Strategies	Deferred	Whilst a number of actions within the Strategy are continuing e.g. pilot car share program, a review of the strategy has not been commenced. It is anticipated that a review of this strategy would be undertaken in the preparation of any similar strategy for the Council.
Healthy Environment Connected Transport	Review outcomes of the Energy and Water Savings Action Plan	Completed	Council has launched a new energy and water emissions platform to track consumption across all Council assets. 2016/17 reporting data will be available in September 2017.
Liveable Neighbourhoods Working Together	Respond to Land Claims	Completed	Reponses to land claims have been provided as appropriate.



## Warringah Aquatic Centre

### Recreation and Wellness

Outcome	Strategic Objective	2016/2017	Status	Comment
Lifestyle and Recreation	2.2 We have access to attractive parks and natural areas that encourage and support a safe healthy lifestyle	Plant and Equipment Replacement, and Building Works	Completed	The outdoor area of the Warringah Aquatic Centre was transformation into an attractive and more usable space for customers, including the installation of fountains and play equipment, and will bring a better customer experience for the users of the Warringah Aquatic Centre.





## Waste Services

### Waste and Cleansing

Outcome	Strategic Objective	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	1.1 We have the services to promote and deliver health and wellbeing 2.3 We have inviting public spaces that are clean, green and well designed	Review the domestic waste and recycling service in preparation for the implementation of waste processing facilities at Kimbriki	Completed	This has commenced with review of Bulky Goods Collection Services. Community consultation was undertaken including 'pop up' stalls at markets, events and shopping centres as well as telephone and online surveys. The results are being analysed.
Healthy Environment Liveable Neighbourhoods Working Together	3.3 We strive to live and work more sustainably to reduce our environmental footprint	Waste Education Program	Completed	A comprehensive program of activities, workshops and educational resources has been created and delivered to the community. The program has contributed to a high level of awareness, participation and correct use of Councils recycling and waste services.



## Corporate Support Services

### Community Buildings

<b>Strategic Objective</b>	1.1 We have the services to promote and deliver health and wellbeing
	1.3 We support and care for all our community members and provide opportunities to connect and belong
	1.4 We value our heritage and cultural diversity, celebrating together and fostering creativity
	2.3 We have inviting public spaces that are clean, green and well designed
	3.1 We value the health of our beaches, foreshores and waterways as natural habitats and for our enjoyment
	3.2 We protect and sustain our diverse bushland as valuable habitats, and provide for a variety of wildlife to thrive and migrate
	3.3 We strive to live and work more sustainably to reduce our environmental footprint
	3.4 We effectively plan for and respond to natural hazards and climate change in a sustainable way
	4.1 We have an effective interconnected public transport system that is safe, efficient and affordable
	4.2 We use a well-designed and functioning road network
	4.3 We can conveniently access parking near transport hubs and close to urban centres
	4.4 We can safely and conveniently walk or ride around Warringah
	5.1 We have attractive and functional urban and commercial centres that adapt to the needs of residents and business
	5.2 We encourage and support a diversity of businesses that provide a range of services and employment opportunities
	5.3 We offer a variety of housing choices that meet the needs of our community and complements local neighbourhoods and the Warringah lifestyle
	5.4 We have access to a range of local educational and training opportunities that complements the local economy
	6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah
	6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services
	6.3 We participate in effective partnerships, collaborate for now and the future

## Corporate Support Services

### Community Buildings

Outcome	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	Beach Buildings Works Program	Deferred	Works will be undertaken during 2017/18 to replace a section of the roof at Collaroy Surf Club.
Healthy Environment Connected Transport Liveable Neighbourhoods Working Together	Community Buildings Works Program	Progressing	Funds have been allocated towards the costs of upgrading the facilities at Manly Youth Centre.

## Corporate Support Services

### Council Property Portfolio

Outcome	2016/2017	Status	Comment
Vibrant Community Lifestyle and Recreation	Building Code of Australia (BCA) Compliance Works	Progressing	Funds will be allocated to projects where additional works are required to comply with the latest version of the BCA.
Healthy Environment	Dee Why Town Centre - Parking and Community Facility	Completed	The new PCYC Centre has been completed and has had its official opening.
Connected Transport Liveable Neighbourhoods Working Together	Disability Access (DDA) Compliance Works	Progressing	Funds will be allocated to projects that require additional work to ensure that the requirements of AS1428 are addressed during the main scope of works.
	Manly Dam Information Centre	Completed	The information centre will be incorporated into the public amenities works.
	Operational Buildings Works Program	Progressing	Funds have been allocated to carry out remedial works to the concrete spalling at the Dee Why Civic Centre.

## Corporate Support Services

### Public Amenity Improvements

Outcome	2016/2017	Status	Comment
	Manly Dam - Public Amenities Works	Progressing	Site meetings have been organised with an architect and with staff to ensure that the renewed facilities link with the plans for the playground upgrades.
	Nolans Reserve, North Manly - Public Amenities Works	Progressing	Initial designs have been prepared and a DA has been lodged. Following further design work and a tender process, building work will commence in 2018.
Vibrant Community Lifestyle and Recreation	Public Amenities Works Program	Completed	Funds were spent on the amenities identified in the condition reports.
Healthy Environment Connected Transport	Terrey Hills Rugby Club - Public Amenities Works	Completed	This project delivered the refurbishment of the existing male and female toilets in the Terrey Hills Rugby Club building.
Liveable Neighbourhoods Working Together	Beverley Job Park, Narraweena - Public Amenities Works	Completed	This project delivered the refurbishment of the existing male and female amenities at Beverly Job Park, added accessible amenities and made these toilets available to the general public through the installation of remote timed access control.
	Library Buildings Works Program	Progressing	A DA has been lodged for the improvements to the outdoor children's space at Dee Why Library.

## Corporate Support Services

### Service Support and Improvement

Outcome	2016/2017	Status	Comment
Vibrant Community	IT Infrastructure - New Works	Completed	New IT infrastructure works proceeded to achieve a single IT Infrastructure for the Core Systems of Northern Beaches Council
	IT Infrastructure - Replacements	Completed	IT Infrastructure replacements proceeding strictly on an as-needs basis while considering total IT Infrastructure requirements for amalgamated Council
Lifestyle and Recreation	IT Software - New Works	Deferred	Software postponed to 2017/18 due to other priorities with amalgamation of Council.
Healthy Environment	IT Software - Upgrades and Replacements	Deferred	Software upgrades and replacements for former Warringah Council deferred to 2017/18 and undertaken as part of integration of Council systems.
Connected Transport			
Livable Neighbourhoods	Light Fleet Replacement Program	Completed	The light fleet replacement program is complete for the 2016/17 financial year.
Working Together	Plant Replacement Program	Completed	The plant replacement program is complete for the 2016/17 financial year providing the plant and equipment required for effective service delivery.
	Develop Workforce Plan	Progressing	Initial scoping of the project completed. The Workforce Plan is part of Council's Integrated Planning and Reporting which needs to be finalised by June 2018



## Good Governance

### Corporate Governance

Outcome	Strategic Objective	2016/2017	Status	Comment
Working Together	6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah 6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services 6.3 We participate in effective partnerships and collaborate for now and the future	Adopt a Code of Meeting Practice for the new Council	Completed	Code of Meeting Practice was adopted at the 22 November Council Meeting
		Coordinate and implement a business papers system for the new Council	Completed	A business paper system has been successfully established for the amalgamated Council and is currently being used for Council meetings.

## Good Governance

### Corporate Planning and Reporting

Outcome	Strategic Objective	2016/2017	Status	Comment
Working Together	6.1 We are effectively represented, can provide our opinion, and contribute to decisions that impact Warringah 6.2 We trust our politicians and public officers and they demonstrate leadership, transparency, accountability and deliver value for money services 6.3 We participate in effective partnerships and collaborate for now and the future	Respond to the NSW government's local government reform agenda	Completed	An Implementation Plan has been developed to guide the formation of the Northern Beaches Council. In addition, the NSW Government has establish key metrics to monitor the performance of newly merged councils
		Develop a one year Operational Plan for 2017/18	Completed	The Operational Plan 2017/18 was adopted by Council on 27 June 2017.
		Develop a Community Strategic Plan for the Northern Beaches	Progressing	A draft Community Strategic Plan was approved for exhibition by Council on 27 June 2017. The new incoming Council will adopt the Plan by June 2018

# Appendix 2

## Financial Statements









# General Purpose and Special Purpose Financial Reports

13 May 2016 to 30 June 2017



northern  
beaches  
council

## Northern Beaches Council

### FINANCIAL COMMENTARY 2016/17

#### INTRODUCTION

This commentary provides the highlights of Council's 2016/17 Financial Statements. The Financial Statements are prepared by Council to provide information in relation to Council's financial performance and position. The Statements are prepared in accordance with Australian Accounting Standards, the NSW Local Government Act 1993 and the NSW Local Government Code of Accounting Practice and Financial Reporting (Update No 25 and the Supplement for New Councils). The Financial Statements are made up of the following:

- General Purpose Financial Statements – pages 10 to 82
- Special Purpose Financial Statements – pages 83 to 98
- Special Schedules – pages 99 to 109

The General Purpose and Special Purpose Financial Statements are independently audited by the Auditor General, reported to Council, placed on public exhibition and lodged with the Office of Local Government.

#### 2016/17 SUMMARY RESULTS

• Total Income from Continuing Operations	\$404.286m
• Total Expenses from Continuing Operations	\$355.340m
• Operating Result for the period	\$48.946m
• Operating Result for the period before Capital Grants and Contributions	\$7.460m
• Gain on local government amalgamation <sup>1</sup>	\$4.718b
• Net Result for the period	\$4.767b

• New Capital Works	\$53.652m
• Capital Renewal Works	\$44.179m
• Total Capital Expenditure	\$97.831m

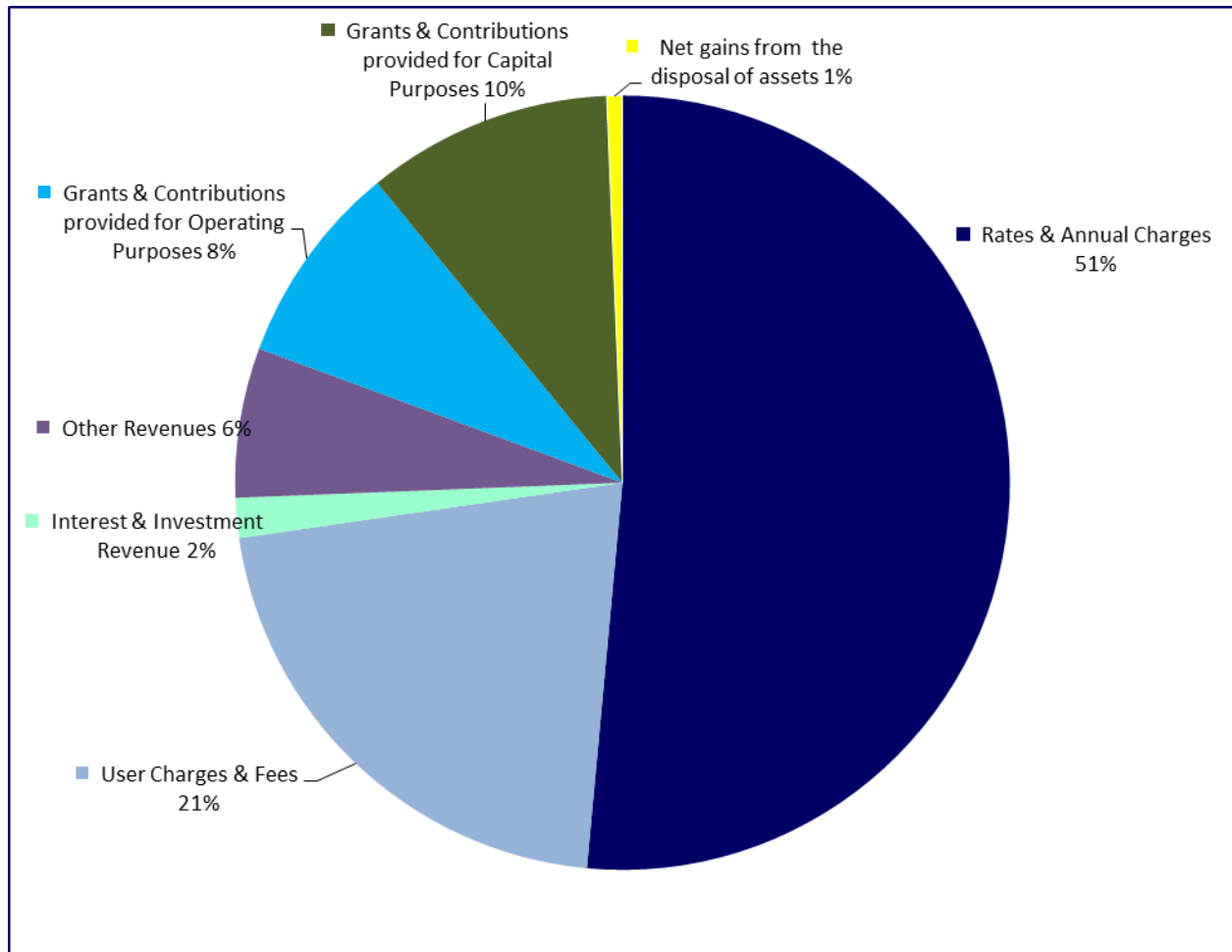
• Total Assets	\$4.911b
• Total Liabilities	\$143.477m
• Net Assets	\$4.768b

• Unrestricted Current Ratio	2.67x
• Debt Service Cover Ratio	1.00x
• Building & Infrastructure Renewals Ratio	92.22%

<sup>1</sup> The Gain on local government amalgamation represents the transfer of assets and liabilities of the former Councils and will not occur in future years.

## Northern Beaches Council

## INCOME FROM CONTINUING OPERATIONS



Income Item	13 May 2016 - 30 June 2017 Actual (\$'000)
Rates & Annual Charges	208,075
User Charges & Fees	85,891
Interest & Investment Revenue	6,737
Other Revenues	25,266
Grants & Contributions provided for Operating Purposes	34,206
Grants & Contributions provided for Capital Purposes	41,486
Net gains from the disposal of assets	2,622
Net share of interests in joint ventures & associates using the equity method	3
<b>Total Income from Continuing Operations</b>	<b>404,286</b>

## Northern Beaches Council

### Rates & Annual Charges

The Office of Local Government advised in Update No.24 (b) to the Local Government Code of Accounting Practice and Financial Reporting which was issued on 29 September 2016 that the Rates earned for the period from 13 May 2016 to 30 June 2016 were to be accounted for in the books of the former Manly, Pittwater and Warringah Councils for the financial period 1 July 2015 to 12 May 2016. Accordingly, while the financial statements are for the period 13 May 2016 to 30 June 2017 they only include Rates for the year from 1 July 2016 to 30 June 2017. The Rates for the period from 13 May 2016 to 30 June 2016 was \$19.854m.

### User Charges & Fees

User Charges & Fees total \$85.891m for the financial period. Of this \$24.528m relates to tipping fees at the Kimbriki Waste & Recycling Centre and \$61.363m in fees charged by Council for the services it provides. Major items within Council's \$61.363m are Child Care Fees of \$12.449m, Parking Fees of \$11.363m, \$7.575m from the Lakeside Caravan Park, \$6.935m from the Manly Boy Charlton and the Warringah Aquatic Centre swimming centres and \$6.497m in Planning & Building Regulation fees.

### Interest & Investment Revenues

Council's investment portfolio performed strongly over the financial period and returned an average of 2.81% over the period from 13 May 2016 to 30 June 2017. This compares to the bank bill benchmark return of 2.07%.

### Other Revenues

Other Revenues total \$25.266m for the financial period. Of this \$2.580m relates to other revenues at the Kimbriki Waste & Recycling Centre and \$22.688m relates to Council. Major items within Council's \$22.688m are \$4.242m in Parking Fines, \$3.508m from Leases & Licences, \$3.393m from the rental of Council's properties and \$2.982m in Health & Compliance Fines.

### Grants & Contributions provided for Operating Purposes

The Office of Local Government advised in Update No.24 (b) to the Local Government Code of Accounting Practice and Financial Reporting which was issued on 29 September 2016 that non-reciprocal grants received during the period 13 May 2016 to 30 June 2016 were to be accounted for in the books of the former Manly, Pittwater and Warringah Councils for the financial period 1 July 2015 to 12 May 2016. Accordingly, while the financial statements are for the period 13 May 2016 to 30 June 2017 they only include Grants & Contributions for the year from 1 July 2016 to 30 June 2017. The non-reciprocal grants received during the period 13 May 2016 to 30 June 2016 was \$0.938m.

Grants & Contributions provided for Operating Purposes includes \$1m received from the NSW Government under their Stronger Communities Fund program for Community grants up to \$50,000 to incorporated not-for-profit community groups, for projects that build more vibrant, sustainable and inclusive local communities as well as \$10m received from the NSW Government to assist council to cover the up-front costs of implementing the new council.

### Grants & Contributions provided for Capital Purposes

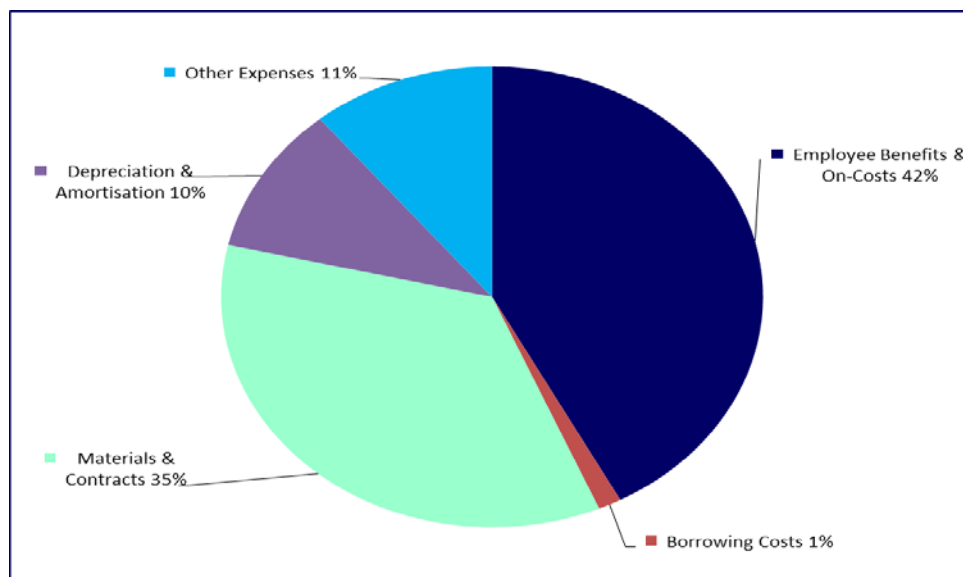
Grants & Contributions provided for Capital Purposes include \$14m received from the NSW Government under their Stronger Communities Fund program for larger scale priority infrastructure and services projects that deliver long term economic and social benefits.

### Net gains from the disposal of assets

Net gains from the disposal of assets include the gain on disposal of \$5.222m for land at Frenchs Forest to the Roads and Maritime Services under a compulsory acquisition, \$3.115m from the sale of the Belrose library site, \$0.450m from the sale of Road Reserve at Howard Avenue Dee Why, \$0.368m from the sale of Road Reserve at The Crescent Dee Why and \$0.368m from the sale of Council's fleet offset by a loss on the disposal of renewed assets of \$1.131m and the disposal of the intangible related to the Alternate Waste Technology facility at the Kimbriki Resource Recovery Centre of \$5.166m.

## Northern Beaches Council

## EXPENSES FROM CONTINUING OPERATIONS



Expense Item	13 May 2016 - 30 June 2017 Actual (\$'000)
Employee Benefits & On-Costs	149,790
Borrowing Costs	4,907
Materials & Contracts	124,658
Depreciation & Amortisation	37,027
Other Expenses	38,958
<b>Total Expenses from Continuing Operations</b>	<b>355,340</b>

### Employee Benefits & On-Costs

Employee Benefits & On-Costs represent 42% of Council's Total Expenses from Continuing Operations. This is in line with approved forecast for the period of \$149.931m and includes termination costs of \$4.807m as a result of restructuring associated with the implementation of the new Council.

### Borrowing Costs

Council borrowing costs consist of interest on loans of \$3.74m and the amortisation of discounts for remediation liabilities for the Kimbriki Waste Landfill \$1.167m. Borrowing costs were \$0.728m lower than originally budget as a result of the early repayment of loans.

### Materials & Contracts

Materials & Contracts were \$124.658m for the financial period. Of this \$13.485m relates to expenses at the Kimbriki Waste & Recycling Centre and \$111.173m relates to Council's operations. The major items within Council were \$33.691m in raw materials & consumables, \$16.182m in waste disposal costs and \$13.514m in garbage collection costs.

### Depreciation & Amortisation

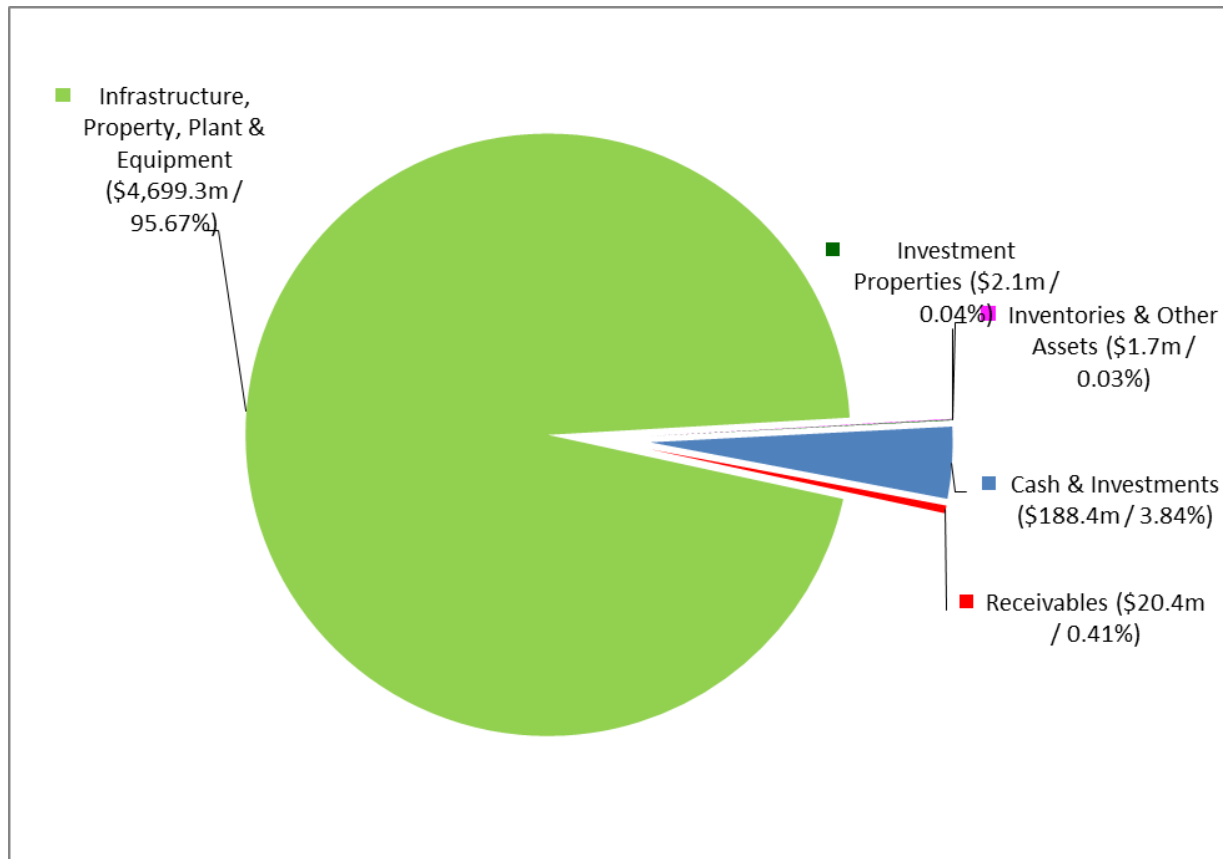
Depreciation and Amortisation was 10% lower than originally budgeted at \$37.031m as a result changes associated with a comprehensive revaluation of Council's property, plant and equipment including the reassessment of the useful lives of assets.

### Other Expenses

Other Expenses were \$38.957m for the financial period. Major items within this include \$9.821m Waste Levy, \$5.711m in electricity & heating, \$5.761m to the NSW Government for the Emergency Services Levy, \$3.283 in insurance costs and \$3.171m for street lighting.

## Northern Beaches Council

## ASSETS



Asset Items	30 June 2017 Actual (\$'000)
<b>Current Assets</b>	
Cash & Cash Equivalents	29,820
Investments	157,670
Receivables	18,671
Inventories	192
Other	1,510
Non-current assets classified as "held for sale"	-
<b>Total Current Assets</b>	<b>207,863</b>
<b>Non Current Assets</b>	
Investments	954
Receivables	1,686
Infrastructure, Property, Plant & Equipment	4,699,326
Investments accounted for using the equity method	23
Investment Property	2,080
Intangible Assets	-
<b>Total Non Current Assets</b>	<b>4,704,069</b>
<b>TOTAL ASSETS</b>	<b>4,911,932</b>

**Northern Beaches Council****ASSETS****Cash, Cash Equivalents and Investments**

Cash, Cash Equivalents and Investments totalled \$188.444m at 30 June 2017 a decrease of \$8.709m from the balance transferred on amalgamation. This decrease takes account of the early repayment of loans totalling \$35.348m

**Receivables**

Receivables totalled \$20.357m at 30 June 2017 a decrease of \$32.286m from the balance transferred on amalgamation. The decrease principally relates to the inclusion of the final quarter of Rates for 2015/16 and non-reciprocal grants included in the balances transferred on amalgamation.

**Inventories**

Inventories totalled \$0.192m at 30 June 2017 and are represented by stores, materials and trading stock. In previous years Kimbriki Environmental Enterprises Pty Ltd accounted for as inventory the production of stockpiles of excavated material as a result of cell development activities that could be used as cover material. It has been determined that all such cell development costs should now be attributed to the landfill assets included in infrastructure, property, plant and equipment as the development of landfill cells provides future economic benefits.

**Other Assets**

Other Assets are represented by Prepayments which totalled \$1.510m at 30 June 2017 which is lower than the balance transferred on amalgamation of \$2.15m principally due to the timing of supplier payments.

**Infrastructure, Property, Plant and Equipment**

Infrastructure, Property, Plant and Equipment totalled \$4.699b at 30 June 2017. A desktop revaluation of infrastructure assets (buildings, roads, bridges, footpaths, stormwater drainage, swimming pools, open space/recreational assets and other structures) was conducted in order to ensure the asset transfer on amalgamation occurred at fair value which resulted in an increase of \$138.590m from the value in the books of the former Councils. New capital works were \$53.652m and renewal works were \$44.179m representing total capital expenditure of \$97.831m

**Investment Property**

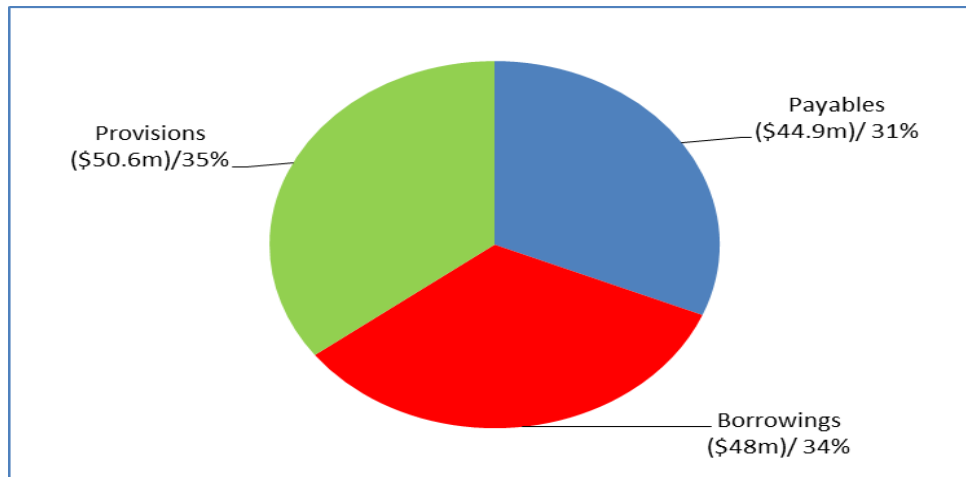
Council's investment property at 521 Pittwater Road Brookvale was revalued by \$0.18m to \$2.08m at 30 June 2017.

**Intangible Assets**

Intangible assets representing the development costs of the 'Kimbriki Resource Recovery Project' of \$5.166m were written off on 1 May 2017 following a decision to discontinue the project.

## Northern Beaches Council

## LIABILITIES



Liability Items	30 June 2017 Actual (\$'000)
<b>Current Liabilities</b>	
Payables	44,858
Borrowings	5,411
Provisions	29,789
<b>Total Current Liabilities</b>	<b>80,058</b>
<b>Non Current Liabilities</b>	
Payables	-
Borrowings	42,607
Provisions	20,812
<b>Total Non Current Liabilities</b>	<b>63,419</b>
<b>TOTAL LIABILITIES</b>	<b>143,477</b>

### Payables

Payables totalled \$44.858m at 30 June 2017 which represented a decrease of \$5.267m from the balance transferred on amalgamation. The principal components of the balance were Accounts Payable and Accrued Expenses of \$21.628m, Payments Received in Advance of \$5.634m and Deposits and Retentions of \$16.619m.

### Borrowings

Borrowings totalled \$48.018m at 30 June 2017 which represented a decrease of \$41.791m from the balance transferred on amalgamation of \$89.809m. Included in the decrease were the early repayment of loans totalling \$35.348m.

### Provisions

Provisions totalled \$50.601m at 30 June 2017 which represents an increase of \$1.737m from the balance transferred on amalgamation which principally relates an increase in asset remediation provision of \$1.167m to \$18.3m. Employee Leave Entitlements represented \$31.317m of the balance and self insurance for workers compensation \$0.984m.



## Northern Beaches Council

### KEY PERFORMANCE INDICATORS

	2017
Operating Performance	1.31%
Own Source Operating Revenue	81.15%
Unrestricted Current Ratio	2.67x
Debt Service Cover Ratio	1.00x
Rates & Annual Charges Outstanding Percentage	2.80%
Cash Expenses Cover Ratio	5.89 months
Buildings & Infrastructure Renewals Ratio	92.22%
Infrastructure Backlog	0.29%
Asset Maintenance Ratio	103.74%
Cost to bring to agreed service level	1.35%

Where the above key performance indicators are based on either revenue or expenses from continuing operations it must be noted that the indicator will not align on a financial year basis. This is due to the financial statements being for the period 13 May 2016 to 30 June 2017 and being affected by factors such as only Rates for the year from 1 July 2016 to 30 June 2017 having been included. This is a result of the Rates earned for the period from 13 May 2016 to 30 June 2016 being accounted for in the books of the former Manly, Pittwater and Warringah Councils for the financial period 1 July 2015 to 12 May 2016.

#### Operating Performance

This ratio measures Council's achievement of containing operating expenditure within operating revenue. It is important to distinguish that this ratio is focussing on operating performance and hence capital grants and contributions, fair value adjustments and reversal of revaluation decrements are excluded. The benchmark is greater than 0%.

Council's Operating Performance Indicator was above the benchmark of 0%.

#### Own Source Operating Revenue

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions. Council's financial flexibility improves the higher the level of its own source revenue. The benchmark is greater than 60%.

Council's Own Source Operating Revenue Indicator is well above the benchmark of 60% highlighting Council financial flexibility.

#### Unrestricted Current Ratio

The Unrestricted Current Ratio is specific to local government and is designed to represent a Council's ability to meet short term obligations as they fall due. Restrictions placed on various funding sources (e.g. Section 94 developer contributions, RMS contributions) complicate the traditional current ratio used to assess liquidity of businesses as cash allocated to specific projects is restricted and cannot be used to meet a Council's other operating and borrowing costs. The benchmark is greater than 1.5.

Council's Unrestricted Current Ratio of 2.67x reflecting Council's sound financial position.

#### Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments. The benchmark is greater than 2.

Council's Debt Service Cover Ratio of 1.00x is a result of the early repayment of loans totalling \$35.348m.

### **Cash Expenses Cover Ratio**

This liquidity ratio indicates the number of months a council can continue paying for its immediate expenses without additional cash inflow. The benchmark is greater than three months.

Council's Cash Expense Cover Ratio of 5.89 months is above the benchmark of 3 months. Council maintains tight cash management controls enabling it to maximise its investment returns.

### **Rates and annual charges outstanding**

The purpose of this ratio is to assess the impact of uncollected rates and annual charges on liquidity and the adequacy of recovery efforts.

Council maintains low levels of outstanding rates and annual charges particularly given that it may allow aged pensioners where in its opinion payment would cause hardship to accrue Rates and Charges against their estate.

### **Building and Infrastructure Renewal Ratio**

The purpose of the Building and Infrastructure Renewal Ratio is to assess the rate at which these assets are being renewed against the rate at which they are depreciating.

Council's ratio of 92.22% reflects the large amount of capital expenditure on new infrastructure assets during the financial period and that there were a large number of capital renewal projects within Council's Work in Progress at 30 June 2017 and have therefore not been included in these calculations. The majority of these projects are scheduled for completion in the first quarter of the 2017/18 financial year.

### **Infrastructure Backlog Ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Council's Infrastructure Backlog Indicator is 0.29% which is below the benchmark of 2% indicating that Council does not have a significant infrastructure backlog.

### **Asset Maintenance Ratio**

This ratio compares actual versus required annual asset maintenance. A ratio of above 1.0 indicates that the Council is investing enough funds within the year to stop the Infrastructure Backlog from growing. The benchmark is greater than 1.0.

Council's Asset Maintenance Ratio of 103.74% indicates that the level of expenditure on the maintenance of infrastructure assets is sufficient to prevent the infrastructure backlog from growing.

### **Cost to bring assets to agreed service level**

This ratio indicates the proportion of the gross replacement cost of Council assets that have reached the intervention level set by Council based on the condition of the asset. This ratio is simply the sum of the outstanding renewal works, valued as the work will be undertaken, compared to the total replacement cost of Council's assets.

This ratio provides a meaningful snapshot of the proportion of outstanding renewal works compared to the total suite of assets that Council has under its care and stewardship. The use of the gross replacement cost as the denominator in this ratio provides a more stable measure over time and is easier for Councils to calculate with greater consistency year to year. Council's ratio of 1.35% indicates that the cost to bring assets to agreed service level are at a financially sustainable level.

## Northern Beaches Council

General purpose financial statements  
for the period 13 May 2016 to 30 June 2017

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# Northern Beaches Council

## General purpose financial statements

for the period 13 May 2016 to 30 June 2017

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### Contents

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	Page
Statement by Councillors and Management	12
Income Statement	13
Statement of Comprehensive Income	14
Statement of Financial Position	15
Statement of Changes in Equity	16
Statement of Cash Flows	17
Notes to the Financial Statements	18
Auditors' Reports	74

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These Financial Statements are general purpose financial statements of Northern Beaches Council and its controlled entities and are presented in the Australian Currency.

Northern Beaches Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

725 Pittwater Rd  
DEE WHY NSW 2099

These Financial Statements were authorised for issue by the Council on 20 December 2017. Council has the power to amend and reissue the Financial Statements.

Through the use of the internet, we have ensured that our reporting is timely, complete, and available at minimum cost. All press releases, Financial Statements and other information are available on our website: [www.northernbeaches.nsw.gov.au](http://www.northernbeaches.nsw.gov.au).

#### PRINCIPAL PLACE OF BUSINESS

725 Pittwater Road  
Dee Why NSW 2099

#### OPENING HOURS

Monday to Friday  
8.30am - 5.00pm

#### CONTACT DETAILS

**Mailing Address:**  
DX 9118  
Dee Why NSW 2099

**Telephone:** 02 9942 2111  
**Facsimile:** 02 9971 4522  
**Internet:** [www.northernbeaches.nsw.gov.au](http://www.northernbeaches.nsw.gov.au)  
**Email:** [council@northernbeaches.nsw.gov.au](mailto:council@northernbeaches.nsw.gov.au)

#### OTHER INFORMATION

ABN: 57 284 295 198

#### AUDITORS

Audit Office of New South Wales

## Northern Beaches Council

### General purpose financial statements

for the period 13 May 2016 to 30 June 2017

### 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 Report has been prepared in accordance with:

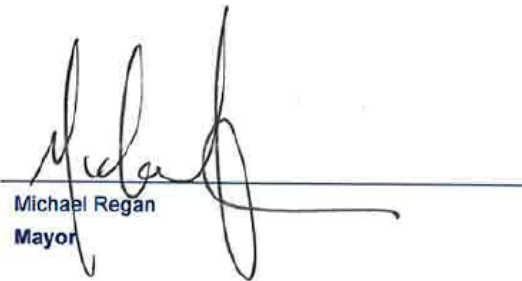
- *the Local Government Act 1993 (as amended)* and the Regulations made thereunder
- The Australian Accounting Standards and professional pronouncements.
- The Local Government Code of Accounting Practice and Financial Reporting.

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

- present fairly the Council's operating result and financial position for the period 13 May 2016 to 30 June 2017, and
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Northern Beaches Council made on 19 December 2017.



Michael Regan  
Mayor



Sarah Grattan  
Councillor



David Walsh  
Responsible Accounting Officer



Mark Ferguson  
Chief Executive Officer

# Northern Beaches Council

## Income Statement

for the period 13 May 2016 to 30 June 2017

	Notes	Period ended 30 June 2017 \$'000
<b>Income from continuing operations</b>		
<b>Revenue:</b>		
Rates and annual charges	3a	208,075
User charges & fees	3b	85,891
Interest and investment revenue	3c	6,737
Other revenues	3d	25,266
Grants and contributions provided for operating purposes	3e,f	34,206
Grants and contributions provided for capital purposes	3e,f	41,486
<b>Other Income:</b>		
Net gain from the disposal of assets	5	2,622
Net share of interests in joint ventures and associates using the equity method	19	3
<b>Total income from continuing operations</b>		<b>404,286</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	4a	149,790
Borrowing costs	4b	4,907
Materials and contracts	4c	124,658
Depreciation and amortisation	4d	37,027
Impairment	4d	-
Other expenses	4e	38,958
<b>Total expenses from continuing operations</b>		<b>355,340</b>
<b>Operating result from continuing operations</b>		<b>48,946</b>
Operating Result from discontinued operations	24	-
<b>Net operating result for the period</b>		<b>48,946</b>
<b>Gain on local government amalgamation</b>		
Assets and liabilities transferred from former councils	29	4,718,682
<b>Net result for the period</b>		<b>4,767,628</b>
Attributable to:		
- Council		4,767,709
- Non-controlling Interests		(81)
		4,767,628
<b>Net operating result for the period before grants and contributions provided for capital purposes</b>		<b>7,460</b>

The above Income Statement should be read in conjunction with the accompanying notes

## Northern Beaches Council

### Statement of Comprehensive Income

for the period 13 May 2016 to 30 June 2017

	Period ended 30 June 2017
Notes	\$'000
<b>Net result for the period - from Income Statement</b>	<b>4,767,628</b>
<b>Other Comprehensive Income</b>	<b>-</b>
Total other Comprehensive Income for the period	-
<b>Total comprehensive income for the period</b>	<b>4,767,628</b>
Attributable to:	
- Council	4,767,709
- Non-controlling Interests	(81)

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes

## Northern Beaches Council

## Statement of Financial Position

as at 30 June 2017

	Notes	Actual 2017 \$'000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	6a	29,820
Investments	6b	157,670
Receivables	7	18,671
Inventories	8	192
Other	8	1,510
Non-current assets classified as held for sale	22	-
<b>Total current assets</b>		<b>207,863</b>
<b>Non-Current Assets</b>		
Investments	6b	954
Receivables	7	1,686
Infrastructure, property, plant and equipment	9	4,699,326
Investments accounted for using the equity method	19	23
Investment property	14	2,080
Intangible assets	25	-
<b>Total non-current assets</b>		<b>4,704,069</b>
<b>Total Assets</b>		<b>4,911,932</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	10	44,858
Borrowings	10	5,411
Provisions	10	29,789
<b>Total current liabilities</b>		<b>80,058</b>
<b>Non-current liabilities</b>		
Payables	10	-
Borrowings	10	42,607
Provisions	10	20,812
<b>Total non-current liabilities</b>		<b>63,419</b>
<b>Total Liabilities</b>		<b>143,477</b>
<b>Net assets</b>		<b>4,768,455</b>
<b>EQUITY</b>		
Retained Earnings	20	4,767,709
Revaluation Reserves	20	-
<b>Council Equity Interest</b>		<b>4,767,709</b>
<b>Non-controlling equity interest</b>		<b>746</b>
<b>TOTAL EQUITY</b>		<b>4,768,455</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes



## Northern Beaches Council

### Statement of Changes in Equity

for the period 13 May 2016 to 30 June 2017

	Actual 2017				
Notes	Retained Earnings	Reserves (Refer 20b)	Council Equity Interest	Non- controlling Interest	Total Equity
<b>Transfer on Amalgamation</b>	-	-	-	827	<b>827</b>
Correction of Errors	-	-	-	-	-
Changes in Accounting Policies	-	-	-	-	-
<b>Restated Opening Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>827</b>	<b>827</b>
Net Operating Result for the period	4,767,709	-	4,767,709	(81)	<b>4,767,628</b>
Other Comprehensive Income	-	-	-	-	-
<b>Total Comprehensive Income</b>	<b>4,767,709</b>	<b>-</b>	<b>4,767,709</b>	<b>(81)</b>	<b>4,767,628</b>
Dividends Paid to Minority Interests	-	-	-	-	-
<b>Closing Balance</b>	<b>4,767,709</b>	<b>-</b>	<b>4,767,709</b>	<b>746</b>	<b>4,768,455</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

# Northern Beaches Council

## Statement of Cash Flows

for the period 13 May 2016 to 30 June 2017

\$ '000	Notes	Period ended 30 June 2017 \$'000
<b>Cash Flows from Operating Activities</b>		
<b>Receipts:</b>		
Rates & Annual Charges		237,802
User Charges & Fees		81,673
Interest & Investment Revenue Received		7,375
Grants & Contributions		74,922
Deposits & Retentions Received		16,619
Other		28,297
<b>Payments:</b>		
Employee Benefits & On-Costs		(149,533)
Materials & Contracts		(130,292)
Borrowing Costs		(4,038)
Deposits & Retentions Refunded		(14,795)
Other Expenses		(38,188)
<b>Net Cash provided for Operating Activities</b>	11b	<b>109,842</b>
<b>Cash Flows from Investing Activities</b>		
<b>Receipts:</b>		
Sale of Investments		328,956
Sale of Infrastructure, Property, Plant & Equipment		3,213
Sale of Non Current Assets Held for Resale		16,079
<b>Payments:</b>		
Purchase of Investment Securities		(317,915)
Purchase of Infrastructure, Property, Plant & Equipment		(94,800)
Purchase of Intangibles		(1,203)
<b>Net Cash used in Investing Activities</b>		<b>(65,670)</b>
<b>Cash Flows from Financing Activities</b>		
<b>Receipts:</b>		
Proceeds from Borrowings & Advances		
<b>Payments:</b>		
Repayment of Borrowings & Advances		(41,784)
Repayment of Finance Lease Liabilities		(7)
Dividends Paid to Minority Interests		-
<b>Net Cash Flow provided for Financing Activities</b>		<b>(41,791)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>		<b>2,381</b>
<b>Cash &amp; Cash Equivalents on amalgamation</b>	11a	<b>27,439</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	11a	<b>29,820</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Contents of the notes to the Financial Statements

Note	Details	Page
1	Summary of significant accounting policies	19
2(a)	Functions or activities	27
2(b)	Components of functions or activities	28
3	Income from continuing operations	29
4	Expenses from continuing operations	34
5	Gain or Loss from the disposal of assets	38
6(a)	Cash and cash equivalents	39
6(b)	Investments	39
6(c)	Restricted cash, cash equivalents and investments	40
7	Receivables	42
8	Inventories and other assets	43
9(a)	Infrastructure, property, plant and equipment	44
9(b)	Restricted infrastructure, property, plant and equipment	45
10(a)	Payables, borrowings and provisions	46
10(b)	Description of and movements in provisions	48
11	Reconciliation of operating result to net cash movement from operating activities	49
12	Commitments for expenditure	51
13	Statement of performance measures - consolidated results	52
14	Investment properties	53
15	Financial risk management	54
16	Material budget variations	57
17	Statement of developer contributions	58
18	Contingencies	62
19	Interests in other entities	64
20	Retained earnings	66
21	Results by fund	66
22	Non-current assets classified as held for sale	66
23	Events occurring after statement of financial position date	67
24	Discontinued operations	67
25	Intangible assets	67
26	Reinstatement, rehabilitation and restoration liabilities	68
27	Fair value measurement	69
28	Related party disclosures	71
29	Local government amalgamation	72

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

#### (a) Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the Local Government Act (1993) and Regulation, and the Local Government Code of Accounting Practice and Financial Reporting. Northern Beaches Council is a not for profit entity for the purpose of preparing the financial statements.

The Local Government (Council Amalgamations) Proclamation 2016 ('the Proclamation') under the Local Government Act 1993 (NSW) transferred the assets and liabilities of the former Manly, Pittwater and Warringah Councils to Northern Beaches Council as at 12 May 2016.

Pursuant to the Proclamation, financial statements have been prepared for the period commencing on the date of establishment of Northern Beaches Council, being 13 May 2016 and ending on 30 June 2017. Future reporting periods will be from 1 July to 30 June of the relevant years.

Assets and liabilities of the former Manly, Pittwater and Warringah Councils acquired as a result of amalgamation have been recognised by Northern Beaches Council at fair value. Northern Beaches Council has, as a result of a desktop revaluation recognised former councils' assets at their fair value as at the date of transfer 12 May 2016. The fair value of the net assets has been shown as a gain on local government amalgamation in the income statement and further information is provided in Note 29.

#### (i) New and amended standards adopted by Council

AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 and AASB 11] applies to annual reporting periods beginning on or after 1 January 2016. The adoption of this standard has not had any impact on reported financial position, performance or cash flows.

#### (ii) Early adoption of standards

Council has not elected to apply any pronouncements before their

operative date in the annual reporting period beginning 13 May 2016.

#### (iii) Historical Cost Convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of property, plant and equipment and investment property.

#### (iv) Significant Accounting Estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also 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

Northern Beaches 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.

#### Significant judgements in applying the council's accounting policies

##### Impairment of Receivables

Council has made a significant judgement about the impairment of a number of its receivables in Note 7.

#### (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 its 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:

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

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.

Rates and annual charges are recognised as revenue for the period 1 July to 30 June. No adjustments have been made for rates earned during the period 13/05/2016 to 30/06/2016.

Control over granted assets/contributed 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 is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial period were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g). The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current period.

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

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

#### (ii) 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.

#### (iii) 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.

#### (iv) Interest

Interest income is recognised using the effective interest rate at the date that interest is earned.

#### (v) Rent

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

#### (vi) Dividend income

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

#### (vii) Other income

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

### (c) Principles of Consolidation

#### (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.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General Purpose Operations
- Kimbriki Environmental Enterprises Pty Limited

#### (ii) The Trust Fund

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

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

Council is not a member of any County Councils

#### (iv) Interests in other entities

##### Subsidiaries

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost. Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transaction between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements. Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity. All controlled entities have a June financial year end.

A list of controlled entities is contained in Note 19 to the financial statements.

##### Joint Arrangements

AASB 11 Joint Arrangements defines a joint arrangement as an arrangement of which two or more parties have joint control and classifies these arrangements as either joint ventures or joint operations. Council has determined that it has neither joint ventures nor joint operations.

##### Joint ventures

Joint ventures are those joint arrangements which provide the Council with rights to the net assets of the arrangements. Interests in joint ventures are accounted for using the equity method in accordance with AASB 128 Associates and Joint Ventures. Under this method, the

investment is initially recognised as cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition.

If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses. The Council's share in the joint ventures gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint ventures accounting policies where they are different from those of the Council for the purpose of the consolidated financial statements.

##### Associates

Interests in associates, where the Council has significant influence over the investee, are accounted for using the equity method in accordance with AASB 128 Associates and Joint Ventures. Under this method, the investment is initially recognised as cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition.

### (d) Leases

Leases of property, plant and equipment where Council, as lessee, 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 fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in other short-term and long-term payables. Each lease payment is allocated between the liability and finance cost. The finance cost is charged 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. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that Council will obtain ownership at the end of the lease term.

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

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) Impairment of assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested 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 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.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

#### (f) Cash and Cash Equivalents

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### (g) Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired.

The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

The amount of the impairment loss is 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.

#### (h) Inventories

##### (i) Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. The costs of purchased inventory are determined after deducting rebates and discounts. 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.

Stockpiles of excavated rock which will be used in the future for landfill cover material is carried at cost, measured using the weighted average cost of acquisition, excavation and preparation. Material extracted from the stockpile is expensed in the period it is used.

##### (ii) 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 holdings 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.

#### (i) Non-Current "Held for Sale"

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are measured at the lower of their carrying amount and fair value less costs to sell

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

An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset, but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset is recognised at the date of de-recognition.

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

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

Non-current assets classified as “held for sale” are presented separately from the other assets in the statement of financial position.

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

##### Classification

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, 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 are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

##### (ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Loans and receivables are included in Receivables (Note 7) in the Statement of Financial Position.

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

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. 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. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the reporting date. Investments are 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.

##### Recognition and de-recognition

Regular purchases and sales of financial assets are recognised on trade-date - the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

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

##### Subsequent measurement

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

Changes in the fair value of other monetary and non-monetary securities are recognised in equity.

##### Impairment

Council assesses at the end of each reporting period 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 investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost

is considered an indicator that the assets are impaired.

##### (i) Assets carried at amortised cost

For 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.

##### Investment Policy

Council has an approved investment policy complying with Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005. Investments are placed and managed in accordance with that policy and having particular regard to authorised investments prescribed under the Local Government Ministerial Investment Order. Council maintains an investment policy that complies 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 has adopted a policy consistent with the revisions to the Ministerial Local Government Investment Order arising from the Cole Inquiry recommendations. Certain investments the Council holds are no longer prescribed however they have been retained under grandfathering provisions of the Order. These will be disposed of when most financially advantageous to Council.

#### (k) Fair value estimation – financial instruments

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 statement of financial reporting date.

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

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

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.

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

Council's assets have been progressively revalued to fair value in accordance with a staged implementation advised by the Office of Local Government.

At balance date the following classes of IPP&E were stated at their fair value:

- Operational land (External Valuation).
- Buildings – Specialised/Non Specialised (Internal/External Valuation).
- Plant and equipment (as approximated by depreciated historical cost).
- Road assets – roads, bridges and footpaths (Internal Valuation)
- Drainage assets – (Internal Valuation)
- Community Land – (Valuer General/Internal Valuation)
- Other structures (Internal Valuation).
- Other assets (as approximated by depreciated historical cost).

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. Council has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

For all asset classes, 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.

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

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.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives, as follows:

#### Plant & Equipment

Office Equipment	5 – 10 years
Office Furniture	10 – 20 years
Vehicles	5 – 8 years
Heavy Plant and Road Making Equipment	5 – 8 years
Other Plant and Equipment	5 – 15 years

#### Other Equipment

Playground Equipment	5 – 15 years
Benches, seats etc	10 – 20 years
Park Structures – Masonry	50 – 100 years
Park Structures – Other Construction	20 – 40 years

#### Buildings

Buildings – Masonry	50 – 100 years
Buildings – Other	20 – 40 years

#### Stormwater Drainage

Drains	60 – 100 years
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#### Transportation Assets

Sealed Roads – Surface	8 – 20 years
Sealed Roads – Structure	120 years
Bridge – Concrete	100 years
Bridge – Other	100 years
Road Pavements	50 – 60 years
Kerb, Gutter & Paths	80 years

#### Other Assets

Library Books	5 – 15 years
Artworks	Indefinite

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting position date.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

#### Capitalisation Thresholds

All items of infrastructure, property, plant and equipment are capitalised with the exception where the cost of acquisition is as follows:

#### Plant & Equipment

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

#### Restricted Assets

Note 9(a) includes property assets at No's 7, 8, 8A & 10 Kimbriki Rd, Ingleside. These assets were acquired during previous reporting periods. As at June 2017, council holds equity in the four (4) properties at Kimbriki Rd, Ingleside for the purpose of site closure by agreement with Mosman Councils.

#### (m) Investment property

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council. Investment property is carried at fair value, which is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset. If this information is not available, Council uses alternative valuation methods such as recent prices in less active markets or discounted cash flow projections. Changes in fair values are



# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

recorded in the Income Statement as part of other income.

Properties that are under construction for future use as investment properties are regarded as investment properties. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

#### (n) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial period which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

#### (o) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity purposes and amortised over the period of the facility to which it relates.

Borrowings are removed from the statement of financial position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or finance cost.

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

#### (p) Provisions

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is

probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

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.

#### (q) Employee benefits

##### (i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

##### (ii) Other long-term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period 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 discounted using market yields at the end of the reporting period on national government bonds with terms to

maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

##### (iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

##### Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, 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 accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e. as an expense when it becomes payable.

##### Defined Contributions 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.

#### (s) Land under roads

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads. Any land under roads that was recognised before 1 July 2008 was derecognised at 1 July 2008 against the opening balance of retained earnings.

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

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

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

#### (r) Self insurance

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

#### (u) Intangible assets

##### **Alternative Waste Technology**

Previously costs incurred in acquiring licences and rights that would contribute to future period financial benefits through revenue generation and/or cost reduction were capitalised to licensing.

Following a decision to discontinue this project the intangible was written off during the financial period

#### (s) 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.

#### (t) 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". Until such time as discussions on this matter have concluded and the legislation changed,

Council will exclude these assets including plant and vehicles and depreciation charges within the Financial Statements.

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

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables within the statement of financial position 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 statement of financial position.

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

#### (v) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2017. Northern Beaches Council's assessment of the impact of these new standards and interpretations is set out below.

##### **AASB 2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107**

This standard amends AASB 107 Statement of Cash Flows to require entities who are preparing financial statements in accordance with Tier 1 reporting requirements to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

There will be no impact on reported Council's financial position or performance, however council will have

to show the changes in liabilities arising from financing activities.

The effective date is annual reporting periods beginning on or after 1 January 2017.

##### **AASB 9 Financial Instruments and Associated Amending Standards**

Significant revisions to the classification and measurement of financial assets, reducing the number of categories and simplifying the measurement choices, including the removal of impairment testing of assets measured at fair value. The amortised cost model is available for debt assets meeting both business model and cash flow characteristics tests. All investments in equity instruments using AASB9 are to be measured at fair value.

Amends measurement rules for financial liabilities that the entity elects to measure at fair value through profit and loss. Changes in fair value attributable to changes in the entity's own credit risk are presented in other comprehensive income.

Impairment of assets is now based on expected losses in AASB9 which requires entities to measure:

- the 12-month expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) of full lifetime
- expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

The available-for-sale investments held will be classified at fair value through OCI and will no longer be subject to impairment testing. The impairment loss recognised in the current period financial statements in relation to these statements was \$Nil.

The model for determining impairment losses in relation to receivables will be amended. The impact of the new model has not yet been quantified, although some impairment may be recognised earlier. Other impacts on the reported financial position and performance have not yet been determined.

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Summary of significant accounting policies

The effective date is annual reporting periods beginning on or after 1 January 2018.

#### **AASB 2014 – 10 Sale or contribution of Assets between an Investor and its Associate or Joint Venture.**

#### **AASB2015-10 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128.**

The amendments address an acknowledged inconsistency between the requirements in AASB 10 and those in AASB 128 (2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

This will only have impact for Councils with associates or joint ventures where there has been a sale or contribution of assets between the entity and its investor.

The effective date is annual reporting periods beginning on or after January 2018.

#### **AASB2015-16 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities**

This standard extends the scope of AASB124 Related Party Disclosures to include application by not-for-profit public sector entities.

Related party transactions will be disclosed in the Council's financial statements in relation to key management personnel, their close families, and related entities. There will be no impact on Council's reporting of its financial position or performance

The effective date is annual reporting periods beginning on or after 1 July 2016 and as an amalgamated council this will apply to the next financial year.

#### **AASB16 Leases**

AASB16 will result in most of the operating leases of an entity being brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low-

value assets which may remain off the balance sheet.

The calculation of the lease liability will take into account appropriate discount rates, assumptions about the lease term, and increases in lease payments. A corresponding right to use assets will be recognised, which will be amortised over the term of the lease.

Rent expense will no longer be shown. The profit and loss impact of the leases will be through amortisation and interest charges.

Whilst the impact of AASB16 has not yet been fully determined, Council currently has \$717,000 of operating leases which are likely to be brought to account.

The effective date is annual reporting periods beginning on or after 1 January 2019.

#### **AASB 15 Revenue from contracts with customers and associated amending standards**

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

Accounting policy changes will arise in timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.

AASB 15 will also result in enhanced disclosures about revenue, provide guidance for transactions that were not previously addressed comprehensively (for example, service revenue and contract modifications) and improve guidance for multiple-element arrangements.

The changes in revenue recognition requirements in AASB 15 may cause changes to the timing and amount of revenue recorded in the financial statements as well as additional disclosures. The impact of AASB 15 has not yet been quantified.

The effective date is annual reporting periods beginning on or after 1 January 2017

#### **AASB 1058 Income of Not-for-Profit Entities**

AASB 1058 supersedes all the income recognition requirements relating to

councils, previously in AASB 1004 Contribution. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity.

AASB 1058 applies when a council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the council's objective is principally to enable the asset to further the council's objectives". In cases where the council enters into other transactions, the council recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standard (e.g. AASB 116 Property, Plant and Equipment).

Upon initial recognition of the asset, this Standard requires Council to consider whether any other financial statement elements (called 'related amounts') should be recognised in accordance with the applicable Accounting Standard, such as:

- (a) contributions by owners
- (b) revenue, or a contract liability arising from a contract with a customer
- (c) a lease liability
- (d) a financial instrument
- (e) a provision

If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by Council (i.e. an in-substance acquisition of a non-financial asset), the council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised.

The changes in revenue recognition requirements in AASB15 may cause changes to the timing and amount of revenue recorded in the financial statements, as well as additional disclosures. All revenue streams, including grant agreements, are currently being reviewed to determine the impact of AASB 1058. Prepaid rates received prior to the beginning of a rating period will now be recognised as a financial liability until the commencement of the rating period.

The effective date is annual reporting periods beginning on or after January 2019.

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 2(a) Functions or activities

Functions/Activities	Income, expenses and assets have been directly attributed to the following functions or activities. Details of these functions or activities are provided in Note 2(b)				
	Income from continuing operations	Expenses from continuing operations	Operating result from continuing operations	Grants included in income from continuing operations	Total assets held (current & non-current)
	Actual 2017 \$'000	Actual 2017 \$'000	Actual 2017 \$'000	Actual 2017 \$'000	Actual 2017 \$'000
Governance	1,934	10,020	(8,086)	-	-
Administration	49,456	74,483	(25,027)	25,448	2,804,130
Public Order & Safety	9,155	20,530	(11,375)	100	3,402
Health	3,954	8,238	(4,284)	-	-
Environment	94,628	122,288	(27,660)	3,430	811,800
Community Services & Education	15,772	22,286	(6,514)	2,217	24,463
Housing & Community Amenities	4,976	16,572	(11,596)	1,188	-
Recreation & Culture	18,338	52,532	(34,194)	1,897	421,924
Transport & Communications	28,411	23,143	5,268	4,893	827,147
Economic Affairs	12,520	5,248	7,272	-	19,066
<b>Total functions &amp; activities</b>	<b>239,144</b>	<b>355,340</b>	<b>(116,196)</b>	<b>39,173</b>	<b>4,911,932</b>
Shares of gains or losses in associates and joint ventures using equity method	3	-	3	-	-
General Purpose Income <sup>1</sup>	165,139	-	165,139	12,283	-
<b>Operating result for the financial period</b>	<b>404,286</b>	<b>355,340</b>	<b>48,946</b>	<b>51,456</b>	<b>4,911,932</b>

<sup>1</sup> As reported in the Income Statement

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 2(b) Components of functions or activities

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

##### **Governance**

Governance: includes costs relating to Council's role as a component of democratic government, including elections, councillors' fees and expenses, subscriptions to local authority associations, meetings of council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

##### **Administration**

Administration: includes corporate support and other support services, engineering works and any council policy compliance.

##### **Public order and safety**

Public order and safety: includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

##### **Health**

Health: includes immunisation, food control, health centres etc.

##### **Environment**

Environment: includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

##### **Community services and education**

Community services and education: includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and child services.

##### **Housing and community amenities**

Housing and community amenities: includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

##### **Recreation and culture**

Recreation and culture: includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

##### **Transport and communication**

Transport and communication (urban local, urban regional): includes sealed and unsealed roads, bridges, footpaths and parking areas

##### **Economic affairs**

Economic affairs: includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; markets; and other business undertakings.

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 3 Income from continuing operations

	Actual Period ended 30 June 2017 \$'000
<b>(a) Rates &amp; annual charges</b>	
<b>Ordinary Rates</b>	
Residential	122,540
Farmland	28
Business	24,633
<b>Total ordinary rates</b>	<b>147,201</b>
<b>Special Rates</b>	
Business	<b>1,206</b>
<b>Annual charges</b> (pursuant to s496, s501 & s611)	
Domestic Waste Management Services	58,620
Stormwater management services charge	946
Section 611 charges	102
<b>Total annual charges</b>	<b>59,668</b>
<b>Total rates and annual charges</b>	<b>208,075</b>

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 3 Income from continuing operations (continued)

	Actual Period ended 30 June 2017 \$'000
<b>(b) User charges and fees</b>	
<b>User charges</b> (pursuant to s.502)	
Waste Management Services (non-domestic)	458
<b>Total user charges</b>	<b>458</b>
<b>Fees</b>	
Advertising Fees	327
Caravan Park	7,575
Cemeteries	611
Child Care	12,449
Coastal Environmental Centre	266
Community Centres	2,389
Credit Card recovery fee	125
Dog Registration	12
Film Permits	190
Glen Street Theatre	1,343
Golf Course	2,890
Kimbriki Waste & Recycling Centre	24,528
Lease Rentals	1,344
Leaseback Fees - Council Vehicle	906
Libraries	136
Parking Areas	11,363
Pittwater Rugby Park	303
Planning & Building Regulation	6,497
Regulatory/ Statutory Fees	645
Restoration Charges	1,463
Road & Shop Inspection	409
Section 149 Certificates (EPA Act)	842
Section 603 Certificates	432
Swimming Centres	6,934
Other	1,454
<b>Total fees</b>	<b>85,433</b>
<b>Total user charges and fees</b>	<b>85,891</b>

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 3 Income from continuing operations (continued)

	Actual Period ended 30 June 2017 \$'000
<b>(c) Interest and investment revenue</b>	
<b>Interest &amp; Dividends</b>	
- Overdue Rates & Annual Charges	559
- Cash and Investments	6,227
<b>Fair Value Adjustments</b>	
- Investments	(49)
<b>Total interest and investment revenue</b>	<b>6,737</b>
<b>Interest revenue is attributable to:</b>	
<b>Unrestricted Investments/Financial Assets:</b>	
Overdue Rates & Annual Charges	559
General Council Cash & Investments	5,074
<b>Restricted Investments/Funds - External:</b>	
Development Contributions	
- Section 94	759
- Section 94A	345
<b>Total interest and investment revenue</b>	<b>6,737</b>
<b>(d) Other revenues</b>	
Ex Gratia Rates	23
Fair Value increments - Investment Properties	180
Commission & Agency Fees	13
Catchment Management	38
Collateralised Debt Obligations repayments	1,583
Animal Management	113
Prelodgements (planning)	114
Market Income	46
Lease Rental	3,508
Health & Compliance Fines	2,982
Food and wine/ Jazz Festival income	1,506
Diesel Rebate	32
Other Revenues - Kimbriki	2,580
Insurance Claim Recoveries	79
Legal Fees Recovery - Rates & Charges (Extra Charges)	198
Legal Fees Recovery - Other	715
Other Fines	539
Parking Fines	4,242
Recycling Income (non domestic)	889
Rental Income - Investment Properties	196
Rental Income - Other Council Properties	3,393
Sales - General	419
Sullage Income/Sponsorship	10
Other Revenues	1,868
<b>Total other revenue</b>	<b>25,266</b>



## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 3 Income from continuing operations (continued)

	Operating Actual 2017 \$'000	Capital Actual 2017 \$'000
<b>(e) Grants</b>		
<b>General purpose (untied)</b>		
Financial Assistance - General Component	8,901	-
Financial Assistance - Local Roads Component	2,415	-
Pensioners' Rates Subsidies - General Component	967	-
<b>Total general purpose</b>	<b>12,283</b>	<b>-</b>
<b>Specific purpose</b>		
Pensioners' Rates Subsidies:		
- Domestic Waste Management	559	-
Council Implementation Fund	10,000	-
Stronger Communities Fund	1,000	14,000
Bushfire & Emergency Services	100	-
Child Care	1,618	-
Coast & Estuaries	1,088	-
Community Care	599	-
Community Centres	182	373
Environmental Protection	1,659	99
Heritage & Cultural	63	-
Library	181	493
LIRS Subsidy	309	-
Noxious Weeds	24	-
Recreation & Culture	435	172
Street Lighting	1,188	-
Transport (Roads to Recovery)	663	1,699
Transport (Other Roads & Bridges Funding)	387	2,144
Other	139	-
<b>Total specific purpose</b>	<b>20,194</b>	<b>18,980</b>
<b>Total grants</b>	<b>32,477</b>	<b>18,980</b>
<b>Grant revenue is attributable to:</b>		
- Commonwealth Funding	12,822	1,775
- State Funding	19,655	17,205
	<b>32,477</b>	<b>18,980</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 3 Income from continuing operations (continued)

	Operating Actual 2017 \$'000	Capital Actual 2017 \$'000
<b>(f) Contributions</b>		
<b>Developer contributions:</b>		
- S 94	-	11,844
- S 94A Levies	-	5,545
<b>Total developer contributions</b>	<b>-</b>	<b>17,389</b>
<b>Other Contributions:</b>		
Bushfire Services	324	29
Coast & Estuaries	4	-
Recreation & Culture	532	-
RMS Contributions (Regional/Local, Block Grant)	578	1,294
Footpath	-	418
Community Services	38	445
Community Land	21	2,922
Other	232	9
<b>Total other contributions</b>	<b>1,729</b>	<b>5,117</b>
<b>Total contributions</b>	<b>1,729</b>	<b>22,506</b>
<b>Total grants and contributions</b>	<b>34,206</b>	<b>41,486</b>

#### (g) Restrictions relating to grants and contributions

##### Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:

Grants and contributions recognised in the current period which have not been spent	51,782
<b>Less:</b> Grants and contributions recognised in a previous reporting period which have been spent in the current reporting period	(31,804)
<b>Net increase/(decrease) in restricted assets during the current reporting period</b>	<b>19,978</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 4 Expenses from continuing operations

	Actual 2017 \$'000
<b>(a) Employee Benefits &amp; On-Costs</b>	
Salaries and Wages	114,761
Employee Termination Costs	4,807
Travelling	119
Employee Leave Entitlements (ELE)	15,903
Superannuation	12,531
Workers' Compensation Insurance	990
Fringe Benefit Tax (FBT)	788
Training Costs (other than Salaries & Wages)	1,241
Recruitment Costs	114
Other	1,321
<b>Total Employee Costs</b>	<b>152,575</b>
Less: Capitalised Costs	(2,785)
<b>Total employee costs expensed</b>	<b>149,790</b>
<b>(b) Borrowing Costs</b>	
Interest on Loans	3,740
Amortisation of Discounts and Premiums	
- Remediation Liabilities	1,167
Less: Capitalised Costs	
<b>Total borrowing costs expensed</b>	<b>4,907</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 4 Expenses from continuing operations (continued)

	Actual 2017 \$'000
<b>\$ '000</b>	<b>\$'000</b>
<b>(c) Materials &amp; contracts</b>	
Raw Materials & Consumables	33,691
Contractor & Consultancy Costs	
- Bush Regeneration	2,566
- Cleaning	2,223
- Consultancy	6,225
- External Roadwork	330
- Garbage	13,514
- Kimbriki Waste & Recycling Centre	13,485
- Recycling	5,249
- Security	373
- Waste Disposal	16,182
- Tree Works	3,643
- Other	21,131
Remuneration of Auditors <sup>(1)</sup>	
- Audit Services	245
- Other Services	8
Legal Fees:	
- Planning & Development	2,250
- Other	2,506
Operating Leases:	
- Printers	879
- Other	206
Less: Capitalised Costs	(48)
<b>Total materials and contracts</b>	<b>124,658</b>
<sup>1:</sup> Auditor remuneration	
a. During the period the following fees were paid or payable for services provided by the Auditor-General	
(i) Audit and other assurance services	
Audit and review of financial statements	223
<b>Total remuneration for audit and other assurance services</b>	<b>223</b>
b. During the period the following fees were paid or payable for services provided by other auditors:	
(i) Audit and other assurance services	
Audit and review of financial statements	22
Other assurance services	8
<b>Total remuneration for audit and other assurance services</b>	<b>30</b>
(ii) Other services	
Other	-
<b>Total remuneration for other services</b>	<b>-</b>
<b>Total remuneration of auditors</b>	<b>253</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 4 Expenses from continuing operations (continued)

	Actual 2017 \$'000
<b>(d) Depreciation, Amortisation &amp; Impairment</b>	
<b>Depreciation and amortisation</b>	
Plant and Equipment	4,259
Office Equipment	3,103
Furniture & Fittings	295
Property, Plant & Equipment - Leased	37
Land Improvements (depreciable)	1,115
Buildings - Non Specialised	4,866
Buildings - Specialised	1,220
Other Structures	1,589
Infrastructure:	
- Roads	7,846
- Bridges	74
- Footpaths	453
- Stormwater Drainage	7,299
- Swimming Pools	493
- Open space/recreational assets	2,799
Other Assets	
- Library Books	1,303
- Other	-
Tip Asset	276
<b>Total depreciation and amortisation</b>	<b>37,027</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 4 Expenses from continuing operations (continued)

	Actual 2017 \$'000
<b>(e) Other Expenses</b>	
Other Expenses for the period include the following:	
Advertising	1,143
Bad & Doubtful Debts	173
Commissions	364
Contributions to Other Levels of Government	
- Planning Levy	666
- Waste Levy	9,821
- Emergency Services Levy	5,761
- Other Levies	817
Contributions & Donations (Section 356)	2,298
Data Services	601
Electricity & Heating	5,711
Insurance	3,283
Interest on Bonds & Deposits	161
Land Tax	281
Management Fees	1,500
SHOROC Contributions	75
Street Lighting	3,171
Telephone & Communications	1,306
Valuation Fees	441
Other	1,385
<b>Total other expenses</b>	<b>38,958</b>

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 5 Gain or loss from the disposal of assets

	Actual Period ended 30 June 2017 \$'000
<b>Property (excl. Investment Property)</b>	
Proceeds from Disposal	487
less: Carrying Amount of Property Assets Sold	-
<b>Net gain/(loss) on disposal</b>	<b>487</b>
<b>Plant &amp; Equipment</b>	
Proceeds from Disposal	2,726
less: Carrying Amount of P&E Assets Sold	(2,048)
<b>Net gain/(loss) on disposal</b>	<b>678</b>
<b>Office Equipment &amp; Furniture</b>	
Proceeds from Disposal	-
less: Carrying Amount of OE&F Assets Sold	(6)
<b>Net gain/(loss) on disposal</b>	<b>(6)</b>
<b>Infrastructure</b>	
Proceeds from Disposal	-
less: Carrying Amount of Infrastructure Assets Sold	(1,131)
<b>Net gain/(loss) on disposal</b>	<b>(1,131)</b>
<b>Capital Work in Progress</b>	
Proceeds from Disposal	-
less: Carrying Amount of Capital Work in Progress	(577)
<b>Net gain/(loss) on disposal</b>	<b>(577)</b>
<b>Financial Assets</b>	
Proceeds from Disposal	328,956
less: Carrying Amount of Financial Assets Sold	(328,956)
<b>Net gain/(loss) on disposal</b>	<b>-</b>
<b>Non Current Assets Classified as "Held for Sale"</b>	
Proceeds from Disposal	16,079
less: Carrying Amount of "Held for Sale" Assets Sold	(7,742)
<b>Net gain/(loss) on disposal</b>	<b>8,337</b>
<b>Intangibles</b>	
Proceeds from Disposal	-
less: Carrying Amount of Intangibles	(5,166)
<b>Net gain/(loss) on disposal</b>	<b>(5,166)</b>
<b>Net gain/(loss) on disposal of assets</b>	<b>2,622</b>

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 6(a) Cash and Cash Equivalents

	Actual 2017 \$'000
Cash at Bank and on Hand	9,806
Deposits at Call	20,014
<b>Total Cash &amp; Cash Equivalents</b>	<b>29,820</b>

## Note 6(b) Investments

	Actual 2017	
	Current \$'000	Non Current \$'000
Financial Assets at fair value through Profit and Loss - Held for Trading	-	954
Held to Maturity Investments	157,670	-
<b>Total</b>	<b>157,670</b>	<b>954</b>

Financial Assets at fair value through  
Profit and Loss - Held for Trading

Transfer on amalgamation	-	1,079
Revaluation to Income Statement	-	(49)
Additions	-	-
Disposals	-	(76)
Transfers between Current/Non Current	-	-
<b>At end of period</b>	<b>-</b>	<b>954</b>

Comprising of:

Mortgage Backed Securities	-	954
	<b>-</b>	<b>954</b>

## Held to Maturity Investments

Transfer on amalgamation	168,635	-
Amortisation of discounts and premiums	-	-
Additions	312,915	5,000
Disposals	(328,880)	-
Transfers between Current/Non Current	5,000	(5,000)
<b>At end of period</b>	<b>157,670</b>	<b>-</b>

Comprising of:

Term Deposits	157,670	-
FRNs	-	-
	<b>157,670</b>	<b>-</b>

## Note:

Refer to Note 27 Fair value measurement for information regarding the fair value of investments held.



# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### NOTE 6(c) Restricted cash, cash equivalents and investments

	Actual 2017	
	Current \$'000	Non Current \$'000
<b>Total Cash, Cash Equivalents and Investments</b>	<b>187,490</b>	<b>954</b>
External Restrictions (refer below)	76,718	954
Internal Restrictions (refer below)	37,671	-
Unrestricted	73,101	-
	<b>187,490</b>	<b>954</b>

	Transfer on Amalgamation \$'000	Transfers to Restrictions \$'000	Transfers from Restrictions \$'000	Closing Balance \$'000
<b>External Restrictions - Included in Liabilities</b>				
Nil				
<b>External Restrictions - Other</b>				
Developer contributions - general (A)	39,707	18,495	(16,817)	41,385
Specific purpose unexpended grants (B)	2,758	6,692	(6,536)	2,914
Domestic waste management (C)	5,507	9,416	(684)	14,239
Stormwater management (C)	156	534	(559)	131
RMS contributions (D)	139	932	(1,059)	12
New council implementation fund (B)	-	10,214	(6,897)	3,317
Stronger communities fund (B)	-	15,449	(495)	14,954
Other	720	-	-	720
<b>External Restrictions - Other</b>	<b>48,987</b>	<b>61,732</b>	<b>(33,047)</b>	<b>77,672</b>
<b>Total External Restrictions</b>	<b>48,987</b>	<b>61,732</b>	<b>(33,047)</b>	<b>77,672</b>

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

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

**C** Domestic Waste Management (DWM) are externally restricted assets and must be applied for the purposes for which they were raised.

**D** RMS contributions which are not yet expended for the provision of services and amenities in accordance with those contributions.

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

**NOTE 6(c) Restricted cash, cash equivalents and investments (continued)**

	Transfer on Amalgamation \$'000	Transfers to Restrictions \$'000	Transfers from Restrictions \$'000	Closing Balance \$'000
<b>Internal Restrictions</b>				
Balgowah area improvements	684	79	(6)	757
Capital improvement program loan	184	-	(184)	-
Caravan park capital works	149	140	(289)	-
Cemetery reserve	3,112	188	-	3,300
Church Point car park	1,309	410	-	1,719
Church Point precinct loan	6,505	136	(4,596)	2,045
Community development	-	487	-	487
Controlled entities	72	-	(72)	-
Depot redevelopment	152	-	(152)	-
Deposits, retentions & bonds	9,945	1,937	-	11,882
Election reserve	225	-	(225)	-
Employees leave entitlement	6,053	2	-	6,055
Environmental levy (former Manly Council)	1,275	986	(617)	1,644
Environmental levy (escarpment)	178	-	(178)	-
Environmental infrastructure levy	346	-	(346)	-
General reserve	3,160	-	(3,160)	-
Infrastructure replacement	4,792	-	(4,792)	-
Insurance	899	-	(899)	-
Lagoon entrance clearing	110	-	(110)	-
Long Reef SLSC renewal	171	-	-	171
Manly wharf forecourt	50	-	-	50
Marine infrastructure	261	76	(337)	-
Meals on Wheels	244	-	(22)	222
Mona Vale skate park loan	661	-	(661)	-
Narrabeen synthetic sportsfield	257	-	-	257
Outdoor seating	169	154	(323)	-
Plant and equipment replacement	475	-	(475)	-
RMS contribution McCarrs Creek Road	142	-	(142)	-
Road Reserve	378	53	(335)	96
Shelly Beach improvements	9	-	-	9
Special rates variation	2,352	4,199	(3,569)	2,982
Strategic property rationalisation program	310	-	(310)	-
Merger savings fund	-	4,537	-	4,537
Tennis liaison trust fund	274	43	-	317
Unexpended loans	32,500	-	(31,837)	663
Other	1,173	332	(1,027)	478
<b>Total Internal Restrictions</b>	<b>78,576</b>	<b>13,759</b>	<b>(54,664)</b>	<b>37,671</b>
<b>Total Restrictions</b>	<b>127,563</b>	<b>75,491</b>	<b>(87,711)</b>	<b>115,343</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 7 Receivables

	Actual 2017	
	Current \$'000	Non Current \$'000
<b>Purpose</b>		
Rates and annual charges	4,978	1,430
Interest and extra charges	224	256
User charges and fees	7,706	-
Accrued revenues		
- Interest on Investments	1,233	-
- Other income accruals	-	-
Government Grants & subsidies	4,863	-
Net GST Receivable	50	-
<b>Total</b>	<b>19,054</b>	<b>1,686</b>
<b>less: Provision for impairment</b>		
User Charges & Fees	(383)	-
<b>Total provision for impairment - receivables</b>	<b>(383)</b>	<b>-</b>
<b>Total net receivables</b>	<b>18,671</b>	<b>1,686</b>
<b>Externally Restricted Receivables</b>		
Domestic Waste Management	1,304	329
Other	-	-
<b>Total External Restrictions</b>	<b>1,304</b>	<b>329</b>
<b>Internally Restricted Receivables</b>		
Nil	-	-
<b>Unrestricted Receivables</b>	<b>17,367</b>	<b>1,357</b>
<b>Total net receivables</b>	<b>18,671</b>	<b>1,686</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 8 Inventories & other assets

	Actual 2017	
	Current \$'000	Non Current \$'000
<b>Inventories</b>		
<b>At cost:</b>		
Stores & materials	128	-
Trading stock	64	-
<b>Total inventories</b>	<b>192</b>	<b>-</b>
<b>Inventories not expected to be realised within the next 12 months</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>		
Prepayments	1,512	-
<b>Total other assets</b>	<b>1,512</b>	<b>-</b>
<b>Total inventories &amp; other assets</b>	<b>1,704</b>	<b>-</b>

**Note:**

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

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## NOTE 9(a) Infrastructure, property, plant &amp; equipment

By asset class	Transfer on Amalgamation			Other Asset Movements during the Reporting Period								
	Gross Carrying Amount \$'000	Accumulated Depreciation & Impairment \$'000	Carrying value \$'000	Renewals \$'000	New Assets \$'000	Carrying Value of Disposals \$'000	Depreciation and Impairment \$'000	Transfers \$'000	Revaluation Increments/ (decrements) \$'000	Gross Carrying Amount \$'000	Accumulated Depreciation & Impairment \$'000	Carrying value \$'000
Capital Work in Progress	21,210		21,210	11,579	17,460	(577)	-	(21,021)		28,651		28,651
Plant & Equipment	26,454	13,422	13,032	4,456	408	(2,048)	(4,259)	1,112		27,401	14,700	12,701
Office Equipment	11,753	7,768	3,985	1,199	2,903	(6)	(3,103)	86		15,920	10,856	5,064
Furniture & Fittings	1,974	1,519	455	33	-	-	(295)			2,009	1,816	193
Plant & Equipment (under Finance Lease)	96	59	37	-	-	-	(37)			-	-	-
<b>Land:</b>												
- Operational Land	276,424		276,424		1,805			1,891		280,120		280,120
- Community Land	2,073,518		2,073,518							2,073,518		2,073,518
- Land Under Roads	367		367							367		367
Land Improvements - depreciable	3,477	503	2,974	352	-	-	(1,115)	4,677		8,492	1,604	6,888
Buildings - Non Specialised	409,566	66,104	343,462	3,802	18,032	(17)	(4,866)	15,259		443,910	68,238	375,672
Buildings - Specialised	99,632	17,332	82,300	544	-	(7)	(1,220)	(1,276)		98,456	18,115	80,341
Other Structures	155,320	13,490	141,830	3,250	4,103	(82)	(1,589)	(28)		161,774	14,290	147,484
<b>Infrastructure:</b>												
- Roads	710,146	51,066	659,080	9,527	2,010	(461)	(7,846)	106		720,885	58,469	662,416
- Bridges	10,363	465	9,898	-	-	-	(74)			10,362	538	9,824
- Footpaths	75,478	9,315	66,163	811	2,576	(155)	(453)	69		78,717	9,706	69,011
- Stormwater Drainage	930,792	129,884	800,908	5,077	850	(409)	(7,299)	225		936,458	137,106	799,352
- Swimming Pools	28,771	2,314	26,457	40	-	-	(493)			28,811	2,807	26,004
- Other Open Space/Recreational Assets	108,535	8,159	100,376	2,544	3,505	-	(2,799)	866		114,963	10,471	104,492
<b>Other Assets:</b>												
- Library Books	12,716	9,057	3,659	948			(1,303)			13,665	10,361	3,304
- Other	4,407	-	4,407	17						4,424	-	4,424
- Tip Asset	11,629	1,853	9,776				(276)			11,629	2,129	9,500
<b>Total</b>	<b>4,972,628</b>	<b>332,310</b>	<b>4,640,318</b>	<b>44,179</b>	<b>53,652</b>	<b>(3,762)</b>	<b>(37,027)</b>	<b>1,966</b>	<b>-</b>	<b>5,060,532</b>	<b>361,206</b>	<b>4,699,326</b>

**Note:**

Refer to Note 27 Fair value measurement for information regarding the fair value of I,P,P &amp; E.

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## NOTE 9(b) Restricted infrastructure, property, plant &amp; equipment

	Gross Carrying Amount \$'000	Actual 2017 Accumulated Depreciation & Impairment \$'000	Carrying Amount \$'000
<b>Domestic Waste Management</b>			
Buildings	3,796	2,596	1,200
Plant & equipment	524	137	387
<b>Total DWM</b>	<b>4,320</b>	<b>2,733</b>	<b>1,587</b>
<b>Other Restricted Assets</b>			
7,8,8A & 10 Kimbriki Rd Ingleside	8,994	683	8,311
Non-Cash S94 Contribution	716	-	716
<b>Total Other Restrictions</b>	<b>9,710</b>	<b>683</b>	<b>9,027</b>
<b>Total restricted I,PP&amp;E</b>	<b>14,030</b>	<b>3,416</b>	<b>10,614</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### NOTE 10(a) Payables, borrowings and provisions

	Actual 2017	
	Current \$'000	Non Current \$'000
<b>Payables</b>		
Goods & services	818	-
Accrued expenses		
- Borrowings	463	-
- Wages and salaries	361	-
- Other	20,037	-
Payments received In advance	5,634	-
Deposits & retentions	16,619	-
Other Payables	926	-
<b>Total Payables</b>	<b>44,858</b>	<b>-</b>
<b>Current Payables not expected to be settled within the next 12 months</b>		
Deposits & Retentions	12,499	-
<b>Total</b>	<b>12,499</b>	<b>-</b>
<b>Borrowings</b>		
Loans - Secured <sup>(1)</sup>	5,411	42,607
<b>Total Borrowings</b>	<b>5,411</b>	<b>42,607</b>
<b>Provisions<sup>(2)</sup></b>		
<b>Employee Benefits;</b>		
Annual Leave	9,883	-
Sick Leave	455	-
Long Service Leave	19,089	1,827
Other Leave	46	-
Gratuities	17	-
<b>Sub total - Aggregate employee benefits</b>	<b>29,490</b>	<b>1,827</b>
Self Insurance - Workers Compensation	299	685
Asset Remediation	-	18,300
<b>Total Provisions</b>	<b>29,789</b>	<b>20,812</b>
<b>Total payables, borrowings and provisions</b>	<b>80,058</b>	<b>63,419</b>
<b>Current Provisions not expected to be settled within the next 12 months</b>	<b>16,602</b>	<b>-</b>

#### Notes:

<sup>(1)</sup>Loans are secured over the income of Council

<sup>(2)</sup>Vested ELE is all carried as a current provision

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## NOTE 10(a) Payables, borrowings and provisions (continued)

	Actual 2017	
	Current \$'000	Non Current \$'000
<b>Liabilities relating to Restricted Assets</b>		
<b>Externally Restricted Assets</b>		
Domestic Waste Management	2,258	
<b>Total</b>	<b>2,258</b>	<b>-</b>
<b>Internally Restricted Assets</b>		
Security Bonds, Deposits & Retentions	11,882	-
Employee Leave Entitlements	6,055	-
<b>Total</b>	<b>17,937</b>	<b>-</b>
<b>Total Liabilities relating to restricted assets</b>	<b>20,195</b>	<b>-</b>
<b>Liabilities related to unrestricted assets</b>	<b>59,863</b>	<b>63,419</b>
<b>Total</b>	<b>80,058</b>	<b>63,419</b>



## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### NOTE 10(b) Description of and movements in provisions

The movement in each class of provision (excluding those relating to employee benefits) is presented in the table below.

Class of Provision \$'000	Transfer on amalgamation	Additional Provisions/ (write backs)	Payments	Remeasurement	Closing Balance
Annual Leave	8,635	9,412	(8,164)	-	9,883
Sick Leave	671	(45)	(171)	-	455
Long Service Leave	20,789	3,342	(3,215)	-	20,916
Other Leave	42	46	(42)	-	46
Gratuities	17	-	-	-	17
Self Insurance	1,575	(85)	(506)	-	984
Asset Remediation	17,133	-	-	1,167	18,300
<b>TOTAL</b>	<b>48,862</b>	<b>12,670</b>	<b>(12,098)</b>	<b>1,167</b>	<b>50,601</b>

a. Self Insurance Provisions represent both (i) Claims incurred but not reported and (ii) Claims reported and estimated as a result of Council being a self insurer for Workers Compensation Claims. Public Liability and Professional Indemnity claims are expensed as they meet the recognition criteria set out in AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

Specific uncertainties relating to the final costs and the assumptions made in determining Provisions for Self Insurance include:

- Claims Escalation of between 2.500% and 2.781% per annum and Bond Yields of between 2.120% and 3.781% per annum over a 12 year period;
- All monetary amounts for past Workers Compensation Claims were indexed to bring them to "standardised" values at June 2017;
- Workers Compensation Claim payments are projected into the future by the adopted actuarial model are in "standardised" values as at June 2017;

The last actuarial assessment of Workers Compensation claims was undertaken in March 2017 and was performed by David A Zaman Pty Ltd, Director David Zaman, BSc, FIA, FIAA, MBA.

b. Asset Remediation Provisions represent the Present Value estimate of future costs Council will incur in order to remove, restore and remediate assets and/or activities as a result of past operations. An Evaluation of Costs for Landfill Closure and Post Closure Management was prepared by GHD in June 2013. Refer Note 26 for further information regarding Reinstatement, Rehabilitation and Restoration Liabilities.

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 11 Reconciliation of operating result to net cash movement from operating activities

	Notes	Actual 2017 \$'000
<b>(a) Reconciliation of Cash Assets</b>		
Total Cash & Cash Equivalent Assets	6a	29,820
<b>Balances as per Statement of Cash Flows</b>		<b>29,820</b>
<b>(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities</b>		
<b>Net Operating Result from Income Statement</b>		<b>48,946</b>
<b>Add:</b>		
Depreciation and Amortisation		37,027
Decrease in Other Current Assets		638
Decrease in Receivables		32,508
Decrease in Inventories		66
Increase in Provision for Leave Entitlements		972
Increase in Other Provisions		475
Fair Value Adjustments to Financial Assets through Profit and Loss		49
		120,681
<b>Less:</b>		
Decrease in Provision for Doubtful Debts		(552)
Increase in Equity Share in Joint Venture		(3)
Decrease in Payables		(5,449)
Decrease in Accrued Interest Payable		(298)
Decrease in Other Current Liabilities		(2,735)
Gain on Disposal of Assets		(2,622)
Fair Value Adjustments to Investment Property		(180)
<b>NET CASH PROVIDED FROM/(USED IN)</b>		
<b>OPERATING ACTIVITIES from CASH FLOW STATEMENT</b>		<b>109,842</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### NOTE 11 Reconciliation of operating result to net cash movement from operating activities (continued)

	Actual 2017 \$'000
Notes	\$'000
<b>(c) Non-Cash Investing &amp; Financing Activities</b>	
Nil	-
	-
<b>(d) Financing Arrangements</b>	
Unrestricted access was available at balance date to the following:	
Bank Overdraft Facilities <sup>(1)</sup>	1,400
Corporate Credit Cards	198
Bank Guarantee for possible Workers Compensation Claims	3,000
	<b>4,598</b>

**Notes:**

<sup>(1)</sup>The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice. Interest rates on Overdrafts and Loans are disclosed in Note 15.

**(e) Bank guarantees/ Loan guarantees**

Under the Workers Compensation Act 1987, self insurers are required to provide financial security to ensure that other employers in the State will not be required to meet the cost of claims if these entities are not able to meet their workers compensation liabilities. As a self insurer Council has provided State Insurance Regulatory Authority with a bank guarantee for \$2,250,000 to meet this requirement.

Kimbriki Environmental Enterprises Pty Ltd has provided a Bank Guarantee in the amount of \$1,000,000 to the Environmental Protection Authority as a condition to the granting of a licence to Operate a dry waste facility. The amount may be drawn down by the authority if licence conditions are not met. It is not expected that this amount will be drawdown.

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 12 Commitments for expenditure

	Actual 2017 \$'000
<b>(a) Capital Commitments (exclusive of GST)</b>	
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:	
- Land & Buildings	852
- Plant & Equipment	1,221
- Office Equipment	-
- Other Structures	685
- Infrastructure	8,832
<b>Total</b>	<b>11,589</b>

#### Description of Commitments

Contractual commitments for capital works currently being undertaken

#### (b) Finance Lease Commitments

Commitments under Finance Leases at the Reporting Date are payable as follows:

- Not later than one year	-
- Later than one year and not later than 5 years	-
- Later than 5 years	-
<b>Total</b>	<b>-</b>

Minimum Lease Payments	-
less: Future Finance Charges	-
<b>Lease Liability</b>	<b>-</b>

Representing lease liabilities	
- Current Liabilities	-
- Non-Current Liabilities	-
<b>Total</b>	<b>-</b>

#### Description of Leases

Information Technology Equipment Leases expired during 2017

#### (c) Non-cancellable Operating Lease Commitments

- Not later than one year	284
- Later than one year and not later than 5 years	433
- Later than 5 years	-
<b>Total</b>	<b>717</b>

#### Description of Leases

Information Technology Equipment Leases due to expire 2019

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## NOTE 13 STATEMENT OF PERFORMANCE MEASURES - CONSOLIDATED RESULTS

\$ '000	Amounts		Benchmark
	2017 \$'000	2017 Indicators	
<b>1. Operating Performance</b> <span style="float: right;"><b>&gt;0</b></span>			
Total continuing operating revenue <sup>1</sup> excluding capital grants and contributions less operating expenses	<b>4,710</b>	1.31%	
Total continuing operating revenue <sup>1</sup> excluding capital grants and contributions	<b>360,047</b>		
<b>2. Own Source Operating Revenue</b> <span style="float: right;"><b>&gt;60%</b></span>			
Total continuing operating revenue <sup>1</sup> excluding all grants and contributions	<b>325,842</b>	81.15%	
Total continuing operating revenue <sup>1</sup> inclusive of capital grants and contributions	<b>401,532</b>		
<b>3. Unrestricted Current Ratio</b> <span style="float: right;"><b>&gt;1.5x</b></span>			
Current assets less all external restrictions	<b>129,841</b>	2.67x	
Current liabilities less specific purpose liabilities	<b>48,699</b>		
<b>4. Debt Service Cover Ratio<sup>2</sup></b> <span style="float: right;"><b>&gt;2x</b></span>			
Operating Results <sup>1</sup> before capital excluding interest and depreciation/impairment/amortisation	<b>46,644</b>	1.00x	
Principal repayments (from the statement of cash flows) plus borrowing interest costs (from the income statement)	<b>46,691</b>		
<b>5. Rates and Annual Charges Outstanding Percentage</b> <span style="float: right;"><b>&lt;5%</b></span>			
Rates and Annual Charges Outstanding	<b>6,888</b>	2.80%	
Rates and Annual Charges Collectible	<b>245,939</b>		
<b>6. Cash Expense Cover Ratio</b> <span style="float: right;"><b>&gt;3 months</b></span>			
Current period's cash and cash equivalents + term deposits	<b>187,490</b>	5.94 months	
Payments from cash flow of operating and financing activities	<b>31,555</b>		

**Note:**

<sup>1</sup> Excludes fair value adjustments, reversal of revaluation decrements, net gain on sale of assets and net share of interests in joint ventures

<sup>2</sup> This ratio has been impacted by the early repayment of three loans. In the absence of these early repayments of \$35,653 the ratio would be 4.18x which is well above the benchmark

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 14 Investment properties

\$ '000	Actual 2017 \$'000
<b>At Fair value</b>	
Opening Balance at 1 July	1,900
Net gain (loss) from fair value adjustment	180
Closing Balance at 30 June	2,080
<b>(a) Amounts recognised in profit and loss for investment property</b>	
Rental income	196
Net gain (loss) from fair value adjustment	180
Direct operating expenses from property that generated rental income	(6)
	<b>370</b>
<b>(b) Contractual Obligations</b>	
Refer to Note 12 for disclosure of any contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.	
<b>(c) Leasing Arrangements</b>	
The investment properties are leased to tenants under long term operating leases with rentals payable monthly. Minimum lease payments receivable on leases of investment properties are as follows.	
Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:	
Within 1 year	182
Later than 1 year but less than 5 years	48
Later than 5 years	-
<b>Total Minimum Lease Payments Receivable</b>	<b>230</b>

**Note:**

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

# Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 15 Financial Risk Management

#### Risk Management

Council's activities expose it to a variety of financial risks including (i) price risk, (ii) credit risk, (iii) liquidity risk and (iv) interest rate risk. 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 Unit under policies approved by the Council.

Council held the following financial instruments at balance date:

	Carrying Value	Fair Value
	2017	2017
	\$'000	\$'000
<b>Financial Assets</b>		
Cash and Cash Equivalents	29,820	29,820
Receivables	20,357	20,357
Financial Assets at Fair value through profit or loss - Held for Trading	954	954
Held-to-Maturity Investments	157,670	157,670
<b>Total Financial Assets</b>	<b>208,801</b>	<b>208,801</b>
<b>Financial Liabilities</b>		
Payables	39,224	39,224
Borrowings	48,018	48,018
<b>Total Financial Liabilities</b>	<b>87,242</b>	<b>87,242</b>

#### Note:

Refer to Note 27 for fair value information.

Cash and Cash Equivalents are not measured at Fair Value

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital. Council's Financial Unit manages its cash and investments portfolio with the assistance of independent advisors. Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. The Policy is regularly reviewed by Council and an Investment Report provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The risks associated with the investments held are:

- Price risk – the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or factors affecting similar instruments traded in a market.
- Interest rate risk – the risk that movements in interest rates could affect returns.
- Credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

#### (a) Market risk - price risk and interest rate risk

The impact on result for the period and equity of a reasonably possible movement in the price of investments held is shown below. The reasonably possible movement was determined based on historical movements and economic conditions in place at the reporting date.

	2017 \$'000
Impact of a 10% <sup>(1)</sup> movement in price of Investments	
- Equity	95
- Income Statement <sup>(2)</sup>	95
Impact of a 1% <sup>(1)</sup> movement in Interest Rates on Cash and Investments	
- Equity	1,875
- Income Statement <sup>(2)</sup>	1,875

#### Notes:

<sup>(1)</sup> Sensitivity percentages based on management's expectation of future possible market movements. (Price movements calculated on investments subject to fair value adjustments. Interest rate movements calculated on cash, cash equivalents and FRNs.)  
Recent market volatility has seen larger market movements for certain types of investments.

<sup>(2)</sup> Maximum impact.



## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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

##### (b) Credit risk

Council's major receivables comprise Rates & Annual Charges and 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. Council manages this risk by monitoring outstanding debt and employing stringent debt recovery policies.

Credit risk on Rates and Annual Charges is minimised by the ability of Council to recover these debts as a secured charge over the land that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue Rates & Annual Charges which further encourages payment.

There are no significant concentrations of credit risk. The level of outstanding receivables is reported to Council quarterly 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 material non-rate debtors.

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

The profile of the Council's credit risk at reporting date was:

<b>\$'000</b>	<b>30 June 2017</b>
Percentage of Rates and Annual Charges	
- Current	-
- Overdue	100%
Analysis of overdue debts	
Less than 1 year	3,658
1 to 2 years	828
2 to 5 years	1,006
Greater than 5 years	916
	<b>6,408</b>
Percentage of Other Receivables	
- Current	71%
- Overdue	29%
Analysis of overdue debts	
0 - 30 days overdue	10,185
30 - 60 days overdue	1,738
60 - 90 days overdue	369
90 days + overdue	2,040
	<b>14,332</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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

\$ '000

##### (c) Liquidity risk

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 be extended and overdraft facilities can be drawn down in extenuating circumstances.

The contractual undiscounted cash outflows of Council's Payables & Borrowings are set out in the Liquidity Sensitivity Table below:

\$'000	Due Within 1 Year	Due Between 1 and 5 Years	Due after 5 Years	Total Contractual Cash Flows	Carrying Values
<b>At 30 June 2017</b>					
Payables	39,224	-	-	39,224	39,224
Borrowings	5,411	21,719	20,888	48,018	48,018
<b>Total Financial Liabilities</b>	<b>44,635</b>	<b>21,719</b>	<b>20,888</b>	<b>87,242</b>	<b>87,191</b>

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate on a 4 year renewal basis. The Finance Unit regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

	30 June 2017 Weighted Average Interest Rate	Balance \$'000
Overdraft	-	-
Bank Loans - Fixed	5.3%	34,550
- Variable <sup>(1)</sup>	3.5%	13,468
		<b>48,018</b>

<sup>(1)</sup> The interest rate risk applicable to Variable Rate Bank Loans is not considered significant.

#### Note 16 Material budget variations

These disclosures do not apply to new councils proclaimed on 12 May 2016.

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 17 Statement of Developer Contributions

## (a) Summary of developer contributions

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Community facilities	5,956	872	-	148	(350)	-	6,627	-
Drainage	3,433	1,351	-	79	-	-	4,863	-
Environmental programs (incl. drainage)	772	532	-	14	(346)	-	972	-
Library and recreation	(349)	0	-	0	-	-	(349)	-
Open space	14,123	4,672	-	388	(6,430)	-	12,752	-
Parking	1,721	168	-	29	(1)	-	1,916	-
Roads	2,475	3,341	-	51	(6,567)	-	(699)	-
Streetscape/transport	1,847	364	-	35	-	-	2,246	-
Traffic facilities	845	55	-	15	(379)	-	536	-
Other	(242)	489	-	(2)	(388)	-	(142)	-
<b>S94 Contributions - under a Plan</b>	<b>30,580</b>	<b>11,844</b>	<b>-</b>	<b>759</b>	<b>(14,462)</b>	<b>-</b>	<b>28,721</b>	<b>-</b>
<b>S94A Levies - under a Plan</b>	<b>9,111</b>	<b>5,545</b>	<b>-</b>	<b>345</b>	<b>(2,351)</b>	<b>-</b>	<b>12,649</b>	<b>-</b>
<b>Total Revenue Under Plans</b>	<b>39,690</b>	<b>17,389</b>	<b>-</b>	<b>1,104</b>	<b>(16,813)</b>	<b>-</b>	<b>41,370</b>	<b>-</b>
S94 not under Plans	730	(0)	-	-	-	-	730	-
<b>Total Contributions</b>	<b>40,421</b>	<b>17,389</b>	<b>-</b>	<b>1,104</b>	<b>(16,813)</b>	<b>-</b>	<b>42,101</b>	<b>-</b>
Less: Land	(716)	-	-	-	-	-	(716)	-
<b>Total Cash Contributions</b>	<b>39,705</b>	<b>17,389</b>	<b>-</b>	<b>1,104</b>	<b>(16,813)</b>	<b>-</b>	<b>41,385</b>	<b>-</b>

## (b) Contributions - Under a plan

S94 Contributions - Under a plan

## Former Manly Council - Residential (2005 plan)

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Traffic facilities	371	54	-	6	-	-	431	-
Parking	-	-	-	-	-	-	-	-
Open space	44	550	-	19	(104)	-	509	-
Community facilities	(1,239)	95	-	-	(154)	-	(1,299)	-
Streetscape/transport	1,356	240	-	24	-	-	1,620	-
Environmental programs (incl. drainage)	45	359	-	3	(174)	-	233	-
<b>Total</b>	<b>577</b>	<b>1,297</b>	<b>-</b>	<b>53</b>	<b>(432)</b>	<b>-</b>	<b>1,495</b>	<b>-</b>

## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 17 Statement of Developer Contributions (continued)

## (b) Contributions - Under a plan (continued)

## Former Manly Council - Manly Precinct/Commercial (2005 plan)

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Traffic facilities	59	1	-	1	-	-	60	
Community facilities	(98)	4	-	-	-	-	(94)	
Streetscape/transport	(224)	88	-	-	-	-	(136)	
Environmental programs (incl. drainage)	359	122	-	7	-	-	488	
<b>Total</b>	<b>95</b>	<b>214</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>318</b>	<b>-</b>

## Former Manly Council - Other Precincts (2005 plan)

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Traffic facilities	6	0	-	0	-	-	6	
Community facilities	(72)	2	-	-	-	-	(71)	
Streetscape/transport	714	37	-	11	-	-	762	
Environmental programs (incl. drainage)	343	51	-	3	(172)	-	226	
<b>Total</b>	<b>991</b>	<b>90</b>	<b>-</b>	<b>15</b>	<b>(172)</b>	<b>-</b>	<b>924</b>	<b>-</b>

## Former Manly Council - Manly Precinct (1999 plan)

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Open space	241	-	-	4	-	-	245	
Library and recreation	18	-	-	-	-	-	18	
Environmental programs (incl. drainage)	-	-	-	-	-	-	-	
<b>Total</b>	<b>259</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>263</b>	<b>-</b>

## Former Manly Council - Other Precincts (1999 plan)

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Open Space	307	-	-	6	-	-	313	
Library and recreation	(367)	-	-	-	-	-	(367)	
<b>Total</b>	<b>(60)</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>(54)</b>	<b>-</b>

## Former Manly Council - Parking (1999 plan)

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parking	1,719	168	-	29	-	-	1,916	
<b>Total</b>	<b>1,719</b>	<b>168</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>1,916</b>	<b>-</b>

## Northern Beaches Council

Notes to the Financial Statements  
for the period 13 May 2016 to 30 June 2017

## Note 17 Statement of Developer Contributions (continued)

## (b) Contributions - Under a plan (continued)

Former Manly Council - Tourist Developments (2005 plan)								
Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Open space	28	-	-	1	-	-	-	29
Environmental programs (incl. drainage)	25	-	-	-	-	-	-	25
<b>Total</b>	<b>53</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>
Former Pittwater Council - Contribution Plan Number 2 - Open space, bushland and recreation								
Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Open space	863	364	-	10	(1,047)	-	-	190
<b>Total</b>	<b>863</b>	<b>364</b>	<b>-</b>	<b>10</b>	<b>(1,047)</b>	<b>-</b>	<b>-</b>	<b>190</b>
Former Pittwater Council - Contribution Plan Number 3 - Public library services								
Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Community facilities	313	82	-	6	(50)	-	-	350
<b>Total</b>	<b>313</b>	<b>82</b>	<b>-</b>	<b>6</b>	<b>(50)</b>	<b>-</b>	<b>-</b>	<b>350</b>
Former Pittwater Council - Contribution Plan Number 4 to 10 & 15 - Warriewood Valley and material public works								
Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage	3,433	1,351	-	79	-	-	-	4,863
Roads	2,475	3,341	-	51	(6,567)	-	-	(699)
Open space	1,083	3,757	-	51	(626)	-	-	4,265
Community facilities	6,970	546	-	139	-	-	-	7,656
Other	(522)	259	-	(8)	(137)	-	-	(407)
<b>Total</b>	<b>13,439</b>	<b>9,254</b>	<b>-</b>	<b>312</b>	<b>(7,329)</b>	<b>-</b>	<b>-</b>	<b>15,677</b>
Former Pittwater Council - Contribution Plan Number 14 - Newport car park								
Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Parking	1	-	-	-	(1)	-	-	-
Open space	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Former Pittwater Council - Contribution Plan Number 18 - Community service facilities								
Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Community facilities	84	143	-	3	(147)	-	-	83
<b>Total</b>	<b>84</b>	<b>143</b>	<b>-</b>	<b>3</b>	<b>(147)</b>	<b>-</b>	<b>-</b>	<b>83</b>

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 17 Statement of Developer Contributions (continued)

#### (b) Contributions - Under a plan (continued)

##### Former Pittwater Council - Contribution Plan Number 19 - Village streetscape

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other	280	230	-	6	(251)	-	265	-
<b>Total</b>	<b>280</b>	<b>230</b>	<b>-</b>	<b>6</b>	<b>(251)</b>	<b>-</b>	<b>265</b>	<b>-</b>

##### Former Warringah Council - 2001 plan

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Traffic Facilities	409	-	-	8	(379)	-	38	-
Parking	-	-	-	-	-	-	-	-
Open Space	11,557	-	-	298	(4,653)	-	7,201	-
Community Facilities	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,966</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>(5,032)</b>	<b>-</b>	<b>7,240</b>	<b>-</b>

#### S94A Contributions - Under a Plan

##### Former Warringah Council - s94A contribution plan

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other	9,111	5,545	-	345	(2,351)	-	12,649	-
<b>Total</b>	<b>9,111</b>	<b>5,545</b>	<b>-</b>	<b>345</b>	<b>(2,351)</b>	<b>-</b>	<b>12,649</b>	<b>-</b>

#### (c) Contributions - not under a plan

##### Former Manly Council

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other	14	-	-	-	-	-	14	-
<b>Total</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>

##### Former Warringah Council

Purpose	Opening Balance	Contributions received during the period		Interest earned during period	Expended during period	Internal borrowings during the period	Held as Restricted Asset	Cumulative Internal borrowings (to)/from
		Cash	Non Cash					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	716	-	-	-	-	-	716	-
<b>Total</b>	<b>716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>716</b>	<b>-</b>

## Northern Beaches Council

### Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

#### Note 18 Contingencies

The following assets and liabilities do not qualify for recognition in the Balance Sheet, but their knowledge and disclosure is considered relevant to the users of Council's Financial Statements.

##### Contingent Liabilities

##### 1. Guarantees

###### (i) Defined Benefit Superannuation Contribution Plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a “multi-employer fund” for purposes of AASB119 Employee Benefits. Sufficient information is not available to account for the Scheme as a defined benefit plan in accordance with AASB119 because the assets to the Scheme are pooled together for all councils.

The amount of employer contributions to the defined benefit section of the Scheme and recognised as an expense for the period ending 30 June 2017 was \$1,785,255. The last valuation of the Fund was performed by Mr Richard Boyfield, FIAA on 2nd December 2016, and covers the period ended 30 June 2016.

However, the position is monitored annually and the actuary has estimated that, as at 30 June 2017 a deficit still exists. Effective from 1 July 2009, employers are required to make additional contributions to assist in extinguishing this deficit. The amount of additional contributions included in the total employer contribution advised above is \$999,574. Council's expected contributions to the plan for the next annual reporting period is \$1,708,316.

The share of this deficit, that is broadly attributed to Council, is estimated to be in the order of \$1,493,545 as at 30 June 2017.

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 Council's accounts. 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.

###### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government. Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the Fund Years. The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

###### (iii) WorkCover

Council provides bank guarantees to the value of \$2,250,000 to secure its self-insurance license for Workers Compensation. The guarantee is provided to the State Insurance Regulatory Authority.

###### (iv) Other Guarantees

Kimbriki Environmental Enterprises Pty Ltd has provided a Bank Guarantee in the amount of \$1,000,000 to the Environmental Protection Authority as a condition to the granting of a licence to operate a dry waste facility. The amount may be drawn down by the authority if licence conditions are not met. It is not expected that this amount will be drawn down.

##### 2. Other Liabilities

###### (i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services. Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

###### (ii) S94 and S94A Plans

Council has significant obligations to provide Section 94 and Section 94A infrastructure. It is possible that funds contributed may be less than the cost of this infrastructure requiring Council to borrow or use general revenue to fund the difference. (Refer Note 17).

## Northern Beaches Council

### Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

#### Note 18 Contingencies (Continued)

##### (iii) Legal Expenses

Council is ordinarily the planning consent authority for its area under the Environmental Planning & Assessment Act 1979. Pursuant to that Act, certain persons dissatisfied by a planning decision of the Council may appeal to the Land & Environment Court. It is the Court's normal practice in Class 1 proceedings that parties bear their own legal costs. In class 4 (or judicial review) proceedings, costs usually follow the event.

At the date of these reports, Council did not have notice of any appeals against planning decisions made prior to reporting date.

Council is involved in other litigation (including other Land and Environment Court proceedings, civil liability proceedings and Local Court prosecutions). Whilst these matters are unlikely to cost Council in excess of \$100,000 individually (subject to the comments below), the amount of further costs cannot be known until these proceedings are concluded.

##### (iv) 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 (and subsequent land asset) from such potential acquisitions has not been possible.

##### (v) Other

At the first meeting of Northern Beaches Council on 19 May 2016, the Administrator undertook to review the Manly Oval project and the Whistler Street project in light of community concerns. At this meeting, Council resolved to terminate the Development Deed with Built Development (Manly) Pty Ltd (Built) and Athas Holdings Pty Ltd (Athas). On 15 November 2016, Council provided notice of termination of the Development Deed for the Whistler Street project to Built and Athas. On 25 November 2016, Built and Athas provided to Council a notice under the Development Deed disputing the validity of the termination. Council entered into negotiations with Built and Athas regarding the Whistler Street project and the disputed termination, under a Negotiations Deed. These negotiations were without prejudice. The negotiations have come to an end without agreement, with Built and Athas providing Council with a letter dated 25 May 2017 terminating the Negotiations Deed effective on or about 25 June 2017.

On 26 October 2017 Built and Athas lodged a claim in the Supreme Court of NSW for loss of profit, interest (pursuant to section 100 of the Civil Procedure Act 2005 (NSW)), costs, interest on costs and such further or other orders as the Court thinks fit.

Council will defend the claim and Council's List Response to the claim has been filed and served.

#### Contingent Assets

##### (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 and including 30 June 2008.

##### (ii) Infringement Notices/Fines

Fines and Penalty Income, the result of Council issuing Infringement

Notices is followed up and collected by the Infringement Processing Bureau. Councils Revenue Recognition policy for such income is to account for it as revenue on receipt. Accordingly, at Year End, there is a potential asset due to Council not recognising issued but unpaid Infringement Notices.

Due to the limited information available on the status, value and duration of outstanding Notices, Council is unable to determine the value of outstanding income.

##### (iii) Building Commencements

There were no current construction certificates on hand awaiting collection.

There is still building activity that may have commenced without proper approval and payment of appropriate fees. However, the number has dropped significantly due to ongoing investigations and monthly audits that were implemented to monitor the possibility of further unlawful works.



## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 19 Interests in other entities

##### Interests in subsidiaries

###### (a) Composition of the Group

	Principal place of business	Percentage % Owned 2017
<b>Subsidiaries</b>		
Kimbriki Environmental Enterprises Pty Limited	Kimbriki Road, Ingleside, NSW	96%

The percentage ownership interest held is equivalent to the percentage voting rights.

The financial position and performance Kimbriki Environmental Enterprises Pth Ltd is for the financial period ended 30 June 2017.

###### Controlled entities with ownership interest of 50% or less

Council does not have any subsidiaries with an ownership interest of less than 50%.

###### (b) Significant restrictions relating to subsidiaries

Council is the majority shareholder in Kimbriki Environmental Enterprises Pty Limited (Company). The Company commenced operating its waste and recycling business on 1 July 2009 with a lease over the Council owned site for a period of 25 years. The one minority shareholder in the Company is Mosman Council.

The Shareholder Agreement requires that a Super Majority Consent of Shareholders (majority shareholder plus one other shareholder) is required for the following decisions:

- any decision of the company to require the Councils to subscribe for further Shares to fund the continuing operation of the Company.
- any decision of the shareholders in relation to any of the following matters:
  - o any lease of the Kimbriki Facility from Warringah;
  - o any call offer in favour of Northern Beaches Council to purchase the Kimbriki Residential Properties (assuming the Company acquires them); and
  - o any Collection Contract between the Company and Northern Beaches Council.

Further, an Extraordinary Majority Consent of Shareholders (majority shareholder plus two other shareholders) is required for any decision relating to:

- Constitution amendment: any amendment to the constitution documents of the Company;
- Liquidation: the liquidation of winding up of the Company;
- Capital reorganisation: any reorganisation, reclassification, reconstruction, consolidation or subdivision of the capital of the Company, including any buyback or redemption of Shares, or the creation of any different class of marketable securities in the capital of, the Company;
- Significant investments: any agreement by the Company to purchase any asset, make any investment or otherwise commit to a project with a value in a single case, or any number of cases with the same vendor or other contracting party (or person associated with them) in any year with an aggregate value, exceeding \$2,500,000;
- Bonus issue: the issue of any bonus shares in the capital of the Company; and
- Share offers: any issue of marketable securities in the capital of the Company, except where this agreement expressly permits otherwise.

Northern Beaches Council now holds the shares of the former Manly, Pittwater and Warringah Councils and for the purposes of the Shareholder Agreement is taken to hold the position of majority shareholder and two other shareholders.

## Northern Beaches Council

### Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

#### Note 19 Interests in other entities (continued)

##### (c) Subsidiaries with material Non-Controlling Interests (NCI)

	Kimbriki Environmental Enterprises Pty Limited 30 June 2017
% Ownership held by NCI	4%
	<b>\$'000</b>
Profit/(Loss) allocated to NCI	(81)
Accumulated NCI of subsidiary	746
Dividends paid to NCI	-
<b>Summarised statement of financial position</b>	
Current assets	18,017
Non-current assets	15,478
Current liabilities	7,528
Non-current liabilities	5,326
Net assets	20,641
<b>Summarised statement of profit and loss and other comprehensive income</b>	
Revenue	36,607
Profit/(Loss)	(2,120)
Total Comprehensive Income	(2,120)
<b>Summarised statement of cash flows</b>	
Cash flows from operating activities	5,510
Cash flows from investing activities	(10,451)
Cash flows from financing activities	-
Net increase / (decrease) in cash and cash equivalents	(3,176)

##### (d) Consequences of changes in a Council's ownership interest in a subsidiary that do not result in a loss of control

###### Disposal of ownership interest

Council did not dispose of any ownership interest in a subsidiary during the period.

###### Acquisition of ownership interest

Council did not acquire additional ownership interest in a subsidiary during the period.

##### Interests in Joint Arrangements

Name of Entity	Principal Activity	Percentage % Owned 2017
Shorelink Library Network	Sharing of library infrastructure	17%
	<b>Council's share of net income</b>	<b>Council's share of net assets</b>
Shorelink Library Network	3	23

##### Interests in Associates

Council does not have any interests in associates.

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 20 Retained earnings

\$ '000	Notes	Actual 2017 \$'000
<b>(a) Retained Earnings</b>		
<b>Movements in Retained Earnings were as follows:</b>		
Balance at beginning of period		-
Net Result for the period		4,767,709
<b>Balance at end of period</b>		<b>4,767,709</b>
<b>(b) Reserves</b>		
Infrastructure, Property, Plant & Equipment Revaluation Reserve		-
<b>Total</b>		<b>-</b>

#### Note 21 Results by Fund

Council does not have any Water or Sewer Funds.

#### Note 22 Non-current assets classified as held for sale

\$ '000	Actual 2017 \$'000
Land	-
Buildings	-
<b>Total Non-Current Assets Held for Sale</b>	<b>-</b>
Transfer on amalgamation	9,707
Proceeds on disposal	(16,079)
Gain on disposal	8,337
Transfer to infrastructure property, plant and equipment	(1,966)
Other	1
<b>Balance at the end of the financial period</b>	<b>-</b>

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 23 Events occurring after reporting date

Events that occur after the reporting date of 30 June 2017, up to and including the date when the financial report is "authorised for issue" have been taken into account in preparing these financial statements.

The Office of Local Government has determined that the date when the financial statements are "authorised for issue" is the date on which a council's financial statements are signed.

Events that occur after the Reporting Date represent one of two types:

##### (i) Events that have provided evidence of conditions that existed at the Reporting Date

These financial reports (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2017.

##### (ii) Events that have provided evidence of conditions that arose after the Reporting Date

These financial reports (and figures therein) do not incorporate any "non adjusting events" that have occurred after 30 June 2017 and which are indicative of conditions that arose after 30 June 2017.

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

	Actual 2017 \$'000
At Cost	-
Accumulated Amortisation & Impairment	-
<b>Net Book Amount</b>	-
<b>Movements for the period</b>	
Opening Net Book Amount	3,963
Additions - internal development	1,203
Write Off	(5,166)
Amortisation Charge	-
<b>Closing Net Book Amount <sup>(1)</sup></b>	-

#### Notes:

<sup>(1)</sup>Development costs relating to gaining planning approvals for the right to build an alternate waste facility on the Kimbriki site.

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 26 Reinstatement, rehabilitation and restoration liabilities

##### Asset Remediation

Council is required by law to restore the present tip site at Kimbriki to passive open space at the end of its useful life. The projected cost of this restoration is \$191 million based on a Landfill Closure and Post Closure Management Evaluation of Costs Report and has been discounted to its present value at 6% per annum being the risk-free cost of borrowing to Council.

\$ '000	Actual 2017 \$'000
At beginning of reporting period	17,133
Amounts capitalised to Tip asset	
Revised Costs	-
Amortisation of discount - expensed to borrowing costs	1,167
<b>At end of reporting period</b>	<b>18,300</b>

##### Amount of Expected Reimbursements

Of the above Provisions for Reinstatement, Rehabilitation and Restoration works, those applicable to Garbage Services & Waste Management are able to be funded through future charges incorporated within Council's Annual Domestic Waste Management Charge.

##### Provisions for close down and restoration and for environmental clean up costs – Tips

###### Restoration

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation of disturbed areas. 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. The 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 and restoration costs are a normal consequence of tip 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.

Other movements in the provisions for close down and restoration 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.

###### Rehabilitation

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 reporting 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 reporting 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 unwinding 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.

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 27 Fair value measurement

The Council measures the following assets and liabilities at fair value on a recurring basis.

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets

During a reporting period Council will measure non-current assets classified as held for sale at fair value on a non-recurring basis if their carrying amount is higher than their fair value and therefore the assets needs to be written down to fair value. They are measured at the lower of their carrying amount and fair value less costs to sell. During the current reporting period, there were no assets measured at fair value on a non-recurring basis.

Non-current assets are classified as held for sale if their carrying amounts will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset is available for immediate sale in its present condition.

#### Fair value hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council

2017	Note	Level 2 Significant observable inputs \$'000	Level 3 Significant unobservable inputs \$'000	Total \$'000
<b>Recurring fair value measurements</b>				
<b>Financial assets</b>				
Investments				
- At fair value through profit or loss	6	954	-	954
<b>Investment Properties</b>				
Commercial Office and Retail	14	2,080	-	2,080
<b>Infrastructure, Property, Plant and Equipment</b>				
Plant & Equipment	9	12,701	-	12,701
Office Equipment	9	5,064	-	5,064
Furniture & Fittings	9	193	-	193
Plant & Equipment – Leased	9	-	-	-
Operational Land	9	280,120	-	280,120
Community Land	9	-	2,073,518	2,073,518
Land Under Roads	9	-	367	367
Land Improvements - Depreciable	9	-	6,888	6,888
Buildings – Non Specialised	9	-	375,672	375,672
Buildings – Specialised	9	-	80,341	80,341
Other Structures	9	-	147,484	147,484
Roads	9	-	662,416	662,416
Bridges	9	-	9,824	9,824
Footpaths	9	-	69,011	69,011
Drainage Infrastructure	9	-	799,352	799,352
Swimming Pools	9	-	26,004	26,004
Other Open Space/Recreational Assets	9	-	104,492	104,492
Library Books	9	-	3,304	3,304
Other Assets	9	-	4,424	4,424
Tip Remediation	9	-	9,500	9,500
Total		301,112	4,372,597	4,673,709

## Northern Beaches Council

### Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

#### Note 27 Fair value measurement (continued)

##### Valuation Techniques

##### Level 3 Measurements

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various Level 3 asset class fair values.

	Valuation Techniques	Unobservable inputs
<b>Infrastructure, Property, Plant and Equipment</b>		
Operational Land	Price per square metre	Variations in amount per square metre
Community Land	Price per square metre or Average Unit Rate based on Valuer General valuations	Variations in amount per square metre
Land Under Roads	Price per square metre or Average Unit Rate based on Valuer General valuations	Variations in amount per square metre
Land Improvements - Depreciable	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Buildings – Non Specialised	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Buildings – Specialised	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Structures	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Roads	Unit rates per m2 or length	Asset condition and remaining useful life
Bridges	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Footpaths	Unit rates per m2 or length	Asset condition and remaining useful life
Drainage Infrastructure	Unit rates per m2 or length	Asset condition and remaining useful life
Swimming Pools	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Open Space/Recreational Assets	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Library Books	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Other Assets	Replacement cost used to approximate fair value	Asset condition and remaining useful life
Tip Remediation	Landfill closure and cost estimation plan	Cost of closure and post closure works, cost escalation and discount rate

## Northern Beaches Council

### Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

#### Note 27 Fair value measurement (continued)

##### Reconciliation of Movements

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	<b>2017 \$'000</b>
Balance at 13 May 2016	4,325,174
Recognised in profit or loss - realised	7,116
Recognised in profit or loss – unrealised	-
Purchases	78,390
Sales	(16,471)
Depreciation	(29,334)
Other Movements	7,722
Revaluations	-
Balance as at 30 June	4,372,597

There are no transfers identified in the table above.

#### Note 28 Related Party Disclosures

These disclosures do not apply to new councils proclaimed on 12 May 2016.



## Northern Beaches Council

## Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

## Note 29 Local Government amalgamation

The Local Government (Council Amalgamations) Proclamation 2016 ('the Proclamation') under the Local Government Act 1993 (NSW) transferred the assets and liabilities of the former Manly, Pittwater and Warringah Councils to Northern Beaches Council as at 12 May 2016.

Gain on local government amalgamation		\$'000
Net Assets and liabilities of former councils as at 12/5/16		4,591,392
Adjustments between former council carrying amount of assets and fair values recognised in Northern Beaches Council	(a)(ii)	127,922
Accounting policy adjustments	(b)	813
		<u>4,720,127</u>
Adjustment to Retained earnings - Non Controlling Interest transfer on Amalgamation	(a)(i)	(1,445)
		<u>4,718,682</u>

## (a) Assets and liabilities transferred from former councils

## (i) Carrying amount of assets and liabilities transferred

Assets and liabilities of the former Manly, Pittwater and Warringah Councils acquired as a result of amalgamation have been recognised by Northern Beaches Council at fair value. Northern Beaches Council has, as a result of a comprehensive revaluation recognised former councils' assets at their fair value as at the date of transfer 12 May 2016. The fair value of the net assets has been shown as a gain on local government amalgamation in the income statement and further information is provided below:

	Former Manly Council \$'000	Former Pittwater Council \$'000	Former Warringah Council \$'000	<sup>1</sup> Gain on local government amalgamation \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	19,001	4,508	3,930	27,439
Investments	37,955	39,500	91,180	168,635
Receivables	10,076	15,645	24,668	50,389
Inventories	69	105	84	258
Other	1,025	558	567	2,150
Non-current assets classified as held for sale	-	-	9,707	9,707
<b>Total current assets</b>	<u>68,126</u>	<u>60,316</u>	<u>130,136</u>	<u>258,578</u>
<b>Non-Current Assets</b>				
Investments	-	-	1,079	1,079
Receivables	116	1,219	589	1,924
Infrastructure, property, plant and equipment	712,431	1,025,562	2,902,325	4,640,318
Investments accounted for using the equity method	20	-	-	20
Investment property	-	-	1,900	1,900
Intangible assets	-	-	3,963	3,963
<b>Total non-current assets</b>	<u>712,567</u>	<u>1,026,781</u>	<u>2,909,856</u>	<u>4,649,204</u>
<b>Total Assets</b>	<u>780,693</u>	<u>1,087,097</u>	<u>3,039,992</u>	<u>4,907,782</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables	15,641	7,888	26,163	49,692
Borrowings	34,093	2,820	2	36,915
Provisions	8,233	7,569	12,393	28,195
<b>Total current liabilities</b>	<u>57,967</u>	<u>18,277</u>	<u>38,558</u>	<u>114,802</u>
<b>Non-current liabilities</b>				
Borrowings	31,869	21,025	-	52,894
Provisions	203	262	19,494	19,959
<b>Total non-current liabilities</b>	<u>32,072</u>	<u>21,287</u>	<u>19,494</u>	<u>72,853</u>
<b>Total Liabilities</b>	<u>90,039</u>	<u>39,564</u>	<u>58,052</u>	<u>187,655</u>
<b>Net assets transferred</b>	<u>690,654</u>	<u>1,047,533</u>	<u>2,981,940</u>	<u>4,720,127</u>

<sup>1</sup>The gain on amalgamation column is the total of the net assets acquired

## Northern Beaches Council

### Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

#### Note 29 Local Government amalgamation (continued)

##### (ii) Adjustments between former council carrying amount of assets and fair values recognised in Northern Beaches Council

The following adjustments were made to the carrying amount of the assets and liabilities received as part of the amalgamation in order to recognise them at fair value at the proclamation date.

Adjustments made to recognise net assets at fair value	\$'000
• write-off of assets where original cost is below Council's capitalisation threshold	(555)
• recognition of assets not recorded by former council	
• changes in asset values due to desktop valuation process	138,590
• changes in the fair value of Inventory, Receivables, Payables & Provisions	233
• other adjustments (please specify)	
- Elimination of Equity Investment	<u>(10,346)</u>
Total adjustments	<u>127,922</u>

##### (iii) Rates and Non-Reciprocal Grants income

The rates and non-reciprocal grants revenue for the period from 13 May 2016 to 30 June 2016 were recorded in the financial statements of the former councils in accordance with AASB 1004 Contributions. The assets transferred to Northern Beaches Council include a portion of rates and non-reciprocal grants that were received but related to the period after the former councils ceased to exist.

##### (b) Accounting policy adjustments

The following Accounting Policy adjustments have been made to the assets and liabilities of the former Manly, Pittwater and Warringah Councils as a result of amalgamation:

Accounting Policy adjustments	\$'000
• to align the basis for the calculation of Debtors	330
• to align the basis for the calculation of Payables	(433)
• to align the basis for the calculation of Employee Provisions	189
• to align the basis for the calculation of Other Provisions	<u>(899)</u>
	<u>(813)</u>



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements Northern Beaches Council

To the Councillors of the Northern Beaches Council

#### Opinion

I have audited the accompanying financial statements of Northern Beaches Council (the Council), which comprise the statement of financial position as at 30 June 2017, the income statement, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period 13 May 2016 to 30 June 2017, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

In my opinion,

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been presented, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2017, and of its financial performance and its cash flows for the period 13 May 2016 to 30 June 2017 in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **The Councillors' Responsibility for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors must assess the Council's ability to continue as a going concern except where the Council will be dissolved or amalgamated by an Act of Parliament. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

### **Auditor's Responsibility for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf). The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the attached Special Schedules
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in blue ink, appearing to read 'W. Liao', with a vertical line extending downwards from the end of the signature.

Weini Liao  
Director, Financial Audit Services

20 December 2017  
SYDNEY

Cr Michael Regan  
Mayor  
Northern Beaches Council  
PO Box 882  
Mona Vale NSW 1660

Contact: Weini Liao  
Phone no: 9275 7432  
Our ref: D1732143/1772

20 December 2017

Dear Mayor

**Report on the Conduct of the Audit  
for the period ended 30 June 2017  
Northern Beaches Council**

I have audited the general purpose financial statements of Northern Beaches Council (the Council) for the period 13 May 2016 to 30 June 2017 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's general purpose financial statements.

This Report on the Conduct of the Audit (the Report) for the Council for the period ended 30 June 2017 is issued in accordance with section 417 of the Act. Section 417(3) requires me to consider and report on matters pertinent to the Council's financial statements and audit. This Report should be read in conjunction with my audit opinion on the general purpose financial statements issued under s417(2) of the Act.

**Council Amalgamation**

The Council was formed on 13 May 2016 by the Local Government Minister's proclamation (Local Government (Council Amalgamations) Proclamation 2016). The period ended 30 June 2017 is the first financial reporting period for Northern Beaches Council and comparative ratio analysis could not be performed for this report.

## INCOME STATEMENT

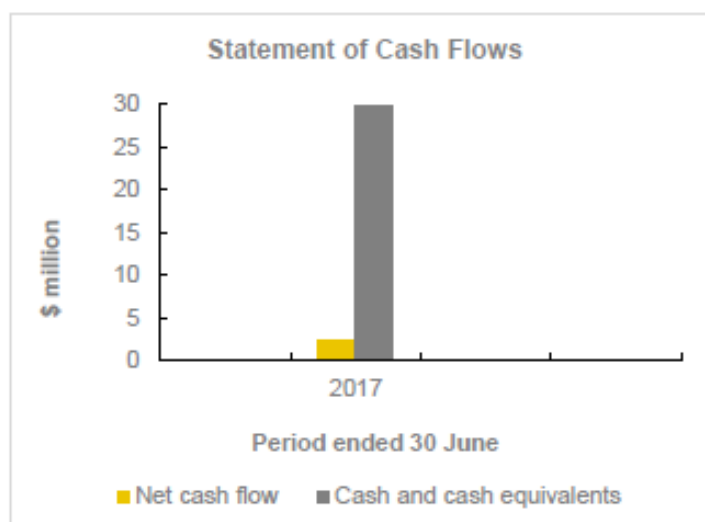
### Operating result

	13 May 2016 to 30 June 2017 \$m
Rates and annual charges revenue	208.1
Grants and contributions revenue	75.7
Operating result for the year	48.9
Net operating result before capital amounts	7.5
Gain on local government amalgamation	4,718.7

- Rates and annual charges consist of the rates and charges for the period 1 July 2016 to 30 June 2017. The rates for the period 13 May to 30 June 2016 were accounted for by the former Councils as required by Australian Accounting Standards. Rates and annual charges represented approximately 51.5 per cent of total income from operations.
- Grants and contributions of \$75.7 million represented 18.7 per cent of total income from operations. Grants and contributions included the New Council Implementation grant of \$10 million and the Stronger Communities fund of \$15 million which were non-recurring.
- The Operating Result for the year is affected by the additional grants above and the additional expenses for the period 13 May 2016 to 30 June 2016.
- Gain on local government amalgamation of \$4.7 billion included assets and liabilities transferred from three former councils (Manly Council, Pittwater Council, Warringah Council) on 12 May 2016.

## STATEMENT OF CASH FLOWS

- The Council's cash and cash equivalents balance at 30 June 2017 was \$29.8 million. The net cash flow for the period was an increase of \$2.4 million.
- Council has a considerable amount of cash and generated a positive cash-flow for this period.
- The cash and cash equivalents balance included the transfer of \$27.4 million cash upon amalgamation. Cash flows generated from operating activities was \$109.8 million. Investing cash flows was negative \$65.7 million due to spending on investment securities, infrastructure and property assets.



## FINANCIAL POSITION

### Cash and Investments

Restricted Cash and Investments	2017	Commentary
	\$m	
External restrictions	77.7	External restrictions mainly relating to developer contributions, Specific purpose grants and Domestic Waste funds.
Internal restrictions	37.7	Internal restrictions primarily relating to employee leave entitlements and Deposits, retentions and bonds.
Unrestricted	73.1	
Cash and investments	188.5	Significant amount of unrestricted cash.

### Borrowings

After repaying principal and interest of \$46.7 million during the period, total borrowings as at 30 June 2017 was \$48 million. Repayments included an amount of \$35.7 million relating to the early repayment of loans.

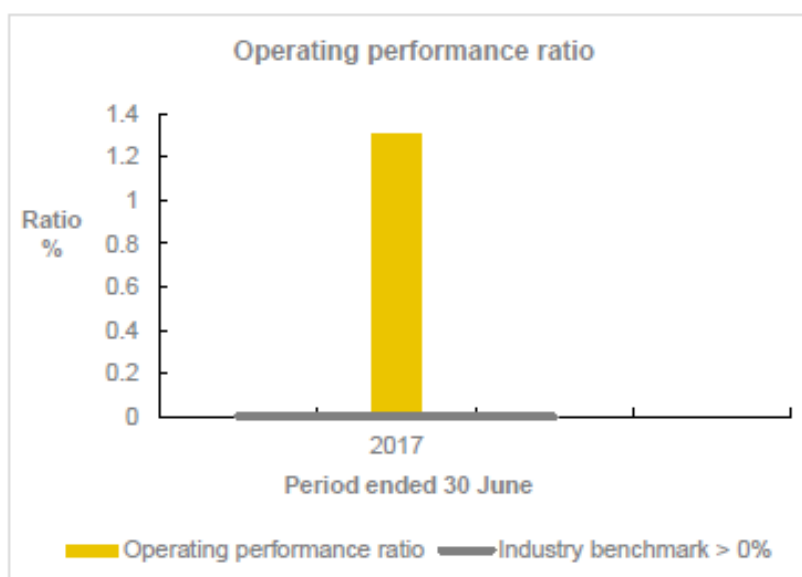
## PERFORMANCE RATIOS

The definition of each ratio analysed below (except for the 'building and infrastructure renewals ratio') is included in Note 13 of the Council's audited general purpose financial statements. The 'building and infrastructure renewals ratio' is defined in Council's Special Schedule 7.

### Operating performance ratio

- The indicator of 1.31 per cent which was above the industry benchmark of greater than zero per cent. The ratio was impacted by the additional amalgamation grants received as well as a higher level of expenditure related to amalgamation. The ratio was also affected by the longer accounting period expenses with no corresponding rates revenue.

The 'operating performances ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by the Office of Local Government (OLG) is greater than zero per cent.

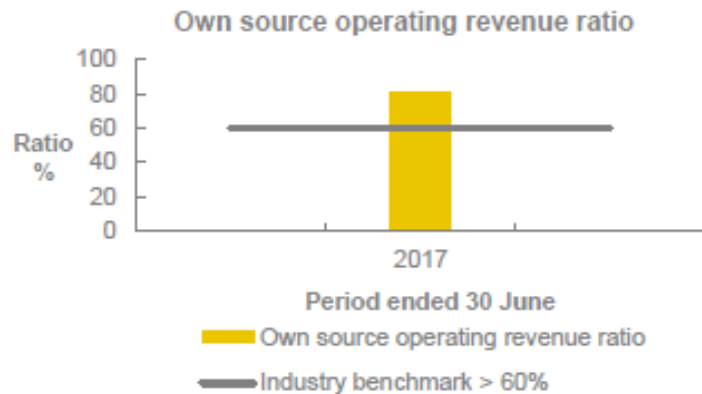




## Own source operating revenue ratio

- Council's own source operating revenue ratio of 81.15 per cent reflects a low level of reliance on externally sourced grant revenue and exceeded the OLG benchmark of greater than 60 per cent.

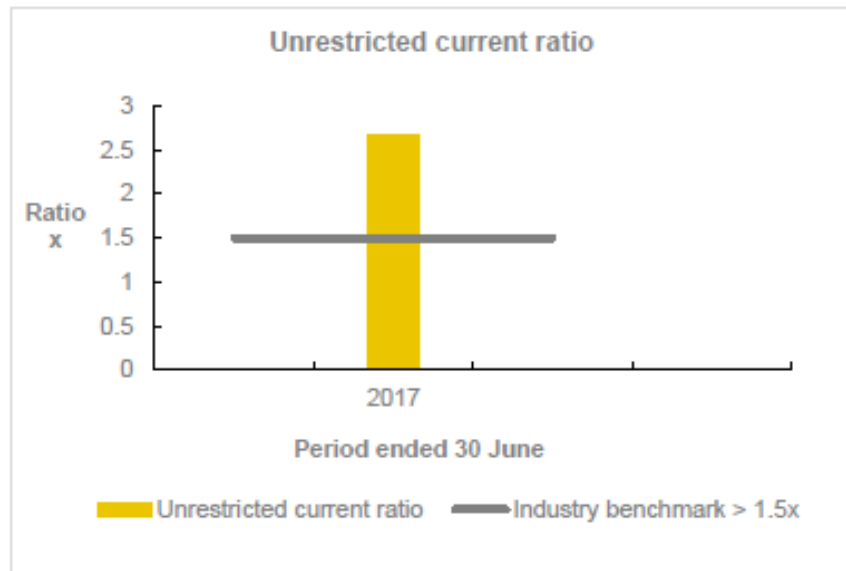
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



## Unrestricted current ratio

- This ratio indicated that Council currently had \$2.67 of unrestricted assets available to service every \$1.0 of its unrestricted current liabilities. This exceeded the industry benchmark.
- Significant cash reserves from the former and altered councils and the additional grants received during the current period contributed to this result.

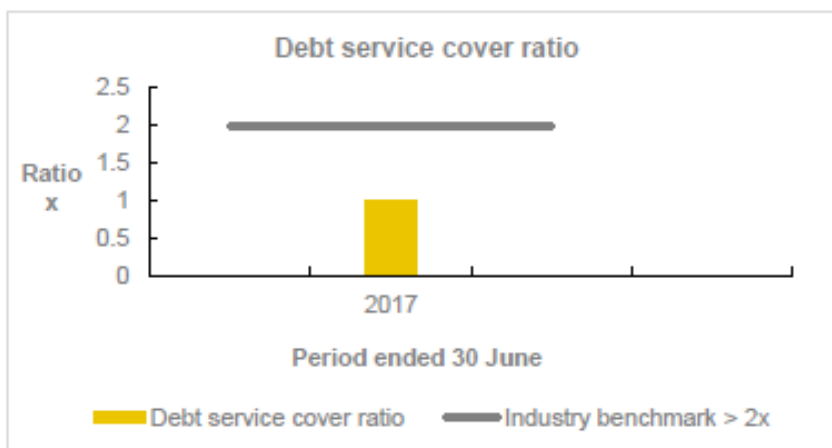
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

- Council ratio of one times did not meet the industry benchmark due to the impact of the early repayment of borrowings noted above.

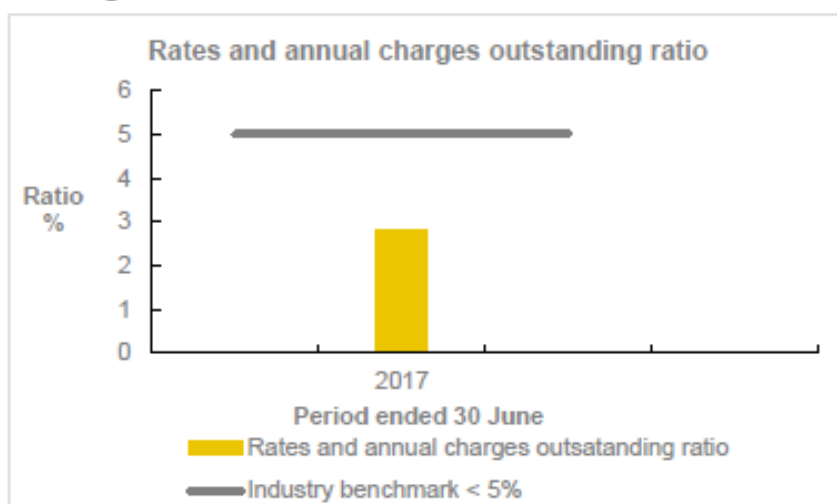
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding ratio

- Council outstanding rates and charges ratio of 2.8 per cent was within the industry benchmark of less than five per cent. This was due to Council's rate recovery measures are effective in collecting and reducing outstanding debts.

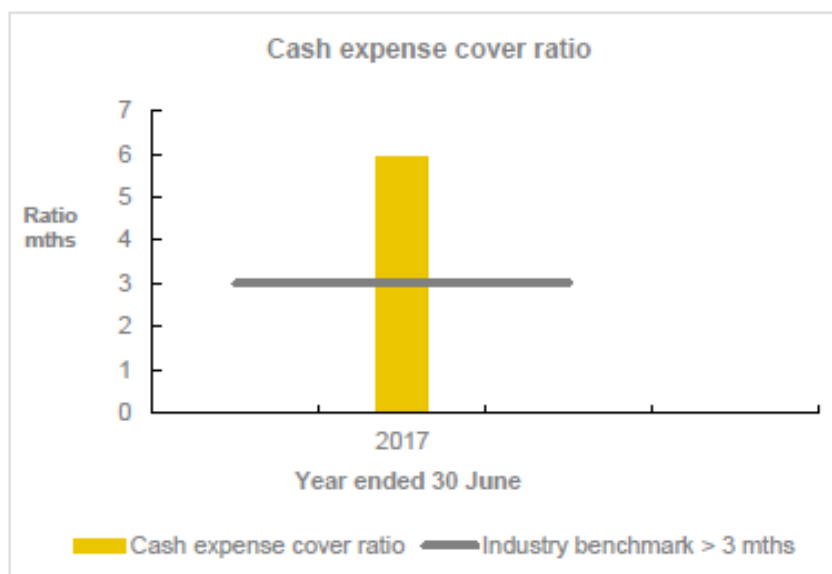
The 'rates and annual charges outstanding ratio' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by the OLG is less than 5 per cent for metro councils.



### Cash expense cover ratio

- Council's cash expense cover ratio of 5.94 months well exceeded the benchmark of greater than three months due to the significant cash reserves and investment balances at the end of the year.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

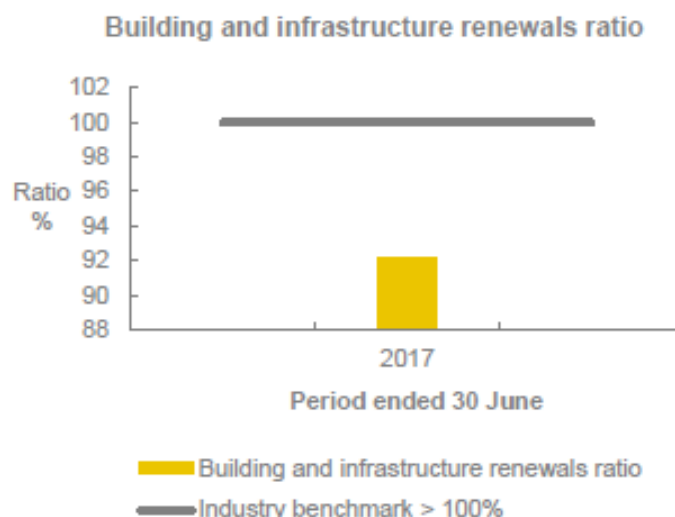


## Building and infrastructure renewals ratio

- Council's building and infrastructure renewals ratio of 92.2 per cent did not meet the benchmark due to planned asset renewals not being completed by balance date.

The 'building and infrastructure renewals ratio assesses the rate at which these assets are being renewed against the rate at which they are depreciating. The benchmark set by OLG is greater than 100 per cent.

This ratio is sourced from information contained in council's Special Schedule 7 which has not been audited.



## OTHER MATTERS

### Council Entities

The financial statements of Council include the consolidation of Council's controlled entity, Kimbriki Environmental Services Pty Limited.

### Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements.

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the general purpose financial statements
- staff provided all accounting records and information relevant to the audit.

Weini Liao  
Director, Financial Audit Services

20 December 2017  
SYDNEY

cc: Mr Mark Ferguson, Chief Executive Officer  
Mr John Gordon, Chair of the Audit, Risk and Improvement Committee  
Mr Tim Hurst, Acting Chief Executive of the Office of Local Government

# Northern Beaches Council

Special purpose financial statements  
for the period ended 30 June 2017

# Northern Beaches Council

## Special purpose financial statements for the period ended 30 June 2017

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### CONTENTS

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	<b>Page</b>
<b>Statement by Councillors &amp; Management</b>	85
<b>Income Statement of Other Business Activities</b>	86
<b>Balance Sheet of Other Business Activities</b>	90
<b>Notes to the Special Purpose Financial Reports</b>	94
<b>Auditor's Report</b>	96

### BACKGROUND

The Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.

The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market 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.

For Council, the principle of competitive neutrality and 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).

In preparing these financial reports 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).

## Northern Beaches Council

### Special purpose financial statements for the period ended 30 June 2017

#### 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:

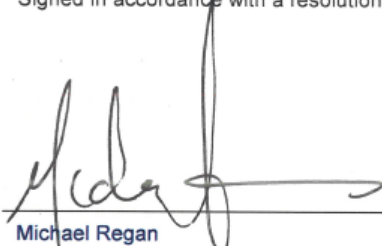
- the NSW Government Policy Statement "*Application of National Competition Policy to Local Government*"
- Division of Local Government Guidelines "*Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality*"
- the Local Government Code of Accounting Practice and Financial Reporting

To the best of our knowledge and belief, these Reports:

- 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 reports false or misleading in any way.

Signed in accordance with a resolution of Northern Beaches Council made on 19 December 2017.




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Michael Regan  
Mayor



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Sarah Grattan  
Councillor



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David Walsh  
Responsible Accounting Officer



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Mark Ferguson  
Chief Executive Officer

## Northern Beaches Council

Income Statement of Council's Other Business Activities  
for the period ended 30 June 2017

	Children Services	Kimbriki Environment Enterprises
	Actual 2017	Actual 2017
	\$'000	\$'000
<b>Income from continuing operations</b>		
Access charges	12,890	-
User charges	-	-
Fees	-	35,788
Interest	-	196
Grants and contributions provided for non capital purposes	1,610	230
Profit from the sale of assets	-	3,755
Other income	23	-
<b>Total income from continuing operations</b>	<b>14,523</b>	<b>39,969</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	10,879	6,947
Borrowing costs	-	-
Materials and contracts	2,591	16,752
Depreciation, amortisation and impairment	-	1,670
Loss on sale of assets	-	5,739
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	387	11,134
<b>Total expenses from continuing operations</b>	<b>13,857</b>	<b>42,242</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>666</b>	<b>(2,273)</b>
Grants and contributions provided for capital purposes	-	-
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>666</b>	<b>(2,273)</b>
Surplus (deficit) from discontinued operations	-	-
<b>Surplus/(deficit) from all operations before tax</b>	<b>666</b>	<b>(2,273)</b>
Less: Corporate Taxation Equivalent (30%) [based on result before capital]	(200)	-
<b>Surplus/(deficit) after tax</b>	<b>466</b>	<b>(2,273)</b>
<b>Opening retained profits</b>		
<b>Adjustments for amounts unpaid:</b>		
Taxation equivalent payments	-	-
Debt guarantee fees	-	-
Corporate taxation equivalent	200	-
<b>Add:</b>		
- Assets transferred on Amalgamation	9,544	26,911
- Subsidy paid/Contribution to operations	(1,452)	(3,997)
<b>Less:</b>		
- TER dividend paid	-	-
- Surplus dividend paid	-	-
<b>Closing retained profits</b>	<b>8,757</b>	<b>20,641</b>
Return on Capital %	7.6%	-14.7%
Subsidy from Council	-	-

## Northern Beaches Council

Income Statement of Council's Other Business Activities  
for the period ended 30 June 2017

	Glen Street Theatre	Certification
	Actual 2017 \$'000	Actual 2017 \$'000
<b>Income from continuing operations</b>		
Access charges	-	-
User charges	-	-
Fees	1,343	1,017
Interest	-	-
Grants and contributions provided for non capital purposes	-	-
Profit from the sale of assets	-	-
Other income	490	129
<b>Total income from continuing operations</b>	<b>1,833</b>	<b>1,146</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	1,309	1,600
Borrowing costs	-	-
Materials and contracts	1,003	155
Depreciation, amortisation and impairment	125	-
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	126	176
<b>Total expenses from continuing operations</b>	<b>2,563</b>	<b>1,931</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(730)</b>	<b>(785)</b>
Grants and contributions provided for capital purposes	-	-
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(730)</b>	<b>(785)</b>
Surplus (deficit) from discontinued operations	-	-
<b>Surplus/(deficit) from all operations before tax</b>	<b>(730)</b>	<b>(785)</b>
Less: Corporate Taxation Equivalent (30%) [based on result before capital]	-	-
<b>Surplus/(deficit) after tax</b>	<b>(730)</b>	<b>(785)</b>
<b>Opening retained profits</b>		
Adjustments for amounts unpaid:	-	-
Taxation equivalent payments	-	-
Debt guarantee fees	-	-
Corporate taxation equivalent	-	-
Add:		
- Assets transferred on Amalgamation	11,160	
- Subsidy paid/Contribution to operations	(183)	(115)
Less:		
- TER dividend paid	-	-
- Surplus dividend paid	-	-
<b>Closing retained profits</b>	<b>10,247</b>	<b>(900)</b>
Return on Capital %	-7.1%	-
Subsidy from Council	-	-



## Northern Beaches Council

Income Statement of Council's Other Business Activities  
for the period ended 30 June 2017

	Aquatic Centres	Parking Stations
	Actual 2017 \$'000	Actual 2017 \$'000
<b>Income from continuing operations</b>		
Access charges	5,820	-
User charges	-	4,314
Fees	-	-
Interest	3	301
Grants and contributions provided for non capital purposes	-	-
Profit from the sale of assets	-	-
Other income	453	-
<b>Total income from continuing operations</b>	<b>6,276</b>	<b>4,614</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	4,952	469
Borrowing costs	-	-
Materials and contracts	1,320	280
Depreciation, amortisation and impairment	385	-
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	1,246	720
<b>Total expenses from continuing operations</b>	<b>7,903</b>	<b>1,469</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(1,627)</b>	<b>3,145</b>
Grants and contributions provided for capital purposes	-	-
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(1,627)</b>	<b>3,145</b>
Surplus (deficit) from discontinued operations	-	-
<b>Surplus/(deficit) from all operations before tax</b>	<b>(1,627)</b>	<b>3,145</b>
Less: Corporate Taxation Equivalent (30%) [based on result before capital]	-	(944)
<b>Surplus/(deficit) after tax</b>	<b>(1,627)</b>	<b>2,201</b>
<b>Opening retained profits</b>		
<b>Adjustments for amounts unpaid:</b>		
Taxation equivalent payments	-	-
Debt guarantee fees	-	-
Corporate taxation equivalent	-	944
<b>Add:</b>		
- Assets transferred on Amalgamation	49,598	8,928
- Subsidy paid/Contribution to operations	(628)	(461)
<b>Less:</b>		
- TER dividend paid	-	-
- Surplus dividend paid	-	-
<b>Closing retained profits</b>	<b>47,343</b>	<b>11,612</b>
Return on Capital %	-3.4%	27.1%
Subsidy from Council	-	-

## Annual Financial Statements

Income Statement of Council's Other Business Activities  
for the period ended 30 June 2017

	Sydney Lakeside Caravan Park
	Actual 2017 \$'000
<b>Income from continuing operations</b>	
Access charges	-
User charges	7,043
Fees	-
Interest	-
Grants and contributions provided for non capital purposes	-
Profit from the sale of assets	-
Other income	-
<b>Total income from continuing operations</b>	<b>7,043</b>
<b>Expenses from continuing operations</b>	
Employee benefits and on-costs	38
Borrowing costs	582
Materials and contracts	528
Depreciation, amortisation and impairment	220
Loss on sale of assets	-
Calculated taxation equivalents	139
Debt guarantee fee (if applicable)	-
Other expenses	2,170
<b>Total expenses from continuing operations</b>	<b>3,677</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>3,366</b>
Grants and contributions provided for capital purposes	-
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>3,366</b>
Surplus (deficit) from discontinued operations	-
<b>Surplus/(deficit) from all operations before tax</b>	<b>3,366</b>
Less: Corporate Taxation Equivalent (30%) [based on result before capital]	(1,010)
<b>Surplus/(deficit) after tax</b>	<b>2,356</b>
<b>Opening retained profits</b>	-
<b>Adjustments for amounts unpaid:</b>	-
Taxation equivalent payments	139
Debt guarantee fees	-
Corporate taxation equivalent	1,010
<b>Add:</b>	
- Assets transferred on Amalgamation	23,728
- Subsidy paid/Contribution to operations	-
<b>Less:</b>	
- TER dividend paid	(2,971)
- Surplus dividend paid	-
<b>Closing retained profits</b>	<b>24,262</b>
Return on Capital %	12.5%
Subsidy from Council	-

## Northern Beaches Council

Balance Sheet of Council's Other Business Activities  
as at 30 June 2017

	Actual 2017 Children Services Category 1 \$'000	Actual 2017 Kimbriki Environment Enterprises Category 1 \$'000
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	-	6,843
Investments	-	7,173
Receivables	-	4,001
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
<b>Total Current Assets</b>	<b>-</b>	<b>18,017</b>
<b>Non-Current Assets</b>		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	8,757	15,478
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
<b>Total Non-Current Assets</b>	<b>8,757</b>	<b>15,478</b>
<b>Total Assets</b>	<b>8,757</b>	<b>33,495</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables	-	6,483
Interest bearing liabilities	-	1,045
Provisions	-	-
<b>Total Current Liabilities</b>	<b>-</b>	<b>7,528</b>
<b>Non-Current Liabilities</b>		
Payables	-	5,326
Interest bearing liabilities	-	-
Provisions	-	-
Other Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>5,326</b>
<b>Total Liabilities</b>	<b>-</b>	<b>12,854</b>
<b>Net Assets</b>	<b>8,757</b>	<b>20,641</b>
<b>EQUITY</b>		
Retained earnings	8,757	20,641
Revaluation reserves	-	-
Council equity interest	8,757	20,641
Minority equity interest	-	-
<b>Total Equity</b>	<b>8,757</b>	<b>20,641</b>

## Northern Beaches Council

BALANCE SHEET OF COUNCIL'S OTHER BUSINESS ACTIVITIES  
as at 30 June 2017

	Actual 2017 Glen Street Theatre Category 1 \$'000	Actual 2017 Certification Category 2 \$'000
<b>\$ '000</b>		
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	-	-
Investments	-	-
Receivables	-	-
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
<b>Total Current Assets</b>	<b>-</b>	<b>-</b>
<b>Non-Current Assets</b>		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	10,247	-
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
<b>Total Non-Current Assets</b>	<b>10,247</b>	<b>-</b>
<b>Total Assets</b>	<b>10,247</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
<b>Total Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Non-Current Liabilities</b>		
Payables	-	900
Interest bearing liabilities	-	-
Provisions	-	-
Other Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>900</b>
<b>Total Liabilities</b>	<b>-</b>	<b>900</b>
<b>Net Assets</b>	<b>10,247</b>	<b>(900)</b>
<b>EQUITY</b>		
Retained earnings	10,247	(900)
Revaluation reserves	-	-
Council equity interest	10,247	(900)
Minority equity interest	-	-
<b>Total Equity</b>	<b>10,247</b>	<b>(900)</b>

## Northern Beaches Council

BALANCE SHEET OF COUNCIL'S OTHER BUSINESS ACTIVITIES  
as at 30 June 2017

	Actual 2017 Aquatic Centres Category 1 \$'000	Actual 2017 Parking Stations Category 1 \$'000
<b>\$ '000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	-	-
Investments	-	-
Receivables	-	-
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
<b>Total Current Assets</b>	<b>-</b>	<b>-</b>
<b>Non-Current Assets</b>		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	47,343	11,612
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
<b>Total Non-Current Assets</b>	<b>47,343</b>	<b>11,612</b>
<b>Total Assets</b>	<b>47,343</b>	<b>11,612</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
<b>Total Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Non-Current Liabilities</b>		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
Other Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>47,343</b>	<b>11,612</b>
<b>EQUITY</b>		
Retained earnings	47,343	11,612
Revaluation reserves	-	-
Council equity interest	47,343	11,612
Minority equity interest	-	-
<b>Total Equity</b>	<b>47,343</b>	<b>11,612</b>

## Northern Beaches Council

## BALANCE SHEET OF COUNCIL'S OTHER BUSINESS ACTIVITIES

as at 30 June 2017

	Actual 2017 Sydney Lakeside Caravan Park Category 1
\$ '000	\$'000
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	150
Investments	-
Receivables	-
Inventories	-
Other	-
Non-current assets classified as held for sale	-
<b>Total Current Assets</b>	<b>150</b>
<b>Non-Current Assets</b>	
Investments	-
Receivables	-
Inventories	-
Infrastructure, property, plant and equipment	26,995
Investments accounted for using equity method	-
Investment property	-
Other	-
<b>Total Non-Current Assets</b>	<b>26,995</b>
<b>Total Assets</b>	<b>27,145</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Payables	342
Interest bearing liabilities	377
Provisions	-
<b>Total Current Liabilities</b>	<b>719</b>
<b>Non-Current Liabilities</b>	
Payables	-
Interest bearing liabilities	2,164
Provisions	-
Other Liabilities	-
<b>Total Non-Current Liabilities</b>	<b>2,164</b>
<b>Total Liabilities</b>	<b>2,883</b>
<b>Net Assets</b>	<b>24,262</b>
<b>EQUITY</b>	
Retained earnings	24,262
Revaluation reserves	-
Council equity interest	24,262
Minority equity interest	-
<b>Total Equity</b>	<b>24,262</b>

# Northern Beaches Council

## Notes to the Special Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Significant accounting policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy reporting purposes follows:

These financial statements are a SPFS prepared for use by the Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements 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 and Australian Accounting Interpretation.

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 prepared on an accruals basis, they are based on historic costs and do not take into account changing money values, or except where specifically stated, current values of non-current assets. 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 and 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)

**Children's Services** - Child Care, Pre-school and Long Day Care

**Kimbriki Environmental Enterprises Pty Limited** - Waste landfill and resource recovery management

**Glen Street Theatre** - Council's local Theatre

**Parking Stations** - Whistler Street, Manly National, Manly Pacific and Peninsula Parking Stations in Manly.

**Aquatic Centres** - Manly Andrew "Boy" Charlton Swim Centre and Warringah Aquatic Centre

**Sydney Lakeside Caravan Park** - Permanent and short stay caravan park accommodation

##### Category 2

(where gross operating turnover is less than \$2 million)

**Certification** - Construction Certificate Certification activity of the Urban Development Approval Service (part of Council's Local Approval Service Unit)

#### Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars.

#### (i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations (Special Purpose Financial Statements) just like all other costs. However, where council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all council nominated business activities and are reflected in the SPFS. 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 \$549,000 of combined land values attracts 0%. From \$549,001 to \$3,357,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$3,357,000, a premium marginal rate of 2.0% applies.

Payroll Tax – 5.45% on the value of taxable salaries and wages in excess of \$750,000 from 13 May 2016 to 30 June 2017

#### Income Tax

An income tax equivalent has been applied on the profits of the business activities. 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 the 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 the SPFS. The rate applied of 30% is the equivalent company tax rate prevalent as at reporting date. No adjustments have been made for variations that have occurred during the year.

#### 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

# Northern Beaches Council

## Notes to the Special Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

### Note 1 Significant accounting policies

#### (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. The overall effect of subsidies is contained within the Income Statement of Business Activities.

#### (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". Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return achieved is disclosed for each of Council's business activities on the Income Statement.

The Rate of Return on Capital is calculated as follows:

Operating Result before Capital Amounts  
Written Down Replacement Cost of I,PP&E

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 2.6% at 30 June 2017.

#### (iv) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses or to any external entities.





## INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statement

Northern Beaches Council

To the Councillors of the Northern Beaches Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Northern Beaches Council's (the Council) Declared Business Activities, which comprise the statement of financial position of each Declared Business Activity as at 30 June 2017, the income statement of each Declared Business Activity for the period 13 May 2016 to 30 June 2017, notes comprising a summary of significant accounting policies and other explanatory information for the Business Activities declared by Council, and the Statement by Councillors and Management.

The Declared Business Activities of the Council are:

- Children Services
- Kimbriki Environment Enterprises
- Glen Street Theatre
- Certification
- Aquatic Centres
- Parking Stations
- Sydney Lakeside Caravan Park

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2017, and their financial performance for the period 13 May 2016 to 30 June 2017, in accordance with the Australian Accounting Standards described in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting (LG Code).

My opinion should be read in conjunction with the rest of this report and in particular, the Emphasis of Matter referring to the basis of accounting.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I 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 Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

### **The Councillors' Responsibility for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in Note 1 to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors must assess the Council's ability to continue as a going concern except where the Council will be dissolved or amalgamated by an Act of Parliament. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting, as it affects the Council's Declared Business Activities.

### **Auditor's Responsibility for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at:

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

The description forms part of my auditor's report.

My opinion does not provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in blue ink, appearing to read 'W. Liao', with a vertical line extending downwards from the end of the signature.

Weini Liao  
Director, Financial Audit Services

20 December 2017  
SYDNEY

# Northern Beaches Council

Special Schedules  
for the period ended 30 June 2017

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# Northern Beaches Council

## Special Schedules

for the period ended 30 June 2017

Contents	Page
<b>Special Schedules<sup>1</sup></b>	
Special Schedule No. 1	101
Special Schedule No. 2(a)	103
Special Schedule No. 2(b)	104
Special Schedule No. 7	105
Special Schedule No. 8	107

<sup>1</sup> Special Purpose Schedules are not audited (with the exception of Special Schedule 8).

### Background

(i) These Special Schedules have been designed to meet the requirements of special purpose users such as the:

- NSW Grants Commission
- Australian Bureau of Statistics (ABS),
- Department of Premier & Cabinet, Office of Local Government (OLG).
- Department of Primary Industries Water (DPIW)

(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 specific service financial activities

# Northern Beaches Council

## Special Schedules

for the period ended 30 June 2017

### Special Schedule 1 - Net cost of services

\$'000	Expenses from continuing operations	Income from continuing operations (non capital)	Income from continuing operations (capital)	Net Cost of Services
Function or Activity	\$'000	\$'000	\$'000	\$'000
<b>Governance</b>	10,020	1,934	-	(8,086)
<b>Administration</b>	85,045	14,338	24,555	(46,152)
<b>Public Order and Safety</b>				
Fire Service Levy, Fire protection, Emergency Services	9,004	942	2	(8,060)
Beach Control	4,596	196	-	(4,400)
Enforcement of Local Govt Regs	6,005	7,893	-	1,888
Animal Control	43	113	-	70
Other	882	9	-	(873)
<b>Total Public Order and Safety</b>	20,530	9,153	2	(11,375)
<b>Health</b>	8,238	3,954	-	(4,284)
<b>Environment</b>				
Noxious Plants and Insects/ Vermin Control	639	104	-	(535)
Other Environmental Protection	12,037	1,154	436	(10,447)
Solid Waste Management	97,370	91,467	-	(5,903)
Street Cleaning	4,970	5	-	(4,965)
Drainage	1,615	756	5	(854)
Stormwater Management	5,657	701	-	(4,956)
<b>Total Environment</b>	122,288	94,187	441	(27,660)
<b>Community Services and Education</b>				
Administration & Education	4,660	41	-	(4,619)
Social Protection (Welfare)	-	-	-	-
Aged Persons & Disabled	1,122	587	-	(535)
Childrens Services	14,375	14,368	-	(7)
Education	279	685	-	406
Other Community Services and Education	1,850	91	-	(1,759)
<b>Total Community Services and Education</b>	22,286	15,772	-	(6,514)
<b>Housing and Community Amenities</b>				
Public Cemeteries	464	682	-	218
Public Conveniences	382	-	-	(382)
Street Lighting	4,136	846	-	(3,290)
Town Planning	11,584	3,344	-	(8,240)
Other Community Amenities	6	15	89	98
<b>Total Housing and Community Amenities</b>	16,572	4,887	89	(11,596)
<b>Water Supplies</b>	-	-	-	-
<b>Sewerage Services</b>	-	-	-	-

## Northern Beaches Council

## Special Schedules

for the period ended 30 June 2017

## Special Schedule 1 - Net cost of services (continued)

\$'000	Expenses from continuing operations	Income from continuing operations (non capital)	Income from continuing operations (capital)	Net Cost of Services
Function or Activity	\$'000	\$'000	\$'000	\$'000
<b>Recreation and Culture</b>				
Public Libraries	9,944	583	575	(8,786)
Museums	-	-	-	-
Art Galleries	1,535	856	156	(523)
Community Centres and Halls	1,468	1,603	-	135
Performing Arts Venues	2,538	1,833	-	(705)
Other Performing Arts	-	-	-	-
Other Cultural Services	1,388	153	-	(1,235)
Sporting Grounds and Venues	11,474	1,176	10	(10,288)
Swimming Pools	10,031	6,422	-	(3,609)
Parks and Gardens (Lakes)	9,970	526	615	(8,829)
Other Sport and Recreation	4,184	3,566	264	(354)
<b>Total Recreation and Culture</b>	<b>52,532</b>	<b>16,718</b>	<b>1,620</b>	<b>(34,194)</b>
<b>Fuel and Energy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Agriculture</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Mining, Manufacturing and Construction</b>				
Building Control	-	-	-	-
Other Mining, Manufacturing & Construction	-	-	-	-
<b>Total Mining, Manufacturing and Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	11,456	3,072	10,516	2,132
Urban Roads (UR) - Regional	-	-	-	-
Bridges on UR - Local	11	-	-	(11)
Bridges on SRR - Local	-	-	-	-
Parking Areas	1,805	7,415	-	5,610
Footpaths	898	1	450	(447)
Other Transport and Communication	8,973	6,711	246	(2,016)
<b>Total Transport and Communication</b>	<b>23,143</b>	<b>17,199</b>	<b>11,212</b>	<b>5,268</b>
<b>Economic Affairs</b>				
Camping Areas and Caravan Parks	2,921	7,044	-	4,123
Other Economic Affairs	2,327	5,476	-	3,149
<b>Total Economic Affairs</b>	<b>5,248</b>	<b>12,520</b>	<b>-</b>	<b>7,272</b>
<b>Total - Functions</b>	<b>365,902</b>	<b>190,662</b>	<b>37,919</b>	<b>(137,321)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>	<b>(10,562)</b>	<b>173,931</b>	<b>1,770</b>	<b>186,263</b>
Share of interests - joint ventures & associates accounted for using the equity method <sup>(1)</sup>	-	3	-	3
<b>Net operating result for the year</b>	<b>355,340</b>	<b>364,596</b>	<b>39,689</b>	<b>48,945</b>

Note<sup>(1)</sup>The definition of general purpose income for the purposes of disclosure in Note 2(a) of the GPFS is the aggregation of specific income items disclosed in Note 3 of the GPFS: ordinary rates; general purpose untied grants; interest on overdue rates and annual charges, internally restricted assets, and general council cash and investments and ex gratia rates.

## Northern Beaches Council

## Special Schedules

for the period ended 30 June 2017

## Special Schedule 2(a) - Statement of long term debt (all purpose)

Classification of Debt	Principal outstanding at beginning of the period \$'000			New Loans raised during the period \$'000	Debt redemption during the period \$'000		Transfers to Sinking Funds \$'000	Interest applicable for period \$'000	Principal outstanding at the end of the period \$'000		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
<b>Loans (by Source)</b>											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
NSW Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	6,908	82,744	89,652	-	41,772	-	-	3,740	5,411	42,469	47,880
Other	-	150	150	-	12	-	-	-	-	138	138
<b>Total Loans</b>	<b>6,908</b>	<b>82,894</b>	<b>89,802</b>	<b>-</b>	<b>41,784</b>	<b>-</b>	<b>-</b>	<b>3,740</b>	<b>5,411</b>	<b>42,607</b>	<b>48,018</b>
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	7	-	7	-	7	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Total Long Term Debt</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt</b>	<b>6,915</b>	<b>82,894</b>	<b>89,809</b>	<b>-</b>	<b>41,791</b>	<b>-</b>	<b>-</b>	<b>3,740</b>	<b>5,411</b>	<b>42,607</b>	<b>48,018</b>

## Note:

Excludes Internal Loans and refinancing except for any additional borrowings. This Schedule is prepared using the Face Value of debt obligations, rather than Fair Value (as per the GPFS's).



## Northern Beaches Council

### Special Schedules

for the period ended 30 June 2017

#### Special Schedule 2(b) - Statement of internal loans (Section 410(3) LGA 1993)

##### Summary of Internal Loans

Borrower (by purpose)	Amount originally raised \$'000	Total repaid during the period (Principal & Interest) \$'000	Principal Outstanding at end of period \$'000
General	-	-	-
Domestic waste management	-	-	-
Other	-	-	-
<b>Totals</b>	-	-	-

##### 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 Letter	Date Raised	Term (years)	Dates of maturity	Rate of Interest  %	Amount Originally raised \$'000	Total repaid during period (Principal and Interest) \$'000	Principal Outstanding at end of period \$'000
							-	-	-
<b>Totals</b>							-	-	-

## Northern Beaches Council

## Special Schedules

as at 30 June 2017

## Special Schedule 7 - Report on infrastructure assets

Asset Class	Asset Category	Estimated cost to bring to a satisfactory standard <sup>1</sup>	Estimated cost to bring assets to the agreed level of service set by Council <sup>1</sup>	2016/17 Required annual maintenance	2016/17 Actual maintenance	Net carrying amount	Current Replacement Cost (CRC)	Assets in Condition as % of Current Replacement Cost				
		\$'000	\$'000	\$'000	\$'000	\$'000		1	2	3	4	5
<b>Buildings</b>		<b>622</b>	<b>622</b>	<b>8,442</b>	<b>8,828</b>	<b>456,013</b>	<b>542,366</b>	24.6%	55.3%	19.2%	0.8%	0.0%
<b>Roads</b>	Sealed Roads Surface	1,031	1,031	4,564	5,181	127,478	158,354	58.5%	34.2%	4.6%	2.1%	0.5%
	Sealed Roads Structure	159	159	405	205	349,429	358,248	46.1%	41.4%	11.7%	0.4%	0.4%
	Unsealed Roads	31	31	126	44	1,003	1,061	0.0%	29.7%	0.0%	70.3%	0.0%
	Bridges	-	-	71	33	9,824	10,363	31.9%	68.1%	0.0%	0.0%	0.0%
	Footpaths	138	138	1,869	2,515	69,011	78,717	39.3%	59.3%	0.1%	1.2%	0.2%
	Other Road Assets	357	357	5,391	5,374	184,506	203,221	18.0%	65.5%	14.5%	1.6%	0.5%
		<b>1,716</b>	<b>1,716</b>	<b>12,426</b>	<b>13,352</b>	<b>741,251</b>	<b>809,964</b>	40.6%	48.1%	9.7%	1.2%	0.4%
<b>Other Structures</b>		<b>82</b>	<b>82</b>	<b>2,729</b>	<b>3,354</b>	<b>147,484</b>	<b>161,774</b>	39.3%	52.9%	7.5%	0.3%	0.0%
<b>Stormwater Drainage</b>		<b>3,316</b>	<b>3,316</b>	<b>3,610</b>	<b>2,527</b>	<b>799,352</b>	<b>936,458</b>	6.0%	73.4%	19.0%	1.2%	0.4%
<b>Open Space/Recreational Assets</b>	Swimming Pools	302	302	807	1,117	26,004	28,811	32.4%	47.3%	18.5%	1.8%	0.0%
	Other	521	521	3,846	3,875	104,492	114,963	25.7%	56.5%	16.2%	1.2%	0.4%
		<b>823</b>	<b>823</b>	<b>4,653</b>	<b>4,992</b>	<b>130,496</b>	<b>143,774</b>	27.1%	54.6%	16.7%	1.3%	0.3%
<b>Totals</b>		<b>6,559</b>	<b>6,559</b>	<b>31,860</b>	<b>33,053</b>	<b>2,274,596</b>	<b>2,594,336</b>	23.9%	59.4%	15.3%	1.1%	0.3%

## Infrastructure Asset Condition Assessment

Level	Condition	Description
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

<sup>1</sup> Estimated cost to bring assets to the agreed level of service set by Council represents the sum of outstanding renewal works, valued as the work will be undertaken. Council will make future budgeting decisions in relation to these outstanding works with those decisions likely to be prioritised in Council's forward plans based on social, economic and environment factors, including risk to the community. As the agreed service levels are yet to be determined with the community the estimated cost to bring to a satisfactory standard has been used.

## Northern Beaches Council

### Special Schedules

as at 30 June 2017

#### Special Schedule 7 - Report on infrastructure assets

##### Infrastructure asset performance indicators – consolidated

	2017 \$'000	Indicator	Benchmark
<b>Building and infrastructure renewals ratio</b>			
Asset renewals (renewals only for Infrastructure Assets listed above)	<b>25,595</b>	92.22%	>100%
Depreciation, amortisation and impairment	<b>27,754</b>		
<b>Infrastructure backlog</b>			
Estimated cost to bring assets to a satisfactory condition	<b>6,559</b>	0.29%	<2%
Net carrying amount of infrastructure assets	<b>2,274,596</b>		
<b>Asset maintenance ratio</b>			
Actual asset maintenance	<b>33,053</b>	103.74%	>100%
Required asset maintenance	<b>31,860</b>		
<b>Cost to bring assets to agreed service level</b>			
Estimated cost to bring to an agreed level of service set by council	<b>6,559</b>	0.25%	
Gross replacement cost	<b>2,594,336</b>		

## Northern Beaches Council

## Special Schedules

for the year ended 30 June 2017

## Special Schedule 8 - Permissible income for general rates

	Former Manly Council \$'000	Former Pittwater Council \$'000	Former Warringah Council \$'000	Northern Beaches Council \$'000
<b>Notional general income calculation<sup>(1)</sup></b>				
Last year notional income yield	29,377	40,391	81,353	151,121
Plus/minus adjustments <sup>(2)</sup>	180	(39)	61	202
<b>Notional general income</b>	<b>29,557</b>	<b>40,352</b>	<b>81,414</b>	<b>151,323</b>
<b>Permissible income calculation</b>				
Special variation <sup>(3)</sup>	%	-	-	9.4
OR Rate peg	%	1.5	1.5	-
OR Crown land adjustment incl. rate peg	%	-	-	-
Less expiring special variations amount	(551)	-	-	(551)
Plus special variation amount	-	-	7,653	7,653
OR plus rate peg amount	435	605	-	1,040
OR plus crown land adjustment and rate peg amount	-	-	-	-
Sub-total	29,441	40,957	89,067	159,465
Plus or minus last year's carry forward total	2	-	-	2
Less valuation objections claimed in previous year	-	(4)	-	(4)
Sub-total	2	(4)	-	(2)
<b>Total permissible income</b>	<b>29,443</b>	<b>40,953</b>	<b>89,067</b>	<b>159,463</b>
Less notional income yield	29,441	40,987	89,067	159,495
Catch up or (excess) result	2	(34)	-	(32)
Plus income lost due to valuation objections claimed <sup>(4)</sup>	-	36	-	36
Less unused catch up <sup>(5)</sup>	1	-	-	1
Carry forward to next year <sup>(6)</sup>	1	2	-	3

## Notes

<sup>1</sup> The 'notional general income' will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis, which includes amounts that relate to prior years' rates income.

<sup>2</sup> Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916 (NSW).

<sup>3</sup> The 'special variation percentage' is inclusive of the rate peg percentage and where applicable, the Crown land adjustment.

<sup>4</sup> Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.

<sup>5</sup> Unused catch-up amounts will be deducted if they are not caught up within two years. Usually, councils will have a nominal carry-forward figure. These amounts can be adjusted for when setting the rates in a future year.

<sup>6</sup> Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Act. The OLG will extract these amounts from councils' Special Schedule 8 in the Financial Data Return (FDR) to administer this process. Please check that data are transferred accurately to the Special Schedule 8 of the Financial Statements and FDR.



## INDEPENDENT AUDITOR'S REPORT

Special Schedule No. 8

Northern Beaches Council

To the Councillors of Northern Beaches Council

### Opinion

I have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule No. 8) of Northern Beaches Council (the Council) for the year ended 30 June 2018.

In my opinion, Special Schedule No. 8 of Northern Beaches Council for 30 June 2018 is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting (LG Code) issued by the Office of Local Government (OLG), and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report, and in particular the Emphasis of Matter paragraph, which describes the basis of accounting.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of Special Schedule No.8' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the notes and explanations in Special Schedule No. 8 that instruct councils in its preparation so it complies with OLG's requirements as described in the LG Code. As a result, Special Schedule No. 8 may not be suitable for another purpose.

## **The Councillors' Responsibility for Special Schedule No. 8**

The Councillors of the Council are responsible for the preparation of Special Schedule No. 8 in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of Special Schedule No. 8 that is free from material misstatement, whether due to fraud or error.

In preparing Special Schedule No.8, the Councillors must assess the Council's ability to continue as a going concern except where the Council will be dissolved or amalgamated by an Act of Parliament. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

## **Auditor's Responsibility for the Audit of Special Schedule No. 8**

My objectives are to:

- obtain reasonable assurance whether Special Schedule No. 8 as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on Special Schedule No.8.

A description of my responsibilities for the audit of Special Schedule No.8 is located at the Auditing and Assurance Standards Board website at [http://www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

My opinion does not provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Special Schedule No.8 on any website where they may be presented
- about any other information which may have been hyperlinked to/from Special Schedule No 8.



Weini Liao  
Director, Financial Audit Services

20 December 2017  
SYDNEY



