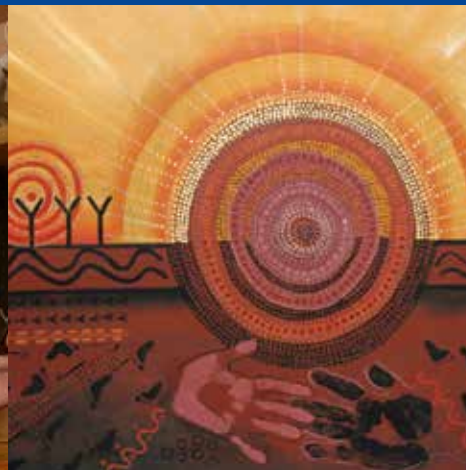




CITY OF
Salisbury



Annual Report

2014/15

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From the City of Salisbury's Mayor



The City of Salisbury has continued to ensure our activities, projects, services and decisions support the interests of our community and that our resources are best allocated to meet the community's needs in a timely and efficient manner.

While I am proud to say that Council has budgeted for a seventh consecutive surplus, this Annual Report also documents many more achievements that reflect our commitment to outstanding leadership and service excellence, and providing our residents with quality of life, affordable housing and a beautiful and well maintained environment.

Council's bi-annual Community Perceptions Survey was completed in 2014/15 and revealed that satisfaction with the overall service delivered by Council remained high with a mean score of 7.4 out of 10; the same as in 2012 and 2011. Respondents also said they feel significantly safer within the community with a rating 7.0 compared to 6.7 in the past two monitors. Parks and reserves maintenance was deemed the most important service overall (36%), followed by general rubbish collection (35%) and road maintenance (33%).

I have lived in the City of Salisbury for nearly 50 years, and I have experienced on a daily basis a 'can do' attitude and resilience that defines our community and our social identity. If there is a challenge that is worth tackling, Salisbury is up to it!

Together, our Council – including Elected Members, management, staff and volunteers – our businesses, and our residents are creating an exciting future as an innovative, inclusive and energetic city. Along with the support of so many community-based organisations and volunteers, we have a city in which families, older people and our youth can live, work and play. In 2014/15 we had hundreds of people volunteer throughout our community, and to each and every one of you I say "thank you!"

Our city is a highly sought-after location thanks to our affordable living and the quality and availability of culturally-focused services and programs. One of my favourite duties as Mayor is welcoming new Australians during our Citizenship Ceremonies. This is the final step in the journey to becoming an Australian citizen and it is always an incredible experience getting to meet, speak to and share in this sometimes emotional and often inspiring occasion.

The City of Salisbury is a diverse community with more than 30% of our population born overseas. So whether we are Australians by birth or by pledge, we are all united through our citizenship and look forward to building a bright future together.


In many ways 2014/15 was a year of learning, planning and laying the foundations for future development and growth. Development Plan Amendments were completed or are nearing finalisation that will facilitate significant development including:

- The Kings Road Mixed Use (Bulky Goods, Entertainment and Leisure) DPA,
- The Salisbury South Mixed Use (Bulky Goods, Entertainment and Leisure) Zone DPA,
- Salisbury Heights Residential DPA
- Saints Road Neighbourhood Centre Zone Retail Limit Review DPA; and
- The Main Roads (Salisbury Highway and Main North Road) DPA which proposes to rezone identified land fronting Main North Road and Salisbury Highway from industrial to commercial and /or bulky goods – which will allow bulky goods retail and smaller retail with floor areas under 250 square metres.

Work is being finalised on the review of the Growth Action Plan, which looks at future development opportunities for the city. This will be integrated with the Transport and Social Infrastructure Plan.

Work has commenced on developing the Northern Economic Plan, which is going to play a major role in our response to the pending closure of GM Holden and drive future economic development in the North. The State Government and the Cities of Salisbury, Port Adelaide-Enfield and Playford are working collectively to increase the economic health of each council's economy, which will provide flow on effects to the residents and businesses across the region.

Looking ahead, we will build on our recent achievements and see a number of major projects come to fruition including the St Kilda Playground Renewal, Bridgestone Park Redevelopment, Salisbury City Centre Renewal, Lake Windemere Redevelopment, City Wide Trails, Underdown Park Upgrade and stormwater management works.


Gillian Aldridge, Mayor

From the City of Salisbury's CEO



In 2014/15 the City of Salisbury continued to deliver on our City Plan and City Pride agendas, while ensuring that Council's operations are reviewed and resources best applied for the benefit of the Salisbury community.

We have developed closer partnerships with business sectors, the South Australian Government and our adjoining councils so as to deliver initiatives that will build economic prosperity, and create jobs in the current economic climate. We are working closely with these partners on the development of the Northern Economic Plan, which is a collaborative approach responding to the pending closure of GM Holden and will drive economic development and industry transformation into the future. We also continue to work closely with the business sector to encourage investment and reduce barriers to that investment occurring, identify opportunities and provide mentoring and advice through the Polaris Business & Innovation Centre, which assisted more than 1,000 businesses in 2014/15.

In 2014/15 Council continued to operate in a strong, sustainable financial position, and I believe we are well placed to respond to changing economic and social conditions while maintaining the current level of activity and community services provided. Our focus is on the development of initiatives that enhance our financial capacity, through income generation or doing things differently, to create capacity for future priorities. Examples include the sale of regulated water or focussing on new technologies that off-set our costs significantly such as solar and energy saving products, application of recycled products in road treatments, self-serve kiosks and Information Technology upgrades. Efficiencies have also been achieved through our ongoing Business Improvement Framework and Program Reviews, which are ensuring that programs are delivered through the best use of resources.

A specific initiative has been the outsourcing of our recreational services to Belgravia Leisure to manage the Farm Recreation Centre, the Gardens Recreation Centre, and the Salisbury Recreation Precinct inclusive of the Salisbury Swimming Pool and tennis courts. This change provided the community an improved approach to delivering the service, while lowering the operating costs to Council.

Through the development of our Asset Management Strategy we now better understand the required investment for maintaining our service levels and the condition and renewal of assets. The Asset Management Strategy will guide the planning, construction, maintenance and operation of our infrastructure into the future. Infrastructure such as roads, drains, bridges and public buildings present particular challenges. Their condition and longevity can be difficult to determine. Financing needs can be large, requiring planning for large peaks and troughs in expenditure for renewing and replacing such assets. The Asset Management Strategy will:

- Show how assets will meet the service delivery needs of the community into the future; and
- Reduce risk and cost, as planned works are more affordable and have lower risks than simply re-acting to what are often foreseeable issues.

Our community programs and events were highly successful in 2014/15 including the Matsuri on Mobara Festival, Salisbury Writers' Festival, Harmony Day, NAIDOC Week, Cycle Salisbury initiatives and the second Salisbury Secret Garden, which was specifically targeted towards family-friendly entertainment. This year Council aligned its opportunities for community recognition and pride building including the introduction of a new awards program called The Legends Awards.

There are so many individuals and groups doing great things in our community, and it is important to recognise their exceptional efforts. Three Legends Awards will be presented each year including Living Legend, Working Legend and Active Legend, which will be a fantastic addition to our recognition program that includes the annual Citizen of the Year awards presented on Australia Day.

We will continue to innovate and shape economic and social outcomes for the benefit of our community through our many initiatives whilst maintaining our financial sustainability. Most importantly, our achievements in 2014/15, and into the future, can only be achieved through the leadership of Council and the continued efforts and focus of our highly skilled and motivated workforce.

A handwritten signature in black ink, appearing to read 'John Harry', written over a thin horizontal line.

John Harry, Chief Executive Officer

Salisbury City Plan - Sustainable Futures

Salisbury's City Plan

The Salisbury City Plan 2020 - *Sustainable Futures* establishes what and who we are, and what we as a community would like to become. It presents a myriad of opportunities for the Council and its stakeholders, along with the obstacles and challenges to be overcome to be successful.

The City Plan is supported by four Key Directions:

- *The Prosperous City* (Economic Development Strategy)
- *The Sustainable City* (Environmental and Climate Change Strategy)
- *The Living City* (Community Development Strategy)
- *Achieving Excellence* (Organisational Excellence Strategy)

Sustainable Futures reflects the importance of long-term sustainability for the city in all of its aspects.

Salisbury's Planning Framework

The City of Salisbury has structured its planning process around the four Key Directions presented within the City Plan.

This chart illustrates the relationship of the high level strategic directions with the State Strategic Plan and Planning Strategy and the action plans for supporting Council's annual budget.

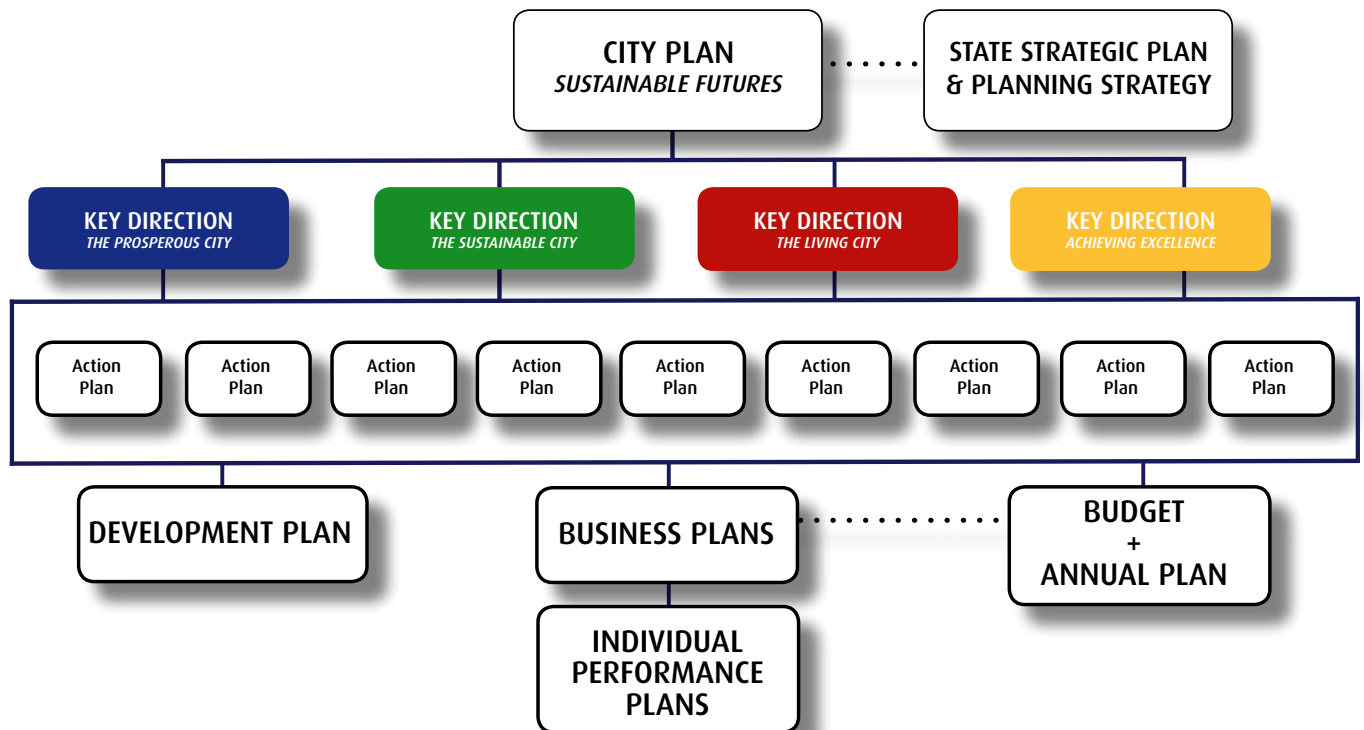
Our Community and Economy

Salisbury is the second largest Local Government community in South Australia with more than 134,300 residents.

Our community is diverse and growing rapidly. Between the 2001 and 2006 Census, Salisbury's population grew by almost three per cent. Our community is also changing. In the next 15 years, Salisbury's percentage of seniors is set to treble.

Our population is also very diverse with some 30 per cent of residents born overseas and about 56 different cultural groups represented. Salisbury also has a higher percentage of Indigenous residents than most metropolitan Councils in Australia.

Salisbury is also the State's most productive manufacturing region, the source of considerable innovation, and it has undergone unprecedented residential and commercial growth.



The City's Vision, Values and Key Directions



Our Vision

Our vision is for 'excellence in building a community of opportunity and spirit in a quality environment'.

Our Values

Sustainability:

We will balance economic, social, cultural and environmental factors with a longer term perspective to ensure the sustainability of the organisation and our community.

Community and Customer Service:

We will seek to understand our community and customer expectations. We will listen to their needs and respond to their changing requirements.

Professional Performance:

We will strive to be a leader in Local Government emphasising best practice and innovation.

Probity, Ethics and Accountability:

We will act with honesty and integrity and be open and transparent in our decision-making.

Access, Equity and Inclusion:

We will celebrate our diverse community in which people, regardless of their race, culture, religion, age, gender or level of ability can participate and have access to the services and processes of the Council.

Our Key Directions

The Prosperous City:

Supporting the future prosperity of our city.

The Sustainable City:

Providing built and natural environments that are sustainable and resilient.

The Living City:

Encouraging and supporting a thriving and connected community.

Achieving Excellence:

Enhancing and sustaining organisational capacity.

Annual Plan 2015/16

Annual Plan 2015/16

The City of Salisbury's 2015/16 Annual Plan is reflective of our considered response to significant economic challenges including reduced Federal Government Financial Assistance Grants and the negative impact of lower development growth.

We are proud to be in a financial position to ensure our residents continue to enjoy one of the lower annual rate increases across metropolitan councils of 3%. We recognise our region is facing some economic challenges, and in response Council is actively reviewing services to ensure sustainability and effective resource management. Savings of \$1.3 million have already been achieved and we are confident that as we continue to improve how we operate, further efficiencies will be implemented. Some key projects in 2015/16 include further development of the City Wide Trails network, completion of the St Kilda Playground Renewal Project, a multi-million dollar upgrade of Underdown Park, significant flood mitigation works throughout the city, and we are investigating the feasibility of establishing a Salisbury Community Hub.

Not only are we continuing to provide the same level of services the community currently enjoys, the City of Salisbury has also made a strong commitment to projects that will improve the attractiveness and liveability of our City. These include increasing funding for the Streetscape Renewal Program by \$400,000 to \$1.1 million and boosting the Community Transport Service by \$100,000.

This year's budget continues to build upon the work Council has recently undertaken to increase and improve the provision of open space, and looks to create a greener, healthier and appealing community full of opportunity and optimism.

Features of the 2015/16 Budget

The City of Salisbury will begin investigating our Salisbury City Centre Community Hub vision, which is to bring together our community, civic and learning functions within a central precinct.

It would be a place where the community can access services, activities and programs while also participating in unstructured opportunities to gather, learn, socialise and feel a part of the Salisbury community.

Upgrading open spaces and the amenity of the city continues to be a focus with an additional \$400,000 being allocated to the now \$1.1 million Streetscape Renewal Program. This program focuses on the management of existing street trees with consideration of species that are more appropriate to the space provided within our streets. A four-year program, which commenced in 2013/2014, will also see the upgrade of two reserves across the City.

There are works planned to help people get around the City in a comfortable and safe manner including the ongoing program to install new footpaths in older suburbs where footpaths do not already exist, the ongoing renewal of road asphalt surfaces and/or reconstruction of failed road pavements, an additional \$100,000 for the HACC transport program, and the continuation of the development and upgrade of the City Wide Trails network. We envisage the Trails will eventually be a fully connected 40km city-wide loop for cycling and walking where users will have little to no contact with motorways.

For the community there are a range of programs that will improve outdoor areas, facilities and transportation for families, sporting clubs and community groups including:

- Underdown Park upgrade: \$2.4 million
- City Wide Trails: \$1 million
- St Kilda Playground Renewal Project: \$0.48 million (total cost \$3.55m)
- Road reseal and reconstruction: \$8.1 million
- Council Funded New Footpath Program: \$0.3 million
- Sport and Recreation Buildings: \$3.3 million
- Play Space/Playground Program: \$0.5 million
- Council-owned Community and Sports Club Buildings: \$1.4 million
- Stage 2 of the Bridgestone Park Project: \$1.7 million (total cost \$3.4m)
- Club/Sporting Facility Upgrades Program (Minor Capital Works): \$0.29 million

Environmental initiatives in 2015/16 include:

- Flood mitigation and stormwater harvesting at Cobbler Creek: \$1.6 million
- Local Flooding Program: \$0.44 million
- Major Flooding Program: \$0.45 million
- Streetscape Renewal Program: \$1.1 million
- Watercourse Management Works: \$0.57 million
- Energy Efficiency Works Program: \$0.15 million

Some of Council's new initiatives include:

- Council Building Renewal Program: \$0.34 million (total cost \$1.4m)
- Salisbury City Centre Regional Community Hub concept development: \$0.25 million
- St Kilda Channel Renewal: \$0.40 million
- Bridge Asset Renewal: \$0.14 million
- Bicycle Network Improvements Program: \$0.20 million

Annual Plan 2015/16

Rate Increase

Setting rates is a balance between needing to fund Council operations and maintain our financial sustainability with the need to contain increases to minimise the impact on ratepayers.

Council is mindful of the impact and affordability of rates.

The first step we take in setting rates is to remove the impact of the average market increase / decrease in property values for the year. What this means is that if property values go up 15 per cent in a year, we adjust our calculations down to remove this impact. Then we apply the increase we need to fund our activities for the coming year.

For 2015/16 Council has determined an average increase of 3 per cent. Significant factors placing pressure on the budget include:

- Declining Federal Assistance Grant and grants generally
- Mandatory rates for Community Housing Associations.

Differential Rating

The rate for vacant land is 30 per cent higher than that for residential property which reflects Council's desire to promote the development of large land holdings in the city.

Key Services

OPERATING BUDGET BY KEY DIRECTION	2015/16		
	EXP \$000's	INC \$000's	NET \$000's
THE PROSPEROUS CITY			
Economic Development	1,234	192	1,043
Development Management	2,742	1,058	1,684
Urban Planning	1,650	70	1,580
Roads	4,199	3,658	542
Footpaths	1,659	-	1,659
TOTAL THE PROSPEROUS CITY	11,486	4,978	6,508
THE SUSTAINABLE CITY			
Water Management	4,016	2,365	1,651
Waste Management	15,726	1,369	14,357
Parks and Landscape	18,499	85	18,414
City Infrastructure	-	965	(965)
TOTAL THE SUSTAINABLE CITY	38,241	4,784	33,457
THE LIVING CITY			
Community Development	1,723	6	1,717
Recreation Centres	1,132	-	1,132
Community Sport and Club Facilities	2,057	-	2,057
Libraries Services	5,064	600	4,464

Community Centres	2,068	288	1,780
Community Health & Wellbeing	4,440	2,639	1,801
Cemetery	561	452	109
Food and Health Regulation	1,076	150	926
Parking and Bylaws Control	624	307	317
Dog Control	1,541	1,213	328
Crime Prevention and Repair	738	-	738
Street Lighting	2,545	-	2,545
TOTAL THE LIVING CITY	23,569	5,655	17,914

ACHIEVING EXCELLENCE			
Corporate Services	54	453	(399)
Governance	-	2	(2)
Sundry	3,564	6,950	(3,386)
Infrastructure Depreciation	20,453	-	20,453
TOTAL ACHIEVING EXCELLENCE	24,070	7,405	16,666
Capital Works and Project Preparation	960	-	960
Corporate Unallocated	5,527	-	5,527
Corporate Governance Overhead	3,922	-	3,922
Rate Revenue	-	86,940	(86,940)
TOTAL OPERATING SURPLUS/ (DEFICIT)	107,775	109,761	1,986

Elected Members November 2014 to June 2015

MAYOR



Gillian Aldridge JP

CENTRAL WARD



Cr David Balaza



Cr Betty Gill JP



Cr Joe Caruso



Cr Damien Pilkington

EAST WARD



Cr David Bryant
(newly elected)



Cr Shiralee Reardon JP

HILLS WARD

SOUTH WARD



Cr Sean Bedford



Cr Julie Woodman JP



Cr Robyn Cook
(newly elected)



Cr Ricardo Zahra

PARA WARD

LEVELS WARD



Cr Steve White
(newly elected)



Cr Brad Vermeer
(Deputy Mayor)



Cr Linda Caruso



Cr Graham Reynolds
(newly elected)

NORTH WARD

WEST WARD



Cr Donna Proleta



Cr Chad Buchanan JP

Elected Members July 2014 - November 2014

Due to Council elections taking place in November 2014, some new councillors were welcomed on board. Councillors from the previous electoral term were:

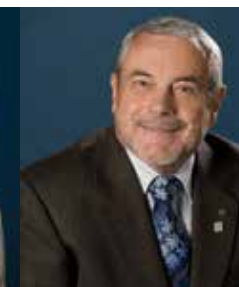
- Cr Jana Isemonger, Hills Ward
- Cr Brian Goodall, Levels Ward
- Cr Alex Coates, North Ward
- Cr Mirella Honner, Para Ward

HILLS WARD



Cr Jana Isemonger

LEVELS WARD



Cr Brian Goodall

NORTH WARD



Cr Alex Coates

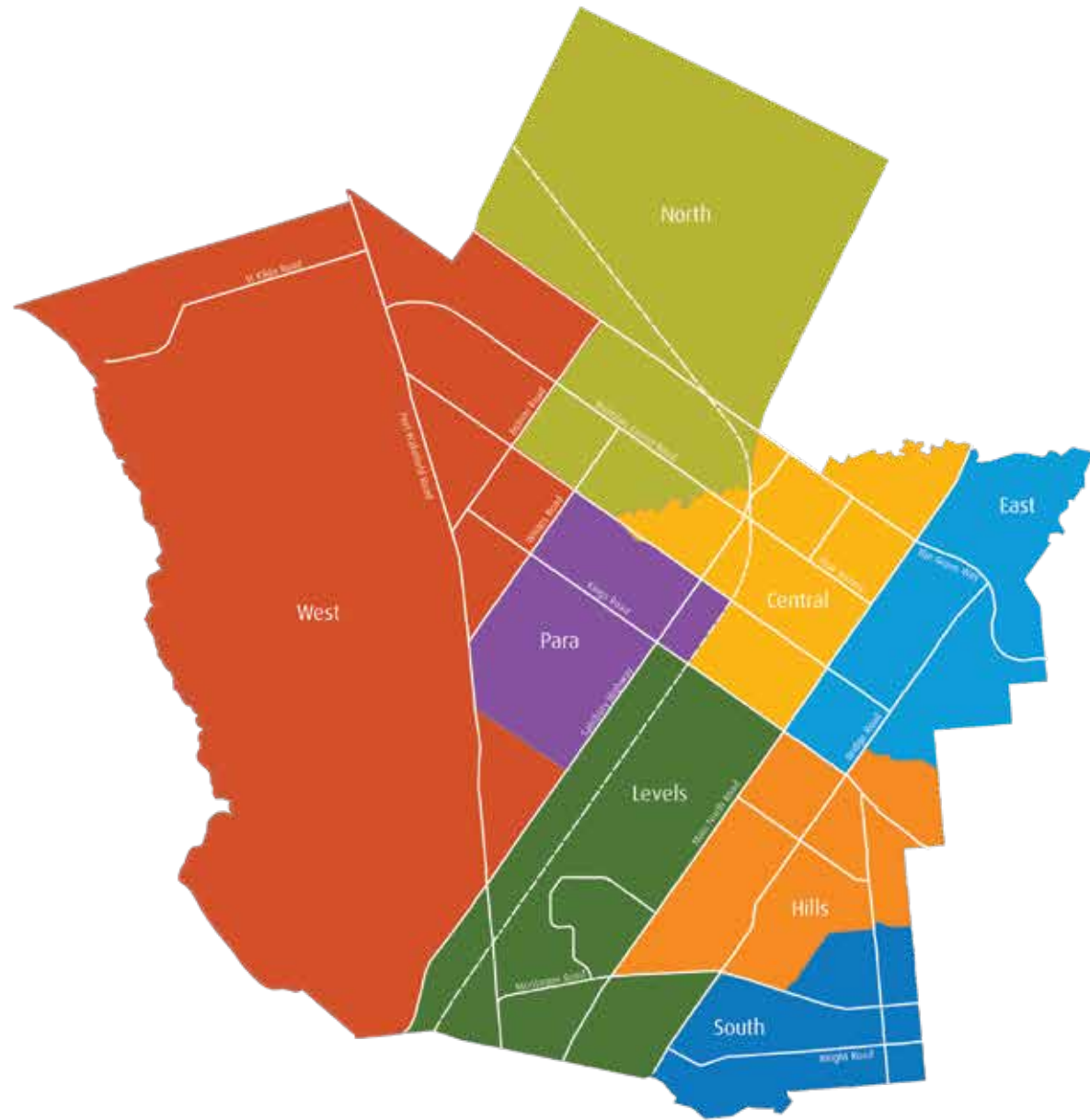
PARA WARD



Cr Mirella Honner

Ward Boundaries

- North Ward
- West Ward
- Central Ward
- Para Ward
- East Ward
- Levels Ward
- Hills Ward
- South Ward



Council

Elected Members

(June 2014 - July 2015)

Mayor:	Gillian Aldridge
Central Ward:	Cr David Balaza Cr Betty Gill
East Ward:	Cr Joe Caruso Cr Damien Pilkington
South Ward:	Cr Sean Bedford Cr Julie Woodman
Hills Ward:	Cr Jana Isemonger (until November 2014) Cr Shiralee Reardon Cr David Bryant (from November 2014)
Para Ward:	Cr Mirella Honner (until November 2014) Cr Riccardo Zahra Cr Robyn Cook (from November 2014)
North Ward:	Cr Linda Caruso Cr Alex Coates (until November 2014) Cr Graham Reynolds (from November 2014)
Levels Ward:	Cr Brian Goodall (until November 2014) Cr Brad Vermeer Cr Steve White (from November 2014)
West Ward:	Cr Chad Buchanan Cr Donna Proleta

Elector Representation

The community of Salisbury is represented on Council by a Mayor who is elected from the whole community, and 16 Elected Members. Elected Members represent one of eight wards, and are elected by the residents of their ward.

In accordance with Section 12 of the Local Government Act 1999, a Council is required to conduct an Elector Representation Review at least once in every eight years. The City of Salisbury last conducted a Representation Review in 2009/10, in readiness for the November 2010 Local Government Elections. The Representation Review did not result in any change to the number of wards or Elected Members in the City of Salisbury; however, Ward Boundaries were adjusted to ensure a balanced and appropriate representation quota within each ward. The City of Salisbury will next conduct a Representation Review between April 2016 and April 2017.

The representation quota for the City of Salisbury, that is the number of electors represented by each Councillor, is shown in the table. Comparative data for other major metropolitan Councils in Adelaide has also been included¹.

Council	Elected Members ²	Electors	Representation Quota ³
Salisbury	17	87720	5160
Playford	16	53257	3328
West Torrens	15	39281	2618
Charles Sturt	17	78195	4599
Port Adelaide/Enfield	18	76671	4259
Marion	13	61097	4699
Onkaparinga	21	115399	5495
Tea Tree Gully	13	71274	5482
Metropolitan Average ⁴	14	45418	3068

¹ Data supplied by the Local Government Association.

² Including the Mayor.

³ Representation quota for a Council is an amount ascertained by dividing the number of electors for the area of the Council (as at the last closing date under the Local Government (Elections) Act 1999) by the number of members who constitute the Council (ignoring any fractions resulting from the division and expressed as a quota). Local Government Act 1999, Schedule 4.

⁴ Based on 19 metropolitan Councils, including the City of Adelaide.

Elected Representatives

Following the conclusion of the November 2014 elections, the elected body of the City of Salisbury comprised the following representatives:

Mayor:	Gillian Aldridge
Central Ward:	Cr David Balaza Cr Betty Gill
East Ward:	Cr Joe Caruso Cr Damien Pilkington
South Ward:	Cr Sean Bedford Cr Julie Woodman
Hills Ward:	Cr Shiralee Reardon Cr David Bryant
Para Ward:	Cr Riccardo Zahra Cr Robyn Cook
North Ward:	Cr Linda Caruso Cr Graham Reynolds
Levels Ward:	Cr Brad Vermeer (Deputy Mayor November 2014 – November 2015) Cr Steve White
West Ward:	Cr Chad Buchanan Cr Donna Proleta

Council

Elected Member Allowances

Changes to the Local Government Act in 2010 resulted in the Remuneration Tribunal being responsible for the determination of Elected Member Allowances to be applied from the first Council Meeting following the November 2010 Elections. Elected Member allowances were recently reviewed by the Remuneration Tribunal in Determination No. 7 of 2014 which resulted in an increase to allowances for City of Salisbury Elected Members plus the introduction of a new allowance for a sub-committee chairman as follows:

Councillor	\$21,500 per annum
Mayor	\$86,000 per annum
Deputy Mayor	\$26,875 per annum
Chairman of Standing Committees	\$26,875 per annum
Sitting fee payable to a Councillor (other than the principal member or deputy principle member, chairperson or deputy chairperson or a presiding member of a prescribed committee) who is the presiding member of a committee, that is not a prescribed committee, such as a sub-committee.	\$200 per meeting limited to an aggregate amount of \$1,200 per annum

In addition to an allowance, Elected Members are provided with resources to assist in the representation of their Community and conducting Council business. This includes an Apple iPad, laptop computer and printer, broadband internet access, stationery and business cards. The Mayor has access to a personal assistant and is provided with a mobile phone and car. The Elected Members Allowances, Facilities and Support Policy provides full details of resources (including reimbursement of expenses) provided to Elected Members.

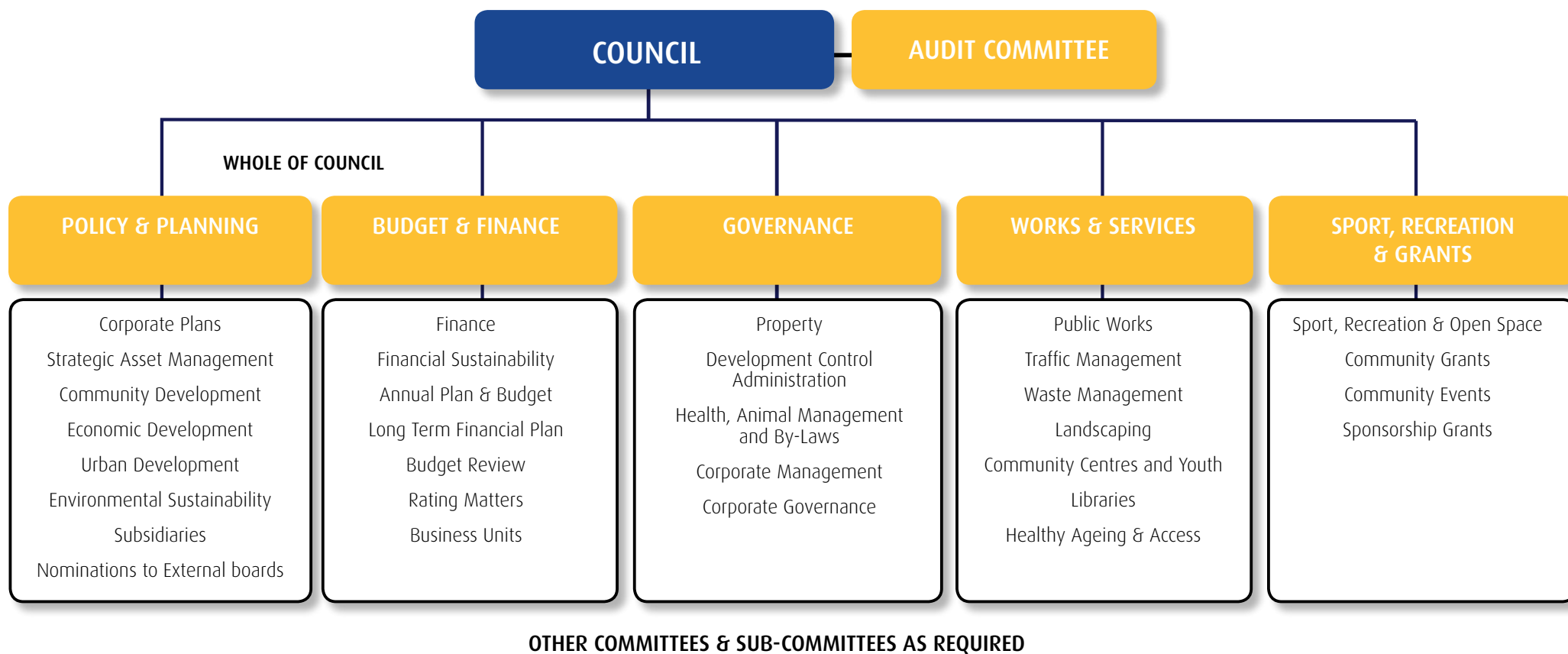
In accordance with section 76(9) and 76(15) of the Local Government Act, allowances set out in Determination No. 7 of 2014: Members of Local Government Councils will be adjusted annually on the first, second and third anniversary of the 2014 local government election to reflect changes in the Consumer Price Index, where the Consumer Price Index is defined as “the Consumer Price Index (All groups index for Adelaide) Published by the Australian Bureau of Statistics (section 76(15) Local Government Act).local government elections as per section 76(8) of the Local Government Act.

Council

Council and Committee Structure July 2014 to November 2014

Prior to November 2014, Council was supported in its decision making process by six Standing Committees: Policy & Planning; Budget & Finance; Works & Services; Governance; Sport, Recreation & Grants; and Audit Committee. The Sport, Recreation & Grants Committee meet on the second Monday of the month and the remaining standing committees meet on the third Monday of each month. The Audit Committee meets on a quarterly basis. Council also established a Development Assessment Panel (DAP) as an independent Committee comprising of experts external to Council as well as Elected Members which meet as required.

The Mayor was, ex officio, a member of the Works & Services Committee, Resources & Governance Committee and the Sports, Recreation & Grants Committee. The Committee structure and membership is set out below:



Council

Membership of each of the Committees was as follows:

Policy and Planning Committee

Cr Chad Buchanan (Chairman)
Cr Linda Caruso (Deputy Chairman)
All members of Council

Works and Services Committee

Cr Riccardo Zahra (Chairman) – Para Ward
Cr Betty Gill (Deputy Chairman) – Central Ward
Cr Sean Bedford – South Ward
Cr Joe Caruso – East Ward
Cr Alex Coates – North Ward
Cr Brian Goodall – Levels Ward
Cr Donna Proleta – West Ward
Cr Shiralee Reardon – Hills Ward
The Mayor was, ex-officio, a member of this Committee

Resources and Governance Committee

Cr Brad Vermeer (Chairman) – Levels Ward
Cr Julie Woodman (Deputy Chairman) – South Ward
Cr D Balaza – Central Ward
Cr Chad Buchanan – West Ward
Cr Linda Caruso – North Ward
Cr M Honner – West Ward
Cr Jana Isemonger – Hills Ward
Cr Damien Pilkington – East Ward
The Mayor was, ex-officio, a member of this Committee

Budget and Finance Committee

Cr Shiralee Reardon (Chairman)
Cr Sean Bedford (Deputy Chairman)
All members of Council

Sports Recreation and Grants Committee

Cr Donna Proleta (Chairman) – West Ward
Cr David Balaza (Deputy Chairman) – Central Ward

Cr Chad Buchanan – West Ward
Cr Linda Caruso – North Ward
Cr Alex Coates – North Ward
Cr Mirella Honner – West Ward
Cr Shiralee Reardon – Hills Ward
Cr B Vermeer – Levels Ward
Cr Riccardo Zahra – Para Ward
The Mayor was, ex-officio, a member of this Committee

Audit Committee

Mr Peter Brass – Chairman
Mr Mark McAllister
Cr Linda Caruso
Cr Shiralee Reardon

Development Assessment Panel

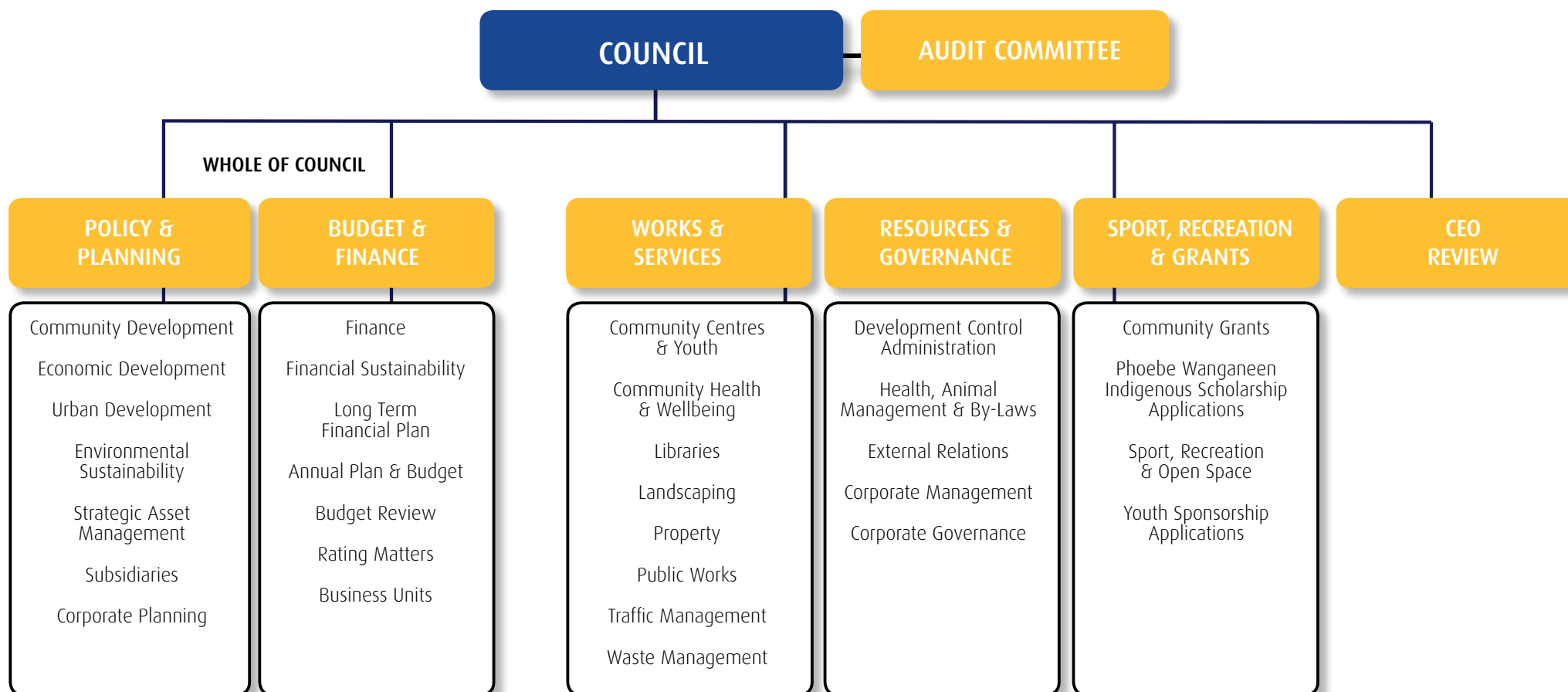
Mr Gavin Lloyd-Jones (Presiding Member)
Cr Brian Goodall (Deputy Presiding Member until October 2014)
Ms Vanessa McDougall
Mr Roger Freeman (Deputy Presiding Member from December 2014 until May 2015)
Mr Doug Wallace
Cr Donna Proleta
Cr Shiralee Reardon

Council

Council and Committee Structure from November 2014

Following the elections Council retained the existing committee structure with minor alterations to names and functions. Council is now supported in its decision making process by six Standing Committees: Policy & Planning; Budget & Finance; Works & Services; Resources & Governance; Sport, Recreation & Grants; and Audit Committee. The Sport, Recreation & Grants Committee meet on the second Monday of the month and the remaining standing committees meet on the third Monday of each month. The Audit Committee meets on a quarterly basis. The CEO Review Committee has also been established by Council and meets at a minimum twice per year or as required. Council has also established a Development Assessment Panel (DAP) as an independent Committee comprising of experts external to Council as well as Elected Members which meet as required.

The Mayor is, ex officio, a member of the Works & Services Committee, Resources & Governance Committee and the Sports, Recreation & Grants Committee. The Committee structure and membership is set out below:



OTHER COMMITTEES & SUB-COMMITTEES AS REQUIRED

Council

Membership of each of the Committees was as follows:

Policy and Planning Committee

Cr Linda Caruso (Chairman)
Cr Shiralee Reardon (Deputy Chairman)
All members of Council

Works and Services Committee

Cr Julie Woodman (Chairman) – South Ward
Cr Joe Caruso (Deputy Chairman) – East Ward
Cr Chad Buchanan – West Ward
Cr Elizabeth Gill – Central Ward
Cr Shiralee Reardon – Hills Ward
Cr Graham Reynolds – North Ward
Cr Steve White – Levels Ward
Cr Riccardo Zahra – Para Ward
The Mayor is, ex-officio, a member of this Committee

Resources and Governance Committee

Cr David Balaza (Chairman) – Central Ward
Cr David Bryant (Deputy Chairman) – Hills Ward
Cr Sean Bedford – South Ward
Cr Linda Caruso – North Ward
Cr Robyn Cook – Para Ward
Cr Damien Pilkington – East Ward
Cr Donna Proleta – West Ward
Cr Brad Vermeer – Levels Ward
The Mayor is, ex-officio, a member of this Committee

Budget and Finance Committee

Cr Damien Pilkington (Chairman)
Cr Sean Bedford (Deputy Chairman)
All members of Council

Sports Recreation and Grants Committee

Cr Donna Proleta (Chairman)
Cr Riccardo Zahra (Deputy Chairman)
Cr David Balaza
Cr David Bryant
Cr Linda Caruso
Cr Damien Pilkington
Cr Brad Vermeer
Cr Julie Woodman
The Mayor is, ex-officio, a member of this Committee

Audit Committee

Mr Peter Brass (Chairman)
Mr Mark McAllister (Deputy Chairman)
Mr Craig Johnson (from 27/01/2015)
Cr Joe Caruso
Cr Graham Reynolds

Development Assessment Panel

July 2014 – November 2014

Mr Gavin Lloyd-Jones (Presiding Member)
Cr Brian Goodall (Deputy Presiding Member until October 2014)
Ms Vanessa McDougall
Mr Roger Freeman (Deputy Presiding Member from December 2014 until May 2015)
Mr Doug Wallace
Cr Donna Proleta
Cr Shiralee Reardon

December 2014 – May 2015

Mr Gavin Lloyd-Jones (Presiding Member)
Mr Roger Freeman (Deputy Presiding Member until May 2015)
Mr Doug Wallace
Ms Vanessa McDougall
Cr Chad Buchanan
Cr Linda Caruso
Cr Steve White

May 2015 – June 2015

Mr Doug Wallace (Presiding Member)
Mr Ross Bateup
Ms Stephanie Johnston
Mr John Watson
Cr Chad Buchanan
Cr Linda Caruso (Deputy Presiding Member from June 2015)
Cr Steve White

Council

Open and transparent decision making

The City continues to ensure its commitment to open and transparent decision making through minimising the number of decisions it takes in confidence.

In 2014/15 a total of 577 items were considered by Council and Committees. Of these, 38 were confidential.

	No. of items considered in confidence	Confidential items as a % of total no. of items considered
2003/04	34	6.30%
2004/05	20	4.00%
2005/06	1	0.20%
2006/07	1	0.20%
2007/08	6	1.00%
2008/09	4	0.80%
2009/10	5	1.19%
2010/11	12	2.15%
2011/12	14	2.33%
2012/13	14	2.54%
2013/14	34	5.61%
2014/15	38	6.59%

Of the 38 items where members of the public were excluded, 37 remained confidential after discussion in confidence had taken place.

The following table is a summary of the number of occasions that the provisions listed in Section 90 (excluding the public during debate) OR Section 91 (documents to be kept confidential for a period of time) were used during the 2014-2015 financial year.

Date	Council/Committee/Sub-Committee	Subject matter including Section 90(3) subsection reference	Number of occasions moved into confidence Section 90	Number of occasions with retention order on reports, minutes and/or appendices.
July 2014	Program Review Sub Committee	Expression of Interest – Recreation Centres (Presentation) Section 90(3)(b(i)(ii)) commercial affairs	1	1
July 2014	Program Review Sub Committee	Expression of Interest – Recreation Centres Section 90(3)(b(i)(ii)) commercial affairs	1	1
July 2014	Program Review Sub Committee	Update on Expression of Interest – Program Review Consultancy, Parks and Landscape/Civil Operations Section 90(3)(b(i)(ii)) and (d(i)(ii)) commercial affairs and information	1	1
July 2014	Strategic property Development Sub Committee	Update on Emerald Green (Ryans Road) Contracts Section 90(3)(b(i)) commercial affairs	1	1
July 2014	Policy and Planning Committee	Confidential Minutes of the Special Program Review Sub-Committee Meeting held on 8 July 2014 Section 90(3)(b(i)(ii)) commercial affairs	1	1
July 2014	Policy and Planning Committee	NAWMA Business Proposal – Materials Recovery Facility 90(3)(b(i)(ii)) and (d(i)(ii)) commercial affairs and information	1	1
July 2014	Governance Committee	Update on the Burton Park Preschool Acquisition Section 90(3)(b(i)(ii)) commercial affairs	1	1
July 2014	Resources and Governance Committee	Confidential Minutes of the Strategic Property Development Sub Committee Meeting held on 15 July 2014 Section 90(3)(b(i)) commercial affairs	1	1
July 2014	Budget and Finance Committee	Update on Action on Rates Accounts Outstanding under section 184 of the Local Government Act 1999 Section 90(3)(a) personal affairs	1	1
August 2014	Program Review Sub Committee	Program Review – Nursery lease and Plant Supply Agreement Section 90(3)(b(i)(ii)) commercial affairs	1	1
August 2014	Policy and Planning	Confidential Minutes of the Program Review Sub Committee Meeting held on 11 August 2014 (PRSC 2 0 Program Review – Nursery Lease and Plant Supply Agreement) Section 90(3)(b(i)(ii)) commercial affairs	1	1

Council

Date	Council/Committee/ Sub-Committee	Subject matter including Section 90(3) subsection reference	Number of occasions moved into confidence Section 90	Number of occasions with retention order on reports, minutes and/or appendices.
August 2014	Council	Local Government Governance Panel – Report on the Investigation of Code of Conduct Complaints 05/2014 and 06/2014 Section 90(3)(a) personal affairs	1	1
September 2014	Budget and Finance	Action on Rate Accounts Outstanding under Section 184 of the Local Government Act 1999 Section 90(3)(a) personal affairs	1	1
October 2014	Council	Code of Conduct Complaint 09/2014 Section 90(3)(a) personal affairs	1	1
December 2014	Works and Services Committee	Ryans Road, Parafield Gardens Update – Emerald Green Project 90(3)(b)(i)(iii) and (d)(i)(iii) commercial affairs and information	1	1
December 2014	Works and Services Committee	Update on Lease Agreement – The Watershed 90(3)(d)(i)(iii) commercial information	1	1
December 2014	Council	Code of Conduct Complaint: 10/2014 Section 90(3)(a) personal affairs	1	1
December 2014	Council	Code of Conduct Complaint: 11/2014 Section 90(3)(a) personal affairs	1	1
December 2014	Council	Code of Conduct Complaint: 12/2014 Section 90(3)(a) personal affairs	1	1
December 2014	Council	Code of Conduct Complaint: 13/2014 Section 90(3)(a) personal affairs	1	1
December 2014	Council	Code of Conduct Complaint: 14/2014 Section 90(3)(a) personal affairs	1	1
January 2015	Resources and Governance Committee	Appointment of Independent Member of the Audit Committee of Council Section 90(3)(a) personal affairs	1	1
February 2015	Program Review Sub Committee	Recreation Services Contract Outcomes Section 90(3)(a) personal affairs and 90(3)(d)(i)(iii) commercial information	1	1
February 2015	Budget and Finance	Options to Supply Salisbury Water Outside of Council's Boundary Section 90(3)(b)(i)(ii) commercial affairs	1	1
March 2015	Budget and Finance	Water Pricing for Community Not for Profit Organisations Section 90(3)(j) information provided on a confidential basis by or to a public authority or official	1	1

Council

Date	Council/Committee/ Sub-Committee	Subject matter including Section 90(3) subsection reference	Number of occasions moved into confidence Section 90	Number of occasions with retention order on reports, minutes and/or appendices.
April 2015	Program Review Sub-Committee	Nursery Program Review Close Out report Section 90(3)(b)(i)(ii) commercial affairs	1	1
April 2015	Program Review Sub-Committee	Parks and Landscape Program Review Presentation Section 90(3)(a) personal affairs	1	1
April 2015	Budget and Finance Committee	Omitted Portion of Minutes of the Program Review Sub Committee 09/02/2015 Presented to Council February 2015 (PRSC4 - Recreation Services Contract Outcomes) Section 90(3)(a) personal affairs and 90(3)(d)(i)(iii) commercial information	3	3
April 2015	Council	Code of Conduct Complaint 01/2015 Section 90(3)(a) personal affairs	1	1
April 2015	Council	Code of Conduct Complaint 02/2015 Section 90(3)(a) personal affairs	1	1
May 2015	Resources and Governance Committee	Development Assessment Panel Membership Section 90(3)(a) personal affairs	1	1
May 2015	Resources and Governance Committee	Development Assessment Panel Membership Section 90(3)(a) personal affairs	1	1
May 2015	Program Review Sub-Committee	Civil Services Program Review Presentation Section 90(3)(a) personal affairs	1	1
May 2015	Works and Services Committee	Little Para Par 3 Golf Course Lease 90(3)(b)(i)(ii) and (d)(i)(ii) commercial affairs and information	1	1
May 2015	Resources and Governance Committee	Council Solutions ACCC Authorisation 90(3)(d)(i)(ii) commercial information	1	1
May 2015	Resources and Governance Committee	Development Assessment Panel Public Officer Section 90(3)(a) personal affairs	1	1
May 2015	Resources and Governance Committee	Development Assessment Panel Public Officer Section 90(3)(a) personal affairs	1	1
June 2015	Council	Code of Conduct Complaint 02/2015 – Status Update	1	1

21 confidentiality orders were revoked or expired during 2014/15. Remaining orders will be reviewed internally twice per year and should it be deemed appropriate, the Chief Executive Officer has the delegation to revoke the orders.

59 orders remained operative at the end of 2014/15.

Council

Management and Governance

The City of Salisbury places particular emphasis on its commitment to democratic principles. These principles include fair representation, openness and transparency in all its operations. The Local Government Act 1999 provides the legislative foundation for Council and contains a range of reporting and operating requirements that contribute toward good governance. As part of its compliance with the Local Government Act 1999, the City of Salisbury maintains the following registers, codes of conduct and policies:

Registers

Register of Interests for Elected Members
Register of Allowances and Benefits for Elected Members
Register of Salaries (Remuneration) for Staff
Register of Interests (Officers)
Register of Public Roads*
Register of By-laws*
Register of Gifts and Benefits

Codes

Code of Conduct for Council Members*
Code of Conduct for Council Employees*
Code of Practice for Access to Meetings and Documents*

Policies

Procurement Policy*
Rating Policy*
By-Laws and Order Making Policy*
Public Consultation Policy*
Internal Review of Council Decision Making Procedures*

Other

Internal Audit Charter
Governance Framework and Statement
Risk Management Charter
Whistleblower Policy*

A comprehensive list of codes, documents, policies, registers and guidelines are available for public inspection either at the Council offices, 12 James Street, Salisbury or at www.salisbury.sa.gov.au

Copies of most documents are available for purchase for a small fee. All of these documents are updated on a regular basis as required by the Act. Documents marked with * are also available at www.salisbury.sa.gov.au

Number of Requests for a Review of Council Decisions

During the 2014/15 financial year, the City of Salisbury received two requests for a review of a Council decision. The requests asked for a review of the following topics:

- a request to review a Council decision to refuse to remove a tree adjacent to a property. Following consideration of the information it was determined that the review not proceed.
- a request to review a Council decision of the Development Assessment Panel to approval a Development Application. Following consideration of the information it was determined that the review not proceed.

Financial Internal Control Framework

The City of Salisbury has implemented an extensive financial internal control framework. The framework is designed to ensure financial processes, procedures, policies and systems are applied efficiently and effectively. Oversight of the financial internal control framework is provided by the Audit Committee of Council, through the Governance Division. External auditing of the framework commenced in 2013/14 and is conducted annually.

Audit Committee of Council

As a critical component of the Council's governance framework, and in compliance with Section 126 of the Local Government Act 1999, the Audit Committee of Council provides an oversight function for the City's risk management and internal control frameworks.

The Committee reports to Council on a quarterly basis and is committed to assuring Council that the governance and control frameworks are in place and operating effectively.

A number of explicit aspects were given close scrutiny during 2014/2015 through specific internal audit activity. These included:

- Compliance with Building Inspections Policy;
- Procurement;
- Business Continuity Plan Review and Exercise;
- Petty Cash and Till Float Management.

The Committee maintains a close working relationship with the City's external auditor, with a particular focus on the end of year financial statements, the external audit opinions on the statements and the internal control framework.

The Committee also provides oversight for the internal audit work program and receives regular reports from the City's Business Analyst Internal Audit & Risk. On a quarterly basis outstanding recommendations and agreed actions resulting from internal audit activity are considered by the Committee.

Council

Audit Committee Membership

July 2014 – November 2014

- Mr Peter Brass (Chairman & Independent Member) – General Manager Operations, Water Research Australia Ltd., attended two of two meetings.
- Mr Mark McAllister (Independent Member) – Commercial Director, SolveIT Software and Principal Southcott Advisory, attended two of two meetings.
- Cr Linda Caruso (Elected Member of Council) – attended two of two meetings.
- Cr Shiralee Reardon (Elected Member of Council) – attended two of two meetings.

November 2014 – June 2015

- Mr Peter Brass (Chairman & Independent Member) – General Manager Operations, Water Research Australia Ltd., attended two of two meetings.
- Mr Mark McAllister (Independent Member) – Southcott Advisory, attended two of two meetings.
- Mr Craig Johnson (Independent Member – from 27/01/2015) – Independent Consultant, attended two of two meetings.
- Cr Joe Caruso (Elected Member of Council) – attended two of two meetings.
- Cr Graham Reynolds (Elected Member of Council) – attended two of two meetings.

Ombudsman SA Investigations

During 2014/15, 43 complaints were received by the SA Ombudsman; 29 were referred back to Council for action, 8 were declined, 2 had alternative remedy availability, 2 were resolved with the cooperation of Council and 2 are continuing.

Elected Members Training and Development

Below is a table showing training and development activities attended by Elected Members during the past financial year:

Gillian Aldridge JP	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, Local Government Association AGM and networking dinner, China Etiquette Training, Council delegate to Shandong, China, Local Government Association President's Luncheon.
David Balaza	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop.
Sean Bedford	Bus Tour of the City of Salisbury.
David Bryant	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, Expert Panel on Planning Reform, New Council Members Residential Seminar.
Chad Buchanan JP	Meeting Procedures Training.

Giuseppe (Joe) Caruso	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, Audit Committees Training.
Linda Caruso	Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, DAP Training x 2.
Alex Coates July-November 2014	Nil.
Robyn Cook	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop.
Elizabeth (Betty) Gill JP	Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Bus Tour of the City of Salisbury, Weekend Workshop, ALGWA National Biennial Conference (Barossa Valley), Local Government Association Ordinary General Meeting, National General Assembly of Local Government (Canberra).
Brian Goodall July-November 2014	Nil.

Council

Mirella Honner <i>July-November 2014</i>	Public Health and Community Wellbeing: Planning for the Future Workshop
Jana Isemonger <i>July-November 2014</i>	Nil.
Damien Pilkington	Weekend Workshop.
Donna Proleta	Regulatory Regime Training.
Shiralee Reardon JP	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, Local Government Showcase.
Graham Reynolds	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, Audit Committees Training.
Brad Vermeer	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, Local Government Association Ordinary General Meeting and Networking Dinner, Voting Delegate at National General Assembly of Local Government (Canberra), ALGWA Networking Breakfast (Canberra), Regional Capitals Australia Networking Breakfast (Canberra).

Steve White	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop, DAP Training x 2.
Julie Woodman JP	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Weekend Workshop, ALGWA National Biennial Conference (Barossa Valley).
Riccardo Zahra	Legal Necessities Training, Introduction to Salisbury + Local Government and Legal Responsibilities Training, Meeting Procedures Training, Regulatory Regime Training, Bus Tour of the City of Salisbury, Weekend Workshop.

Elected Members Representation on External Bodies

Gillian Aldridge JP	Local Government Association (Voting Delegate)
	Local Government Association Board (Member until 1/5/2015 and then Deputy Member from 1/5/2015)
	Boundary Adjustment Facilitation Panel (Member until 31/12/2014)
	Mawson Lakes Community Trust Fund
	Metropolitan Local Government Group
	Reconciliation Action Plan Working Group (Co-Chair)

David Balaza	Northern Adelaide Waste Management Authority Board (Deputy Member until October 2012 and then full member)
	Salisbury City Centre Business Association
	Salisbury Park Primary School Governing Council
Sean Bedford	Valley View Secondary High School Governing Council (until November 2014)
	Youth Advisory Group (until November 2014)
	Local Government Finance Authority of South Australia (Deputy Voting Delegate effective November 2014)
David Bryant	Para Hills Primary School Governing Council (effective November 2014)
Chad Buchanan JP	Metropolitan Seaside Councils' Committee
Giuseppe (Joe) Caruso	Salisbury East High School Governing Council
Linda Caruso	Local Government Finance Authority of SA (Voting Delegate)
	Lake Windemere B-7 School Governing Council (effective November 2014)
Alex Coates	Salisbury High School Governing Council (until November 2014)
	Youth Advisory Group (until November 2014)

Council

Robyn Cook	Twelve25 Youth Advisory Group (effective November 2014)
Elizabeth (Betty) Gill JP	Australian Local Government Women's Association – President (SA Branch)
	Northern Adelaide Waste Management Authority (NAWMA) Board (Deputy Member)
	Positive Ageing Service Advisory Committee (including the Jack Young Centre and Para Hills Centre) - Chair
	Parafield Airport Consultative Committee (effective November 2014)
	Twelve25 Youth Advisory Group (effective November 2014)
Cr Brian Goodall	Northern Adelaide Waste Management Authority Board (Member - until October 2014)
	Mawson Centre Board (until October 2014)
	Northern Adelaide Waste Management Authority Audit Committee (until October 2014)
	Parafield Airport Consultative Committee (until October 2014)
Mirella Honner	Nil
Jana Isemonger	Transport Accessibility Advisory Group
Damien Pilkington	Salisbury East Neighbourhood Centre
Donna Proleta	Metropolitan Seaside Councils' Committee (Proxy Member - until November 2014)
	Burton Community Centre (until November 2014)

Shiralee Reardon JP	Salisbury and District Historical Society
	Para Hills High School Governing Council
	Pooraka Farm Community Centre (until November 2014)
Graham Reynolds	Northern Adelaide Waste Management Authority Board (Deputy Member - effective November 2014)
	Paralowie R-12 School Governing Council (effective November 2014)
	Salisbury High School Governing Council (effective November 2014)
Brad Vermeer	Twelve25 Program Reference Group (until November 2014)
	Parafield Airport Consultative Committee (until November 2014)
	Northern Adelaide Waste Management Authority (NAWMA) Board (Deputy Member) – until November 2014
	Local Government Association of SA (Deputy Voting Delegate - effective November 2014)
Steve White	Parafield Airport Consultative Committee (effective November 2014)
	Twelve25 Youth Advisory Group (effective November 2014)
Julie Woodman JP	Valley View Secondary High School Governing Council
	Northern Adelaide Waste Management Authority (NAWMA) Board (Member – effective November 2014)

Riccardo Zahra	Local Government Finance Authority of SA (Deputy Voting Delegate - until November 2014)
	Twelve25 Program Reference Group (until November 2014)
	Twelve25 Youth Advisory Group (effective November 2014)
	OPAL Salisbury Local Advisory Committee (until November 2014)
	Morella Community Centre (until November 2014)



CITY OF
Salisbury



KEY DIRECTION

the **Prosperous** City

Objectives

- To have a community with skills that are valued by employers and provide rewarding careers for residents
- To enhance and create quality urban areas with high amenity and integrated infrastructure
- To have a prosperous and adaptive business sector that supports community wellbeing, is globally oriented and creates employment opportunities
- To deliver suitably integrated infrastructure that maximises economic efficiencies and opportunities for the community
- To deliver a regional culture of collaboration

Key Direction: The Prosperous City

Economic growth is a key factor in shaping a better quality of life for the Salisbury community.

Industry in Salisbury is well positioned to participate in some of the fastest growing market sectors such as electronics, information and communications technology, advanced manufacturing, defence and environmental management.

Policies and actions are necessary to shape the full social and economic potential of the city to create a more prosperous future.

Skills that provide rewarding careers and are valued by employers

Salisbury Library Service provides training and workshops to students and young adults that contribute to their skills development and lifelong learning outcomes. Homework Help at Len Beadell Library, online database and school visits have supported about 600 students over the past 12 months.

Salisbury Digital Hub offered free technology-focused training sessions that engaged 876 participants across 105 group sessions and 523 one-on-one sessions up to the end of April 2015. Since May 2015 the Digital Hub has transitioned to a volunteer-run program following the completion of the Federal Digital Hub project to ensure the facility's ongoing sustainability and accessibility for the community.

The continuing delivery of Adult Community Education (ACE) learning opportunities through our community centres was supported by State Government grant funding.

Our Foundation Skills programs focused on building core skills and increasing confidence and capacity, enhancing opportunities for participants to go on to further training, volunteering or employment. Programs were developed with current skills shortages in mind and targeted those with low literacy and low skills, and the unemployed and underemployed.

Programs provided a diversity of learning options including language literacy and numeracy, digital and financial literacy, preparation for work, introduction to office, recreation and sport, retail, children's services, career development, various hospitality, cafe and barista programs, blue collar trades such as basic mechanics, aged and disability services and volunteer development.

In total, 2,205 people participated in either Accredited or Non-Accredited programs or both. Of these, 49 went on to volunteering, 224 pursued further study opportunities and another 128 gained employment within six months.

Council's principal youth facility the Twelve25 Salisbury Youth Enterprise Centre continued to strengthen its youth centred programs, focusing on employment, education and enterprise outcomes for young people aged 12 to 25.

Services for young people included Flexible Learning Opportunities. A total of 255 students participated across 19 different programs, thereby maintaining their connection with the education system.



Key Direction: The Prosperous City

Quality urban areas with high amenity and integrated infrastructure

Council made significant progress with a number of Development Plan Amendments. The Salisbury South Mixed Use (Bulky Goods, Entertainment and Leisure) Zone DPA, the Salisbury Heights Residential DPA and the Walpole Road Paralowie Residential DPA have been approved by the Minister for Planning and the following Development Plan Amendments are awaiting final Ministerial approval as of 30 June 2015:

- Globe Derby Park Surplus Lands DPA
- Saints Road Neighbourhood Centre Retail Limits Review DPA
- Mawson Lakes DPA

Work is being finalised on the review of the Growth Action Plan, which looks at future development opportunities for the city. This will be integrated with the Transport and Social Infrastructure Plan.

The continued implementation of the Salisbury City Centre Renewal Strategy is underway with the development of an Urban Design Framework and Streetscape Guidelines, as well as a number of Early Win projects improving the public realm.



Prosperous and adaptive business sector

A range of business support services are delivered through the Polaris Business & Innovation Centre including business advice, workshops, mentoring programs, digital economy training, networking events and group coaching.

The past 12 months saw the introduction of a Mastering Your Business workshop series and the reinvigoration of the partnership with Rotary to deliver monthly business breakfasts. The Digital Growth Program has been introduced to assist existing small businesses and those who are thinking of starting a business to get their digital basics right. The program also highlights changes in technology that will impact businesses in the years ahead.

The Innovation to Business program provides opportunities for businesses to link with university research and expertise. A specific program for liaising and working with manufacturers has been implemented.

Northern Economic Leaders took an active role in advocating for the region, profiling successful manufacturers and promoting opportunities to trade with China. The Makes Good Business Sense campaign highlights the advantages of doing business in Salisbury and work continues with organisations seeking to invest in or relocate to Salisbury.

Integrated infrastructure to maximise economic efficiencies and opportunities

Council will continue to work in partnership with infrastructure service providers to ensure that infrastructure provision and development is timely and orderly.

Regional culture of collaboration

Council has been an active participant in the development of the Northern Economic Plan with Mayor Gillian Aldridge participating on the Community Leaders Group and Chief Executive Officer John Harry representing Council on the Project Implementation Group.

Council has participated in regional initiatives responding to the announcement of the pending closure of GM Holden.

Opportunities to develop Northern Economic Leaders into a regional business voice are being pursued. In 2014/15 the Polaris Centre delivered business support services into the City of Playford, digital economy services are provided into the City of Tea Tree Gully, and mentoring and manufacturing information services are provided across the council areas aligned with Northern Connections. Council is working with the City of Playford to develop a Regional Adaptation Plan, and staff participated in a number of regional forums including the Elizabeth LSA Community Safety Committee, Northern Futures Board, Regional Homeless Collaboration and Northern Cultural Diversity Group.

Community centres actively collaborate with Not-For-Profits, other agencies and welfare services to develop and support groups with low cost or no cost hire of facilities and access to programs. Centres regularly liaise with and promote programs through Northern Futures, other service providers and training organisations. Centres work with local children's services centres to deliver training and school holiday programs. The centres have representation on peak bodies undertaking work in the wider northern community centre sector, youth sector and results based accountability network. The centres provided more than 2,000 individual referrals and linkages to other organisations.

Salisbury Library Service works in collaboration with primary and secondary schools, childcare centres, kindergartens and other literacy sites across the city.

Libraries also participate in state initiatives promoting reading and lifelong learning such as Book Week, School Holiday Program, Reading Hour, Library Lovers Day and Simultaneous Story Time.



CITY OF
Salisbury



KEY DIRECTION

the **Sustainable** City

Objectives

- To have sustainable and resilient natural environments that support biodiversity and contribute to quality amenity
- To reduce corporate carbon emissions via mitigation as well as optimising renewable energy options
- To reduce resource consumption and minimise waste generation
- To deliver sustainable water management and improve water security for the city
- To have sustainable and resilient built environments that contribute to quality amenity

Key Direction: The Sustainable City

The City of Salisbury has many outstanding environmental achievements in areas including water conservation, waste management and preservation of open space.

However, our community faces continuing challenges in the quest to achieve economic, environmental and social sustainability and prosperity.

Salisbury, the Sustainable City is a practical and pragmatic response to those challenges and the impacts at local, statewide and national levels. It is our contribution to the principle that by meeting the challenges in our own backyard, we can make a difference.

Sustainable and resilient natural environments

In 2014/15 Council's Biodiversity Management Plan continued with a focus along the Little Para River. The Water Course Management Plan has also been developed to identify and rehabilitate areas along our waterways that have had significant erosion or siltation built up. It enables better management and development of Council's wetlands and waterways, with a focus on natural creek design and biodiversity plantings for erosion protection. The first projects have been completed in the Lower Little Para and Dry Creek.

More than 17,000 trees and shrubs have been planted in the city's biodiversity corridors throughout 2014/15. Direct seeding of native species along sections of the Little Para River has shown great improvement on the specific sites with significant reductions in weeds in the areas treated.

An irrigation upgrade was completed at Onsley Green. Design work was completed for Bolivia Cres Reserve and Dry Creek, Upper Lindblom Park for delivery in 2015/16.

Pitman Park irrigation renewal works were postponed so that land ownership for sections of the reserve could be finalised. Landscaping projects were completed at Little Para River on the newly acquired portion of land off Hunt Street, the Nelson Road tree screen in Valley View, the Martins and Kings Road Roundabout at Parafield Gardens, and the Bolivar Road tree screen was renewed in association with the Bolivar Road upgrade.

Play space renewal projects were completed at Kelly Green and Davey Oval in Salisbury East, Lindblom Park on the north side of Dry Creek, and works were issued for construction at Kentish Green, Para Vista. Shade structures were installed at Heyford Reserve in Parafield Gardens, Cordoba Reserve in Gulfview Heights, Bolivia Cres Reserve in Paralowie, Rowe Park at lower Ingle Farm, the Salisbury Downs Oval, Salisbury North Oval, and Harry Bowey Reserve at Salisbury Park.

Dog parks located at Baltimore Reserve, Kingswood Reserve, Canterbury Drive Reserve and Happy Home Reserve were upgraded, and irrigation systems were activated at 13 Neighbourhood Reserves providing irrigated turf areas.

Reducing carbon emissions and optimising renewable energy options

Council installed 263kW of solar power systems in the past year across its buildings.

It was also decided to change the lighting in Council buildings to energy efficient LED lights to reduce consumption, as well as implementing a bill validation process to monitor and manage power demand and cost.

Council is continuing to install more efficient air conditioning systems, and voltage optimisation and building management systems that will see our operating budgets reduce in future years.



Key Direction: The Sustainable City

Reducing resource consumption and minimising waste

The final stage of development work at the Research Road Transfer Station is expected to be complete prior to December 2015. The development of the Transfer Station as a Resource Recovery Facility will provide greater opportunities for patrons to recycle materials thereby reducing the quantity of materials that are either incinerated as an energy source or disposed to landfill. The works will also provide improved access to and egress from the site for patrons.

Waste to energy processes that can treat domestic and commercial/industrial waste streams continue to be investigated. Data on organic waste streams is being collected to determine the potential 'bio-methane' for use as an energy source. The outcome of these investigations will provide direction for future waste disposal in the region and hopefully provide improved opportunity for the private sector to dispose of waste and access energy.

Use of recycled asphalt, concrete and granular materials will continue to reduce demand for raw materials and energy.

The Northern Adelaide Waste Management authority (NAWMA) will commence the management and operation of its own recycling plant in the 2016/17 financial year. This will allow NAWMA greater control over the separation of recyclable materials from general waste.

Sustainable water management and water security

Salisbury Water delivered 2,328 million litres of recycled water to the community during the 2014/15 year. About 1,250 million litres was supplied to more than 600 external customers, including 26 schools. A further 1,070 million litres were used to irrigate over 100 Council-owned parks, reserves and sports fields. Recycled water purple pipe was laid to an additional 15 minor reserves and playgrounds during the year.

Through the Water Course Management Plan, Council is ensuring the waterways and wetlands are maintained and improved to minimise pollution into the gulf and maximise the quality of water available for harvesting. Recent monitoring shows further improvement is required in the Helps/Springbank Waters catchments with works to be conducted in the Kurna Park Wetlands inlet and Springbank Waters.

The Local Flooding Program has seen 12 projects completed with a further 12 identified to be investigated and constructed over the next 12 months. Major projects have included the upgrade of Taylor Avenue in Salisbury Heights, Murrell Road in Para Hills, Lake Windemere, and Ceafield Road in Para Hills West.

Sustainable and resilient built environments

With an integrated approach to design for our landscapes, all open space development includes a biodiversity and energy reduction component. For example, the green trails project has included solar lighting and bio-diverse plantings to ensure a quality and sustainable amenity for the city.

Council has completed the trail between Little Para River Port Wakefield Road to Port Wakefield Road Dry Creek with the underpass at Dry Creek in construction.





CITY OF
Salisbury



KEY DIRECTION

the **Living** City

Objectives

- To have a community that embraces healthy and active lifestyles
- To have an engaged community with a strong sense of vitality, pride and belonging
- To have a city where a quality of life is achievable
- To have a community that aspires to and embraces learning as a lifelong goal

Key Direction: The Living City

The Living City strategy reflects the need to integrate social, environmental and economic dimensions of policy and planning. It is central in forming policies and actions that set the direction for the City of Salisbury's long-term approach to overall sustainable development.

Embracing healthy and active lifestyles

Council decided to outsource the management of recreation centres to Belgravia Leisure effective 1 October 2014. During 2014/15, there were more than 355,000 direct visits to the Parafield Gardens, Ingle Farm and St Jays Recreation Centres and the Salisbury Recreation Precinct, with a further 200,000 indirect visits.

A major focus has been on the development of initiatives that do not feature in mainstream recreation programs and development programs for children. The following is an overview of new programs and events developed at:

Parafield Gardens Recreation Centre

- National Square Dance Convention
- Erin Bell Netball Clinics
- Junior development programs Aussie Hoops, Netskillz, Kickstart Futsal and Inclusion Net Set Go
- STAA Netball training sessions
- STAA Netball School Holiday session (October)

Ingle Farm Recreation Centre

- STAA Basketball Program
- Basketball Lightning Carnival
- STAA netball training sessions
- Kate Shimmin School Holiday Netball Clinic
- Junior development programs Aussie Hoops, Netskillz and Kickstart Futsal
- Increased kindigym
- Increased roller skating (Saturday night themed parties)
- Junior Futsal Carnival
- Range of children's birthday party options

Salisbury Recreation Precinct

- A new tennis coach has been appointed
- School holiday swim program
- Evonne Goolagong Foundation Indigenous Come and Try Tennis day
- Growth of Swim School, Block 2 increased to 11 lessons
- Wednesday Swim School lessons now available

Our recreation centres play host to diverse community and user groups from long term hirers and well established clubs to groups that have more recently formed or relocated to the area. New user groups at the Parafield Gardens Recreation Centre include Dance Inc, Wing Chun FIST, Russian Molokan School, Bolderoff Youth Group, Shree, Swaminarayan Temple, Sunday Night Youth Group, University of South Australia and Youth Conference Centre. New users at Ingle Farm Recreation Centre include Johnny's Fitness and Yoga.

In the past year, the City of Salisbury and Belgravia Leisure continued successful partnerships with a number of peak sporting bodies including Basketball SA, Netball SA, Tennis SA, Baseball SA, Table Tennis SA and Uni SA. These partnerships have seen the ongoing development of introductory programs in each sport, plus the delivery of high level tournaments and elite player appearances. There will be ongoing development of other

programs and events including after school sporting competitions, School Holiday programs and an expanded Kindigym program throughout the Centres.

More than 850 seniors from Culturally and Linguistically Diverse (CaLD) backgrounds engaged in weekly or fortnightly social programs participating in physical activities such as yoga, Zumba, walking groups, Tai Chi, dancing groups and exercise classes.

Healthy eating educational sessions and gardening for CaLD communities were integrated as part of all CaLD programs. Council also worked on different educational programs for CaLD communities partnering with services providers such as Legal Services Commission, SAPOL, TAFE SA and Centrelink.

Salisbury Library Service provides activities and programs that embrace healthy and active lifestyles. Over the school holidays more than 600 kids participated in recreational and wellbeing activities delivered outdoors, in the library branches and community centres including healthy eating options, active games, dancing and cartoon creation.

The community centres provide a range of health and well-being opportunities and programs for the community. Specifically:

- Physical and emotional health and wellbeing programs totalling 6,218 individual visits. These include physical exercise programs, and leisure and social connection opportunities,
- Formal Adult Education Courses have embedded healthy lifestyle strategies into both accredited and non-accredited curriculums where appropriate; and
- The Morella Kitchen Garden Program provided weekly opportunities for members from various backgrounds including culturally diverse groups, elderly and socially isolated, to come together.

Key Direction: The Living City

Council undertook a number of initiatives, projects and programs encouraging residents to live a healthy and active lifestyle including:

- Midnight Basketball – four tournaments with the final one occurring in December 2014. A detailed external evaluation of the program has been undertaken and will be presented to Council.
- OPAL program within the City of Salisbury
- Growing for Gold conducted during the October school holidays, approximately 500 children participated
- Development of the Bridgestone Park Business Case and Master Plan
- Commenced work on the second stage of the St Kilda Master Plan
- Provision of programs under Council's endorsed Drug & Alcohol Framework – including Life Education, North on Target
- Salisbury Youth Council Young Workers' Rights and Responsibilities project
- Salisbury Youth Council Young People and Gambling project
- Salisbury Youth Council Love Our City project; and
- Implementation and endorsement of the next stage of the city's Sports Development Framework.

The Salisbury Emergency Plan is complete; however ongoing work is being carried out on the Risk Assessments for the various types of incidences that may occur within the city. The Plan is based on the All Hazards approach endorsed by the Emergency Management Council and Emergency Management Australia. The Plan provides for an incident management team comprising of staff members representative of key departments within Council that are likely to be involved in prevention, response and recovery operations. The City of Salisbury continues to participate in the Northern Adelaide Zone Emergency Management Committee (NAZEMC) together with the Cities of Playford and Port Adelaide/Enfield.

Vitality, pride and strong sense of belonging

The 2015 Harmony Day celebration attracted more than 150 people from different CaLD communities. More than 300 community activities were facilitated during Senior's Month – Aged to Perfection – in October 2014.

Salisbury Library branches are focal points for community engagement and participation achieving:

- 580,000 visits
- 5,000 new members joined the Library
- 26,000 people utilized the Justice of Peace Service
- 76,625 people used the public computers and wireless internet connection
- Library loans reached 822,000 items
- 7,863 children attended early literacy programs
- 160,152 library website visits

Community centres are managed by volunteer management committees made up of members of the community who are passionate about their local communities. During the year, about 50 management committee members across the centres provided an estimated average of 200 hours service to the community through their participation.

In addition, during the year more than 200 volunteers provided a total of 39,292 hours of service to the community in other roles as diverse as centre administration support, tutoring and program support, catering, crèche and childcare, financial support, data entry and customer service.

Community centres provided social and leisure activities and programs that build social capital by fostering connections, access to networks, and other opportunities totalling 7,909 individual visits.



The following community events were undertaken by Council throughout 2014/15:

- 10th Salisbury Writers' Festival was held and attended by over 400 people
- Matsuri on Mobara Festival – Japanese festival which attracted 7,500 people
- The second Salisbury Secret Garden Festival program, the largest Fringe hub outside of Adelaide. Over the 10-day program more than 7,500 people participated in performances and activities
- Ceremonial events held for Vietnam Veteran's Day and Asbestos Victims
- Council's Reconciliation Action Plan Working Group continues to meet and hosted the first Reconciliation in the North breakfast as part of Reconciliation Week; and
- Staging NAIDOC and Reconciliation program of events.

Key Direction: The Living City

The organisation continued to develop its capacity to engage the community in decision-making, and has continued to revise its approach and policies. Council undertook its bi-annual Community Perceptions Survey and the results have now been released.

Council kept the community informed and engaged with a strong online and social media presence and effective media liaison and publications program. As of June 2015 the City of Salisbury Facebook page had 3,760 followers, the St Kilda Facebook page had 11,000 followers, the Salisbury Library Service had 790 followers and the Polaris Centre had 650 followers. The City of Salisbury website achieved 1,114,436 hits in 2014/15.

Council delivered a number of community events including the second Salisbury Secret Garden, the Mayoral International Women's Day breakfast, Salisbury Writers' Festival and the Australia Day family event.



The community was kept up-to-date with vital information distributed via the Communications & Customer Relations team's Salisbury Aware Magazine.

The magazine was distributed in July, November and March to more than 55,000 residential addresses per edition as well key stakeholders and partners throughout SA. The digital newsletter Salisbury Snapshot was delivered every second month and Council prepared a quarterly full page advert titled 'Live It Up' for distribution in the Northern Messenger Salisbury edition.

Quality of life

OPAL Salisbury is a program about the community working together to create all kinds of ways to enjoy healthy eating and to have fun being active. The OPAL team support communities by coordinating activities and making changes to local services to make sure healthy choices are easily accessible.

Council is committed to improving its sport and recreation buildings across the city for the benefit of the community. The upgrade of the Walkleys Park clubrooms has finished and both of the clubs are now occupying the building. Work has begun on the upgrade to the clubrooms located at Parafield Gardens Soccer Club and the Ingle Farm Junior Soccer Club. These are due for completion early in 2015/16.

The masterplan of Underdown Park, Salisbury North has been completed and Council has approved a budget of \$3.625 million to undertake works in 2015/16 and 2016/17. Works to be undertaken are the demolition and construction of new clubrooms, construction of an additional pitch, upgrade of lighting, irrigation, play space and carpark.

Council also has a minor capital works program with funding of \$271,000, which will enable clubs leasing Council facilities to apply for funding to assist with minor upgrades of their facilities. The building renewal program has continued with an allocated capital budget of \$1.4 million.

A community that aspires to and embraces learning as a lifelong goal

Opportunities for lifelong learning were imbedded into a diverse range of community centre activities. These ranged from social groups through to accredited structured learning, and included health and wellbeing, parenting and life skills, personal and professional development and volunteer development initiatives. Community centres achieved this by providing a wide variety of courses, programs and events in response to community needs.

During the reporting period, there were 135,731 recorded visits to the centres with 25,212 people attending structured courses and programs.

Council supported the community in embracing education through:

- Management of the educational exchange program with Mobara in Japan
- Salisbury Youth Council
- Phoebe Wanganeen Scholarship
- Youth work experience program; and
- The implementation of the traineeship program for university students with Fuji Works, Japan.



CITY OF
Salisbury



KEY DIRECTION

Achieving Excellence

Objectives

- To have a workforce that is planned, dynamic and skilled that enables the organisation to achieve excellence
- To build an organisational culture and environment that is constructive, diverse and supports organisational well-being
- To deliver sustainable, creative and innovative solutions that enable excellent operations and service delivery
- To ensure informed and transparent decision-making that is accountable and legally compliant
- To apply business and resource management that enables excellent service delivery and financial sustainability
- To provide our customers with excellent service that meets their needs

Key Direction: Achieving Excellence

The City of Salisbury faces many challenges as we strive to achieve excellence in building a community of opportunity and spirit in a quality environment. Our success is dependent on addressing these challenges in a coordinated manner.

Council's commitment to achieving excellence is based on the creation and ongoing enhancement of our organisational culture, processes and systems.

Dynamic and skilled workforce

Council delivered a Training and Development Program that included 18 distinct topics ranging from communication, leadership, interpersonal skills, customer service and high performing teams.

Council also delivered a Compliance Program, which included Working in Confined Spaces, Work Zone Traffic Management, Chainsaw Safety and Elevated Work Platforms, Fire Warden, First Aid and other Emergency Response Requirements. The Technical Training Program was also continued to ensure staff maintain knowledge of legislative requirements.

Council selected three employees for the Local Government Professionals Emerging Leaders Program, an increase from one participant last year.

A Council team participated in the LGMA Australasian Management Challenge and was successful at the State level and went on to compete in the Australasian Management Challenge Final in Melbourne.

The improved online induction process was implemented to engage new starters to enable earlier contribution to team outcomes.

A Field Staff Training Calendar has been introduced to provide a more proactive, planned approach to operations training. Staff turnover has risen to 16.7% due to 21 redundancies from the outsourcing of recreation centres in September 2014. The rate of turnover excluding Recreational Centres transfer is 12.2%

Awards recognising leadership

Council was recognised in 2014/15 with a number of major industry awards which highlights the leadership of Council in many innovative projects including:

- LG Professionals SA – LGMA Australasian Management Challenge winner the City of Salisbury's 'CoSMosis' team
- LG Professionals SA – the City of Salisbury was a finalist for the Innovative Management Initiatives – Metropolitan Councils Award and the Excellence In Risk Management Award
- Parks & Leisure Australia SA / NT Awards – Leisure and/or Open Space: Planning Award for the Heyford Reserve Regeneration
- Parks & Leisure Australia SA / NT Awards – High Commendation in the Events category for Salisbury Secret Garden

- 2015 Institution of Public Works Engineering Australasia SA Division Excellence Award – Excellence in Sustainability
- Mainstreets SA – Outstanding Partnerships commendation for Salisbury Secret Garden
- Salisbury Australia Day Awards 2015 – Event of the Year Salisbury Secret Garden
- Category finalist for the 2014 National Local Government Awards for Promoting Indigenous Recognition

Building a constructive organisational culture and environment

Continuing initiatives to develop a high performance culture have included Team Effectiveness Programs (four teams during the year) and the Salisbury Leaders Program, which is a peer recognition program that experienced a 23% increase in nominations from last year. Luminosity sessions for the Executive Team and Divisional Managers see external speakers invited and updates are provided on key organisational projects or achievements.



Key Direction: Achieving Excellence

Council has introduced awareness sessions relating to psychological wellbeing and Aboriginal Cultural Awareness at the leadership level and these are planned to continue throughout the organisation. The Workplace Health and Safety system has continued to develop over the past 12 months with the City of Salisbury again showing significant improvement in the annual KPI Audit conducted by the LGA Workers' Compensation Scheme. The focus over the past 12 months has related to streamlining our plant risk assessment program, further development of our Job Safety Analysis (JSA) and Work Instruction program, as well as a focus on early intervention for injury management.

Council has introduced a dedicated WHS system to ensure more accurate recording and reporting of risks, incidents and hazards. There has been a reduction in our Lost Time Injury Frequency Rate (LTIFR), from 15.7 at 30 June 2014 to 5.6 as at 30 June 2015. Council has also returned the best incident to injury ratio in the past five years at 2.4:1 (for every 2.4 incidents, one injury results) and the Salisbury Safe Survey showed a further shift in employees who believe everyone is responsible for safety at 89.4% (compared to 84.8% in 2012 and 86.6% in 2013).

Sustainable, creative and innovative solutions

A new IT Strategy for 2014-2017 has been developed building on the previous five year plan foundations. The key business capabilities identified were Mobility, Remote Access to Information, Wireless, Open Data (greater community access) and the simplification of interfaces and processes.

New online services for Building and Development applications and Customer Request have been added to our website. Council has expanded participation in the data.sa.gov.au initiative by contributing just over 80 datasets and will continue to provide access to data via this medium for public use.

The SCADA system is now able to be monitored anytime anywhere providing productivity gains for the Water Business Unit. Remote access to corporate systems is also planned, which

will leverage our investment in VMware technology. The extension to the City Square wireless access points has commenced providing greater public access along John Street. Increased access to systems via mobile devices has also been undertaken with the addition of mobile health inspections and infringements modules to our systems. The further use of video conferencing to assist with community programs and access to specialists by staff continues to evolve as the technology simplifies in use.

Informed and transparent decision-making and financial sustainability

As part of its commitment to customer service, Council continues to implement its existing Customer Service Framework. To further improve our service delivery standards, the Customer Service Improvement Program was initiated in 2015 and will identify areas for improvement and implement measures to continue to improve our service delivery.

Executive Allowances

The Executive Management Structure is comprised of the Chief Executive Officer and four General Managers. Salary packages for these five executives are comprised of:

- A negotiated annual salary;
- Statutory Superannuation;
- Provision of a fully maintained Council vehicle or equivalent.

General Manager Membership on External Boards and Committees

Below is a list of membership on external bodies by City of Salisbury General Managers, during the past financial year.

Chief Executive Officer - John Harry	Northern Economic Leaders Group
	UniSA/City of Salisbury Joint Management Group
	Wakefield Group
	Zero Waste Advisory Board- Centre for Sustainable Design and Behaviour
	Metropolitan CEO's Group
	Council Solutions
	Northern Economic Development Plan – Implementation Group
General Manager Business Excellence - Charles Mansueto	Ridley Redevelopment CEO's Group
	Local Government Association Workers Compensation Scheme
General Manager Community Development - Jane Trotter	Council Solutions
	Local Government Managers Australia SA Divisional Board Member
	Local Government Managers Australia National Director
General Manager City Infrastructure - Mark van der Pennen	Creating Biophillic Cities through Citizen Science Advisory Committee
	Adelaide Mt Lofty Ranges Bushfire Management Committee (Deputy Member)
	Northern Adelaide Waste Management Authority (NAWMA)
	Community Floodsafe Steering Committee

Key Direction: Achieving Excellence

Participation in decision-making forums (AR.03.02.03)

Until November 2014 there were eight Committees with 71 non-elected members in their membership. The Committees were Youth Council (24), Audit Committee of Council (3), Development Assessment Panel (4), Sister Cities Sub-Committee (11), Cultural Advisory Sub-Committee (8), St Kilda Development Sub-Committee (7), Salisbury City Centre Renewal Sub-Committee (1), Salisbury Inclusion and Access Sub-Committee (11) and Salisbury Memorial Park Management Sub-Committee (2).

Youth Council	24
Audit Committee of Council	3
Development Assessment Panel	4
Sister Cities Sub-Committee	11
Cultural Advisory Sub-Committee	8
St Kilda Development Sub-Committee	7
Salisbury City Centre Renewal Sub-Committee	1
Salisbury Inclusion and Access Sub-Committee	11
Salisbury Memorial Park Sub-Committee	2

Following the elections in November 2014, there are four Committees with 39 non-elected members in their membership. The Committees are Youth Council (24) Audit Committee of Council (3), Development Assessment Panel (4) and Strategic and International Partnerships (8).

Youth Council	24
Audit Committee of Council	3
Development Assessment Panel	4
Strategic and International Partnerships Sub-Committee	8

Number of internal controls rating 4 or higher (CAMS) (AR.04.02.01)

The Control Assessment Management System (CAMS) is a support tool for internal audit functions that provides a system based approach to monitoring compliance with the requirements of policies, procedures, systems, internal controls, risk management, financial and management reporting. City of Salisbury currently utilises 377 controls within the CAMS across six classes: Assets, Expenses, External Services, Liabilities, Revenue and Strategic Financial Planning.

The CAMS uses a five point rating scale (1=ineffective, 2=requires significant improvement, 3=partially effective, 4=majority effective and 5=effective). This indicator reports the number of controls assessed as 4 or higher of the controls utilised. The total number of controls assessed in 2014/15 was 377, of these controls 372 were assessed as a 4 or a 5, which represents 99% of controls assessed against a target of 80%. Both Core and Additional controls were assessed and this will be the case in subsequent years, although the overall number of controls assessed is likely to decrease as duplicate controls are eliminated.

High risk outcomes/findings from internal audits/ program reviews

Two high risk outcomes / findings from internal audits were identified in the 2014/15 financial year, both of which related to the Procurement Audit.



CITY OF
Salisbury



Performance Indicators

Key Direction: The Prosperous City

Supporting the future prosperity of our city.

Objectives	City Indicators	Explanation of Indicator	Result
BUSINESS DEVELOPMENT AND EMPLOYMENT			
<ul style="list-style-type: none"> To have a community with skills that are valued by employers and provide rewarding careers for residents To have a prosperous and adaptive business sector that supports community wellbeing, is globally oriented and creates employment opportunities To deliver a regional culture of collaboration 	Number of introductions between research and business	The Polaris Centre helps to facilitate partnerships between education, research and industry, and promotes investment in research and development	<p>Business to Innovation program provides a formal approach to developing business research partnerships. Six manufacturers linked with the Mawson Institute. Big data workshop held for small and medium enterprises.</p> <p>18 firms linked with university research expertise and student programs.</p>
	Opportunities to support the growth of small enterprises through the Polaris Centre.	A range of these activities include business networking, advisory services, mentoring, coaching and educational workshops covering key business topics	<p>Information and advice provided to more than 1000 businesses.</p> <p>55 digital economy workshops conducted and digital mentoring provided to 212 workshop participants.</p> <p>Intensive mentoring provided to 127 clients.</p> <p>Business Women's Network conducted on a bi-monthly basis and new larger style business event introduced featuring successful entrepreneurs.</p> <p>High level of satisfaction by clients with 96% indicating they would refer Polaris services to other businesses.</p> <p>Networking attended by just under 2,000 people.</p>
	Number of learning opportunities provided to 'at risk' students	<p>Identifies the number of learning opportunities (courses and programs) created via partnership between Council (Twelve25 Salisbury Youth Enterprise Centre) and DECS (Flexible Working Opportunities Program – FLO).</p> <p>FLO programs are designed to encourage young people at risk of disengaging from education in the traditional model in schools.</p> <p>Programs are delivered by Northern Adelaide Senior College at Twelve25 Salisbury Youth Enterprise Centre under a collaborative agreement.</p>	A total of 255 students participated across nineteen different FLO programs
	Number of initiatives to support employment and education strategies	<p>Accredited and Non Accredited programs with pathways to further education or employment delivered through the community centres</p> <p>Support provided to organisations such as Northern Futures to create local community benefits in relation to the types of jobs available locally</p>	<p>Various Adult Community Education Programs and other initiatives delivered by community centres: Approximately 120</p> <p>Representation on Northern Futures Board and close engagement with Automotive Transformation Taskforce and Northern Economic Plan.</p>

Key Direction: The Prosperous City

Supporting the future prosperity of our city.

Objectives	City Indicators	Explanation of Indicator	Result
LAND AND INFRASTRUCTURE SERVICES			
<ul style="list-style-type: none"> To deliver suitably integrated infrastructure that maximises economic efficiencies and opportunities for the community To enhance and create quality urban areas with high amenity and integrated infrastructure 	Percentage of development applications refused	To ensure that development undertaken in Salisbury complies with the quantitative and qualitative provisions of the City's Development Plan ensuring that development that does not meet these provisions is refused	1.00%
	Increase rateable values compared to State – metropolitan rates	This indicator reports the City of Salisbury rateable value in percentage terms compared to the State – metropolitan rates	7.24%
	Percentage of appeals lodged and lost – State average/other Councils	To ensure that the determination of development applications, when tested in appeal, withstands the rigour of external scrutiny by minimising the number of decisions reversed	0.00% (0 appeal lost of 4 lodged) No data available on the State Average
	Community assets/population	Community assets in the City of Salisbury total \$1,783 billion which serve a population of 134,300 residents	\$13,276

Key Direction: The Sustainable City

Providing built and natural environments that are sustainable and resilient.

Objectives	City Indicators	Explanation of Indicator	Result
ENVIRONMENT			
<ul style="list-style-type: none"> To reduce corporate carbon emissions via mitigation as well as optimising renewable energy options To deliver sustainable water management and improve water security for the City of Salisbury To have sustainable and resilient built environments that contribute to quality amenity 	Increase biodiversity land in area - habitat	Improving the sustainability and climate change resilience of landscapes	4.2 Ha <ul style="list-style-type: none"> Edinburgh Biodiversity Corridor = 3.6 hectares Upper Little Para = 0.6 hectares
	Increase biodiversity land in area – open space	The land available for biodiversity enhancement increases with designed variation in habitat	2.5 Ha <ul style="list-style-type: none"> Dry Creek Stage 3 = 0.4 hectares Dry Creek Valley View = 0.5 hectares Mawson Lakes Railway Wetlands = 0.7 hectares Little Para River, Kings Rd to Pt Wakefield Rd = 0.9 ha
	Increase number of species per hectare	Differing designs in biodiversity enhancement increase bird and animal species	34 species per Ha planted: <ul style="list-style-type: none"> Edinburgh Biodiversity Corridor = 10.2 species per hectare Upper Little Para = 36.6 species per hectare Dry Creek Stage 3 = 107.5 species per hectare Dry Creek Valley View = 28 species per hectare Mawson Lakes Railway Wetlands = 17.1 species per hectare Little Para River, Kings to Pt Wakefield Rd = 27.7 species per hectare

Key Direction: The Sustainable City

Providing built and natural environments that are sustainable and resilient.

Objectives	City Indicators	Explanation of Indicator	Result
ENVIRONMENT			
<ul style="list-style-type: none"> To reduce corporate carbon emissions via mitigation as well as optimising renewable energy options To deliver sustainable water management and improve water security for the City of Salisbury To have sustainable and resilient built environments that contribute to quality amenity 	Water quality through wetlands to Barker Inlet (average 12 months)	<p>The purpose of this measure is to determine effectiveness of wetland systems on reducing pollutant load being discharged to the Barker Inlet. Water quality is measured predominantly using turbidity (ntu). Turbidity is a standard industry measurement of water clarity and provides a strong indication of water health. Turbidity can also be used to give a broad indication of the level of pollution in the water (ie. Suspended solids and heavy metals).</p> <p>The annual results for 2014/15 are quite good for a Watercourse but are influenced by lower than normal significant storm events. The Salisbury Wetlands significantly improve on this result with the water harvested from the wetlands easily achieving EPA licence standards of less than 10 NTU</p>	42 ntu
	Water quality through wetlands to Barker Inlet (peak loads)	The purpose of this measure is to determine the peak turbidity load during a significant storm event. The wetlands reduce the amount of turbidity being discharged into Barker Inlet during a peak event. Water quality is measured predominately using turbidity (ntu). Turbidity is a standard industry measurement of water clarity and provides a strong indication of water health. Turbidity can also be used to give a broad indication of the level of pollution in the water (ie. Suspended solids and heavy metals).	708 NTU (November 2014 minor storm event)
	Water quality through wetlands to Barker Inlet (number of storm events)	The number of significant storm events (greater than 25mm/hour) identified during the financial year is an indicator of storm water bypassing or overflowing the wetland treatment systems. The majority of the sediment/silt and other pollution in the water that discharges to the Barker Inlet is from significant storm events.	0 events
	Quality of water we are harvesting	The quality of water harvested is measured by the number of instances where Environment Protection Authority (EPA) licensed parameters are exceeded.	The number of exceedances of turbidity parameters on EPA licensed ASR injection schemes for 2014/15 was 0.
	Carbon management reduction in CO2 emissions	To voluntarily report the City of Salisbury's annual corporate greenhouse gas emissions in accordance with the National Greenhouse and Energy Reporting Act 2007. In accordance with the Act, only emissions for direct sources (Scope 1) and electricity consumption (Scope 2) are reported. Emissions that are created due to Council activity, but occur off-site (Scope 3) are not reported here, but are detailed in the data source	4,174t CO2 equivalent

Key Direction: The Sustainable City

Providing built and natural environments that are sustainable and resilient.

Objectives	City Indicators	Explanation of Indicator	Result
SERVICE DELIVERY			
<ul style="list-style-type: none"> To reduce resource consumption and minimise waste generation To have sustainable and resilient natural environments that support biodiversity and contribute to quality amenity 	Waste - diversion from landfill	Long-term trend for this data is 100% but that target is currently unachievable based on outside factors. Salisbury remains well ahead of the majority of Councils, including the other members of NAWMA	44.34%
	Waste – green waste participation	Whilst setting the target at 100% would be ideal, there are cost implications of that target that cannot currently be met. The take-up of the green waste participation continues to grow at a steady rate	58.5%
	Waste recycling per household per service	Residents continue to increase the amount of waste they recycle. Council's efforts to increase awareness over what can be recycled should ensure this figure continues to grow	7.8kg
	Percentage of development applications with water sensitive urban design principles (WSUD)	Current environment legislation requires that stormwater pollution loads discharged from new development to downstream drainage systems be reduced to acceptable levels. All commercial and industrial building development applications have conditions requiring the application of WSUD principles to capture stormwater pollutants and treat storm run-off to improve water quality prior to discharge from the site. For residential development, conditions requiring WSUD principles are applied at the land division stage. Future legislation is proposed to specify targets to be achieved to reduce total suspended solids (TSS) and nutrient loads such as nitrogen and phosphorus	100% (same as previous year)
	Metres of street renewed under Streetscape Renewal	Council continues to work in a pro-active manner to ensure its network of streets are renewed sustainably	21km of streetscape completed in 2014/15, removing approximately 1156 trees.

Key Direction: The Living City

Encouraging and supporting a thriving and connected community.

Objectives	City Indicators	Explanation of Indicator	Result
LIVEABILITY			
<ul style="list-style-type: none"> To have a community that embraces healthy and active lifestyles To have a city where a quality of life is achievable 	Perceptions of community safety	Respondents feel significantly safer than the 2013 result of 6.7.	7: Rating out of 10 with 10 being highest rating
	Perceptions of quality of life	Decline from a high of 7.7 in 2012	7.3: Rating out of 10 with 10 being highest rating
	Housing affordability	Slight increase on the 2012 result	7.3: Rating out of 10 with 10 being highest rating
	Perception of quality of open space	Satisfaction with parks and reserves remains the same from previous years	7.5: Rating out of 10 with 10 being highest rating
ENGAGEMENT AND PARTICIPATION			
<ul style="list-style-type: none"> To have an engaged community with a strong sense of vitality, pride and belonging 	Number of volunteer hours	Council engaged 477 volunteers	Hours contributed: 81,539 hours with a \$1,964,275 economic value (based on \$24.09 per hour)
	Voting in elections	This indicator is intended to measure the level of participation by electors in Local Government elections. The raw data result represents the total number of ballots returned for elections conducted within the City of Salisbury. Participation rates are generally reported as a percentage, based on the responses received from total ballots issued. Comparisons with other Councils and State-wide rates is also generally based on % results	21,993 electors. Participation rate of 25.07% in the 2014 Election.
	Participation in decision-making forums	This indicator is intended to measure the extent to which community members participate in the decision-making process of Council, via membership on Council Sub-Committees and Committees established in accordance with the requirements of Section 41 of the Local Government Act 1999	Until Nov 2014: 71 members After Nov 2014: 39 members

Key Direction: The Living City

Encouraging and supporting a thriving and connected community.

Objectives	City Indicators	Explanation of Indicator	Result
SERVICE DELIVERY			
<ul style="list-style-type: none"> To have a community that aspires to and embraces learning as a lifelong goal 	The level of satisfaction with services offered within the community	Satisfaction levels from the 2014 community survey all remain high, but have slightly decreased from 2012	Library: 8.4 rating Community Centres: 7.5 rating Senior services: 7.3 rating (All ratings are out of 10)
	Number of attendances for structured learning activities in Community Centres	Records the number of individual participation visits in activities, courses and programs delivered across the community centres in the City.	Total number of recorded visits: 135,731 Number of attendees for structured learning activities in community centres: 25,212

Key Direction: Achieving Excellence

Enhancing and sustaining organisational capacity.

Objectives	City Indicators	Explanation of Indicator	Result
PEOPLE			
<ul style="list-style-type: none"> To have a workforce that is planned, dynamic and skilled that enables the organisation to achieve excellence To build an organisational culture and environment that is constructive, diverse and supports organisational wellbeing 	Staff turnover	Number of staff leaving the organisation annually compared to growth. National turnover rates are 15.5% (2010 ABS figures)	16.7% due to transfer of 21 staff associated with recreational centres to an external organisation in September 2014. The rate of turnover excluding Recreational Centres transfer is 12.2%
	Learning and development programs	A new program of learning and development has been introduced to the organisation with a view to getting more employees to participate in developmental opportunities	In regards to instructor led workshops, a total of 63 courses (173 sessions) were run with a total of 1,398 participants completing 4,467 hours of learning. In regards to online learning, we had 354 participants completing 21 various online courses.
PROCESSES AND SYSTEMS			
<ul style="list-style-type: none"> To deliver sustainable, creative and innovative solutions that enable excellent operations and service delivery 	Internal controls assessment results (CAMS)	<p>The Control Assessment Management System (CAMS) is a support tool for internal audit functions that provides a system based approach to monitoring compliance with the requirements of policies, procedures, systems, internal controls, risk management and financial land management reporting. The City of Salisbury currently utilises 377 controls within the CAMS across six classes: Assets, expenses, external services, liabilities, revenue and strategic financial planning.</p> <p>The CAMS uses a five point rating scale to assess controls (1 = ineffective, 2 = requires significant improvement, 3 = partially effective, 4 = majority effective and 5 = effective)</p>	For 2014/15 the average total score across all six classes increased slightly from the previous year to 4.7. This is broken down as follows; Assets = 4.6, Expenses = 4.7, External Services = 4.5, Liabilities = 4.8, Revenue = 4.9 and Strategic Financial Planning = 4.8.
	Annual surveys of (internal) customer satisfaction with corporate systems	The annual survey is measured over 10 systems, which are considered to be the main corporate systems. The survey uses a scale 1-7 where 1 is poor and 7 is excellent. The average score for the survey across all 10 systems was 4.9 for 2013-14.	A survey was run as part of the Information Services review and will continue to be run on an annual basis. One aspect of the survey deals specifically with corporate systems.
	% positive outcomes/findings from internal audits/program reviews	This indicator reports the number of internal audits/program reviews conducted and the nature of findings, within risk categories, from those internal audits/program reviews. Favourable results are reflected in findings that fall within the 'low' risk category as these generally indicate minor opportunities for improvement, rather than a failure of internal controls, processes or systems	Out of a total of 46 recommendations made as a result of internal audits; 2 were classified as high risk, 38 as medium risk and 6 as low risk using the terminology and classifications in the City of Salisbury Risk Management Guide.

Key Direction: Achieving Excellence

Enhancing and sustaining organisational capacity.

Objectives	City Indicators	Explanation of Indicator	Result
GOVERNANCE AND PLANNING			
<ul style="list-style-type: none"> To ensure informed and transparent decision-making that is accountable and legally compliant To apply business and resource management that enables excellent service delivery and financial sustainability 	Approaches and complaints to Ombudsman	This indicator reports the number of approaches and complaints made to the Ombudsman in relation to the City of Salisbury. The figure is provided by the Ombudsman's office and is reported in the Ombudsman SA Annual Report. In some instances, a matter referred to the Ombudsman will be addressed through simple telephone contact with relevant City of Salisbury staff, or where the Ombudsman deems appropriate, a full investigation/review of the matter, may be undertaken	During 2014/15, 43 complaints were received by the SA Ombudsman; 29 were referred back to Council for action, 8 were declined, 2 had alternative remedy availability, 2 were resolved with the cooperation of Council and 2 are continuing.
	Unqualified end of financial year audit	This indicator reports whether Council achieves an unqualified audit report each financial year. The result is reported as either yes or no	Yes
CUSTOMERS AND COMMUNITY			
<ul style="list-style-type: none"> To provide our customers with excellent service that meets their needs 	Overall level of satisfaction with Council's service delivery (as determined by the community survey)	Rating has remained high and unchanged from 2012.	7.4: Rating out of 10 with 10 being highest rating (2014 result is the same as the 2012 result)
	Number of requests for internal review of decisions	This indicator reports the number of requests received for a review of Council decisions in accordance with the requirements of Section 270 of the Local Government Act 1999	During the 2014/15 financial year, the City of Salisbury received two requests for a review of a Council decision.



CITY OF
Salisbury



General Purpose **Financial Reports**

to 30 June 2015

General Purpose Financial Statements to 30 June 2015

1. Council Certificate

2. Understanding Council's Financial Statements

3. Primary Financial Statements:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

4. Notes to the Financial Statements

5. Independent Auditor's Report - Financial Statements

6. Independent Auditor's Report - Internal Controls

7. Certificates of Audit Independence

- Council Certificate of Audit Independence
- Audit Certificate of Audit Independence

General Purpose Financial Statements to 30 June 2015

Certification of Financial Statements

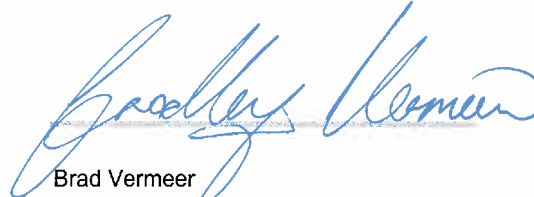
We have been authorised by the Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2015 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



John Harry
CHIEF EXECUTIVE OFFICER



Brad Vermeer
DEPUTY MAYOR

Date:

14/10/2015

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year, and ensuring both responsibility for and ownership of the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2015.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

1. A Statement of Comprehensive Income

A summary of Council's financial performance for the year, listing all income & expenses.

2. A Balance Sheet

A 30 June snapshot of Council's financial position including its assets & liabilities.

3. A Statement of Changes in Equity

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

4. A Statement of Cash Flows

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

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

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

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

Statement of Comprehensive Income for the year ended 30 June 2015

\$ '000	Notes	2015	Restated 2014
Income			
Rates	2a	83,929	80,314
Statutory Charges	2b	2,741	2,890
User Charges	2c	5,898	7,019
Grants, Subsidies & Contributions	2g	18,001	10,669
Investment Income	2d	520	623
Reimbursements	2e	561	356
Other Income	2f	1,309	1,192
Net Gain - Equity Accounted Council Businesses	19	859	1,030
Total Income		113,818	104,093
Expenses			
Employee Costs	3a	34,832	35,098
Materials, Contracts & Other Expenses	3b	45,683	45,048
Depreciation, Amortisation & Impairment	3c	23,421	22,232
Finance Costs	3d	1,431	1,642
Net Loss - Equity Accounted Council Businesses	19	20	-
Total Expenses		105,387	104,020
Operating Surplus / (Deficit)		8,431	73
Asset Disposal & Fair Value Adjustments	4	3,198	4,861
Amounts Received Specifically for New or Upgraded Assets	2g	1,536	4,768
Physical Resources Received Free of Charge	2i	1,095	8,685
Net Surplus / (Deficit) ¹		14,260	18,387
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I, PP&E	9a	(16,814)	10,319
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	(829)	-
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	-	(2,511)
Total Other Comprehensive Income		(17,643)	7,808
Total Comprehensive Income		(3,383)	26,195

¹ Transferred to Equity Statement

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Statement of Financial Position as at 30 June 2015

\$ '000	Notes	2015	Restated 2014	Restated 2013
ASSETS				
Current Assets				
Cash and Cash Equivalents	5a	19,460	14,583	14,494
Trade and Other Receivables	5b	4,831	5,667	6,011
Inventories	5c	271	458	444
Total Current Assets		24,562	20,708	20,949
Non-current Assets				
Financial Assets	6a	1,024	1,277	788
Equity Accounted Investments in Council Businesses	6b	3,323	3,313	2,283
Infrastructure, Property, Plant and Equipment	7a	1,292,828	1,307,742	1,277,111
Other Non-Current Assets	6c	42,328	33,255	36,981
Total Non-Current Assets		1,339,503	1,345,587	1,317,163
TOTAL ASSETS		1,364,065	1,366,295	1,338,112
LIABILITIES				
Current Liabilities				
Trade and Other Payables	8a	14,517	11,086	9,395
Borrowings	8b	2,399	2,762	3,253
Provisions	8c	6,620	6,064	3,434
Total Current Liabilities		23,536	19,912	16,082
Non-current Liabilities				
Borrowings	8b	17,140	19,539	22,302
Provisions	8c	1,589	1,661	740
Total Non-current Liabilities		18,729	21,200	23,042
TOTAL LIABILITIES		42,265	41,112	39,124
Net Assets		1,321,800	1,325,183	1,298,988
EQUITY				
Accumulated Surplus		297,181	271,948	251,500
Asset Revaluation Reserves	9a	996,706	1,014,349	1,006,541
Other Reserves	9b	27,913	38,886	40,947
Total Equity		1,321,800	1,325,183	1,298,988

Statement of Changes in Equity for the year ended 30 June 2015

		Asset			
		Accumulated	Revaluation	Other	Total
\$ '000	Notes	Surplus	Reserve	Reserves	Equity
2015					
Balance at the end of previous reporting period		271,948	1,014,349	38,886	1,325,183
Net Surplus / (Deficit) for Year		14,260	-	-	14,260
Other Comprehensive Income					
- Gain (Loss) on Revaluation of IPP&E	7a	-	(16,814)	-	(16,814)
- Share of OCI - Equity Accounted Council Businesses	19		(829)	-	(829)
Other Comprehensive Income		-	(17,643)	-	(17,643)
Total Comprehensive Income		14,260	(17,643)	-	(3,383)
Transfers between Reserves		10,973	-	(10,973)	-
Balance at the end of period		297,181	996,706	27,913	1,321,800

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
2014					
Balance at the end of previous reporting period		232,736	1,001,996	40,947	1,275,679
Adjustments (Correction of Prior Period Errors)	22	18,764	4,545	-	23,309
Restated Opening Balance		251,500	1,006,541	40,947	1,298,988
Net Surplus / (Deficit) for Year		18,387	-	-	18,387
Other Comprehensive Income					
- Gain (Loss) on Revaluation of IPP&E	7a	-	10,319	-	10,319
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	-	(2,511)	-	(2,511)
Other Comprehensive Income		-	7,808	-	7,808
Total Comprehensive Income		18,387	7,808	-	26,195
Transfers between Reserves		2,061	-	(2,061)	-
Balance at the end of period		271,948	1,014,349	38,886	1,325,183

Statement of Cash Flows for the year ended 30 June 2015

\$ '000	Notes	2015	2014
Cash Flows from Operating Activities			
<u>Receipts</u>			
Rates Receipts		83,670	80,414
Statutory Charges		2,741	3,120
User Charges		9,123	8,691
Grants, Subsidies & Contributions (operating purpose)		18,001	11,469
Investment Receipts		520	121
Reimbursements		582	392
Other Receipts		7,476	7,193
<u>Payments</u>			
Payments to Employees		(34,518)	(34,322)
Payments for Materials, Contracts & Other Expenses		(47,683)	(50,884)
Finance Payments		(1,431)	(1,654)
Net Cash provided by (or used in) Operating Activities	11b	38,481	24,540
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,536	4,768
Sale of Replaced Assets		141	220
Sale of Surplus Assets		-	45
Net Disposal of Investment Securities		72	-
Sale of Real Estate Developments		11,055	9,656
Repayments of Loans by Community Groups		3	3
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(21,996)	(11,111)
Expenditure on New/Upgraded Assets		(17,298)	(18,856)
Development of Real Estate for Sale		(4,355)	(5,922)
Net Cash provided by (or used in) Investing Activities		(30,842)	(21,197)

\$ '000	Notes	2015	2014
Cash Flows from Financing Activities			
<u>Receipts</u>			
Nil			
<u>Payments</u>			
Repayments of Borrowings		(2,762)	(3,254)
Net Cash provided by (or used in) Financing Activities		(2,762)	(3,254)
Net Increase (Decrease) in Cash Held		4,877	89
plus: Cash and Cash Equivalents at beginning of period	5, 11	14,583	14,494
Cash & Cash Equivalents at end of period	5, 11	19,460	14,583
Additional Information:			
plus: Investments on hand - end of year	6a	988	1,240
Total Cash, Cash Equivalents and Investments		20,448	15,823

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by the City of Salisbury in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under Regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 14 October 2015.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

City of Salisbury is incorporated under the *South Australian Local Government Act 1999* and has its principal place of business at 12 James Street, Salisbury. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income Recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In the month of June in prior years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. In June 2011, one quarter of the 2011/12 allocation amounting to \$2,399,148 was paid in advance; in June 2012, two quarters of the 2012/13 allocation: \$4,624,996; and in June 2013, again two quarters of the 2013/14 allocation: \$4,393,570. The Federal Government had indicated that this process of pre-paying grant funding was to cease after 2013/14 and was the case for the 2014/15 grant, which was paid entirely in the correct financial year. However, on 30 June 2015, Council received two quarters of the 2015/16 financial assistance grant, with the allocation amounting to \$4,065,160. This amount received in advance was recognised in the 2014/15 financial year, in accordance with AASB 1004 *Contributions*.

The actual amounts of untied grants received during the reporting periods are disclosed in Note 2.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 1. Summary of Significant Accounting Policies continued

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 1999*. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

5 Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

5.1 Real Estate Assets Developments

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other Real Estate Held for Resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant and equipment when completed ready for use.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 1. Summary of Significant Accounting Policies continued

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

7 Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 1. Summary of Significant Accounting Policies continued

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Council also makes contributions to other Superannuation Schemes selected by employees under the 'Choice of Fund' legislation.

No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

10 Leases

Lease arrangements have been accounted for in accordance with AASB 117. In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

11 Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

12 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

13 New accounting standards and UIG Interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2015.

Council has not adopted any of these standards early.

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

Apart from the AASB disclosures below, there are no other standards that are "not yet effective" which are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

Applicable to Local Government:

AASB 9 - Financial Instruments (and associated amending standards)

AASB 9 replaces AASB 139 *Financial Instruments: Recognition and Measurement* and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value and
- amortised cost (where financial assets will only be able to be measured at amortised cost where very specific conditions are met).

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 1. Summary of Significant Accounting Policies continued

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 that entities recognise revenue so as 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.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The full impact of AASB 15 has not yet been ascertained or quantified.

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2018.

AASB 124 - Related Party Disclosures

From 1 July 2016, AASB 124 *Related Party Disclosures* will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council employees. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

AASB 2014 - 10 Sale or contribution of Assets between an Investor and its Associate or Joint Venture

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.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2016.

This standard will only impact Council where there has been a sale or contribution of assets between the entity and the associate/joint venture.

AASB 2014 - Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 and AASB 11]

This Standard amends AASB 11 to provide guidance on the accounting for acquisitions of interests in joint operations in which the activity constitutes a business.

The amendments require:

- (a) the acquirer of an interest in a joint operation in which the activity constitutes a business, as defined in AASB 3 Business Combinations, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and
- (b) the acquirer to disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.

This Standard also makes an editorial correction to AASB 11.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 1. Summary of Significant Accounting Policies continued

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2016.

If a joint operation is acquired during the reporting period, then this standard clarifies the accounting for the acquisition to be in accordance with AASB 3, i.e. assets and liabilities acquired to be measured at fair value.

Not applicable to Local Government per se;

None

14 Comparative Figures

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

15 Disclaimer

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

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 2. Income

\$ '000	Notes	2015	2014
(a). Rates Revenues			
General Rates			
General Rates		83,107	79,509
Less: Mandatory Rebates		(974)	(933)
Less: Discretionary Rebates, Remissions & Write Offs		(322)	(343)
Total General Rates		81,811	78,233
Other Rates (Including Service Charges)			
Natural Resource Management Levy		1,694	1,697
Salisbury Town Centre Separate Rate		185	149
Globe Derby Separate Rate		6	6
Mawson Centre Carparking Separate Rate		18	18
Total Other Rates		1,903	1,870
Other Charges			
Penalties for Late Payment		215	211
Total Other Charges		215	211
Total Rates Revenues		83,929	80,314
(b). Statutory Charges			
Development Act Fees		755	830
Town Planning Fees		380	378
Animal Registration Fees & Fines		1,089	1,131
Parking Fines / Expiation Fees		277	321
Other Licences, Fees & Fines		240	230
Total Statutory Charges		2,741	2,890
(c). User Charges			
Cemetery Fees		603	364
Property Lease		546	671
Waste Disposal Fees		1,307	1,330
Recreation Centres		515	1,907
Water Supply		1,988	1,747
Aged and Disability Services		414	413
Sundry		525	587
Total User Charges		5,898	7,019

\$ '000	Notes	2015	2014
(d). Investment Income			
Interest on Investments			
- Local Government Finance Authority		246	324
- Banks		272	297
- Loans to Community Groups		2	2
Total Investment Income		520	623
(e). Reimbursements			
Contract Maintenance		168	-
Other		393	356
Total Reimbursements		561	356
(f). Other Income			
Insurance & Other Recoupments - Infrastructure, IPP&E		1	5
Rebates Received		791	528
Sundry		386	512
Scrap Metal		87	126
Sponsorship		44	21
Total Other Income		1,309	1,192

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 2. Income continued

\$ '000	Notes	2015	2014
(g). Grants, Subsidies, Contributions			
Amounts Received Specifically for New or Upgraded Assets		1,536	4,768
Total Amounts Received Specifically for New or Upgraded Assets		1,536	4,768
Other Grants, Subsidies and Contributions		13,936	10,669
Individually Significant Item - Additional Grants Commission Payment (refer below)		4,065	-
Total Grants, Subsidies, Contributions		19,537	15,437
The functions to which these grants relate are shown in Note 12.			
(i) Sources of grants			
Commonwealth Government		2,071	3,265
State Government		15,652	10,526
Other		1,814	1,646
Total		19,537	15,437
(ii) Individually Significant Items			
Nil			
Grant Commission (FAG) Grant Recognised as Income		4,065	-

On 30 June 2015, Council received payment of the first two instalments of the 2015/16 Financial Assistance Grant. comprising \$3,180k in general purpose funding and \$885k in untied local roads funding. This has materially increased Council's operating results in the current year, as these amounts are recognised as income upon receipt. Potential material effects will be experienced when the timing of these grant payments are restored to a normal schedule.

\$ '000	Notes	2015	2014
(h). Conditions over Grants & Contributions			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
Unexpended at the close of the previous reporting period		3,786	3,769
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
St Kilda Playground Renewal		(637)	-
Green Trails		(348)	(111)
Acquisition portion 22 Stanley St Salisbury		(300)	-
Kings/Whites Road Roundabout		(295)	-
Acquisition portion 11 Hunt St Salisbury		(100)	-
Economic Regional Collaboration - Business Taskforce		(95)	(85)
Indigenous Capability and Development Program		(63)	-
Cultural Development Project Funds		(62)	-
OPAL Program		(62)	(58)
Resource Recovery Park		(57)	-
Small Business Advisory Service		(56)	(83)
Willowbrook Reserve - Connect Salisbury		(50)	-
Resilient Salisbury		(46)	-
Healthy Communities Initiative		(31)	(131)
Digital Enterprise Program		(13)	(123)
Digital Local Government Program		(13)	(338)
ACE Transition Project		-	(44)
Digital Hubs Program		-	(57)
Harry Bowey Playground Renewal		-	(75)
Creaser Park Playspace		-	(78)
Burton West Drain		-	(145)
Salisbury Town Centre Playspace		-	(366)
Other		(613)	(155)
Subtotal		(2,841)	(1,849)

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 2. Income continued

\$ '000	Notes	2015	2014
<i>Plus:</i>			
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Roads Infrastructure		394	-
Parafield Soccer		200	-
Business Advisory Service - Playford		92	-
Economic Regional Collaboration - Business Taskforce		60	95
Digital Growth Program		50	-
Pine Lakes ASR Tank and Booster		32	-
Resilient Salisbury		30	-
OPAL Program		25	62
Aged Friendly Retail Project		15	-
Leap Program		5	-
St Kilda Playground Renewal		-	1,000
Kings/Whites Road Roundabout		-	295
Indigenous Capability and Development Program		-	71
Resource Recovery Park		-	57
Small Business Advisory Service		-	56
Willowbrook Reserve - Connect Salisbury		-	50
Digital Enterprise Program		-	13
Other		-	167
Subtotal		903	1,866
Unexpended at the close of this reporting period		1,848	3,786
Net increase (decrease) in assets subject to conditions in the current reporting period		(1,938)	17
 (i). Physical Resources Received Free of Charge			
Land & Improvements		198	3,218
Roads, Bridges & Footpaths		396	5,467
Stormwater Drainage		501	-
Total Physical Resources Received Free of Charge		1,095	8,685

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 3. Expenses

\$ '000	Notes	2015	2014
(a). Employee Costs			
Salaries and Wages		28,142	28,120
Employee Leave Expense		5,162	4,899
Superannuation - Defined Contribution Plan Contributions	18	1,285	1,229
Superannuation - Defined Benefit Plan Contributions	18	1,781	1,729
Workers' Compensation Insurance		1,624	1,412
Less: Capitalised and Distributed Costs		(3,162)	(2,291)
Total Operating Employee Costs		34,832	35,098
Total Number of Employees (full time equivalent at end of reporting period)			
		428	433
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		52	53
Bad and Doubtful Debts		20	10
Elected Members' Expenses		425	398
Election Expenses		339	33
Operating Lease Rentals - Cancellable Leases		1,138	1,386
Subtotal - Prescribed Expenses		1,974	1,880
(ii) Other Materials, Contracts and Expenses			
Contractors		29,733	28,339
Energy		4,050	4,314
Legal Expenses		211	256
Levies Paid to Government - NRM levy		1,694	1,679
Levies - Other		327	84
Parts, Accessories & Consumables		3,007	3,385
Sundry		2,817	3,382
Water Rates		886	779
Insurance		984	950
Subtotal - Other Material, Contracts & Expenses		43,709	43,168
Total Materials, Contracts and Other Expenses		45,683	45,048

\$ '000	Notes	2015	2014
(c). Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Land Improvements		4,381	3,908
Buildings & Other Structures		1,132	1,068
Infrastructure		16,192	15,739
Plant & Equipment		1,547	1,398
Library Books		169	119
Total Depreciation, Amortisation and Impairment		23,421	22,232
(d). Finance Costs			
Interest on Loans		1,431	1,642
Total Finance Costs		1,431	1,642

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	Notes	2015	2014
Infrastructure, Property, Plant & Equipment			
(i) Assets Renewed or Directly Replaced			
Proceeds from Disposal		141	220
Less: Carrying Amount of Assets Sold		(112)	(161)
Gain (Loss) on Disposal		29	59
(ii) Assets Surplus to Requirements			
Proceeds from Disposal		-	45
Less: Carrying Amount of Assets Sold		(2,225)	(1,579)
Gain (Loss) on Disposal		(2,225)	(1,534)
Real Estate Development Assets			
Proceeds from Disposal		10,875	9,656
Less: Carrying Amount of Assets Sold		(5,481)	(3,320)
Gain (Loss) on Disposal		5,394	6,336
Net Gain (Loss) on Disposal or Revaluation of Assets		3,198	4,861

Note 5. Current Assets

\$ '000	Notes	2015	2014
(a). Cash & Cash Equivalents			
Cash on Hand at Bank		4,948	1,916
Short Term Deposits & Bills, etc.		14,512	12,667
Total Cash & Cash Equivalents		19,460	14,583
(b). Trade & Other Receivables			
Rates - General & Other		2,385	2,128
Accrued Revenues		48	69
Debtors - General		1,272	2,516
GST Recoupment		929	868
Prepayments		194	103
Loans to Community Organisations		3	3
Subtotal		4,831	5,687
Less: Allowance for Doubtful Debts		-	(20)
Total Trade & Other Receivables		4,831	5,667
(c). Inventories			
Stores & Materials		271	445
Trading Stock		-	13
Total Inventories		271	458

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 6. Non-Current Assets

\$ '000	Notes	2015	2014
(a). Financial Assets			
Receivables			
Council Rates Postponement Scheme		14	12
Loans to Community Organisations		22	25
Total Receivables		36	37
Other Financial Assets (Investments)			
Mortgage over Property - Affordable Housing Scheme		988	1,240
Total Other Financial Assets (Investments)		988	1,240
Total Financial Assets		1,024	1,277
(b). Equity Accounted Investments in Council Businesses			
Northern Adelaide Waste Management Authority	19	3,222	3,192
Council Solutions	19	101	121
Total Equity Accounted Investments in Council Businesses		3,323	3,313
(c). Other Non-Current Assets			
(i) Inventories			
Real Estate Developments		12,158	13,284
Total Inventories		12,158	13,284
(ii) Other			
Capital Works-in-Progress		30,170	19,971
Total Other		30,170	19,971
Total Other Non-Current Assets		42,328	33,255

\$ '000	Notes	2015	2014
Real Estate Developments - Current & Non-Current			
(Valued at the lower of cost and net realisable value)			
Residential		12,158	13,284
Total Real Estate for Resale		12,158	13,284
Represented by:			
Acquisition Costs		7,344	8,504
Development Costs		4,814	4,780
Total Real Estate of Resale		12,158	13,284
(ii) Apportionment of Real Estate Developments			
Current Assets		-	-
Non-Current Assets		12,158	13,284
		12,158	13,284

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 7a (i). Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/6/2014				Asset Movements during the Reporting Period								as at 30/6/2015			
		At Fair Value	At Cost	Accumulated Dep'n	Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	Trfers from/(to) Real Estate Assets	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Dep'n	Carrying Value
						New / Upgrade	Renewals										
Land - Other	2	384,633	-	-	384,633	871	-	-	-	-	(510)	-	4,237	389,231	-	-	389,231
Land Improvements	3	151,104	-	52,612	98,492	4,273	1,517	(32)	(4,381)	-	-	(8,184)	-	144,672	-	52,987	91,685
Buildings & Other Structures	3	98,037	-	24,358	73,679	4,769	992	(525)	(1,132)	-	-	-	-	103,149	-	25,366	77,783
Infrastructure	3	1,173,987	-	431,615	742,372	6,269	7,265	(1,668)	(16,192)	-	-	(12,867)	-	1,147,915	-	422,736	725,179
Plant & Equipment		-	18,600	11,449	7,151	2,066	-	(112)	(1,547)	-	-	-	-	-	20,213	12,655	7,558
Library Books		-	1,415	-	1,415	146	-	-	(169)	-	-	-	-	-	1,392	-	1,392
Total Infrastructure, Property, Plant & Equipment		1,807,761	20,015	520,034	1,307,742	18,394	9,774	(2,337)	(23,421)	-	(510)	(21,051)	4,237	1,784,967	21,605	513,744	1,292,828
Comparatives		1,755,898	18,654	497,441	1,277,111	36,217	9,479	(1,739)	(21,754)	(2,511)	1,098	-	10,319	1,807,761	20,015	520,034	1,307,742

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

Valuation of Assets

Council measures and recognises the following assets at fair value on a recurring basis after initial recognition:

- Land
- Land Improvements
- Infrastructure
- Buildings and Other Structures

Council does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

Information on Valuations

a) Fair Value Hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. This hierarchy categorises fair value measurements into one of three possible levels based on the lowest level that a significant input can be characterised into. The levels are outlined below:

Level 1	Level 2	Level 3
Measurements based on quoted prices (unadjusted) in active markets for identical assets that the entity can access at the measurement date.	Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly.	Measurements based on unobservable inputs for the asset.

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

b) Valuation Techniques

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

- *Market Approach* uses prices and other relevant information generated by market transactions involving identical or similar assets.
- *Income Approach* converts estimated future cash flows or income and expenses into a single current (ie. discounted) value.
- *Cost Approach* reflects the current replacement cost of an asset at its current service capacity.

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

c) Capitalisation Thresholds

Capitalisation Thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture and Equipment	\$5,000
Plant and Light Vehicles	\$5,000
Buildings - new construction/extensions	\$10,000
Park and Playground Furniture and Equipment	\$5,000
Road construction and reconstruction	\$10,000
Paving and footpaths, Kerb and Gutter	\$5,000
Drains and Culverts	\$20,000
Reticulation extensions	\$20,000
Sidelines and household connections	\$5,000
Artworks	\$5,000

d) Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture and Equipment:	
Office Equipment	3 to 10 years
Office Furniture	3 to 10 years
Vehicles and Road-making Equipment	4 to 25 years
Other Plant and Equipment	3 to 25 years
Building and Other Structures:	
Buildings	40 to 150 years
Playground Equipment	15 to 25 years
Benches, Seats, etc	5 to 15 years

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property continued

Infrastructure:

Roads - Seal	20 to 25 years
Roads - Pavement	40 to 80 years
Unsealed Roads	5 to 10 years
Bridges	100 years
Footpaths	5 to 50 years
Kerb, Gutter and Medians	40 to 100 years
Drainage Pipes	80 to 100 years
Culverts, Headwalls and Junction Boxes	40 to 80 years
Dams and Reservoirs	100 years
Bores	50 years
Reticulation Pipes - PVC	60 to 80 years
Pumps and Telemetry	10 to 30 years

Other Assets:

Library Books	3 to 7 years
Artworks/Local History	Indefinite

e) Table of Fair Values 2014/15

	Level 1 \$'000s	Level 2 \$'000s	Level 3 \$'000s	Total \$'000s
Land	-	389,231	-	389,231
Land Improvements	-	-	144,672	144,672
Infrastructure	-	-	1,147,915	1,147,915
Building	-	-	103,149	103,149
Total	-	389,231	1,395,736	1,784,967

f) Disclosed Fair Value Measurements

Asset Category	Fair Value Hierarchy Level	Valuation Technique	Fair Value \$,000's
Land	2	Market Value	\$389,231

Valuations of assets in this category are undertaken using the State Valuer Generals Site Values.

Asset Category	Fair Value Hierarchy Level	Valuation Technique	Fair Value \$,000's
Land Improvements	3	Cost Approach	\$144,672

Valuations of assets in this category are undertaken via one of three methods:

a. Independent valuations are provided by Tonkin Consulting using a methodology that utilises observable Council specific contract rates to derive a unit rate used to calculate a depreciated replacement cost for each asset. Assets valued via this method include Footpaths, Kerbing and Carpark Pavement/Seals all situated on Council Reserves.

b. Revalued using the Local Government Pricing Index (LGPI). Assets valued via this method include Fencing, Irrigation Equipment, Playgrounds, Sports Courts/Facilities, Reserve Furniture, Landscaping and Other Structures all situated on Council Reserves.

c. Independent valuations were provided by Inside Infrastructure and Aquentia Consulting (as sub-consultant to Inside Infrastructure) using a methodology that utilises observable rates and cost information from their extensive knowledge across the water industry. Assets valued via this method include all those associated with Councils Recycled Stormwater Business Unit, which includes assets such as Pipework, Pumps, Bores, Valves, Electrical and Computer Equipment.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property continued

Asset Category	Fair Value Hierarchy Level	Valuation Technique	Fair Value \$,000's
Infrastructure	3	Cost Approach	\$1,147,915
<p>Valuation of assets in this category are undertaken via one of two methods:</p> <p>a. Independent valuations are provided by Tonkin Consulting using a methodology that utilises observable Council specific contract rates to derive a unit rate used to calculate a depreciated replacement cost for each asset. Assets valued via this method include Footpaths, Kerbing, Carpark Pavements/Seals, Road Pavement/Seals and Drainage Pipes/Pits all situated on Council Roads.</p> <p>b. Revalued using the Local Government Pricing Index (LGPI). Assets valued via this method include Bridges, Irrigation Equipment on Roads, Road Furniture, Landscaping on Roads, Open Drainage Systems and Drainage Dams.</p>			
Asset Category	Fair Value Hierarchy Level	Valuation Technique	Fair Value \$,000's
Buildings and Other Structures	3	Cost Approach	\$103,149
<p>Valuation of assets in this category are undertaken via the following method:</p> <p>a. Independent valuation of the current depreciated replacement cost for buildings at a component level was undertaken by APV Valuers and Asset Management for the year ending 30 June 2010 and was indexed in the 2010/11 and 2011/12 financial years by APV Valuers and Asset Management using an index derived from references to various construction guides (such as Rawlinson's Australian Construction Handbook) and ABS data. In 2012/13, 2013/14 and 2014/15 an independent valuation of the current depreciated replacement cost for buildings was undertaken using a Building Component Price Index provided by Tonkin Consulting, derived from building rates contained within the Rawlinson's Australian Construction Handbook.</p>			

The requirements of AASB 13 *Fair Value Measurement* have been applied to all valuations undertaken since 1 July 2013. There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements from previous years.

Valuation of Assets (continued)

Highest and best use

All of Council's non financial assets are considered as being utilised for the highest and best use unless market or other factors suggest a different use by market participants would maximise the value of the asset.

Land Under Roads

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition; land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Land

Much of the land under Councils care and control is Crown land or has been declared as community land under the provision of the Local Government Act 1999. Other types of restrictions on the land may also apply. Valuations of this land are based on the State Valuer Generals Site Values, which are based on observable sales in an active market of similar properties with a similar land use on both vacant land and land with improvements. Adjustments to these values are then made by the State Valuer General taking into consideration the highest and best use of the property e.g. if there is a single house on the land but zoning would allow it to be divided for home units.

Infrastructure, Buildings and Land Improvements

As there is no known active market for the majority of infrastructure, building and land improvement assets owned by Council, these assets have been valued at depreciated replacement cost using the *Cost Approach*. Upon revaluation, the current replacement cost and accumulated depreciation are restated such that the difference (the current depreciated replacement cost) represents the fair value of the asset determined in accordance with AASB 13 *Fair Value Measurement*.

This method involves the determination of the current cost to construct the asset (or its modern engineering equivalent) and then calculating the value of its remaining service capacity (depreciated replacement cost). Council utilise a number of observable and unobservable inputs in the calculation of these values which may include:

Observable Inputs:

- Council specific contract rates
- Recent construction costs for similar assets
- Independent valuations

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property continued

Infrastructure, Buildings and Land Improvements continued

Unobservable Inputs/Estimates:

- Quantities of materials used
- Economic (Useful) Lives of assets
- Residual Value of assets
- Preserved Value of assets
- Pattern of consumption of an assets economic benefits
- Condition
- Obsolescence
- Impairment
- Industry construction pricing indexes e.g. Rawlinson's Construction Handbook and Cost Guide
- Other construction pricing indexes e.g. Local Government Pricing Index which is an index developed by the Australian Bureau of Statistics and is prepared quarterly by the South Australia Centre for Economic Studies and is based on price movements in the goods and services purchased by Local Governments.

Street Trees

Council being of the opinion that street trees and tree screens are tangible assets that the City uses to support the provision of environmental and recreational services to the community and have an initial cost that can be reliably measured (that is the cost of planting and establishment). It is therefore considered that costs relating to tree plantings for street trees and tree screens only meet the recognition criteria of property, plant and equipment and should be recognised as an asset. Council has applied this methodology prospectively from 1 July 2013.

Plant, Furniture & Equipment

Assets are carried at cost, less any accumulated depreciation and impairment losses.

Library Books

Library books are accounted for under the replacement method. Library stock at 30 June 2015 is valued using nominal values recommended by PLAIN (Public Libraries Automated Information Network). All new purchases are treated as replacement items and the expense is classified as depreciation. This expense is then adjusted by the movement in the calculated value of the library stock.

Note 8. Liabilities

\$ '000	Notes	2015 Current	2015 Non Current	2014 Current	2014 Non Current
(a). Trade and Other Payables					
Goods & Services		12,422	-	9,197	-
Payments Received in Advance		1,072	-	863	-
Accrued Expenses - Employee Entitlements		555	-	552	-
Accrued Expenses - Other		311	-	292	-
Deposits, Retentions & Bonds		157	-	182	-
Total Trade and Other Payables		14,517	-	11,086	-

(b). Borrowings

Loans	2,399	17,140	2,762	19,539
Total Borrowings	2,399	17,140	2,762	19,539

All interest bearing liabilities are secured over the future revenues of the Council

(c). Provisions

Employee Entitlements (including oncosts)	6,620	1,521	6,064	1,604
Salisbury Memorial Park Maintenance Provision	-	40	-	30
Mortgage Loss Provision	-	28	-	27
Total Provisions	6,620	1,589	6,064	1,661

	Salisbury Memorial Park Maintenance Provision	Mortgage Loss Provision
Opening Balance	30	27
Additional Amounts Recognised	10	1
Closing Balance	40	28

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 9. Reserves

\$ '000	1/7/2014	Increments (Decrements)	Transfers	Impairments	30/6/2015
(a). Asset Revaluation Reserve					
Land - Other	296,509	4,237	-	-	300,746
Land Improvements	23,826	(8,184)	-	-	15,642
Buildings & Other Structures	33,955	-	-	-	33,955
Infrastructure	656,540	(12,867)	-	-	643,673
Library Books	2,338	-	-	-	2,338
JV's / Associates - Other Comprehensive Income	1,181	(829)	-	-	352
Total Asset Revaluation Reserve	1,014,349	(17,643)	-	-	996,706
Comparatives	1,006,541	10,319	-	(2,511)	1,014,349

\$ '000	1/7/2014	Tfrs to Reserve	Tfrs from Reserve	Other Movements	30/6/2015
(b). Other Reserves					
Plant Replacement Reserve	1,804	1,195	(1,434)	-	1,565
Subdivision Works Reserve	981	454	(95)	-	1,340
Open Space Reserve	1,086	453	(245)	-	1,294
Car Parking Reserve	868	39	-	-	907
Property Disposal Reserve	4,360	3,521	(6,551)	-	1,330
Mausoleum Perpetual Care Reserve	593	43	-	-	636
Salisbury Memorial Park Reserve	829	20	-	-	849
Carried Forward Funds Reserve	27,546	18,997	(27,546)	-	18,997
Salisbury Water Business Unit Reserve	732	263	-	-	995
Nursery Business Unit Reserve	87	58	(145)	-	-
Total Other Reserves	38,886	25,043	(36,016)	-	27,913
Comparatives	40,947	40,274	(42,335)	-	38,886

PURPOSES OF RESERVES

Asset Revaluation Reserves

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

Plant Replacement Reserve

Used to fund the purchase of items of major plant.

Subdivision Works Reserve

For developer contributions towards future drainage, footpaths, street signs and street trees.

Open Space Reserve

For developer contributions towards the future acquisition of open space areas.

Carpark Reserve

For the provision of car parking areas within the Salisbury Town Centre, Ingle Farm Town Centre and Mawson Lakes Town Centre.

Property Disposal Reserve

To retain the proceeds of any property sales under the provision of Section 194 of the *Local Government Act 1999* and subject to compliance with all legal requirements thereof, and to be utilised to repay debt or reduce future borrowings.

Mausoleum Perpetual Care Fund Reserve

To provide maintenance for the mausoleum at Salisbury Memorial Park.

Salisbury Memorial Park Reserve

To fund future development work and maintenance at the Salisbury Memorial Park.

Carried Forward Funds Reserve

Used for unspent budget funds at the end of financial year that are to be carried forward for use in the following year.

Salisbury Water Business Unit Reserve

Funded from surpluses generated by Salisbury Water. Allocations are only to be made following a resolution of Council and can only be utilised to fund either business development, asset renewal, offset losses or to distribute dividends to Council.

Nursery Business Unit Reserve

Funded from surpluses generated by the Nursery. Allocations are only made following a resolution of Council and can only be utilised to fund either business development, asset renewal or to offset losses. As at November 2015, Council no longer operates a Nursery Business Unit and subsequently the balance of the Reserve has been transferred to General Equity and the Reserve no longer maintained.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 10. Assets Subject to Restrictions

\$ '000	Notes	2015	2014
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The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

Cash & Financial Assets

Unexpended amounts received from Federal Government

Open Space Contributions	1,294	1,086
Developer Contributions	2,247	1,849
Unexpended Grants and Subsidy Funds	1,848	3,786
Total Cash & Financial Assets	5,389	6,721
Total Assets Subject to Externally Imposed Restrictions	5,389	6,721

Developer Contributions are received primarily to fund infrastructure works in new subdivisions. These funds are held in reserves until required and as such are regarded as restricted. Grant and Subsidy Funds received but not yet expended are regarded as restricted.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 11. Reconciliation of Statement of Cash Flows

\$ '000	Notes	2015	2014
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(a). Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:

Total Cash & Equivalent Assets	5	19,460	14,583
Less: Short-Term Borrowings	8	-	-
Balances per Statement of Cash Flows		19,460	14,583

(b). Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus/(Deficit)		14,260	18,387
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		23,421	22,232
Fair Value Adjustments		-	(500)
Equity Movements in Equity Accounted Investments (Increase)/Decrease		(839)	(1,030)
Non-Cash Asset Acquisitions		(1,095)	(8,685)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(1,536)	(4,768)
Net (Gain) Loss on Disposals		(3,198)	(4,861)
		31,013	20,775

Add (Less): Changes in Net Current Assets

Net (Increase)/Decrease in Receivables		854	332
Change in Allowances for Under-Recovery of Receivables		20	20
Net (Increase)/Decrease in Inventories		187	(14)
Net (Increase)/Decrease in Other Current Assets		(65)	-
Net Increase/(Decrease) in Trade & Other Payables		5,988	2,685
Net Increase/(Decrease) in Unpaid Employee Benefits		473	731
Net Increase/(Decrease) in Other Provisions		11	11
Net Cash provided by (or used in) operations		38,481	24,540

\$ '000	Notes	2015	2014
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(c). Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical Resources Received Free of Charge	2i	1,095	8,685
Total Non-Cash Financing & Investing Activities		1,095	8,685

(d). Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

Bank Overdrafts	500	500
Corporate Credit Cards	500	500
LGFA Cash Advance Debenture Facility	28,747	28,747

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice. Council also has immediate access to a short-term drawdown facility and variable interest rate borrowings under a cash advance facility from the Local Government Finance Authority of South Australia.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014
\$ '000										
Public Order and Safety	2,727	2,998	3,142	3,041	(415)	(43)	30	115	354	337
Health	175	202	1,565	1,558	(1,390)	(1,356)	14	17	88	114
Social Security and Welfare	3,197	3,352	5,622	5,799	(2,425)	(2,447)	2,615	2,786	23,818	22,583
Housing and Community Services	4,432	4,038	23,721	23,845	(19,289)	(19,807)	325	260	425,258	426,079
Recreation and Culture	1,532	2,837	21,602	23,285	(20,070)	(20,448)	565	591	826,447	839,409
Transport and Communication	3,494	2,372	8,305	7,917	(4,811)	(5,545)	3,494	2,358	6,453	6,664
Economic Affairs	602	710	5,179	5,393	(4,577)	(4,683)	432	545	173	142
Other, Not Attributed and Administration	96,800	86,554	36,231	33,182	60,569	53,372	10,526	3,997	81,474	66,422
Total Functions/Activities	112,959	103,063	105,367	104,020	7,592	(957)	18,001	10,669	1,364,065	1,366,295

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, net gain (loss) from joint ventures & associated entities, amounts received specifically for new or upgraded assets and physical resources received free of charge.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 12b. Components of Functions

The activities relating to Council functions are as follows:

Public Order and Safety

Supervision of various laws, fire prevention, crime prevention and repair, road safety and dog control.

Health

Health Act administration, immunisation services and pest and pest plant control.

Social Security and Welfare

Operation of senior citizens centre, aged care services, youth services and community information.

Housing and Community Services

Town planning, community development planning, road sweeping, roadside rubbish collection, domestic refuse collection, operating of waste transfer station and rubbish tips, stormwater drainage, operation of the St Kilda Mangrove Trail, street signs, landscape design, tree management and operation of cemetery.

Recreation and Culture

Maintenance and operation of libraries, recreation centres, swimming pool, community centre, parks, gardens and reserves, neighbourhood houses, clubrooms, playgrounds, sports grounds, halls and plant nursery.

Transport and Communication

Construction and maintenance of roads, footpaths, bridges, parking facilities and bus shelters.

Economic Affairs

Building Act administration, economic initiatives, tourism.

Other, Not Attributed and Administration

Rates, public debt transactions, administration costs, capital works in progress and costs which relate to multiple functions but cannot accurately be split between these functions.

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 2.00% and 2.85% (2014: 2.75% and 3.0%). Short term deposits have an average maturity of 39 days and an average interest rate of 2.51%. (2014: 41 days and 2.80%)

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables

Rates & Associated Charges

(including legals & penalties for late payment)

Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 2% (2014: 2%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables

Fees & Other Charges

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 13. Financial Instruments continued

Recognised Financial Instruments

Receivables

Other Levels of Government

Accounting Policy:

Carried at nominal value.

Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying Amount:

Approximates fair value.

Liabilities

Creditors and Accruals

Accounting Policy:

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities

Interest Bearing Borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms & Conditions:

Secured over future revenues, borrowings are repayable by six monthly instalments of principal and interest; interest is charged at fixed rates between 5.60% and 7.52% (2013: 5.60% and 7.52%).

Carrying Amount:

Approximates fair value.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2015					
Financial Assets					
Cash & Equivalents	19,460	-	-	19,460	19,460
Receivables	1,323	22	-	1,345	1,345
Other Financial Assets	-	-	988	988	988
Total Financial Assets	20,783	22	988	21,793	21,793

Financial Liabilities					
Payables	13,445	-	-	13,445	13,445
Current Borrowings	3,661	-	-	3,661	2,399
Non-Current Borrowings	-	14,688	7,498	22,186	17,140
Total Financial Liabilities	17,106	14,688	7,498	39,292	32,984

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2014					
Financial Assets					
Cash & Equivalents	14,583	-	-	14,583	14,583
Receivables	2,588	25	-	2,613	2,613
Other Financial Assets	-	-	1,240	1,240	1,240
Total Financial Assets	17,171	25	1,240	18,436	18,436

Financial Liabilities					
Payables	10,223	-	-	10,223	10,223
Current Borrowings	4,204	-	-	4,204	2,762
Non-Current Borrowings	-	16,084	9,763	25,847	19,539
Total Financial Liabilities	14,427	16,084	9,763	40,274	32,524

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

	30 June 2015		30 June 2014	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Overdraft	7.47%	-	7.97%	-
Other Variable Rates	0.00%	21,654	0.00%	17,948
Fixed Interest Rates	6.78%	11,330	6.51%	14,576
		32,984		32,524

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 13. Financial Instruments continued

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government and also with the National Australia Bank. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 14. Commitments for Expenditure

\$ '000	Notes	2015	2014
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(a). Capital Commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Buildings	1,421	2,684
Infrastructure	6,810	9,446
Plant & Equipment	740	702
	<u>8,971</u>	<u>12,832</u>

These expenditures are payable:

Not later than one year	8,971	12,832
	<u>8,971</u>	<u>12,832</u>

(b). Other Expenditure Commitments

Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

Audit Services	57	53
	<u>57</u>	<u>53</u>

These expenditures are payable:

Not later than one year	57	53
	<u>57</u>	<u>53</u>

(c). Finance Lease Commitments

Council has no Finance Leases.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 15. Financial Indicators

	Amounts	Indicator	Prior Periods	
\$ '000	2015	2015	2014	2013

These Financial Indicators have been calculated in accordance with *Information paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	8,431	10%	0%	6%
Rates - General & Other Less NRM levy	82,235			

This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.

1a. Adjusted Operating Surplus Ratio

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

	4,366	5%	6%	6%
	82,235			

2. Net Financial Liabilities Ratio

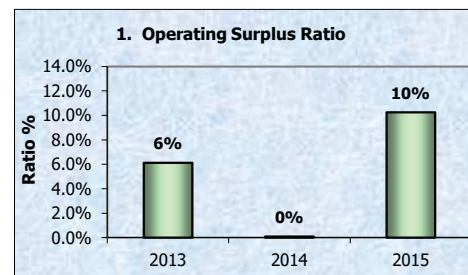
Net Financial Liabilities	16,950	15%	19%	18%
Total Operating Revenue	113,818			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

3. Asset Sustainability Ratio

Net Asset Renewals	21,855	111%	49%	71%
Infrastructure & Asset Management Plan required expenditure	19,618			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.



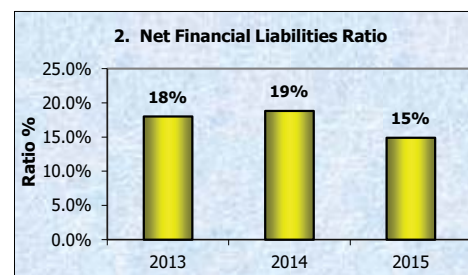
Purpose of Operating Surplus Ratio

This indicator is to determine the percentage the major controllable revenue source varies from operating expenditure



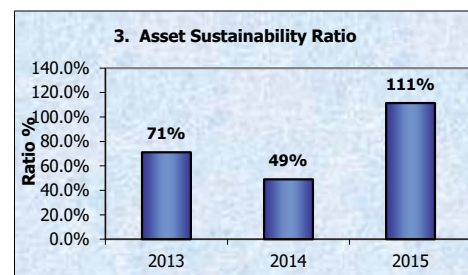
Purpose of Adjusted Operating Surplus Ratio

This indicator is to determine the percentage the major controllable revenue source (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure



Purpose of Net Financial Liabilities Ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue



Purpose of Asset Sustainability Ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 16. Uniform Presentation of Finances

\$ '000	2015	2014
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

Income	113,818	104,093
less Expenses	(105,387)	(104,020)
Operating Surplus / (Deficit)	8,431	73
less Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	21,996	11,111
less Depreciation, Amortisation and Impairment	(23,421)	(22,232)
less Proceeds from Sale of Replaced Assets	(141)	(220)
Subtotal	(1,566)	(11,341)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	21,653	24,778
less Amounts Received Specifically for New and Upgraded Assets	(1,536)	(4,768)
less Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	(10,875)	(9,701)
Subtotal	9,242	10,309
Net Lending / (Borrowing) for Financial Year	755	1,105

Note 17. Operating Leases

\$ '000	2015	2014
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Leases Providing Revenue to the Council

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

(i) Investment Property

Rentals received and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable

Leases commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

Not later than one year	603	489
Later than one year and not later than 5 years	1,554	1,659
Later than 5 years	2,018	1,883
	4,175	4,031

(ii) Lease Payment Commitments of Council

Council has entered into non-cancellable operating leases for various items of computer and other plant and equipment. Leases in relation to computer and office equipment permit Council, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased. No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

No leases contain any escalation clause.

Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

Not later than one year	907	1,069
Later than one year and not later than 5 years	889	1,569
Later than 5 years	-	-
	1,796	2,638

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector have the option to contribute to Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

Marketlink (Accumulation Fund) Members

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2014/15; 9.25% in 2013/14). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the Scheme's Actuary. The rate is currently 6.3% (6.3% in 2013/14) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of salary for Salarylink members to their Marketlink account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by each employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32 (b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Scheme's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2015. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Note 19. Interests in Other Entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

	Council's Share of Net Income		Council's Share of Net Assets	
	2015	2014	2015	2014
Joint Ventures	839	1,030	3,323	3,313
Total	839	1,030	3,323	3,313

(i) JOINT VENTURES, ASSOCIATES AND JOINT OPERATIONS

(a) Carrying Amounts

Name of Entity	Principal Activity	2015	2014
Northern Adelaide Waste Management Authority	Waste Management	3,221	3,191
Council Solutions	Procurement	102	122
Total Carrying Amounts - Joint Ventures & Associates		3,323	3,313

Northern Adelaide Waste Management Authority

Manages the waste collection, recycling and waste disposal for the Cities of Salisbury and Playford and the Town of Gawler.

Council Solutions

Established by the Cities of Adelaide, Charles Sturt, Marion, Onkaparinga, Salisbury and Tea Tree Gully in December 2012, this regional subsidiary has been established for the purposes of providing a centre of excellence in procurement and to provide services to the Constituent.

(b) Relevant Interests

Name of Entity	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2015	2014	2015	2014	2015	2014
Northern Adelaide Waste Management Authority	57%	58%	57%	58%	33%	33%
Council Solutions	17%	17%	17%	17%	17%	17%

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 19. Interests in Other Entities continued

(c) Movement in Investment in Joint Venture or Associate

	Northern Adelaide Waste Management Authority		Council Solutions	
	2015	2014	2015	2014
Opening Balance	3,191	2,222	122	61
Share in Operating Result	859	969	(20)	61
Share in Other Comprehensive Income	(829)	-	-	-
Council's Equity Share in the Joint Venture or Associate	3,221	3,191	102	122

(d) Summarised Financial Information of the Equity Accounted Business

	Northern Adelaide Waste Management Authority		Council Solutions	
	2015	2014	2015	2014
Statement of Financial Position				
Cash and Cash Equivalents	4,212	3,533	446	615
Other Current Assets	3,061	2,711	204	408
Non-Current Assets	5,878	8,359	-	-
Total Assets	13,151	14,603	650	1,023
Current Trade and Other Payables	2,238	2,146	21	87
Current Financial Liabilities	1,305	1,210	21	208
Current Provisions	293	256	-	-
Non-Current Financial Liabilities	1,597	3,551	-	-
Non-Current Provisions	2,092	1,995	-	-
Total Liabilities	7,525	9,158	42	295
Net Assets	5,626	5,445	608	728

Statement of Comprehensive Income

	Northern Adelaide Waste Management Authority		Council Solutions	
	2015	2014	2015	2014
Other Income	24,780	23,416	31	-
Contributions from Constituent Councils	-	-	926	1,099
Interest Income	206	167	20	12
Total Income	24,986	23,583	977	1,111
Employee Costs	1,353	1,116	-	-
Materials, Contracts & Other Expenses	20,472	19,032	1,097	748
Depreciation, Amortisation and Impairment	1,475	1,429	-	-
Finance Costs	224	321	-	-
Total Expenses	23,524	21,898	1,097	748
Other Revenue / Expense Items	(8)	-	-	-
Operating Result	1,454	1,685	(120)	363

(e). Share of Joint Operations Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

(i) Capital Expenditures Payable

No capital expenditure is committed at the reporting date that has not been recognised in the financial statements as a liability.

(ii) Operating Expenditures Payable

	Northern Adelaide Waste Management Authority		Council Solutions	
	2015	2014	2015	2014
Not later than one year	13,517	12,409	-	-
Later that one year and not later than 5 years	8,299	29,403	-	-
Later than 5 years	-	3,730	-	-
	21,816	45,542	-	-

The Northern Adelaide Waste Management Authority manages multiple external contracts with external suppliers for the collection, processing and disposal of waste on behalf of its Constituent Councils and customers. The commitments disclosed above reflect a consolidation of multiple contracts entered into with external suppliers. In future years, all contracts will be required to be renewed with external suppliers in accordance with adopted procurement policies and procedures of the Authority.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 19. Interests in Other Entities continued

(iii) Lease Payment Commitments Payable

	Northern Adelaide Waste Management Authority		Council Solutions	
	2015	2014	2015	2014
Not later than one year	563	530	-	-
Later than one year and not later than 5 years	2,252	2,821	-	-
Later than 5 years	2,815	3,527	-	-
	<u>5,630</u>	<u>6,878</u>	<u>-</u>	<u>-</u>

(ii) INDIVIDUALLY IMMATERIAL COUNCIL BUSINESSES

Council did not have any individually immaterial businesses

(iii) UNCONSOLIDATED STRUCTURED ENTITIES

Council has no Unconsolidated Structured Entities

Note 20. Contingencies & Assets/Liabilities not recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Balance Sheet, but knowledge is considered relevant to the users of the financial reports in making and evaluating decisions about the allocation of scarce resources.

1. Land Under Roads

As reported elsewhere in these Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

2. Potential Insurance Losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductible "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Bank Guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$25,012 (2014: \$31,596) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

4. Legal Matters

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had no notice of appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. Cemetery

Council operates a Cemetery Facility - Salisbury Memorial Park. A Contingent Liability exists for the ongoing maintenance of this Cemetery. This liability remains for a period of 100 years after the expiry of the lease on the last burial of the site. In addition, Council has negotiated a new lease of the Mausoleum, requiring the facility to be maintained by the lessee. The lessee will continue to contribute to the Perpetual Care Fund to ensure that maintenance of the facility for the next 100 years is funded. The contribution value will be assessed twice during the proposed lease period for adjustment purposes to ensure the Fund will be sufficient to provide for the ongoing maintenance of the Mausoleum.

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 21. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2015, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 15/10/15.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Note 22. Equity - Retained Earnings & Revaluation Reserves Adjustment

(a). Correction of Error/s relating to a Previous Reporting Period

As part of the City of Salisbury's review of its asset management plans during the 2015 financial year it was ascertained that there were donated assets, received as developer contributions from residential developments, that had not been recognised as assets in the City of Salisbury's financial statements as at 30 June 2014.

This resulted in an error in the calculation of certain line items within the financial statements, specifically the opening written down value, additions at cost and depreciation relating to the land improvements and infrastructure asset categories, which were understated in the statement of financial position. Further, as some of these assets were received in the 2014 financial year, the amounts disclosed in the statement of comprehensive income for depreciation and physical assets received free of charge were also understated.

This resulted in the financial statements for the year ended 30 June 2014 disclosing depreciation expense of \$21,754k when it should have been disclosed as \$22,232k and physical resources received free of charge of \$7,716k, where it should have been \$8,685k. Consequently the net surplus transferred to equity line item on both the statement of comprehensive income and the statement of changes in equity was understated by \$1,031k, which represents the value of the donated assets received in the 2014 financial year.

The amounts disclosed for infrastructure, property, plant and equipment were also effectively understated as the financial statements of the year ended 30 June 2014 disclosed this amount as being \$1,283,402k when it should have been disclosed as \$1,307,742k. Consequently net assets and the accumulated surplus line items on the statement of financial position were understated \$24,340k.

In accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors' the following tables

	2014 Revised	Movement	2014 Original
Table 1 - Statement of Comprehensive Income (Extract)			
Depreciation, amortisation & impairment	(22,232)	(478)	(21,754)
Physical resources received free of charge	8,685	1,509	7,176
Net surplus / (deficit) transferred to equity statement	18,387	1,031	17,356
Total comprehensive income	26,195	1,031	25,164

Table 2 - Statement of Financial Position (Extract)

Non-current assets:			
Infrastructure, property, plant and equipment	1,303,197	19,795	1,283,402
Equity:			
Accumulated surplus	271,948	19,795	252,153
Asset Revaluation Reserve	1,014,349	4,545	1,009,804

Table 3 - Statement of Changes in Equity (Extract)

Accumulated Surplus			
Balance at the end of previous reporting period	232,736	-	232,736
Restated opening balance	251,100	18,364	232,736
Net surplus/(deficit) for the year	18,387	1,031	17,356
Transfers between reserves	2,061	-	2,061
Balance at the end of the period	271,948	19,795	252,153

Notes to and forming part of the Financial Statements for the year ending 30 June 2015

Note 22. Equity - Retained Earnings & Revaluation Reserves Adjustment continued

\$ '000	2014 Revised	Movement	2014 Original
Table 3 - Statement of Changes in Equity (Extract) (cont)			
Asset Revaluation Reserve			
Balance at the end of previous reporting period	1,001,996	-	1,001,996
Restated opening balance	1,006,541	4,545	1,001,996
Gain (Loss) on revaluation of IPP&E	10,319	-	10,319
IPP&E Impairment (expense) / Recoupments offset to ARR	(2,511)	-	(2,511)
Balance at the end of the period	1,014,349	4,545	1,009,804

Table 4 - Infrastructure, Property, Plant and Equipment (extract)

Land Improvements:			
Opening balance at fair value	151,104	5,411	145,693
Additions at cost	-	-	-
Accumulated Depreciation	(52,612)	(131)	(52,481)
Carrying amount as at 30 June 2014	98,492	5,280	93,212
Infrastructure:			
Opening balance at fair value	1,172,478	17,898	1,154,580
Additions at cost	1,509	1,509	-
Accumulated Depreciation	(431,615)	(347)	(431,268)
Carrying amount as at 30 June 2014	742,373	19,061	723,312

(b). Retrospective Restatement to Opening Equity

In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.

These amounted to the following Equity Adjustments:

	\$
- Adjustments to Opening Equity - 1/7/13	23,309
(relating to adjustments for the 30/6/13 reporting year end and prior periods)	
Total Prior Period Adjustments - Prior Period Errors	23,309

Certificates, Statements & Reports

Deloitte.

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Independent Auditor's Report to the Members of the City of Salisbury

We have audited the accompanying financial report of the City of Salisbury, which comprises the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and Certification of the Financial statements as set out on pages 2 to 58.

Chief Executive Officer's Responsibility for the Financial Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the Chief Executive Officer determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive Officer, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Liability limited by a scheme approved under Professional Standards Legislation.
Member of Deloitte Touche Tohmatsu Limited

Deloitte.

Opinion

In our opinion, the financial report of the City of Salisbury presents fairly, in all material respects, the Council's financial position as at 30 June 2015 and its financial performance for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Penny Woods

Penny Woods
Partner
Chartered Accountants
Adelaide, 14 October 2015

Certificates, Statements & Reports

Deloitte.

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Independent Assurance Report on Internal Controls to the Members of The City of Salisbury Council

We have audited the compliance of The City of Salisbury Council (the "Council") with the requirements of *Section 125 of the Local Government Act 1999* in relation to the design and implementation of Internal Controls established by the Council to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2014 to 30 June 2015 are in accordance with legislative provisions.

The Council's Responsibility for the Internal Controls

The Council is responsible for compliance with the material requirements of *Section 125 of the Local Government Act 1999* in relation to the design and implementation of internal controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express a conclusion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of internal controls, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to express a conclusion whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of internal controls for the period 1 July 2014 to 30 June 2015. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of internal controls on a sample basis based on the assessed risks.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to the design and implementation of internal controls. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with the requirements as measured by *Section 125 of the Local Government Act 1999* in relation to the design and implementation of internal controls, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of Internal Controls are undertaken on a test basis.

The conclusion expressed in this report has been formed on the above basis.

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Member of Deloitte Touche Tohmatsu Limited

Deloitte.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of Internal Controls, established by the Council to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2014 to 30 June 2015 are in accordance with legislative provisions.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Penny Woods

Penny Woods
Partner
Chartered Accountants
Adelaide, 14 October 2015

Certificates, Statements & Reports



City of Salisbury

General Purpose Financial Statements
for the year ended 30 June 2015

Certification of Auditor Independence


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Salisbury for the year ended 30 June 2015, the Council's Auditor, Deloitte Touche Tohmatsu has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.


John Henry
CHIEF EXECUTIVE OFFICER


Peter Brass
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 13/10/2015.



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Mr John Henry
Chief Executive Officer
City of Salisbury
12 James Street
SALISBURY SA 5108

13 October 2015

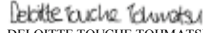
Dear Members

Auditor's Independence Declaration to the City of Salisbury

In accordance with the Local Government (Financial Management) Regulations 2011, I am pleased to provide the following declaration of independence to the councillors of the City of Salisbury.

I confirm that, for the audit of the financial statements of the City of Salisbury for the 30 June 2015 financial year, I have maintained my independence in accordance with the requirements of APES 110—Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, and in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

Yours faithfully


DELOITTE TOUCHE TOHMATSU


Penny Woods
Partner
Chartered Accountants


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Member of Deloitte Touche Tohmatsu Limited



ANNUAL REPORT 2014/2015

Council **Solutions**TM

improved outcomes



Council Solutions is a joint initiative of the Cities of Adelaide, Charles Sturt, Marion, Onkaparinga, Salisbury and Tea Tree Gully that make up the Constituent Councils.

Established in 2012 as a Regional Authority in accordance with Section 43 of the *Local Government Act 1999*, Council Solutions provides a collaborative and strategic approach to the procurement of goods and services on behalf of its Constituent Councils, including negotiating and managing contracts, and investigating the provision of other shared functions.

This collaborative approach to procurement not only provides significant purchasing power to attain the best value for the community, but it also optimises the financial sustainability of each of the Constituent Councils by reducing administrative costs, the number of tender processes and replicated contract management activities.

The ultimate goal of Council Solutions is to improve community prosperity and wellbeing by undertaking local government procurement and collaborative services that:

- Deliver best value for money
- Explore innovative ways of delivering infrastructure and services
- Value partnership between councils and suppliers

Background

Council Solutions provides the legal structure to the G6 Procurement Group formed in 1994 by the Cities of Adelaide, Charles Sturt, Marion, Onkaparinga, Salisbury and Tea Tree Gully to address the combined \$500 million annual spend on infrastructure and services by these Constituent Councils.

Ministerial approval was given for Council Solutions Regional Authority to be established by notice in the SA Government Gazette on 20 December 2012. The Gazette states the purpose of the Authority as “*promoting procurement and service delivery amongst the constituent councils.*”

As a South Australian local government body, it is governed by the:

- *Local Government Act 1999*
- *Local Government (Financial Management) Regulations 2011*
- Council Solutions Regional Authority Charter 2012

Council Solutions Regional Authority

25 Pirie St, Adelaide SA 5000
councilsolutions.sa.gov.au

ABN 92 168 067 160

Date prepared 30 September 2015

Foreword from the Chair



In our third year of operations, and as a relatively young organisation, Council Solutions has made significant progress in building on our business establishment foundation and framework.

From our beginnings in 1994 as an informal alliance, the G6 Procurement Group, we established Council Solutions Regional Authority in 2012. We set up a Board of Management to develop the corporate structure that best supports our aims of delivering procurement and shared services to local government and be responsible for the affairs of Council Solutions.

I wish to acknowledge the efforts of the Board and thank them for their commitment, dedication and support as we continue to transition to a streamlined, stand-alone business that will deliver the best value for money for our Constituent Councils.

Over the past financial year we have identified significant strategic opportunities for Council Solutions that represent higher value to the organisation leading to improved synergies and savings for the Constituent Councils.

Under the leadership of Chief Executive Officer Maggie Dowling and in consultation with our Constituent Councils, we developed a three-year Business Plan to enable the delivery to their communities the best value for money from an efficient and effectively managed organisation.

In year one of the implementation of the business plan, the Council Solutions team has focused on the three significant procurement projects that in aggregate will have a value in the vicinity of \$60 million per annum as well as managing the existing suite of contracts and commencing a strategic project in the ICT area.

Our Audit Committee continues to utilise our key principles of expertise and collaboration to enable us to meet the highest standards of accountability, transparency, integrity and management.

This aligns with our objective of working both as a commercially viable organisation and operating within local government compliance standards, which gives both our Constituent Councils and their communities the confidence that we continue to work in their best interests.

Council Solutions is both strategically and financially viable, and the Board chose to fund strategic projects in 2014 – 2015 from cash reserves built up from surpluses in the previous two years.

I thank Maggie, her team and the Board of Management for their commitment, dedication and support.

A handwritten signature in blue ink, appearing to read 'Catherine Cooper'.

Catherine Cooper
Chair of the Board, Council Solutions Regional Authority

Report from the Chief Executive Officer



Council Solutions continues to be dynamic and extremely busy for our team as we deliver the outcomes and activities outlined in year one of our 2014/15 - 2016/17 Business Plan that formalises our business objectives and enables relevant measurement and transparent reporting of our achievements against the set objectives for the next three years.

Working with the Board, our Constituent Councils and my team continue to focus on expanding the number of contracts and increasing the value of collaborative purchasing to both councils and suppliers.

The Audit Committee continues to enable Council Solutions to operate with good governance and meet its legal and financial requirements under the Council Solutions Charter and the Local Government Act, and I thank them for their work over the past year.

I wish to thank the Board for their assistance and co-operation, and my team, Taryn Alderdice, Rachel Bell, Clare Coupar, Audrey Rangel and Ian Thompson, for their focus on the daily operations and commitment to the current and future success of Council Solutions.

I also thank finance consultant Rex Mooney, and Ben Calder who was seconded from the City of Onkaparinga to oversee the Waste Management Services Project.

Since its establishment Council Solutions has been located within the Adelaide City Council and we continue to operate as a separate entity from this central location.

Councils' success is reliant upon the significant in-kind contribution of our member councils and on behalf of the team I thank all of those who work hands-on with us.

The people we work with, from the members of the Directorate, the Procurement Leaders Group, Contract Development Teams, the Chief Executive Officers and their Executive Assistants all show dedication to their roles and their respective councils.

We look forward to continuing working with them toward achieving the objectives of our Business Plan and the future success of Council Solutions in delivering best value for money solutions from an efficient and effectively managed organisation.

A stylized, handwritten signature in dark ink, which appears to read 'Maggie Dowling'.

Maggie Dowling
Chief Executive Officer, Council Solutions Regional Authority

Board of Management 2015

The members of the Board of Management comprise:



**Independent
Chairperson**
Ms Catherine Cooper



Adelaide City Council
Mr Stephen Haines
Acting Chief Executive
Officer
(from April 2015)



City of Charles Sturt
Mr Mark Withers
Chief Executive Officer



City of Marion
Mr Geoff Whitbread
Acting Chief Executive
Officer
(from March 2015)



Mr Peter Smith
Chief Executive Officer
(until April 2015)



City of Salisbury
Mr John Harry
Chief Executive Officer



City of Tea Tree Gully
Mr John Moyle
Chief Executive Officer

City of Onkaparinga
Mr Mark Dowd
Chief Executive Officer

Board of Management 2015

Council Solutions is a body corporate, governed by a Board of Management, comprising seven members being the Chief Executive Officer from each Constituent Council: Adelaide City Council and the Cities of Charles Sturt, Marion, Onkaparinga, Salisbury and Tea Tree Gully, and one person who is not a member or officer of a Constituent Council who holds the position of Chair.

The Board held eight formal meetings during the year to consider the strategic direction and financial integrity of the organisation, and the performance of the CEO. Attendance at meetings was:

Board Position	Board Member	Meetings Attended
Independent Chairperson	Ms Catherine Cooper	7
Adelaide City Council	Mr Stephen Hains, Acting Chief Executive Officer (from April 2015)	2
	Mr Peter Smith, Chief Executive Officer (until April 2015)	4
City of Charles Sturt	Mr Mark Withers, Chief Executive Officer ¹	7
City of Marion	Mr Geoff Whitbread, Acting Chief Executive Officer (from March 2015) ²	2
	Mr Mark Searle, Chief Executive Officer (until March 2015)	4
City of Onkaparinga	Mr Mark Dowd, Chief Executive Officer	6
City of Salisbury	Mr John Harry, Chief Executive Officer	7
City of Tea Tree Gully	Mr John Moyle, Chief Executive Officer	7

¹ Mr Mark Withers resigned from the City of Charles Sturt after the last Board meeting of 2014/15. Mr Paul Sutton is now CEO of the City of Charles Sturt.

² Mr Geoff Whitbread completed his interim Acting CEO position with the City of Marion in August 2015, upon the appointment of new CEO Mr Adrian Skull.

As a result of the changes above, the Certificate of Auditor Independence in the Annual Financial Statements has been executed by Mr Sutton and Mr Skull as the active Board Members at the time of authorisation of the Statements.

Audit Committee

The Council Solutions Board is supported by one designated committee being the Audit Committee which is formally appointed pursuant to the requirements under the Local Government Act 1999 (the Act) and the Local Government (Financial Management) Regulations 2011.

The function of the Audit Committee includes reviewing annual financial statements to ensure that they present fairly the state of affairs of the Authority and reviewing the adequacy of financial management systems and practices. The Audit Committee is governed by a terms of reference with the workflow controlled by an Audit Committee Work Program. The Audit Committee Work program is updated after each meeting to reflect Committee achievements as well as to include actions arising from the meeting and from Board meetings.

The Audit Committee met on 4 occasions in the 2014/15 financial year as well as undertaking a review of an out of session paper in relation to the Annual Financial Statements for the Year Ending 30 June 2014.

Membership of the Audit Committee and meeting attendance for the 2014/15 Financial Year is detailed in the table below.

Member	Meetings Attended
Ms Tanya Johnston (Chair) Independent Member	4
Mr David Papa Independent Member	4
Mr Mark Dowd Board Member	3
Mr John Moyle Board Member (Nominated Proxy)	4 with 1 as proxy

Governance and Operating Framework

Led by the Chief Executive Officer, Council Solutions works collaboratively with its Constituent Councils to deliver value outcomes.

This is underpinned by the expertise of staff at Constituent Councils, utilised through a structured operating management framework providing the oversight, advisory and/or operative input to the Council Solutions administrative team.

The operating framework comprises the following groups:

- Council Solutions Directorate
- Procurement Leaders Group
- Contract Development (and management) Teams
- Shared Functions Working Groups

This framework enables Council Solutions to:

- Develop and maintain a strong spirit of partnership and collaborative culture that is the key to its ongoing success
- Receive direction, influence and hands-on involvement from its Constituent Councils
- Be well informed and provide a service that delivers value to its Constituent Councils

Structure and Staffing

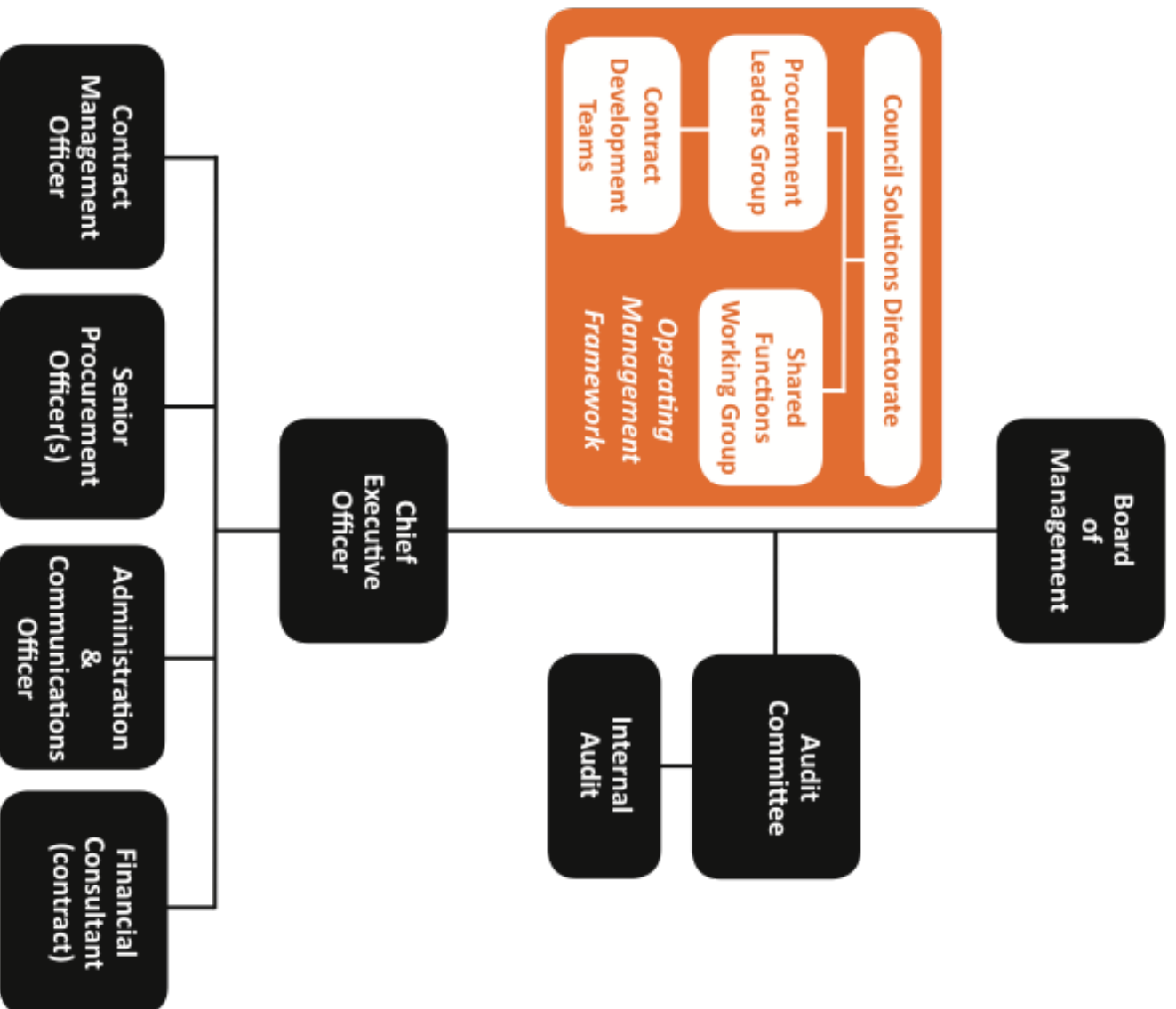
As at 30 June 2015, Council Solutions comprised six staff (4.7 FTE) on short-term contracts delivering expertise in management, procurement, contract management, governance and policy, marketing and communications, and administration. In addition to our core staff, a Project Officer has been seconded from the City of Onkaparinga for a short term to prepare prior to procurement a strategic analysis of the Waste Management industry. A part-time contractor with extensive experience in local government finance is also part of the team.

The Council Solutions team comprises:

- Chief Executive Officer – Maggie Dowling
- Contract Management Officer – Taryn Alderice
- Senior Procurement Officers – Rachel Bell, Clare Coupar, Ian Thompson

- Administration and Communications Officer – Audrey Rangel
- Financial Consultant – Rex Mooney
- Project Officer – Ben Calder (seconded from the City of Onkaparinga)

Governance and Organisation Structure



Achievements 2014 – 2015

Our business objectives have been formalised within the Council Solutions 2014/15 - 2016/17 Business Plan, and this Annual Report details our achievements against six core business categories identified in the plan.

Council Solutions currently delivers significant efficiencies in its management of a suite of collaborative contracts with a combined value of \$54.2 million in the 2014/2015 financial year.

A key focus of Council Solutions over the past 12 months has been the identification of more strategic opportunities for Council Solutions that represent higher value to the organisation leading to improved synergies and savings for the Constituent Councils.

The primary activities identified in the 2014/15 – 2016/17 Business Plan and implemented in 2014/2015 were:

- Establishing an Integrated Strategic Procurement Function: A “*Regional Procurement Spend Analysis and Assessment Program*” was undertaken by consulting firm ArcBlue as a first step to improving integration. This program resulted in acknowledgement of the important role Council Solutions plays and recommendations for ways to improve and strengthen the integration of our activities into those of our Constituent Councils. The program also resulted in the establishment of Spend Diagnostic Dashboards. Each Constituent Council now has access to this diagnostic business tool to analyse their own data and Council Solutions has access to the aggregated data to enable the identification of opportunities for consolidation, collaboration, process efficiencies and savings
 - Waste Management Services Strategy: A strategic analysis of the current and potential future state of waste management services was undertaken to inform a joint approach to the tendering for waste management services across multiple streams for a number of our Constituent and non-Constituent Councils, the value of which could be over \$30 million per annum
 - Alternate Delivery Models for Common Business Functions: The “ICT Unified Communications Project” was undertaken to assess opportunities for a unified communications service between the Constituent Councils as a foundation platform to allow future enhanced collaboration and the sharing of common service functions. The project identified numerous opportunities from collaborative procurement of ICT systems and hardware to consideration of a collaborative strategic plan
- With a suite of 18 contracts, procurement and contract management activities focused on extracting maximum value, compliance, extension and renewal. Major activities were:
- Tender planning with Constituent Councils for new Bituminous Roadworks, Crack Sealing and Temporary Labour Hire contacts with an estimated value of over \$30 million per annum
 - Extension of four existing contracts

Governance

During 2014/15, achievements include:

- The continued prudent review and assessment undertaken by the Audit Committee
- Continued assessment of efficient and effective execution of all decisions made by the Board, and management of Council Solutions
- Implementation of year one of the 2014/15 – 2016/17 Business Plan.

People

Council Solutions comprises a small specialist team and prudent resourcing and staff retention is a high priority given the business requirement for procurement expertise and contract management skills and the importance of developing and maintaining strong relationships with Constituent Council staff and suppliers.

To address the number of opportunities identified in the first year of the 2014/15 – 2016/17 Business Plan, Mr Ian Thompson was appointed in November 2014 as Senior Procurement Officer to assist in the management of the existing suite of contracts and to commence the investigation of the new opportunities as identified in the Business Plan.

Finance

Council Solutions has built a solid financial foundation with cash reserves generated from two years of surpluses through the implementation of user-pay management fees established as a percentage of contract value. The Board of Management made the decision to invest part of the Authority's surplus into the strategic projects that will benefit the Constituent Councils.

The 2014/2015 deficit of \$120,000 does not significantly affect achievement of the overall 2014/15 – 2016/17 Business Plan, and our total equity is \$608,000, which is available for future strategic projects.

Communications

The success of Council Solutions is reliant upon strong relationships between our key customers and stakeholders, so effective communication is paramount to our success.

A refreshed Council Solutions public website was launched earlier this year. To increase our customer service and improve our business processes, a members section will be made available in 2015/16 that will provide access to our procurement preparation and contract administration areas.

Procurement & Contract Management

As Council Solutions Constituent Councils collectively procure over \$500 million of goods and services per annum, there is a clear need for collaboration to gain the best value and drive efficiencies for the Constituent Councils.

At the end of 2014/15, Council Solutions managed contracts generating \$54.2 million of expenditure, with the two largest contracts, Roadworks and Temporary Labour Hire, contributing two thirds of management fee revenue. The Business Plan objective is to grow this value to over \$65 million by 2016/17.

New tenders for Bituminous Roadworks, Crack Sealing and Temporary Labour Hire are in the final stages of development and the contracts will be awarded in 2016.

Our existing contracts cover 63 suppliers, across five procurement categories: Finance & Professional Services, Human Resources, Roads Infrastructure, Facilities Management and Parks. Our strong focus on contract management is key to extracting value from the contracts for both Councils and suppliers. With the majority of contracts under management having being in place for some time, the suite of legal agreements and tender documentation were reviewed and as a result a new suite of agreements is under development that reflects legislative change and contemporary practices.

Council Solutions Contract Management List: as at 30 June 2015

Subject Matter of Contract	Contract Value \$ (2014/15 expenditure)
Bituminous Treatments For Various Roadworks	24,720,000
Temporary Labour Hire	12,200,000
Legal Services	3,450,000
Cleaning Services	3,010,000
Supply Or Supply & Install Of Segmental Pavers	2,520,000
Tree Removal, Pruning & Ancillary Services	1,720,000
Leasing Finance of IT Equipment	1,630,000
Manufacture, Supply & Delivery Of Concrete	1,070,000
Supply, Supply & Delivery Of Quarry Materials	940,000
Supply, Installation And Repair Of Fencing	800,000
Printing Services*	360,000
Roadworks – Crack Sealing	340,000
Supply & Installation of Irrigation Systems	260,000
Provision of a Printing and Mailing Service for Rate & Dog Notices	230,000
Supply Of Toilet & Cleaning Requisites*	77,000
Maintenance & Repair of Irrigation Systems	180,000
Arboricultural Consultancy Advice Services	160,000
Design Consultancy of Irrigation Systems	150,000
Provision Of Pest Control Services - European Wasps	61,000
General Stationery, Paper & Computer Consumables*	323,000
Transactional Banking Services	Not Applicable

*Indicates contract ended during the course of the financial year

Investigation of alternate delivery models for common business functions

With the constant need for councils to reduce costs and drive efficiencies whilst maintaining the delivery of quality services, Council Solutions is investigating opportunities for alternate delivery models for common business functions.

From an ICT perspective Unified Communications represents the foundation layer of all of the technologies and systems used within a Council. The opportunity to consolidate and standardise these services provides a foundation opportunity for Councils to move to commodity like service offerings and achieve the maximum benefit from these types of technologies. As a preliminary investigation into this opportunity the "ICT Unified Communications Project" was undertaken resulting in numerous opportunities being identified from collaborative procurement of ICT systems and hardware to consideration of a collaborative strategic plan. Work will continue on this project in the 2015/16 financial year.

Financial Summary Report: as at 30 June 2015

Statement of Comprehensive Income			2015	2014
			\$'000	\$'000
Income			977	1,111
Less: Operating expenses			1,097	748
Operating Surplus (Deficit) for the year			(120)	363
Total other comprehensive income			-	-
Net Surplus (Deficit) for the year			(120)	363
Comprehensive result for the year			(120)	363

Balance Sheet			
Current assets	650	1,023	
Non-current assets	-	-	
Total assets	650	1,023	
Current liabilities	42	295	
Non-current liabilities	-	-	
Total liabilities	42	295	
Net assets	608	728	
Accumulated surplus	465	585	
Share Capital	143	143	
Total Equity	608	728	

Council Solutions Regional Authority General Purpose Financial Reports for the year ending 30 June 2015

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Council Solutions Regional Authority
Certification Of Financial Statements
for the year ending 30 June 2015

I have been authorised by the Council Solutions Regional Authority Board to certify the financial statements of the Council Solutions Regional Authority in their final form. In my opinion:

- The accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- The financial statements present a true and fair view of the Council Solutions Regional Authority's financial position at 30 June 2015 and the results of its operations and cash flows for the financial year.
- Internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- The financial statements accurately reflect the Council Solutions Regional Authority's accounting and other records.


.....

Catherine Cooper
Chair Of The Board

Date: 7 September 2015

Council Solutions Regional Authority
Statement Of Comprehensive Income
for the year ending 30 June 2015

	Notes	2015 \$'000	2014 \$'000
Income			
Investment Income	2	20	12
Management Fee	2	926	1,099
Other Income	2	31	-
Total Income	2	977	1,111
Expenses			
Materials, contracts & other expenses	3	1,097	748
Total Expenses	3	1,097	748
Operating Surplus		(120)	363
Net Surplus		(120)	363
Total Other Comprehensive Income	2	-	-
Total Comprehensive Income		(120)	363

This Statement is to be read in conjunction with the attached Notes.

Council Solutions Regional Authority

Balance Sheet

as at 30 June 2015

	Notes	2015 \$'000	2014 \$'000
Assets			
Current Assets			
Cash and cash equivalents	4	446	615
Receivables	4	203	408
Total Current Assets	4	650	1,023
Total Assets	4	650	1,023
Liabilities			
Current Liabilities			
Trade & Other Payables	5	21	87
Other Current Liabilities	5	21	208
Total Current Liabilities	5	42	295
Total Liabilities	5	42	295
Net Assets		608	728
Equity			
Accumulated Surplus		465	585
Share Capital		143	143
Total Equity		608	728

This Statement is to be read in conjunction with the attached Notes.

Council Solutions Regional Authority
Statement of Changes in Equity
as at 30 June 2015

	Initial Contribution by Owners \$'000	Accumulated Surplus \$'000	Total \$'000
2015			
Opening Balance	143	585	728
Net Surplus for Year	-	(120)	(120)
Balance at end of period	143	465	608

	Initial Contribution by Owners \$'000	Accumulated Surplus \$'000	Total \$'000
2014			
Opening Balance	143	222	365
Net Surplus for Year	-	363	363
Balance at end of period	143	585	728

Council Solutions Regional Authority
Cash Flow Statement
for the year ending 30 June 2015

	Notes	2015 \$'000	2014 \$'000
Cash Flows From Operating Activities			
Receipts			
Operating receipts		1,162	1,133
Investment Receipts		20	12
Payments			
Operating payments to suppliers & employees		(1,350)	(532)
Net Cash provided by (or used in) Operating Activities	6	(169)	612
Net Increase (Decrease) in cash held		(169)	612
Cash & cash equivalents at beginning of period		615	3
Cash & cash equivalents at end of period	4	446	615

This Statement is to be read in conjunction with the attached Notes

Council Solutions Regional Authority

Notes to and forming part of the Financial Statements

for the year ending 30 June 2015

Note 1 - Significant Accounting Policies

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

Council Solutions Regional Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils and their respective share of equity are as follows:

Constituent Council	Equity Share
Adelaide City Council	16.67%
City of Charles Sturt	16.67%
City of Marion	16.67%
City of Onkaparinga	16.67%
City of Salisbury	16.67%
City of Tea Tree Gully	16.67%

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011 dated 1 May 2011*.

1 Basis of Preparation

The financial report has been prepared on an accruals basis and is based on historical costs. All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 Income recognition

Management Fee Income is recognised when the Constituent Councils enter into the purchase of a good or service from a Supplier contracted to provide the Authority (or in the case of some prior contracts that were created jointly between the six constituent Council) with a Management Fee.

3 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition.

4 Infrastructure, Property, Plant & Equipment

The Authority did not procure any non-current assets during the reporting period and does not hold any non-current assets as at the reporting date.

5 Employee Benefits

All employees are employed through Adelaide City Council, one of the Constituent Councils. Those employees are then contracted to the Authority.

Council Solutions Regional Authority

Notes to and forming part of the Financial Statements

for the year ending 30 June 2015

6 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax":

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

7 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

8 Critical Accounting Estimates and Judgements

The Authority evaluates estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the authority.

Accounts receivable are reviewed at each reporting date to establish the collectability.

9 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2015 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 15	Revenue from Contracts with Customers
AASB 124	Related Party Disclosures

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2014-1, AASB 2014-3, AASB 2014-4, AASB 2014-5, AASB 2014-6, AASB 2014-7, AASB 2014-8, AASB 2014-9, AASB 14-10, AASB 15-1, AASB 15-2, AASB 15-3, AASB 15-4, AASB 15-5 and AASB 2015-6.

(Standards not affecting local government have been excluded from the above list.)

The Authority is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

The Australian Accounting Standards Board is currently reviewing AASB 1004 Contributions. It is anticipated that the changes resulting from this review may have a material effect on the timing of the recognition of grants and contributions, but the financial consequences cannot be estimated until a revised accounting standard is issued.

Council Solutions Regional Authority **Notes to and forming part of the Financial Statements** **for the year ending 30 June 2015**

Note 2 - Income

	2015 \$'000	2014 \$'000
Investments		
Interest Income	20	12
	20	12
Management Fee		
Management Fee	926	1,099
	926	1,099
Other Income		
Reimbursements	31	-
	31	-

Note 3 - Expenses

	2015 \$'000	2014 \$'000
Materials, Contracts & Other Expenses		
Advertising	10	8
Audit Fees	6	7
Catering	4	2
Contractors	45	73
Consultant Fees	204	59
Entertainment Costs	1	3
Fringe Benefits Tax	10	3
Insurance	25	26
IT Expenses	3	8
Legal Fees	145	22
Membership Fees & Subscriptions	5	6
Motor Vehicle	18	6
Recruitment	11	38
Reimbursements - Salary & Wages	533	455
Rent	24	-
Sitting Fees	26	13
Sundry	23	13
Telephone	3	4
Training and Development	3	3
	1,097	748

Council Solutions Regional Authority
Notes to and forming part of the Financial Statements
for the year ending 30 June 2015

Note 4 - Current Assets

	2015 \$'000	2014 \$'000
--	----------------	----------------

Cash & Cash Equivalents
Cash at Bank

	446	615
	446	615

Receivables

Accounts Receivables
Accrued Income
Receivable from Adelaide City Council

132	21	
71	378	
-	9	
203	408	

Total Current Assets

	650	1,023
--	------------	--------------

Note 5 - Liabilities

	2015 \$'000	2014 \$'000
--	----------------	----------------

Trade & Other Payables
Creditors
Accruals

10	82	
11	5	
21	87	

Other Current Liabilities
Payable to Adelaide City Council

21	208	
21	208	

Total Liabilities

	42	295
--	-----------	------------

Council Solutions Regional Authority

Notes to and forming part of the Financial Statements

for the year ending 30 June 2015

Note 6 - Reconciliation To Cash Flow Statement

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet.

	2015	2014
	\$'000	\$'000

Cash at Bank	446	615
Balances per Cash Flow Statement	446	615

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus	(120)	363
Net (increase)/decrease in Receivables	205	33
Net increase/(decrease) in Current Liabilities	(253)	216
Net Cash provided by (or used in) operations	(169)	612

Council Solutions Regional Authority

Notes to and forming part of the Financial Statements

for the year ending 30 June 2015

Note 7 - Financial Instruments

(a) Interest Rate Risk

The Authority's exposure to interest rate risk, which is the risk that the value of a financial instrument will fluctuate as a result of changes in market interest rates, and the effective weighted average interest rates on those applicable financial assets and liabilities is as follows;

2015	Weighted Average Interest Rate	Fair Value of Variable Interest Rate Instrument s	Fair Value of Fixed Interest rate instruments maturing within One Year	Fair Value of Fixed Interest rate instruments maturing Due > 1 less 5 Yrs	Fair Value of Fixed Interest rate instruments maturing Due > 5 Yrs	Fair Value of Non- Interest Bearing Instruments
Financial Assets:		\$'000	\$'000	\$'000	\$'000	\$'000
Cash	1.9%	446	-	-	-	-
Receivables		-	-	-	-	203
Total Financial Assets		446	-	-	-	203
Financial Liabilities:						
Creditors and Provisions		-	-	-	-	21
Total Financial Liabilities		-	-	-	-	21

2014	Weighted Average Interest Rate	Fair Value of Variable Interest Rate Instrument	Fair Value of Fixed Interest rate instruments maturing within One Year	Fair Value of Fixed Interest rate instruments maturing Due > 1 less 5 Yrs	Fair Value of Fixed Interest rate instruments maturing Due > 5 Yrs	Fair Value of Non- Interest Bearing Instruments
Financial Assets:		\$'000	\$'000	\$'000	\$'000	\$'000
Cash	2.3%	615	-	-	-	-
Receivables	0.0%	-	-	-	-	408
Total Financial Assets		615	-	-	-	408
Financial Liabilities:						
Creditors and Provisions	0.0%	-	-	-	-	87
Total Financial Liabilities		-	-	-	-	87

(b) Credit Risk

Credit Risk represents the loss that would be recognised if other entities failed to perform as contracted.

The Authority's exposure to credit risk is limited to receivables - the Authority's maximum exposure is disclosed in the financial statements net of any provision for doubtful debts

(c) Net Fair Value

The net fair value of a financial instrument is defined as its value net of all costs to settle the asset and liability.

The financial assets and liabilities as stated or referred to in notes (a) and (b) above, are stated at their face value (less provision for doubtful debts if applicable).

Due to the nature of financial instruments held in the Authority, the cost associated with their settlement would not be material and have not been considered.

Council Solutions Regional Authority
Certification Of Auditor Independence
for the year ending 30 June 2015

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Council Solutions Regional Authority for the year ended 30 June 2015, the Council's Auditor, Ian G McDonald, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) (b) Local Government (Financial Management) Regulations 2011.



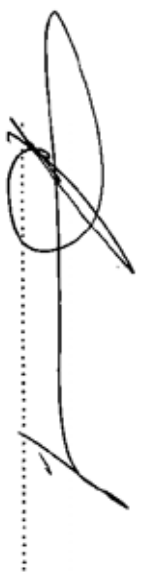
Catherine Cooper
CHAIR

Date: 7/9/15



Tanya Johnston
PRESIDING MEMBER OF AUDIT COMMITTEE

Date: 11/9/15



Mark Dowd
CHIEF EXECUTIVE OFFICER
City of Onkaparinga

Date: 11/9/15



Stephen Hains
A/CHIEF EXECUTIVE OFFICER
Adelaide City Council

Date: 26/8/15




Paul Sutton
A/CHIEF EXECUTIVE OFFICER
City of Charles Sturt

Date: 28/8/15



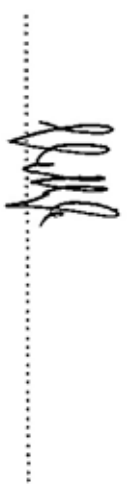
Adrian Skull
CHIEF EXECUTIVE OFFICER
City of Marion

Date: 9/9/15



John Harry
CHIEF EXECUTIVE OFFICER
City of Salisbury

Date: 31/8/15



John Moyle
CHIEF EXECUTIVE OFFICER
Tea Tree Gully

Date: 28/8/15

Council Solutions Regional Authority
Annual Financial Statements
For the year ending 30 June 2015

Statement by Auditor

I confirm that, for the audit of the financial statements of the Council Solutions Regional Authority for the year ended 30 June 2015, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in dark ink, appearing to read 'Ian G McDonald', written in a cursive style.

Ian G McDonald FCA

Dated this 14 day of August 2015

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE
COUNCIL SOLUTIONS REGIONAL AUTHORITY**

We have audited the accompanying financial report of the Council Solutions Regional Authority which comprises the statement of comprehensive income, statement of financial position, statement of changes in equity, cash flow statement, summary of significant accounting policies, other explanatory notes and the certification of financial statement for the year ended 30 June 2015.

Chief Executive Officer's Responsibility for the Financial Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit we followed applicable independence requirements of Australian professional and ethical pronouncements and the Local Government Act 1999.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Council Solutions Regional Authority as of 30 June 2015, and of its financial performance for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.

**IAN G MC DONALD FCA
CHARTERED ACCOUNTANT
REGISTERED COMPANY AUDITOR**

Liability limited by a scheme approved under Professional Standards Legislation

Signed 15th day of September, at Adelaide, South Australia

234 Waymouth St
Adelaide SA 5000

PO Box 75
Henley Beach SA 5022

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📠 08 8356 6397

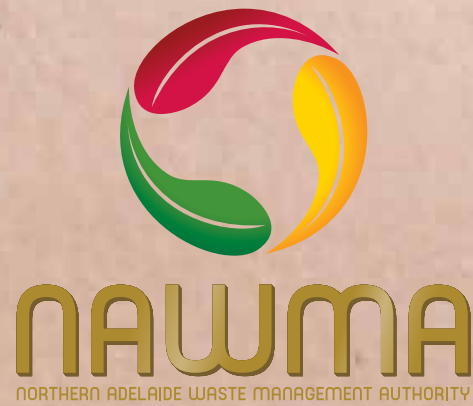


CITY OF
Salisbury



Regional Subsidiary Report Summary

Northern Adelaide Waste Management Authority (NAWMA)



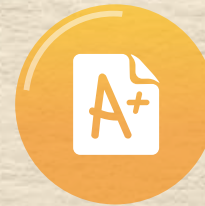
2014-2015 ANNUAL REPORT

Mission Statements



Operations

To deliver responsible, sustainable and best practice waste and resources management outcomes to constituent and client Councils.



Education

To help communities understand the importance of responsible waste and resources management.

A Regional Subsidiary








NAWMA was established by its constituent Councils – the City of Playford, the Town of Gawler and the City of Salisbury. Together they form the Northern Adelaide Region of Local Government. A function of Local Government is to provide services and facilities that benefit local ratepayers, residents and visitors. This includes waste management.

The constituent Councils resolved to work together through NAWMA to facilitate waste management within the region. As a result, NAWMA implemented many innovative approaches in the management of waste and resources. Its achievements in delivering efficient and effective outcomes for the constituent Councils and their communities are widely acknowledged.

NAWMA continues to focus on achieving economies of scale and this has impacted positively on the cost of waste management and resource recovery within the region.

At its centre at Edinburgh North, NAWMA administers and operates a Waste Processing Facility:

-  for the sorting of recyclables for market;
 -  for baling of residual waste for landfill;
 -  a Resource Recovery Centre, incorporating a public drive through Waste Transfer Station; and
 -  an Environment Education Centre as an interactive facility to promote environmentally sustainable waste management practices.
-  In addition, NAWMA operates a major landfill at Uleybury.

Values

NAWMA has the capacity and the willingness to:

- > extend its reach in waste management;
- > introduce new sophistication and solutions in resources recovery; and
- > educate and inform its communities of the benefits that will result from a shared commitment to these actions.



Efficiently servicing
110,000
households with
250,000
residents

Focus on
resources
recovery
recycling
and re-use



**Expanding scope of
education programs**



**Constantly
exploring
alternative
technologies**

Reducing costs
while planning for
growth





for best practice in waste management



Strategy development



Resources recovery



Environmental outcomes



Financial outcomes



Social outcomes



Innovation



Education



Garden and food organics



Future Initiatives



Financial Statements

Board of Management Report

NAWMA is entering an exciting new phase of its development with direct involvement in resources recovery, recycling and re-use. There will be a reduced reliance on contractors with NAWMA acquiring through staff selection the expertise to operate its major facilities in its own right. Technologies and systems are emerging that NAWMA will explore and implement where strategically viable to maximise resources recovery and minimise residual waste. Over the reporting period, the NAWMA Board and management developed the following cornerstone documents to guide the Authority's future:

- **The Charter.** This document has been reviewed and amended to cater for the increased complexity of NAWMA's business. Of note is the inclusion of an Independent Chairperson to lead the Board.
- **NAWMA Waste Management Strategy 2015-2020.** This document has a far greater strategic focus on specific and measurable outcomes for the business areas crucial to NAWMA's success.
- **Key Financial Performance Indicators.** A new suite of Key Financial Performance Indicators has been developed to enhance Board decision-making. These indicators will be reviewed quarterly to ensure the Board continues to receive financial reports that accurately reflect the evolving business model. They will enable the Board to make informed decisions on financial performance with the aim of reducing costs for constituent Councils with the potential to provide future financial returns.

From an operations perspective, the highlights of the 2014-15 year are as follows:

- **New Material Recovery Facility.** Design and construction is well underway for commencement on 1 January 2017.

This process includes engagement of a management team with extensive knowledge in MRF plant construction and operation.

- **New Kerbside Collection Contract.** A positive financial and environmental result is anticipated from the current tender process for the eight-year contract to collect all three domestic waste streams. The tender was raised by management and released during the reporting period.
- **Third Stage of Uleybury Landfill.** The design for the third and final stage of the landfill was completed and construction commenced. Latest technology modelling provided increased landfill design efficiencies. This resulted in construction costs being about 40 per cent less than originally forecast by surveyors.

NAWMA has the capacity and the willingness to extend its reach in waste management, to introduce new sophistication and solutions in resources recovery, and to educate and inform our communities of the benefits that will result from a shared commitment to these actions

NAWMA Board of Management



STANDING LEFT TO RIGHT: Mark van der Pennen, Sam Green, Stephen Harrison, Carol Muzyk and Shaun Kennedy
SEATED: Julie Woodman, David Balaza and Paul Koch
MISSING: Merilyn Nicolson



Strategy Development

Operating in a growing market with continuing residential and business expansion in the northern region of Adelaide, NAWMA has successfully implemented policies and procedures aimed at reducing the amount of waste being sent to landfill.

The 2000-2015 Master Plan provided the template for these achievements allowing NAWMA to respond to emerging challenges and opportunities in responsible waste management.

Increasingly NAWMA's focus will be on resources recovery, recycling and re-use to ensure waste management is conducted to even higher levels of environmental and economic sustainability on behalf of the communities of our constituent Councils.

Between March and May 2015, members of the Board and management team participated in workshops to develop the NAWMA Waste Management Strategy 2015-2020. The strategy will:

- inform NAWMA's annual business plans in the second half of this decade;
- guide regional and Local Government activities in waste management;
- directly engage and involve business, industry and the wider community; and
- deliver outcomes that are socially responsible, environmentally sound, efficient and affordable.

Board members have also comprehensively reviewed the Long Term Financial Plan that now incorporates financials relating to the new NAWMA operated Material Recovery Facility and updated funding details for the Uleybury landfill Stage 3 liner construction.



Resources Recovery

Resource Recovery Centre

The Northern Adelaide community has enthusiastically embraced the services of NAWMA's state-of-the-art Resource Recovery Centre (RRC) at Edinburgh North.

The fully automated facility on Bellchambers Road includes:

- a drive-through Waste Transfer Station for people to bring in their own waste products, including materials for recycling; and
- a Salvage & Save retail operation operated by Finding Workable Solutions in association with NAWMA offering quality household and second-hand building products to the community.

NAWMA has also welcomed Scouts SA to operate a recycling service for bottles and cans under the auspices of the South Australian Container Deposit Legislation.

A key performance indicator for the RRC is the reduction of waste from landfill.

Following are details of operations of the RRC for the year to 30 June 2015:

- 17,215 paying customers accessed the facility delivering green waste and general waste. This is an increase of 7.6 per cent on the previous reporting period;
- a further 3,056 customers delivered recyclables only, which were free of charge;
- revenue was consistent with the previous reporting period at 6 per cent above expenditure;
- 2,840 tonnes of material (steel, mattresses, cardboard, e-waste, car batteries) was recovered and marketed;
- 30,000 litres of waste oil was collected and recycled;
- 4,041 tonnes of garden organics was processed into mulch products; and
- 1,872 tonnes of residual waste was transported to SITA-ResourceCo for processing into Refuse Derived Fuel (RDF).





Material Recovery Facility

NAWMA's Material Recovery Facility (MRF) at Edinburgh North has also been a major contributor in the diversion of waste to landfill. In the past year:

- 20,725 tonnes of recyclables were received from member Councils;
- 8,199 tonnes of recyclables were received from client and rural Councils; and
- 16,154 tonnes of mixed paper products were either exported or forwarded to Visy's mills for processing. This generated a financial return to NAWMA of \$285,500.

The MRF outcomes in 2014-15 were very similar to the previous year.

Household Hard Waste Collection

The chart (below) shows participation levels and material sourced from household hard waste collection.

All material collected through the hard waste program is recycled, recovered or further processed.

Customer satisfaction levels with the hard waste service were very pleasing with 30 per cent less complaints from residents than in the previous year.

In partnership with SUEZ Environment, NAWMA again coordinated hard waste collection programs in the five major townships of the Light Regional Council area.

Hard Waste	Salisbury		Playford	
	2013/14	2014/15	2013/14	2014/15
Participation	3777	4035	9241	8596
Residual Waste (tonnes)	605.74	585.88	918	878.27
Steel (tonnes)	42.32	52.32	123.97	156.78
Mattresses	1537	1816	1963	2269
E-Waste – TVs	1196	904	2106	1518
Monitors	305	184	491	432
Towers	219	310	309	514
Other	548	630	854	1378
Vouchers	8043	8194		



Performance of Constituent Councils 2014-2015 through kerbside collection services

	Recyclables (tonnages)	Waste (tonnages)	Percentage recovered from landfill	Compared to 2013 -14	and 2012 -13
Gawler	3,676	4,582	44.53%	46.2%	43.2%
Playford	10,185	19,569	36.07%	36.5%	34.7%
Salisbury	25,115	30,730	44.97%	46.6%	45.0%

The percentages recovered (shown above) are based on the kerbside collection service only. They do not include recycling and resource recovery initiatives in place at member Councils' Waste Transfer Stations and NAWMA's Resource Recovery Centre, or via the Container Deposit Legislation (CDL) depots where steel, aluminium, glass or plastic drink containers are returned for cash payment.

Seasonal factors impacted on the tonnages collected. In particular, the dry season resulted in less garden organics.





Kerbside regional performance comparison with previous years

Year	Recyclables (tonnages)	Waste (tonnages)	Percentage Recovered from Landfill
10-11	39,210	50,903	43.51%
11-12	36,816	51,592	41.64%
12-13	37,258	52,246	41.62%
13-14	41,283	53,697	43.46%
14-15	38,394	54,882	42.06%

The recyclables tonnages also include material collected via the hard waste program, none of which is landfilled.

Regional performance from all sources (kerbside and waste transfer stations)

Year	Kerbside Recyclables	Tonnages diverted from landfill from waste transfer stations	Waste tonnages landfilled	Total percentage recovered from landfill
13-14	41,283	19,887	53,697	53.25%
14-15	38,394	21,678	54,882	52.26%





Environmental Outcomes

One of NAWMA's key objectives is to develop ecologically sustainable waste management and minimisation practices that are economically viable and meet environmental targets.

Following are some of the highlights of NAWMA's environmental achievements in the past year.

Gas flaring at the Uleybury Landfill

The volume of landfill gas captured and flared each year continues to grow steadily. In total, 2,187,797 cubic metres of landfill gas was flared at the Uleybury site in 2014-15. This represented a 9 per cent increase in the volume of gas flared over the previous year, and a massive 76 per cent rise over the first year of gas flaring in 2011-12.

One of the key environmental benefits is that about 50 per cent landfill gas is methane (CH₄), which is approximately thirteen times more polluting than 'base' carbon dioxide (CO₂). Flaring of the methane converts it back into Carbon Dioxide (CO₂) and water (H₂O) creating a far more environmentally friendly outcome.

The reduced pollution due to the landfill gas flaring equates to the benefits of:

- removing 350 cars from the road; or
- planting 150 hectares (about the size of 93 Adelaide Ovals) of trees per day.



Treatment of wastewater (leachate) at the Uleybury Landfill

Leachate emanates from rain that descends through waste. At Uleybury, the leachate, or wastewater, is pumped from the sealed base of the landfill to evaporation ponds.

In 2014-15, a third evaporation pond was commissioned at the landfill allowing all leachate to be contained on site. The new pond has almost doubled the containment capacity at the landfill to around 4,000 cubic metres.



Compressed Natural Gas (CNG) for the kerbside collection fleet

Lower compression ratios with CNG result in a significant reduction in noise emissions – as much as 50 per cent less than from a comparable diesel engine. This has the positive effect of reducing urban noise pollution, an important consideration in early morning urban stop/start operations.

Each truck powered by CNG produces up to 25 per cent less greenhouse gas emissions than a diesel equivalent with significantly less harmful particulate pollution.

As such, NAWMA and its collection partner, SUEZ Environment, is able to achieve greenhouse gas emission savings of 1.3 tonnes per truck per day. For the entire fleet of 23 trucks, this equates to a saving of 7,774 tonnes of greenhouse gas emissions per annum.

Based on Environment Protection Authority calculating methods, these emission savings are the equivalent of:

- removing 1,637 passenger vehicles from the road; or
- redirecting 2,786 tonnes of waste from landfill.





Financial Outcomes

Building on a positive result from last financial year, NAWMA has maintained its solid operational outcome in the latest reporting period. This is reflected in the financial statements showing an operational surplus of \$1.454 million. Commercial activities increased in 2014-15 with waste tonnages received from various sources exceeding the previous year by 5,500 tonnes. Operating expenses were reduced by 3 per cent (\$792,000) from the original budget forecast as a result of NAWMA's continuous self-improvement programs.

Budget performance over the reporting period was well managed, particularly for the constituent Councils with costs for each coming in under forecast levels.

The Board has authorised the use of surplus funds to reduce future borrowings for the new NAWMA Material Recovery Facility, which will commence operations on 1 January 2017.



Social Outcomes

Currently, the population of NAWMA's constituent Councils is approximately 250,000 residents in 110,000 households. The Authority's objectives as outlined in the NAWMA Waste Management Strategy 2015-2020 will require increasing levels of engagement and interaction with residents with the regional population predicted to swell to 276,000 over the next five years. In 2014-15, a total of 48,000 residents used the 1800 free-call number to NAWMA for information on waste management issues.

Approximately 8,000 requests from residents related to Mobile Garbage Bins, specifically about new services, repairs and replacements. Bookings for the household hard waste collection accounted for 2,000 calls. Only 5.6 per cent of calls related to service complaints. A new partnership with Scouts Recycling has enabled residents to return bottles and cans to the Resource Recovery Centre

(RRC) at Edinburgh North for deposit refunds. The RRC continues to play a key role in the promotion of re-use of resources through the Salvage and Save Shop. This enables members of the local community to access quality goods at considerably lower than new prices.

In partnership with SUEZ Environment, NAWMA has supported and will continue to assist community events with a focus on excellence in waste management.

Risk management continues to be a priority for NAWMA. As it prepares for the commissioning of the new Material Recovery Facility (MRF) NAWMA has engaged SA Local Government Risk Services to identify any procedural risk management gaps and to guide the Authority through the complexities of legislative requirements and best practice.



Innovation

NAWMA continues to monitor alternative technologies as it explores opportunities to bring innovative new waste management practices into its operations. The Board receives regular presentations on emerging systems and solutions in resources recovery, recycling and re-use.

In the past year, NAWMA has embraced a number of technological advances to streamline its administrative and operational capacity.

For example, the Authority introduced an optic fibre network to enhance computing capacity and it utilised latest technologies in office equipment.

Latest communications and surveillance technologies have been introduced along with high tech weighbridge systems featuring remote viewing and programming capabilities to improve reporting flexibility.

The design of new Material Recovery Facility and Uleybury landfill Stage 3 liner construction incorporate leading technologies for workplace health and safety monitoring and environmental protection.





Education

Education is a major component of NAWMA's business plans as it builds community understanding and awareness about the benefits of a shared commitment to responsible waste management.

NAWMA's strategic approach to promotions and education continues to evolve to embrace new and emerging communications technologies and opportunities to engage with stakeholders in the region.

Over the past year, the Education Officer – conducted a range of promotional activities and workshops at the Environment Education Centre (EEC) and at other sites in local schools and the community.

A total of 2,868 children and adults visited the EEC during this period while another 3,560 children and adults were engaged in 174 external presentations.

A new EEC is being established at the Edinburgh North site to accommodate increasing numbers of visitors participating in the promotions and education program. This level of engagement with greater numbers of visitors will provide more insights into waste management and contribute to increased participation in recycling and resource recovery.

The My Waste App is a dynamic way to engage with residents, who can access waste management information on computers and mobile telephones.



It is proving to be a useful tool for residents with the My Waste App being accessed 22,200 times during the reporting period.

Other education and community engagement activities in the past year include:

- development and dissemination of resources including USBs, word games, recycling information sheets and videos;
- strategic advertising in local newspapers and cinemas;
- distribution of waste management information packs to all new residents and those seeking replacement bins;
- continuing development and updating of the NAWMA website: and
- the introduction of a Facebook page to utilise social media.



Garden and Food Organics

Forty eight per cent of residents (48,768) now participate in NAWMA's voluntary garden waste collection service. This a very high participation rate considering it is an optional service.

The transition for Playford Council residents from a user pays system to the NAWMA regional program was successful. There is now a participation level of 32 per cent among Playford residents, an increase of 10 per cent.

In total, 26,600 tonnes of garden and food organics were sourced from the region and forwarded to Jefferies for processing. The tonnage of garden waste collected fluctuates from year to year due to seasonal factors.



Future Initiatives

A number of significant initiatives will allow the Authority to achieve its objectives as outlined in the NAWMA Waste Management Strategy 2015-2020.

They are as follows:

- the new Environment Education Centre will be commissioned in December 2015;
- a new kerbside collection contract will also be awarded in December 2015;
- Stage 3 of Uleybury landfill liner system will be commissioned in January 2016;
- the new Material Recovery Facility (MRF) plant will be designed and built to be operational by 1 January 2017;
- plant operators will be engaged and trained to operate the Waste Baling Plant for commencement by 1 January 2017; and
- there will be a reduction in Council waste disposal rates and annual contributions with the potential for annual financial returns being available from 2017-2018.



Financials



Chartered Accountants

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

INDEPENDENT AUDITOR'S REPORT

To the constituent councils of the Northern Adelaide Waste Management Authority:

We have audited the accompanying financial report of Northern Adelaide Waste Management Authority, which comprises the balance sheet as at 30 June 2015, and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Board's responsibility for the Financial Report

The board of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (Including the Australian Accounting Interpretations), the Local Government Act 1999, and the Local Government (Financial Management) Regulations 2011 (Regulations) made under that Act. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Report that is free from material misstatement, whether due to fraud or error selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Northern Adelaide Waste Management Authority, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Chartered Accountants

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

INDEPENDENT AUDITOR'S REPORT (continued)

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Local Government Act and Regulations.

Auditor's Opinion

In our opinion:

- (a) the financial report presents fairly, in all material respects, the financial position of Northern Adelaide Waste Management Authority as at 30 June 2015 and its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Regulations.


HLB Mann Judd
Chartered Accountants


Trevor Hirth
Partner

Adelaide, South Australia
15th September 2015



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
INCOME			
User charges	2	24,625	23,217
Investment income	2	206	167
Reimbursements	2	30	81
Other	2	125	118
Total Income		24,986	23,583
EXPENSES			
Employee costs	3	1,353	1,116
Materials, contracts & other expenses	3	20,472	19,032
Finance costs	3	224	321
Depreciation, amortisation & impairment	3	1,475	1,429
Other Expenses	3	8	-
Total Expenses		23,532	21,898
OPERATING SURPLUS / (DEFICIT)		1,454	1,685
transfer to Equity Statement			
Asset disposal & fair value adjustments	5	(3)	-
Physical assets received free of charge	2	55	-
NET SURPLUS / (DEFICIT)		1,506	1,685
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment		(1,325)	-
Total Other Comprehensive Income		(1,325)	-
TOTAL COMPREHENSIVE INCOME		181	1,685

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION

as at 30 June 2015

	Notes	2015 \$'000	2014 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	4	4,212	3,533
Trade & other receivables	4	3,061	2,711
Total Current Assets		7,273	6,244
Non-current Assets			
Infrastructure, Property, Plant & Equipment	5	5,878	8,359
Total Assets		13,151	14,603
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6	2,238	2,146
Provisions	6	293	256
Borrowings	6	1,305	1,210
Total Current Liabilities		3,836	3,612
Non-current Liabilities			
Borrowings	6	1,597	3,551
Provisions	6	2,092	1,995
Total Non-current Liabilities		3,689	5,546
Total Liabilities		7,525	9,158
NET ASSETS		5,626	5,445
EQUITY			
Accumulated Surplus		5,011	3,505
Asset Revaluation Reserve		615	1,940
Other Reserves		-	-
TOTAL EQUITY		5,626	5,445



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2015

2015 \$'000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
Balance at end of previous reporting period		3,505	1,940	-	5,445
Adjustments due to compliance with revised Accounting Standards		-	-	-	-
Adjustments to give effect to changed accounting policies		-	-	-	-
Restated Opening Balance		3,505	1,940	-	5,445
Net Surplus/ (Deficit) for Year		1,506	-	-	1,506
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	(1,325)	-	(1,325)
Transfers between reserves		-	-	-	-
Distributions to Member Councils		-	-	-	-
Balance at end of period		5,011	615	-	5,626

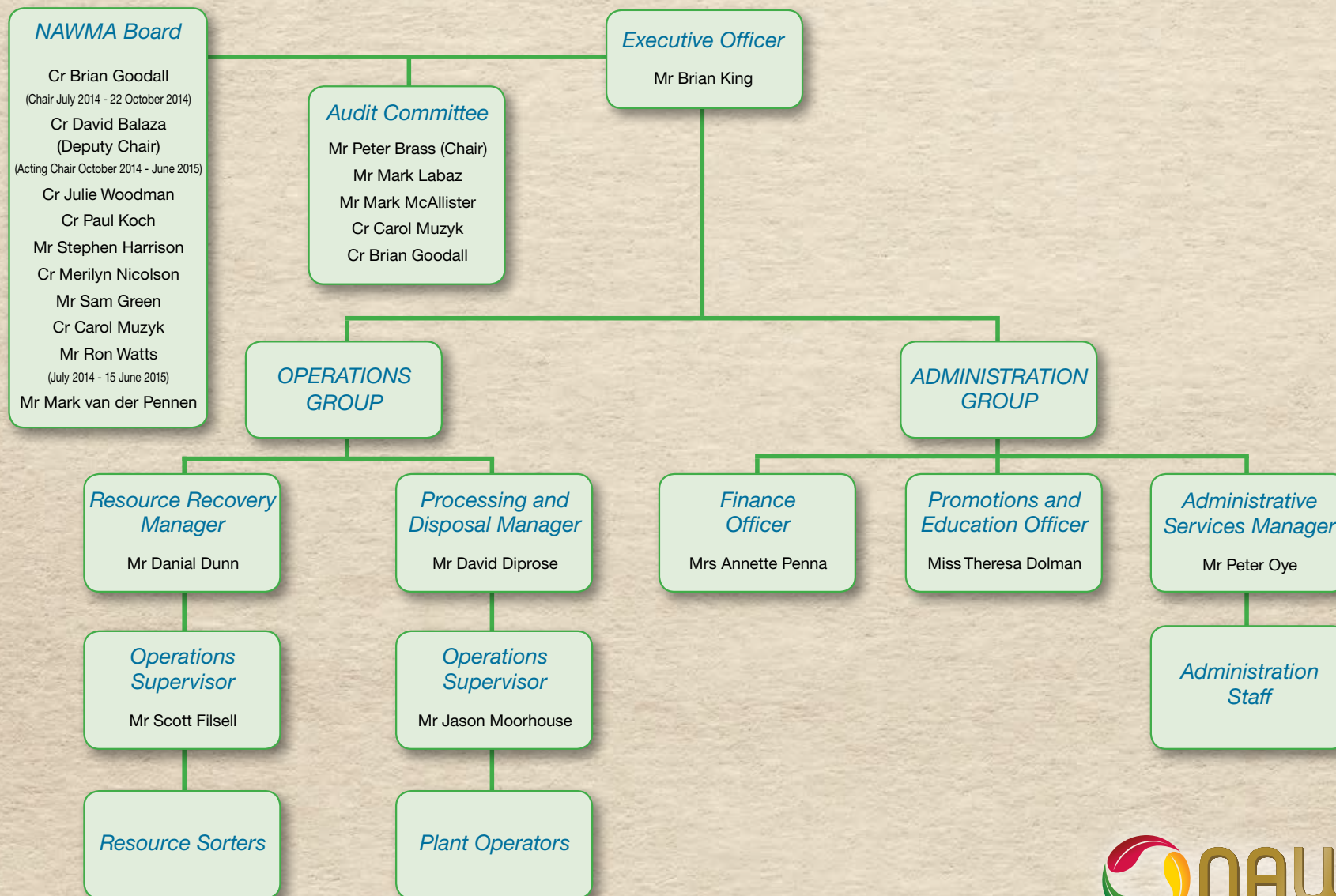
2014 \$'000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
Balance at end of previous reporting period		1,820	1,940	-	3,760
Adjustments due to compliance with revised Accounting Standards		-	-	-	-
Adjustments to give effect to changed accounting policies		-	-	-	-
Restated Opening Balance		1,820	1,940	-	3,760
Net Surplus/ (Deficit) for Year		1,685	-	-	1,685
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-	-
Transfers between reserves		-	-	-	-
Distributions to Member Councils		-	-	-	-
Balance at end of period		3,505	1,940	-	5,445

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

STATEMENT OF CASH FLOWS for the year ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Operating receipts		24,450	23,134
Investment receipts		186	162
<u>Payments</u>			
Operating payments to suppliers & employees		(21,655)	(19,927)
Finance payments		(265)	(456)
Net Cash provided by (or used in) Operating Activities	7	2,716	2,913
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		-	-
Sale of surplus assets		93	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(271)	(158)
Expenditure on new/upgraded assets		-	-
Net Cash provided by (or used in) Investing Activities		(178)	(158)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from Borrowings		-	-
<u>Payments</u>			
Repayments of Borrowings		(1,859)	(1,765)
Net Cash provided by (or used in) Financing Activities		(1,859)	(1,765)
Net Increase (Decrease) in cash held		679	990
Cash & cash equivalents at beginning of period	7	3,533	2,543
Cash & cash equivalents at end of period	7	4,212	3,533

Organisational Structure



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NB: Cr Brian Goodall and Mr Ron Watts passed away on the dates shown above.
 Both members served with great commitment and they will be remembered well into the future.

Contact

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