

City of Casey

Annual Report 2014-15





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Customer Service Centres

Cranbourne

Cranbourne Park Shopping Centre

Narre Warren

Magid Drive

Narre Warren South

Amberly Park Shopping Centre



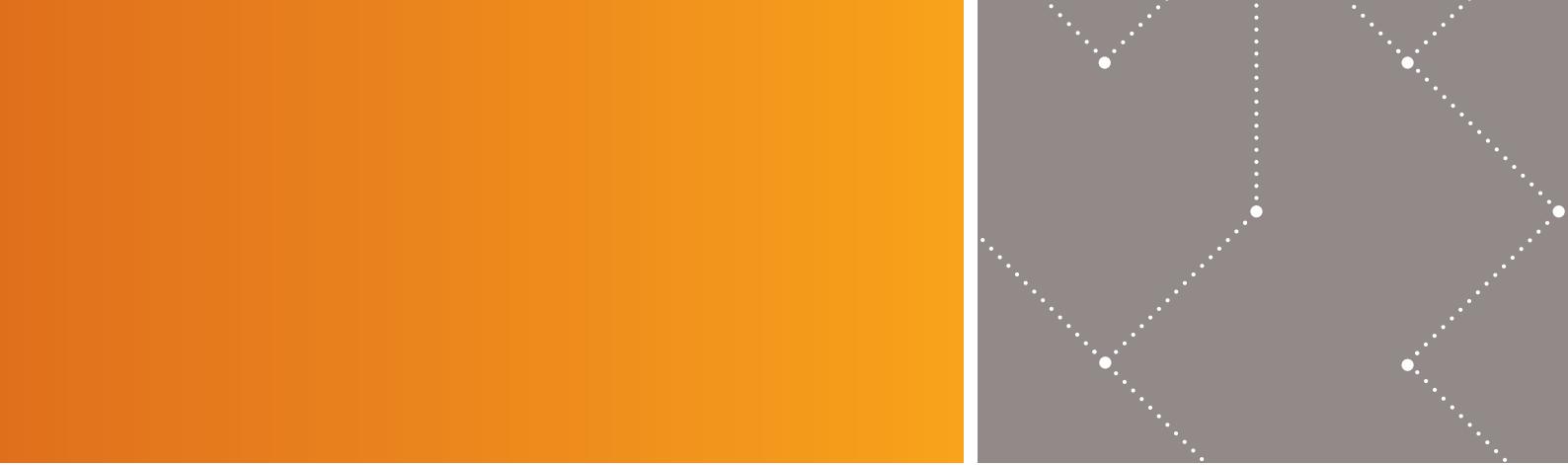
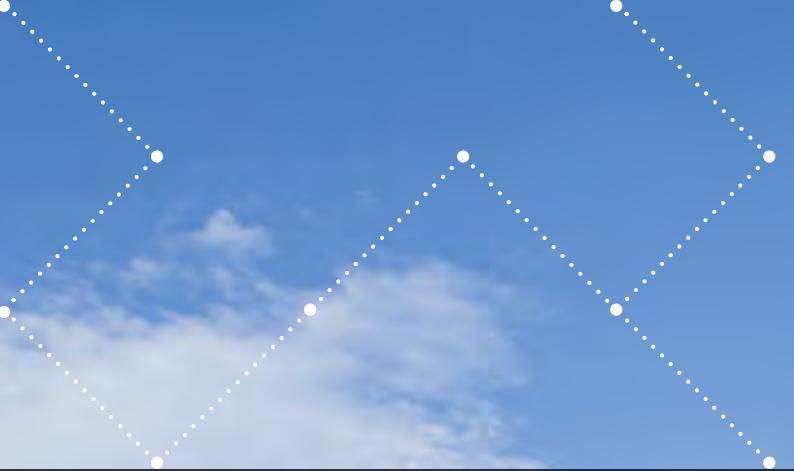


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Introduction

Welcome to the Report of Operations 2014-15

Council is committed to transparent reporting and accountability to the community and the *Report of Operations* is the primary means of advising the community about Council's operations and performance during the financial year.

Vision

The vision for the City of Casey is to be the city of choice to live, work and raise a family.





Snapshot of Casey

Location

The City of Casey is 410 square kilometres in area and is located 35 kilometres to the south east of Melbourne's central business district.

Casey has five distinct geographic regions stretching from the foothills of the Dandenong Ranges to the coastal villages of Western Port Bay.

Casey's suburbs

Casey's suburbs include Beaconsfield (part), Botanic Ridge, Berwick, Blind Bight, Cannons Creek, Clyde, Clyde North, Cranbourne, Cranbourne North, Cranbourne East, Cranbourne South, Cranbourne West, Devon Meadows, Doveton, Endeavour Hills, Eumemmerring, Five Ways, Hallam, Hampton Park, Harkaway, Junction Village, Lynbrook, Lyndhurst, Lysterfield South, Narre Warren, Narre Warren North, Narre Warren South, Pearcedale, Tooradin and Warneet.



History

The City of Casey is on the traditional land of the Bunurong and Wurundjeri people. The City of Casey was established in 1994 following the amalgamation of almost all of the City of Berwick, much of the City of Cranbourne, and a small part of the former City of Knox. The name 'Casey' was given to the municipality in recognition of the area's links with Lord Richard Casey.

Key facts about Casey's growing population

Casey remains one of the fastest growing regions in Australia with approximately 288,500 residents.

Casey's population currently grows by an average 7,300 people per year. The high rate of births is one of the contributing factors of population growth and in 2014 Casey welcomed the birth of more than 4,400 babies.

Population and housing forecasts indicate that the number of residents will increase to 459,000, and the number of households will rise to 158,500 by 2036.

Fast facts in 2014-15:

Services for Casey's Community

- » Delivered **1,128** events, programs and activities with a focus on strengthening and connecting Casey's community.



25,327
dogs registered



7,152
cats registered

- » Distributed over **260** community grants, contributions and sponsorships to not-for-profit community groups and organisations.
- » Collected **1,140** stray animals after hours, registered **5,693** new pets and hired out 394 cat traps.



Loaned
1.11 m
library items

- » Recorded **1,450** attendees at a range of events and programs to celebrate National Youth Week 2014.
- » Recorded **43,950** contacts with young people.
- » Recorded **3,893,979** attendances across 10 key sport and leisure facilities.



1.98 m
visitors to
Casey RACE
and Casey ARC

- » Welcomed **414,383** visitors to Wilson Botanic Park Berwick.
- » Serviced **49,389** hard waste collections, resulting in over 19,000 mattresses, 7,500 tyres and 120 tonnes of e-waste diverted from landfill.



5.4 m
garbage
pickups



2.9 m
recycling
pickups

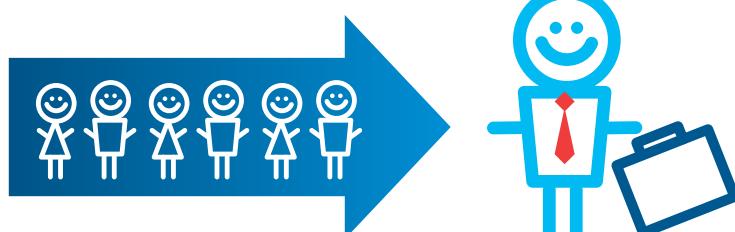


2.3 m
garden
pickups

- » Removed **34,000** square metres of graffiti from **2,868** reports of graffiti.
- » Provided approximately **32,500** meals to eligible Home and Community Care residents who are deemed nutritionally at risk.
- » Provided **4,152** residents with a Home and Community Care service.

Developing Casey's Economy

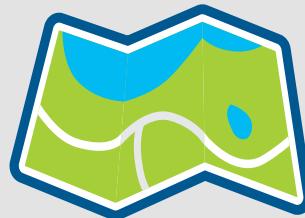
- » Over **1,200** people attended Casey Cardinia Business Breakfast events in 2014-15.
- » There are **72,085** jobs in the municipality, 844 of which were facilitated by Council.



The Casey Cardinia Business Group now has over **260** members.

Planning for Casey's Community

- » Determined **998** planning applications at a median time of **79** days.
- » Certified **346** plans of subdivision resulting in the creation of **3,604** lots.
- » Granted **14** Biodiversity Incentive Scheme Grants to local landowners to improve quality of native vegetation in Casey.
- » Installed **13** Bushland Reserve community information signs across the city.
- » Granted **11** Sustainability Grants to local community groups, schools and friends groups to improve the local Casey environment.
- » Hosted **three** major environmental events across the Casey.
- » Gave away **10,000** indigenous plants to local residents at the Annual Casey Plant Giveaway.



Determined
998
planning
applications at
a median time
of 79 days.

Planted nearly
5,000
semi-mature trees
in streets and
open space areas



Building and Managing Casey's Assets

- » Maintained **190 km** of unsealed road, and **2,137 km** of paths.
- » Maintained **75,250** stormwater pits and **1,966 km** of underground stormwater drainage.
- » Maintained over **1,800** hectares of public open space.

Achieving Best Practice in Governance at Casey

- » Completed **46** formal community consultations.
- » Handled **258,511** calls of which 91 per cent were managed at the first point of contact.
- » Delivered **24** citizenship ceremonies to enable **1,858** local residents to become Australian citizens.

Council has



5,713
likes



185
followers



5,133
followers



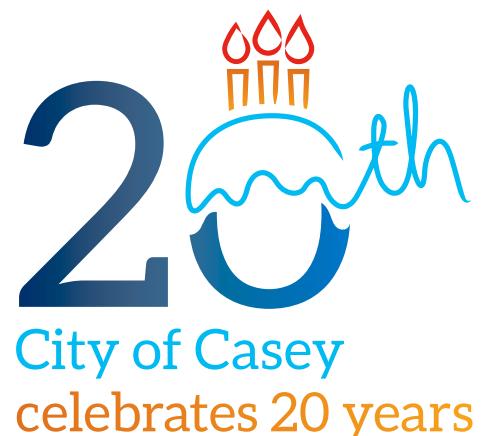


Casey turns 20

In 2014 the City of Casey celebrated its 20th anniversary. The celebrations commenced with the launch of the 'Casey is happy' music video. The aim of the project was to put together a music video to showcase some of the people and places across Casey. The 'Casey is happy' is featured at casey.vic.gov.au/happy.

Casey has achieved so much over the past 20 years and while it's impossible to capture everything, here is a snapshot of the past 20 years:

- 1994** – The City of Casey is established with a population of 145,000.
- 1997** – Nine Councillors, representing nine wards were elected to Council.
- 1998** – Council establishes its online presence with its first website.
- 2001** – The \$17.4 million Casey ARC opens in Narre Warren.
- 2003** – The City of Casey becomes the state's largest municipality with 203,636 residents.
- 2006** – Casey Fields, the premier sporting facility of the south-east opens.
- 2007** – Bryn Mawr Boulevard Bridge is completed, \$1.7 million under budget.
- 2009** – The \$37 million state-of-the-art Casey RACE opens in Cranbourne East.
- 2010** – Council's Family Day Care employs 250 educators providing care to more than 2,000 children.
- 2010** – The inaugural Casey Business Awards are held to support more than 19,500 local businesses.
- 2013** – The \$125 million Casey Cultural Precinct (now Bunjil Place) project is announced.
- 2014** – The \$3.3 million Arbourlea Family and Community Centre opens in Cranbourne North.
- 2013** – Our population reaches 281,000.
- 2014** – The \$6.7 million Marriott Waters Recreation Reserve opens.
- 2015** – The first sod is turned at Bunjil Place.





Highlights of the year



Key Direction 1 – Services for Casey’s Community

A focus on enhancing the health, wellbeing and safety of our residents through the provision of high quality financially sustainable services and programs.

Achievements:

- » Opening of the \$4.5 million Lynbrook Community Centre
- » Development of the *Customer Focus Strategy*
- » Over one hundred community grants awarded
- » Opening of the Berwick Social Support Centre
- » Opening of the new Cranbourne Youth Information and Customer Service Centre
- » Opening of the Narre Warren Youth Information Centre.



Key Direction 2 – Developing Casey’s Economy

A focus on attracting investment and business growth to increase local employment opportunities.

Achievements:

- » Development of the *Investment Attraction Framework Action Plan*
- » Launch of the Casey Cardinia region investment attraction website and prospectus
- » Hosting the 2014 Casey Cardinia Business Awards to recognise the best in business
- » Opening of the Casey Cardinia Business Hub
- » Delivery of Casey Cardinia Business Week.



Key Direction 3 – Planning for Casey’s Community

A focus on environmentally responsible planning for the current and future growth of our diverse community, while preserving local heritage.

Achievements:

- » Delivery of the \$3.3 million Arbourlea Family and Community Centre
- » Commencement of Council’s \$3.1 million streetlight replacement program
- » Frog Hollow Reserve Enhancement Project crowned winner Keep Australia Beautiful Victoria (KABV) Sustainable Cities Awards
- » Residents consulted on the *Endeavour Hills Community Precinct Masterplan*.



Key Direction 4 – Building and Managing Casey’s Assets

A focus on building and managing assets such as roads, drains, community facilities, parks, sports grounds and nature reserves.

Achievements:

- » Early works began on the newly named \$125 million Bunjil Place
- » Commencement of the \$5.5 million Carlisle Park Reserve
- » Adoption of the \$442.5m *Leisure Facilities Development Plan (2014)*
- » Opening of the \$6.6 million Marriott Waters Recreation Reserve sporting precinct
- » Opening of the \$3.3 million Arbourlea Family and Community Centre
- » Start of works to improve and upgrade the pavilion at Betula Reserve, Doveton
- » Opening of Clyde Recreation Reserve pavilion \$280,000 upgrade
- » Turning of the first sod to commence works on the \$2 million redevelopment of the Edwin Flack Reserve Athletics Track in Berwick
- » \$1.1 million upgrades of Reid and Robinson Recreation Reserves
- » Installation of the Lord Casey bronze statue in High Street, Berwick.

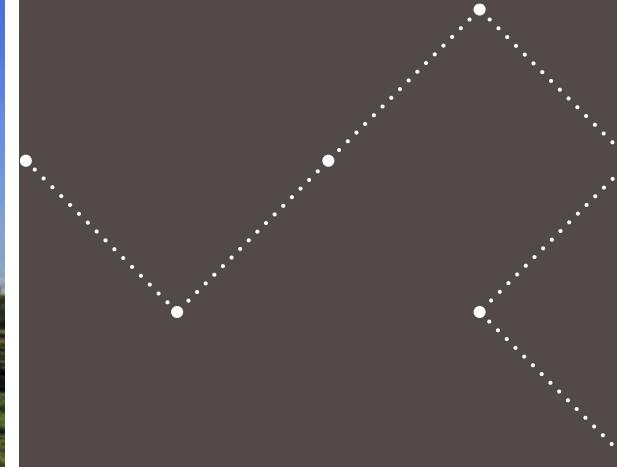


Key Direction 5 – Achieving Best Practice in Governance at Casey

A focus on efficiency, fairness and accountability in decision making, and ensuring our engagement with the community on key issues is timely and transparent

Achievements:

- » Delivery of the successful *Make Your Voice Count* advocacy campaign resulting in funding commitments
- » Council's *Municipal Emergency Management Plan (MEMPlan)* received top marks from the Victoria State Emergency Service (SES)
- » Commenced work to review Council's website in-line with Website Content Accessibility Guidelines WACG 2.0 level AA
- » Introduction of BrowseAloud to Council's website to allow users to convert text to speech.



Challenges and future outlook

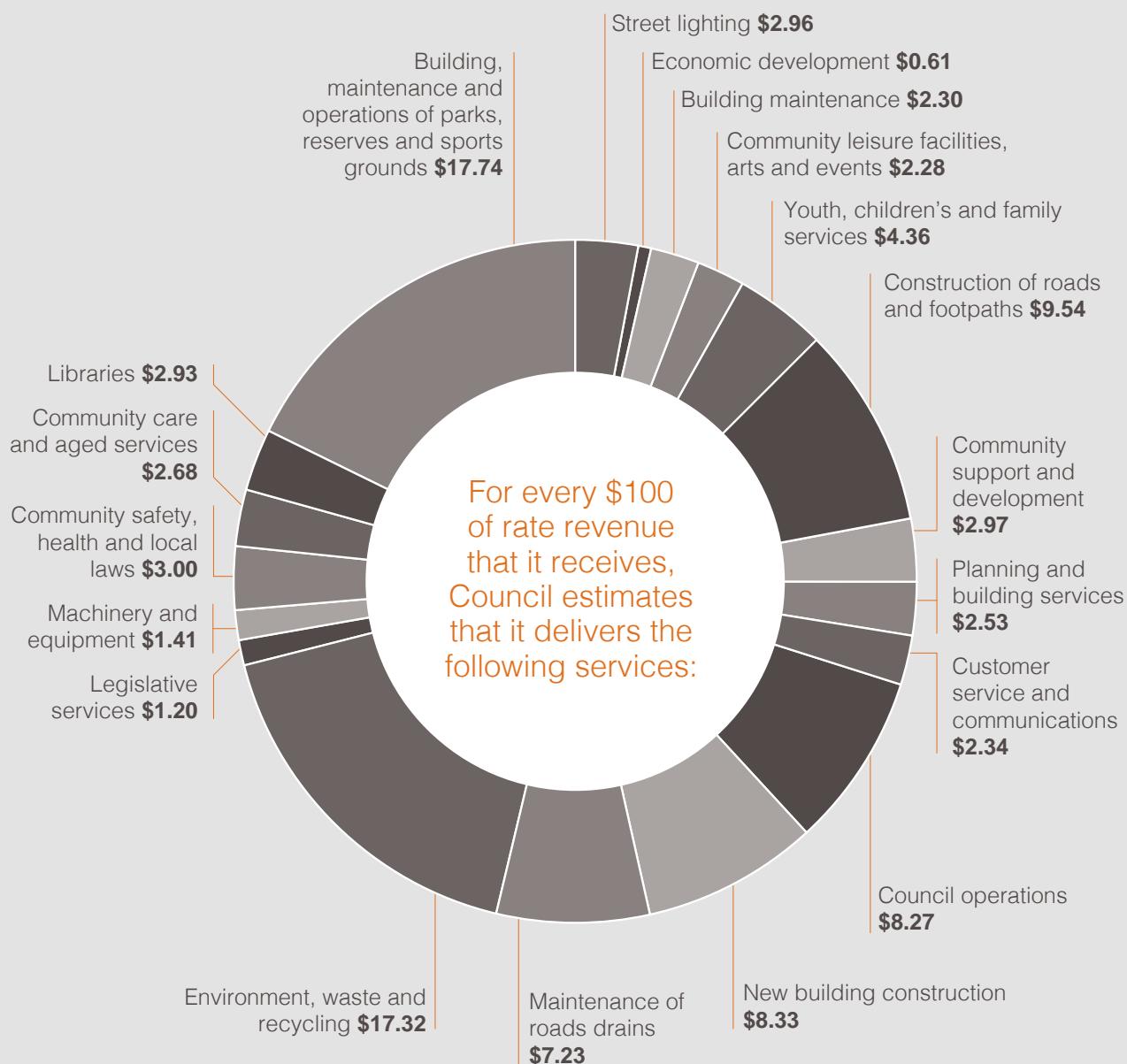
Challenges

- » Repeal of the Carbon Tax by the Senate resulted in Council reviewing its adopted budget to quickly pass on savings to ratepayers in 2014-15
- » Facing financial pressures imposed including increased street lighting costs, cost-shifting and reduction in State and Federal Government grants
- » The review and work to enhance the organisation's operations in preparedness for the relocation of all Council staff to Bunjil Place from 2017
- » Integrating internal IT operational systems to support our commitment to enhance our overall customer service performance
- » Preparation for the State Government's rate capping in 2016-17.

Future outlook

- » *Customer Focus Strategy* with over 30 actions to be achieved over the next three years to transform Council's customer service
- » Implementation of a new IT operating model and development of a digital strategy
- » Expansion and upgrade of basketball and netball courts at Casey Indoor Leisure Centre, Cranbourne East
- » Delivery of stage one Endeavour Hills Community Precinct, Endeavour Hills
- » Extension works at Bridgewater Children's Centre, Berwick
- » Pathway improvements at Narre Warren North Road – Overland Drive, Princes Highway and Vesper Drive, Narre Warren
- » Upgrades to sport pavilion, lighting and ground improvements at Rutter Park Recreation Reserve, Tooradin
- » Building improvements at Hallam Community Learning Centre
- » Responding to the State Government's rate capping in 2016-17
- » Awarding a contractor to commence main construction works at Bunjil Place from late 2015
- » Commence a program of flexible working for staff in readiness for the relocation to Bunjil Place in 2017
- » Continue Council's efficiency and effectiveness program.

Where your rates went in 2014-15



The year in review

Mayor's message

On behalf of all City of Casey Councillors, I proudly present the *2014-15 Annual Report*. This was our 20th year operating as the City of Casey and amidst the birthday celebrations there were plenty of highlights and achievements that can be seen throughout this report.

Our 20th anniversary gave us the perfect opportunity to reflect on just how far our great city has come and remember some of the significant milestones. It has been a busy 20 years with many major projects achieved.

The 2014-15 financial year is no exception with the beginning and completion of many major projects. One of the highlights of the year was turning the first sod and naming of Bunjil Place, the City of Casey's \$125m new arts, cultural and civic precinct. This is Casey's largest ever infrastructure project, and the first of its kind to be undertaken by local government in Victoria.

Bunjil Place will provide an unprecedented mix of arts, entertainment, library, cultural and civic facilities in one location. This will serve a growing community that currently lacks access to arts and cultural facilities.

During the year, Council continued to advocate for its residents and conducted the Make Your Voice Count campaign which sought funding commitments for seven key projects in the lead up to the November 2014 Victorian State Government election. As a result two of Council's top advocacy priorities received funding commitments including the duplication of Thompsons Road and direct and frequent bus services.

Council's advocacy in 2014-15 also resulted in the Federal Government contributing \$10m to Bunjil Place through the National Stronger Regions Fund and a commitment from the State Government to a \$50m Interface Growth Fund which Casey and other growth municipalities have been advocating for.

I am also pleased to report on other key achievements from the year including:

- » Adoption of the \$442.5 million *Leisure Facilities Development Plan*
- » Commencement of the \$3.1 million street lighting replacement program
- » Official opening of the \$6.7 million Marriott Waters Recreation Reserve, \$3.3 million Arbourlea Family and



Community Centre and the \$4.5 million Lynbrook Community Centre

- » Completion of \$1.1 million upgrades to Reid and Robinson Recreation Reserves.

This is a sample of Council's achievements throughout 2014-15, with many more highlighted in this *Annual Report*.

I would like to thank my fellow Councillors and Council staff for their commitment and dedication over the past 12 months. Thanks goes to the volunteers, businesses and members of community who have all contributed to making our municipality a great place to live, work and raise a family.

Cr Mick Morland

Mayor

CEO's message

It is with great pleasure that I present to you the City of Casey *Annual Report 2014-15*. It has been a busy period for Council with the completion of a number of major projects, the delivery of vital services to our residents and planning for the future needs of our growing community.

One of the major milestones for Council was the beginning of early works of Bunjil Place. The past 12 months has seen exciting progress for Bunjil Place, Casey's largest ever infrastructure project. The new name and its supporting brand were unveiled at a special sod turning event in March 2015, to celebrate the beginning of construction works for the much anticipated \$125 million project.

Once the first sod was turned it was all action on-site with temporary fencing erected around the area, changes to the land on and around the site and the relocation of existing services such as electricity and gas. Over the next two years we will continue to see lots of action on-site as we excitedly move towards the completion of Bunjil Place in 2017.

Not all work for Bunjil Place can be seen on site. Council staff have been working hard behind the scenes to prepare for the big move and to prepare our organisation for the future. At Casey we work hard and have a proven record of accomplishment. We want this to continue so we are planning what our work place will look like in years to come, how to best respond to our

growing community and how to embrace new technologies to help us work smarter not harder.

We know that to meet future challenges our work must be more customer focused, more flexible and deliver as efficiently as possible. To achieve this we have put a number of projects in place to ensure we have a flexible, collaborative and adaptable workplace of the future.

During the year, Casey took out top honours at the 2015 LGPro Awards for Excellence. Council received the award for the Special Projects Initiative category for its Autumn Place regeneration project which saw Council adopting smart design principles to improve perceptions of safety of this park. Congratulations also go to Council officers Casey Ward and Rachael Sheppard for their achievement as finalists for the Young Achievers Award in 2015.

Council was also awarded for applying smart and innovative environmental design using *Crime Prevention Through Environmental Design* principles at Autumn Place to improve the amenity of the park and community perceptions of public safety, and to reduce anti-social behaviour.

The City of Casey's Frog Hollow Reserve Enhancement Project was the winner of the Protection of the Environment category at the Keep Australia Beautiful Victoria Sustainable Cities Awards. The annual awards recognise and



celebrate positive actions taken by Councils, environmental and community groups and schools to protect and enhance their local environments.

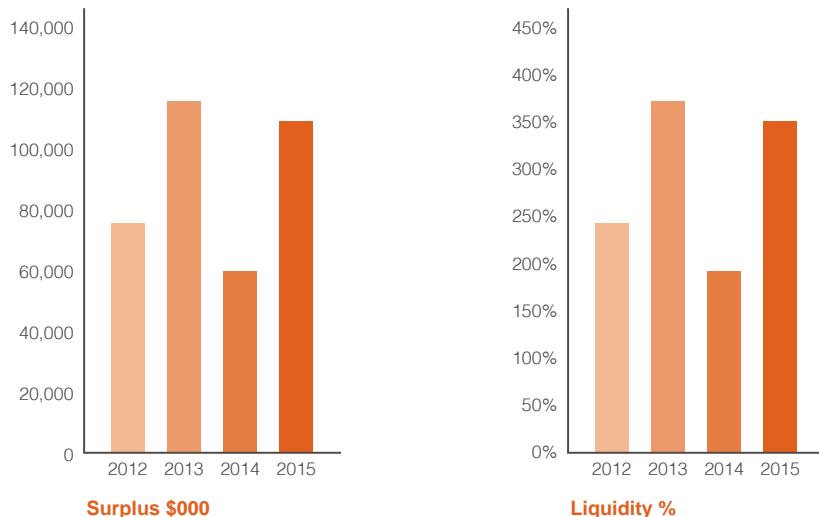
As well as winning one category, the City of Casey's Old Cheese Factory 150 Year Anniversary Celebration received a highly commended recognition in the Cultural Heritage category, and 12 other Casey projects were finalists across eight categories.

I would like to take this opportunity to thank all Council staff for their energy, effort and commitment. You only need to read through this report to see the extensive list of achievements over the past year to appreciate the work this has taken from all involved. Congratulations to staff who have achieved career milestones and awards throughout the year.

Mike Tyler
Chief Executive Officer

Financial summary

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the Financial Statements and Performance Statement sections of this *Annual Report*.

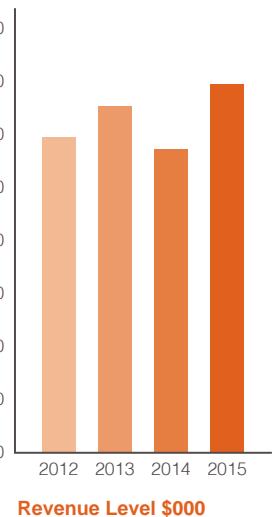
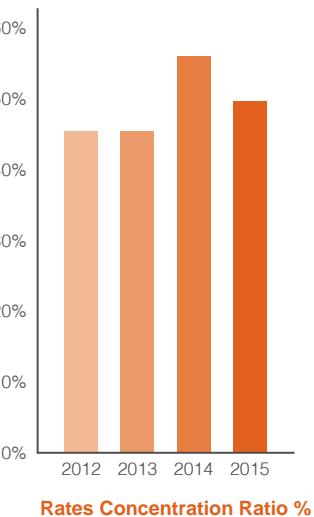
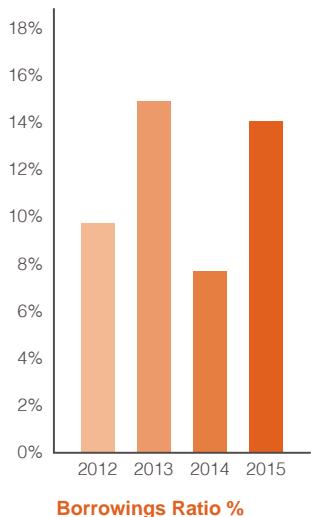


Operating position

Council achieved a surplus of \$111 million in 2014-15. This surplus compares favourably to the prior year surplus of \$60.4 million. As per the Comprehensive Income Statement in the Financial Report, the favourable variance is due mainly to a higher level of contributed assets (\$20.2m), which are mainly infrastructure assets from new estates that transfer to Council's control, higher levels of developer contributions that Council uses for future capital works (\$6.7m), and higher levels of operating grants, due partly to growth in services levels (that is reflected in expenses), as well as the decision by the Commonwealth Government to pay 50 per cent of the 2015-16 Victorian Grants Commission grant to Council on 30 June 2015 (\$8.7m). Sustaining an ongoing surplus is a critical financial strategy that provides capacity to construct, procure and renew the \$2.09 billion of community assets and infrastructure under Council's control.

Liquidity

Cash has increased by \$44.2 million from the prior year mainly due to the collection of receivables (\$10.2m); increases in other reserves from developer contributions and capital works to be completed in 2015-16 (\$23.2m); and higher trade payables and provisions (\$5.7m). The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 417 per cent is an indicator of satisfactory financial position and exceeds the expected target band of 120 per cent to 200 per cent, mainly as a result of investments held for Council's reserve, including Developer Reserves.



Obligations

At the end of the 2014-15 year Council's debt ratio which is measured by comparing interest bearing loans and borrowings to rate revenue was 14.2 per cent which was within the expected target band of 0 per cent-60 per cent.

Stability and efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rates concentration which compares rate revenue to total revenue was 50 per cent for the 2014-15 year which is near the middle of the expected target band of 40 per cent-65 per cent. Council has focused on broadening its revenue base for the 2014-15 year. The average residential rates and charge per residential assessment of \$1,614 in 2014-15 compares favourably to similar councils in the outer metropolitan area.



Description of operations

The City of Casey is responsible for more than 54 services, from family and children's services, traffic regulation, open space, youth facilities, waste management and community building; to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget. This broad range of community services and infrastructure for residents support the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our *Council Plan 2013-2017* and the associated *Budget 2014–15* and reported upon in this document. Refer to the section on Our Performance for more information about Council services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under the Victorian and Australian legislations.

Economic factors

The City of Casey did not face any economic or other factors which impacted on Council's performance during 2014-15.

Major capital works

During 2014-15 the major capital works included the following:

Bunjil Place (formerly known as Casey Cultural Precinct)

The \$125 million Bunjil Place project will be an innovative multi-purpose facility combining a wide range of cultural, community and civic amenities under one roof. The total area of the building is expected to be approximately 24,500 m² with a 5,000 m² community plaza.

The City of Casey has undertaken extensive community consultation to allow it to seek feedback from

a broad variety of project stakeholders and members of the community. The consultation and research also led to the development of an Arts Development Plan and Arts Facilities Plan which outlines the City of Casey's strategic approach to the future provision of art activities in the municipality.

The project includes:

- » purpose-built 800 seat performing arts theatre
- » community library and meeting rooms
- » community plaza
- » a multi-purpose studio
- » regional art gallery
- » function space and Council chamber
- » new Civic Centre, Council Chambers and associated offices
- » café
- » plating kitchen

» basement car park and associated loading docks.

In May 2015 the City of Casey welcomed the news that it had received \$10 million funding from the Federal Government through the National Stronger Regions Fund which provides funding for priority infrastructure in regional communities.

Civil contractors commenced site works in March 2015. It is anticipated the main construction will commence in late 2015, with project completion late 2017.

Lynbrook Community Centre

On 30 May 2015 an event was held to celebrate the official opening of the Lynbrook Community Centre to the public.

The centre is a new facility where individuals and families can access information, support services, programs,

educational activities and community spaces. The centre aims to be a place that strengthens the community and allows residents to build a strong community identity. By co-locating community-based organisations, the centre offers much needed services, programs and activities to the diverse Lynbrook community which is experiencing significant growth. Extensive involvement of the community in the planning for this centre has meant that it is a space that reflects the needs of local residents.

The centre features flexible multipurpose spaces suitable for activities, programs and meetings including community arts exhibition space, training rooms, consulting rooms, an adult change facility with a hoist for people with a disability, a large multi-purpose hall (which can be divided), a commercial kitchen with teaching capacity and large outdoor deck for community use. The final cost of the project was \$4.5 million including funding of \$750,000 from the Victorian Government through the Community Support Grants Fund and an investment of \$3.75 million from the City of Casey.

The centre was designed with environmental sustainability in mind, with the key sustainable features including:

- » 20 KW Photovoltaic cells on the roof
- » 5,000 litre water storage tank
- » Decking made from recycled wood shavings and plastic bottles
- » LED lighting with room sensors

- » Solar back up for heating
- » Fresh air supply and economy cycle air conditioning units
- » Louvres to north facing windows
- » Carpet tiles with 360 degree lifecycle/recycling.

Carlisle Park Reserve

The City of Casey's provision of the Carlisle Park Reserve is an important, centrally located facility contributing to meeting the future needs of junior football and netball, representative team training, umpire training and other sports development activities. The facility also addresses an important gap in the local provision of cricket facilities.

The project will deliver the first ever synthetic playing surface for AFL and cricket in the City of Casey and the second in Victoria. This was made possible through the funding the project received from the Victorian Government (\$650,000) and AFL Victoria (\$100,000). This additional funding added to the City of Casey's \$5.5 million investment in the project.

The new facility includes:

- » AFL/cricket synthetic oval with flood lighting
- » Hydraulic raising/lowering system which changes the

- wicket surface from cricket to AFL mode
- » Cricket practice nets
- » Access for all ability levels pavilion
- » Two netball courts
- » Car parking with lighting.

The construction of the synthetic oval, cricket practice nets, netball courts, car parking, pavilion and associated lighting is well underway and is expected to be completed this calendar year.

Major changes

During 2014-15, Council renamed the department Organisational Strategy to Organisational Performance with a shift to a greater focus on corporate planning and performance, and efficiency and effectiveness. Council also added a new department called Legal Services to provide legal support and advice.

Major achievements

The following major policies were amended or adopted during 2014-15:

- » *2015-16 Budget*
- » *Debt Recovery Policy*
- » *Integrated Water Management Plan*
- » *Integrated Water Management Policy*
- » *Leisure Facilities Development Plan Policy*
- » *Privacy Policy*
- » *CCTV Operating Policy and Procedures*
- » *Open Space Strategy*
- » *Property Strategy.*





Our Council

City profile

The City of Casey remains one of the fastest growing regions in Australia with approximately 288,500 residents. The following is a snapshot of how our community is changing and what makes Casey such a diverse, vibrant and multicultural city:

- » Casey has the most residents of any municipality in Victoria.
- » The current population of the City of Casey (as at June 2015) is approximately 288,500, with a projected population of 459,000 by 2036.
- » Casey is the eighth fastest-growing municipality in Australia.
- » Casey is the third fastest-growing municipality in Victoria, behind Wyndham and Whittlesea.

Casey's labour force

- » The municipality is home to close to 16,000 businesses.
- » Casey has a labour pool of 151,000 workers employed across a range of industry sectors.



Casey's population growth is largely driven by young families.

How do Casey residents get around?

- » 63.9 per cent of the population use public transport less than once a month.
- » Casey residents rely on their car to travel to work. Car use (as a driver) has increased from 69.9 per cent to 71 per cent between 2006 and 2011.
- » 6.2 per cent of people travel to work by train and 0.9 per cent of people travel to work by bus.
- » 63.5 per cent of Casey residents own two or more cars compared to 49.4 per cent for Greater Melbourne.

Who is moving to Casey?

- » Casey's population growth is largely driven by young families.
- » Casey's population grows by an average 7,600 people per year. This is expected to increase to an average of 8,200 people per year by 2031.
- » Currently, 43.9 per cent of annual growth is due to natural increase. By 2036, natural increase is expected to contribute to over 70 per cent of annual population growth.



What is the age of Casey residents?

- » Casey is experiencing growth across all age groups which is unique.
- » The largest age group is parents and homebuilders (35 to 49 years), with a population of 63,300 people.
- » Between 2014 and 2015, there was the most growth in young workforce (25 to 34 years) and parents and homebuilders (35 to 49 years) age groups.
- » In 2014, there were 4,478 births in Casey.

Is Casey a diverse community?

- » More than 150 cultures are represented in Casey.
- » 26.7 per cent of Casey residents were born in non-English speaking countries.
- » The top five countries of birth of Casey residents (other than Australia) in 2011 were United Kingdom (11,500 people), India (10,300 people), Sri Lanka (7,600 people), New Zealand (6,000 people) and Afghanistan (4,400 people).
- » Casey is home to 1,400 Indigenous people.
- » 27.9 per cent of Casey residents speak English as a second language.

Sources: ABS Census (1991, 1996, 2001, 2006 & 2011); Casey Population and Housing Forecasts (2015); Victorian Integrated Survey for Travel Activity (2007); Public Health Information Development Unit Social Atlas (2012); Community Indicators Victoria (2012).

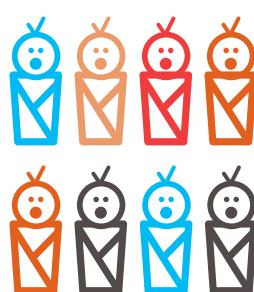
For more information visit casey.vic.gov.au/demographics.



Casey is home to close to
16,000
businesses



88.5%
of journey to work
trips are private cars



4,478
babies were born in
Casey in 2014

Councillors (as at 30 June 2015)

The City of Casey has 11 Councillors elected by residents to govern the city. Councillors work together to set Council's strategic direction and to make important decisions regarding the whole municipality. In making these decisions, Councillors consider the views of, and consult with, the community. They also work closely with the Chief Executive Officer and Council administration.

Councillors were sworn into office in November 2012. All Councillors were sworn in to serve four-year appointment terms.

Balla Balla Ward Blind Bight, Botanic Ridge, Cannons Creek, Clyde, Clyde North, Cranbourne (part), Cranbourne South, Devon Meadows, Junction Village, Pearcedale, Tooradin, Warneet

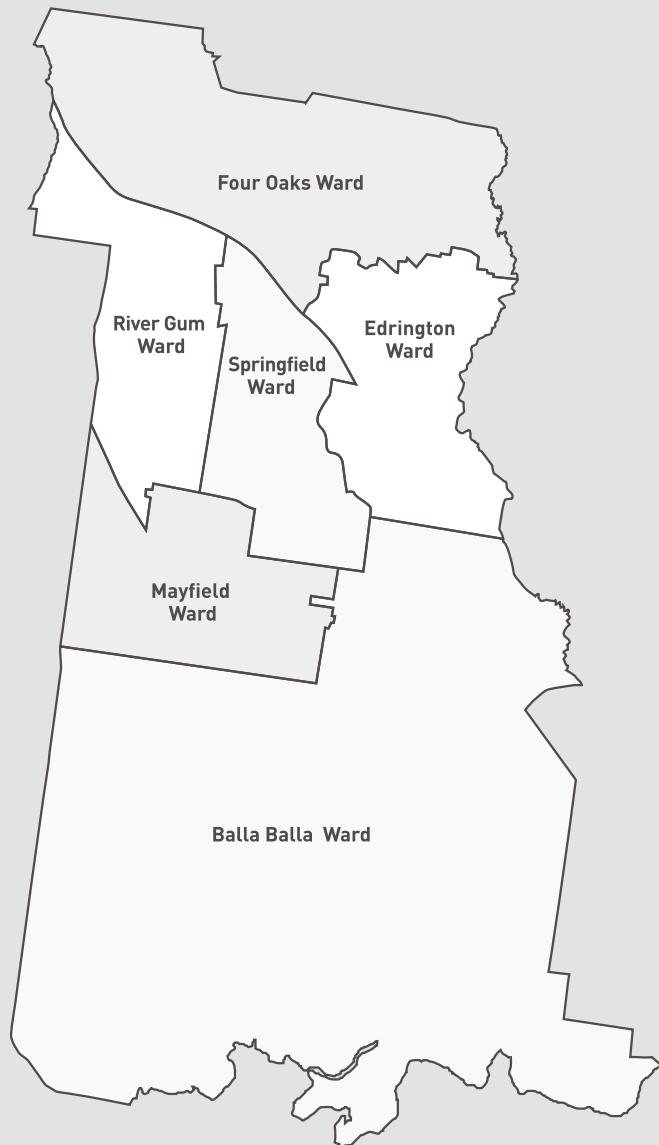
Edrington Ward Beaconsfield (part), Berwick

Four Oaks Ward Endeavour Hills, Harkaway, Lysterfield South, Narre Warren (part), Narre Warren North

Mayfield Ward Cranbourne, Cranbourne East, Cranbourne North (part), Cranbourne West, Lynbrook (part), Lyndhurst

River Gum Ward Doveton, Eumemmerring, Hallam, Hampton Park, Lynbrook (part)

Springfield Ward Cranbourne North (part), Narre Warren (part), Narre Warren South



The City of Casey has 11 Councillors elected by residents to govern the city. Councillors work together to set Council's strategic direction and to make important decisions regarding the whole municipality.



BALLA BALLA WARD

Cr Geoff Ablett

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gabelett@casey.vic.gov.au

Mayor, July 2014 – October 2014



EDRINGTON WARD

Cr Mick Morland

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mmorland@casey.vic.gov.au

Mayor, October 2014 – June 2015



EDRINGTON WARD

Cr Susan Serey

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FOUR OAKS WARD

Cr Rosalie Crestani

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FOUR OAKS WARD

Cr Rafal Kaplon

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MAYFIELD WARD

Cr Gary Rowe

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MAYFIELD WARD

Cr Amanda Stapledon

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*Deputy Mayor,
July 2014 – October 2014*



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Cr Damien Rosario

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RIVER GUM WARD

Cr Wayne Smith BJ JP

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SPRINGFIELD WARD

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SPRINGFIELD WARD

Cr Louise Berkelmans

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*Deputy Mayor,
October 2014 – June 2015*



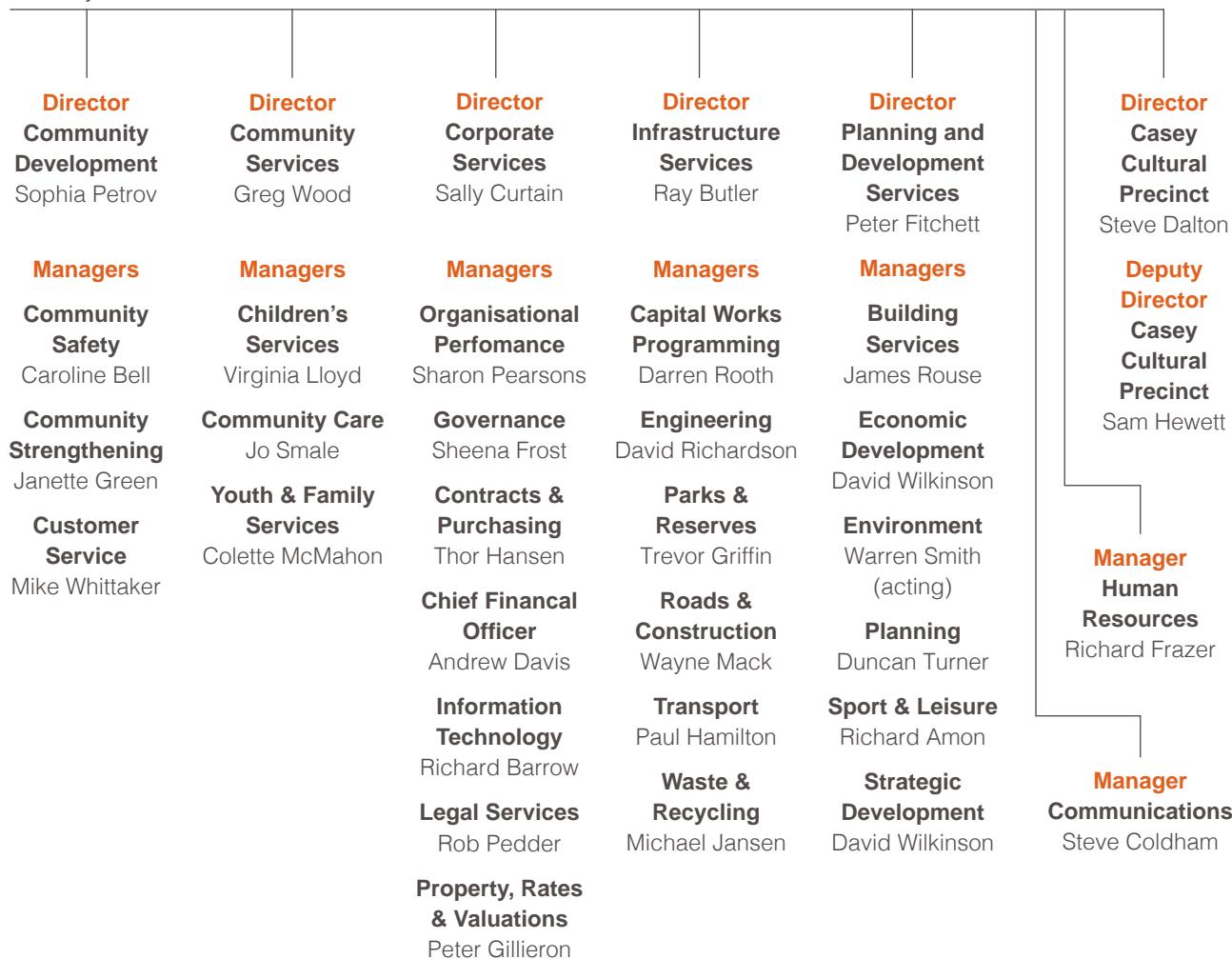
Our people

Organisational structure (as at 30 June 2015)

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day to day management of operations in accordance with the strategic directions of the Council Plan. The CEO, six directors and Managers Human Resources and Communications form the Executive Management Group (EMG) and lead the organisation. Details of the CEO and senior officers reporting directly to the CEO are set out below.

Chief Executive Officer

Mike Tyler

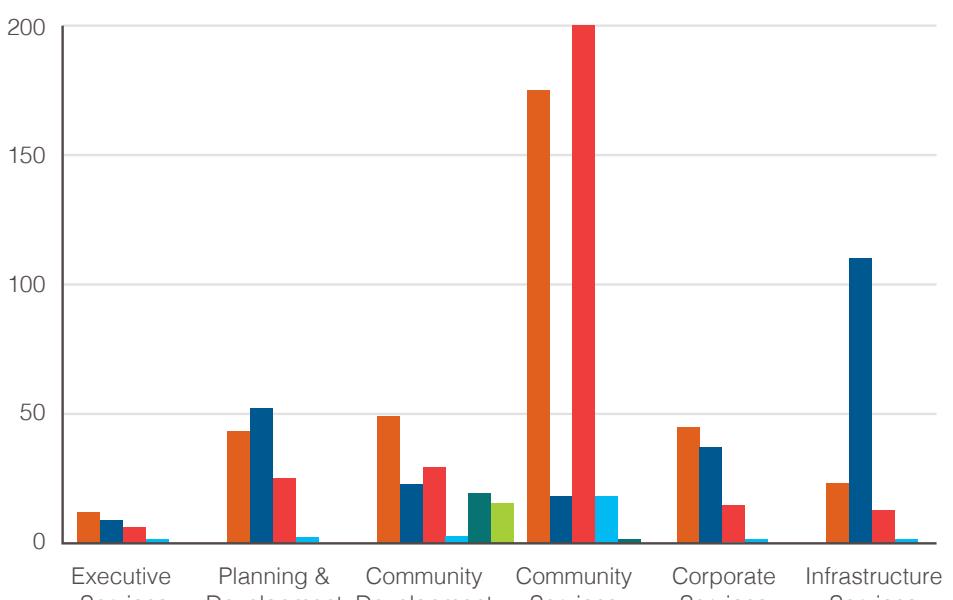




Council staff

Employee type/gender	Executive Services	Planning & Development	Community Development	Community Services	Corporate Services	Infrastructure Services	Total
	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Permanent FT – F	12	43	49	175	45	23	347
Permanent FT – M	9	52	23	18	37	110	249
Permanent PT – F	6.41	24.95	29.08	199.47	14.22	12.71	286.84
Permanent PT – M	1.42	2.04	2.61	17.81	1.63	1.52	27.03
Casual – F	0	0	19.28	0.87	0	0	20.15
Casual - M	0	0	15.44	0	0	0	15.44
Total	28.83	121.99	138.41	411.15	97.85	147.23	945.46

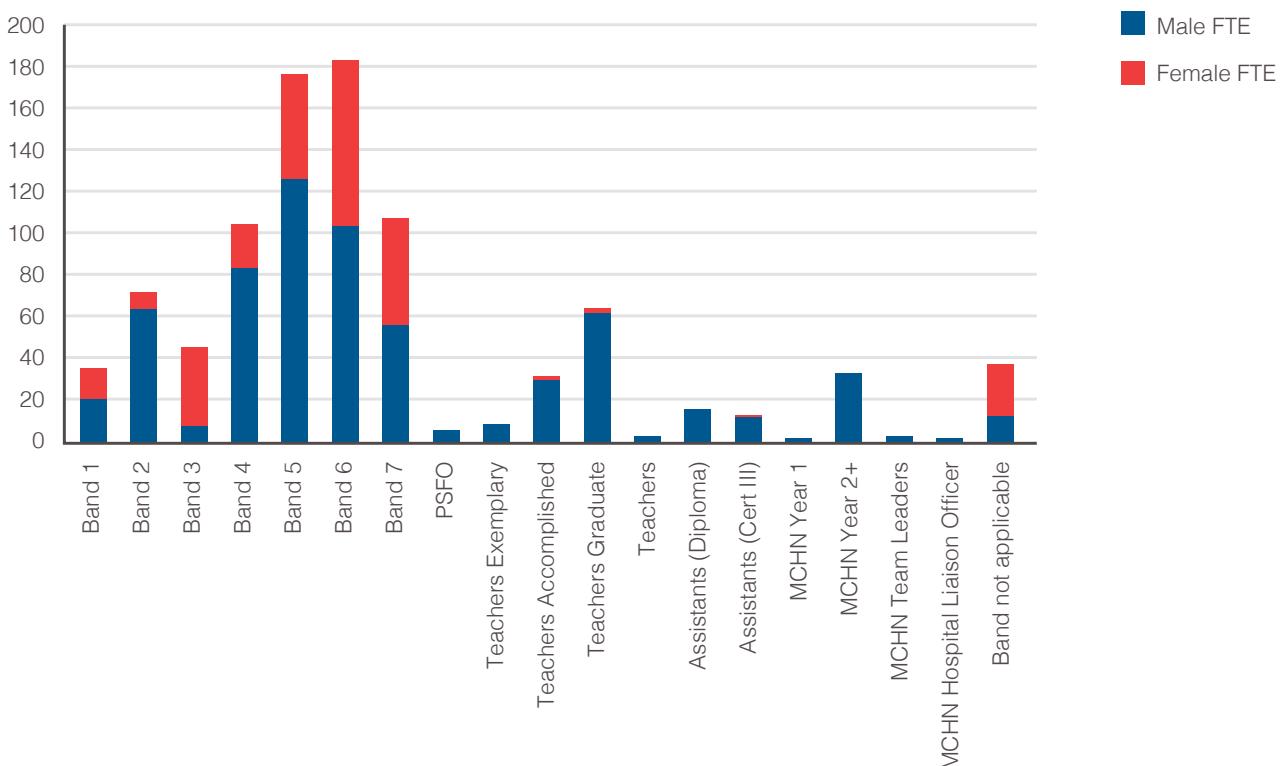
- Permanent FT – Female
- Permanent FT – Male
- Permanent PT – Female
- Permanent PT – Male
- Casual – Female
- Casual – Male



City of Casey staff snapshot by division 2014-15

A summary of the number of full time equivalent (FTE) council staff categorised by employment classification and gender is set out below.

Employment Classification	Female FTE	Male FTE	Total FTE
Band 1	20.56	15.44	36
Band 2	63.97	7.95	71.92
Band 3	8.22	36.96	45.18
Band 4	84.61	20.23	104.84
Band 5	126.44	50.48	176.92
Band 6	103.78	80.08	183.86
Band 7	56.76	51	107.76
PSFO	6.21	0	6.21
Teachers Exemplary	8.88	0	8.88
Teachers Accomplished	29.79	1.5	31.29
Teachers Graduate	62.75	1.63	64.38
Teachers	2.5	0	2.5
Assistants (Diploma)	15.85	0	15.85
Assistants (Cert III)	11.49	1.2	12.69
MCHN Year 1	1.6	0	1.6
MCHN Year 2+	33.23	0	33.23
MCHN Team Leaders	2.84	0	2.84
MCHN Hospital Liaison Officer	1.5	0	1.5
Band not applicable	13	25	38
Total	653.98	291.47	945.45



Equal Employment Opportunity Program

Council's Enterprise Agreement enshrines the City of Casey's commitment to upholding the principles of Equal Employment Opportunity (EEO) in all activities and the formal induction program, which all new employees participate in, and the new starter kits raise awareness of these issues.

Council's intranet provides information to all employees

about their rights and responsibilities in relation to bullying, harassment and discrimination and all supervisors are trained in how to resolve discrimination and harassment issues.

Supervisors are trained in behavioural interview techniques to ensure that job interviews are conducted on the basis of job-related criteria

and do not include questions that could be perceived as discriminatory.

A new initiative that supports our EEO program has been training in removing unconscious bias which builds on the neuroscience indicating that we are habitually drawn to those with similar attributes as ourselves.

Other staff matters

Enterprise Bargaining Agreement

Council employees are employed under the Casey City *Council Enterprise Agreement 2013* which expires in 2017.

Professional development

Council offers study assistance for staff undertaking relevant undergraduate or postgraduate studies. In the past year, 51 staff were successful in obtaining this form of support. Council also provides a comprehensive corporate learning program that supports a broad range of staff development needs. This is developed in alignment with strategic priorities as well as in

response to needs identified through performance and development plans. A variety of learning methodologies are used including e-learning, facilitated workshops and personal coaching. Staff are also able to subsidise some professional memberships in order to keep up to date with current industry trends.

Preventing violence against women

Council works to promote gender equity and build respectful and safe relationships, and break down stereotypes of women. This is a prevention approach consistent with Council's health and wellbeing plan. This year the partnership achieved

significant liaison with Council staff to promote gender equity within the workplace. Facilities and programs this year included a whole of staff presentation with guest speaker Rosie Batty to over 100 staff and the development of tools and training to support Council to achieve gender equity and support the community.

Council is particularly proud of its Men's Action Group (White Ribbon Ambassadors) who have participated in awareness raising activities including attendance at training highlighting the impact of viewing issues through a 'gender lens'.



Health and safety

The City of Casey is striving to ensure a safe and healthy workplace. During 2014-15 Council continued to raise awareness in Occupational Health and Safety throughout the organisation and promote the benefits of a safe and healthy workplace. The City of Casey, with the aid of the Occupational Health and Safety Representatives within its various workplaces, is ensuring hazards are identified and controlled measures introduced to reduce the likelihood of injuries to its employees.

The following is a snapshot of the year's initiatives. This included:

- » A completed security review which resulted in the development of a security framework to increase staff safety.
- » A review of Council emergency response procedures.
- » Development of an audit tool for supervisors within the Family Day Care Service to identify manual handling risks within the service.
- » A review of the safe work procedures within Community Care.
- » The facilitation of Occupational Health and Safety (OHS) Risk Management workshops across 26 departments.
- » A workplace inspection program resulting in over 100 workplace safety inspections.
- » Ongoing ergonomic assessments to reduce the likelihood of injuries normally associated with office environments.
- » Implementation of claims management software program. The OHS team has implemented a new software system to assist in better WorkCover claims management.
- » Healthy eating tips, recipes, health and wellbeing tips on the intranet and staff newsletter
- » Subsidised Social Club
- » Early Intervention Program – providing support to allow employees to remain at work if injured.

Health promotion

The City of Casey's commitment to providing its staff with a healthy workplace is evident by the ongoing assistance and benefits available to staff including:

- » Employee assistance program
- » Influenza vaccinations
- » Subsidised membership at Casey ARC/RACE and lunch time group fitness classes
- » Annual walking and exercise competition



Our performance

Planning and Accountability Framework

The City of Casey is governed by the *Local Government Act 1989* (the Act). Part 6 of the Act deals with planning and accountability reports. In addition, the *Local Government (Planning and Reporting) Regulations 2014* (the Regulations) prescribe further requirements.

To comply with the Act and the Regulations, Councils must prepare:

- » a Council Plan
- » a Strategic Resource Plan
- » a Budget (and where appropriate a Revised Budget)
- » an Annual Report (including a report of operations, Performance Statement and Financial Statements).

Over and above these statutory obligations, the City of Casey prepares a quarterly

report to the community that highlights its progress against major initiatives and performance against the Council Plan.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework at the City of Casey:



Council Plan

The *Annual Report 2014-15* reports Council's performance against what we said we would do in our *Council Plan 2013–2017*. The *Council Plan* sets out the vision for the City of Casey, as well as Key Directions and actions for Council to follow each year.

	Key Direction 1 – Services for Casey's Community	A focus on enhancing the health, wellbeing and safety of our residents through the provision of high quality financially sustainable services and programs.
	Key Direction 2 – Developing Casey's Economy	A focus on attracting investment and business growth to increase local employment opportunities.
	Key Direction 3 – Planning for Casey's Community	A focus on environmentally responsible planning for the current and future growth of our diverse community, while preserving local heritage.
	Key Direction 4 – Building and Managing Casey's Assets	A focus on building and managing assets such as roads, drains, community facilities, parks, sports grounds and nature reserves.
	Key Direction 5 – Achieving Best Practice in Governance at Casey	A focus on efficiency, fairness and accountability in decision making, and ensuring our engagement with the community on key issues is timely and transparent.



Performance

Council's performance for the 2014-15 year has been reported against each Key Direction to demonstrate how Council is performing in achieving the *Council Plan 2013-2017*. Performance has been measured as follows:

- » Results achieved in relation to the strategic indicators in the *Council Plan*.
- » Progress in relation to the major initiatives identified in the budget.
- » Services funded in the budget and the persons or sections of the community who are provided those services.
- » Results against the prescribed service performance indicators and measures.



Key Direction 1: Services for Casey's Community

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 Budget for the year.

Lynbrook Community Centre

The \$4.5 million Lynbrook Community Centre, located at the corner of Lynbrook Boulevard and Harris Street, officially opened in May 2015. Over 600 community members attended to take part in the festivities.

The centre features state-of-the-art rooms and resources including multiple meeting spaces, training rooms, consulting rooms, a large dividable multi-purpose hall, a commercial kitchen and an outdoor deck for community use. Residents, community groups, small or home-based businesses and not-for-profit organisations will all benefit from these facilities.

Participation and usage has increased significantly with the centre now accommodating 26 regular users.

Draft Customer Focus Strategy

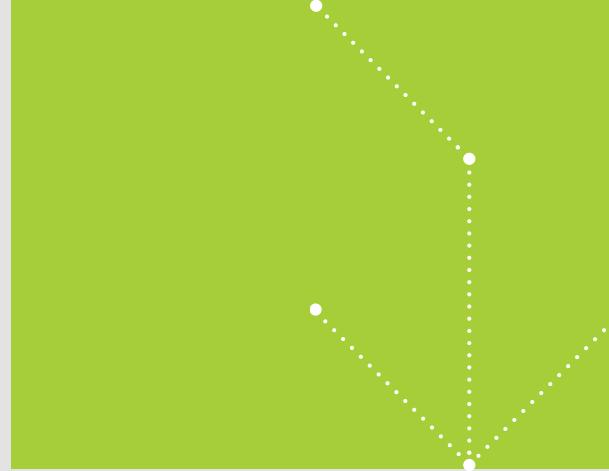
The development of a draft *Customer Focus Strategy* is identified as a key action to position the City of Casey for the future and identify ways to work smarter.

The draft strategy is future focused in recognition that technology enables customers to interact with services in a more convenient and accessible manner. The draft strategy will understand, anticipate and respond to these technology developments and identify opportunities and change required in Council practices and processes.

There are five strategic themes that form the draft strategy. These include:

- » Understand and engage with our customer
- » Provide services in easy, accessible, consistent and timely ways
- » Collect, assess, measure and simplify what we do
- » Equip our staff with the skill, knowledge and attitude to serve
- » Deliver on our promise.

The draft *Customer Focus Strategy* provides a framework to support transformational change across Council, to apply customer 'thinking' processes and culture and to build 'ownership' across all functions of Council. While achieving this, the strategy aims to identify opportunities to improve efficiency while also providing a more effective service by improving the customer experience.



The following statement reviews the performance of Council against the *Council Plan* including the results achieved in relation to the strategic indicators included in the *Council Plan*.

RECYCLING RATE

Council recycled **49.02 per cent** of all waste collected from the three bin system in 2014-15. This is an increase of 0.06 per cent on the previous year.

The City of Casey provides a comprehensive waste education and bin inspection program. These programs are aimed at increasing awareness so that the community have the opportunity to recycle as much of their waste as possible and reduce their overall environmental impact.

COMMUNITY SATISFACTION WITH COUNCIL (SURVEY)

The overall performance was up one point on the 2014 results. Overall performance has increased to **62 points**, two points above the Victorian average.

Community consultation is sitting at **56 points** which is equal with the Victorian average.

Advocacy is sitting at **56 points**, one point above the Victorian average.

Customer service is sitting at **73 points**, three points above the Victorian average.

Overall Council direction remained steady at **56 points**, three points above the Victorian average.

LEVEL OF PARTICIPATION IN COUNCIL EVENTS (SURVEY)

Up to **27 per cent** of people are attending Council run or sponsored events. This is slightly lower than the 2014 result of 30 per cent.

COMMUNITY CONNECTEDNESS (SURVEY)

Using a scale where zero means 'no sense of belonging' and 10 means a 'high sense of belonging', residents rated their general sense of belonging within the City of Casey as **6.3**. This result has improved slightly on the 2014 result.

Customer Service is sitting at **73 points**, three points above the Victorian average.

The following statement provides information in relation to the services funded in 2014-15 Budget and the persons or sections of the community who are provided the service.

**DEPARTMENT:
CHILDREN'S SERVICES**



Service	Description of services provided
Early Years Community Support	Services to enhance the early learning outcomes and wellbeing of children aged 0-12 years and their families.
Family Day Care	Quality childcare provided in the homes of registered Family Day Care educators, monitored and supported by Council staff.
Kindergarten	Innovative and quality programs incorporating 15 hours of sessional four year old kindergarten, delivered through a cluster management model, currently consisting of 39 services that are managed by Council.

**DEPARTMENT:
COMMUNITY CARE**



Service	Description of services provided
Community Transport	Subsidised community transport through the hire of buses to eligible community groups.
Home and Community Care Services	Services to support older people, people with disabilities and their carers to live independently in their own homes. These include home care, personal care, respite care and meals on wheels. Home maintenance, gardening, heavy duty cleaning services are also provided.

**DEPARTMENT:
COMMUNITY SAFETY**



Service	Description of services provided
Animal Management	Operation of animal pound services, registration and annual renewal of domestic animals, registration and compliance of domestic animal businesses. Collection of lost and wandering animals, investigation of dog attacks and prosecution where required. Puppy farm prosecution, investigation of animal cruelty allegations, declarations of dangerous and restricted breed dogs, and maintenance of associated registers.
Community Safety	Development and implementation of the <i>Community Safety Strategy</i> , administration of externally funded crime and injury prevention projects, support for Neighbourhood Watch and other safety related community groups, capacity building across Council staff, liaison with residents and police to address local perceptions of safety.

DEPARTMENT: COMMUNITY SAFETY CONTINUED...

Service	Description of services provided
Environmental Health	Regulatory functions to reduce the risk of disease and nuisance impacting the health and wellbeing of the community. Investigation of resident complaints and disease outbreaks, regulation of food and health related businesses. Issuing of Improvement Notices and Prohibition Notices, prosecution of serious offences, assessment and approval of Septic Tank installations. Tobacco test purchasing by minors program, and water sampling of public pools and spas.
Fire Prevention	Coordination and implementation of <i>Casey Municipal Fire Management Plan</i> , provision of annual fire prevention inspection program to ensure compliance on private property and issuing Fire Prevention Inspection Notices and infringements on non-compliant properties, annual designation and redesignation of Neighbourhood Safer Places and associated reporting to Country Fire Authority.
Graffiti Management	Graffiti Management Program comprises graffiti removal from all Council and privately owned qualifying assets at rate payer's expense. Education programs provided to all Year 5 and Year 8 students at all schools and enforcement activity in partnership with Victoria Police.
Health Promotion	Develop and support the implementation of the <i>Municipal Public Health and Wellbeing Plan</i> . Work on associated projects including family violence, food security and alcohol harm minimisation, and workplace health promotion initiatives.
Immunisation Program	Provision of immunisation to children aged 0-4 and adolescent immunisations provided at schools within Casey. Administration of immunisation consent cards and administration of the National Immunisation Schedule.
Local Law Enforcement	Provision of compliance and enforcement activities to protect general amenity of the community including long grass complaints, pollution from building sites, illegal signage, footpath trading and dumping of litter.
Parking Enforcement	Enforcement of parking restrictions in Council-owned parking spaces, disabled parking bays in Council-owned spaces, private shopping centre car parks and road safety road rules throughout Casey. Provision of traffic management assistance during emergencies or major Council events. Provision of patrols around schools to monitor and enforce parking controls.
Road Safety	Aims to improve the safety of all road users and reduce the risk of road trauma by undertaking Council and externally funded programs and projects such as Older Driver Awareness, motorcycle driver education, L2P Learner Driver Mentor Program, and programs for Culturally and Linguistically Diverse communities.
School Crossings	Provision of school crossing services to primary and secondary schools across Casey, including administration and training.

DEPARTMENT:
COMMUNITY STRENGTHENING



Service	Description of services provided
Arts Development and Support	Planning, implementation and evaluation of a range of arts activities and events including: Casey Public Art Program, Lindsay King Awards, Kevin Hill Top Ten Art Show, Arts and Cultural Advisory Committee, Civic Centre Arts Space, Arts News, Winter Arts Program, and Arts Gathering. Management and operations of The Factory Rehearsal Centre for the Arts.
Community Facility Support	Support to groups and organisations that operate Neighbourhood House and Community Learning Centres and Public Halls and Libraries. Liaison with community sector organisations to optimise use of Casey's community facilities.
Community Support	Coordinate programs to promote social connectedness including Get to Know Your Neighbour, Wall of Global Friendships and various awards programs. Administration of grants and sponsorships.
Events Management	Planning, implementation and evaluation of major corporate events including: Casey Kids Carnival, MRA Cranbourne GP Run, Melbourne Stars Family Fun Day and Riding of the Bounds. Event planning, support and approvals for community groups running events.
Libraries	Libraries provide free information and resources (physical and electronic) including books, periodicals, CDs, newspapers, documents, research materials and data. Access to technology includes computers, internet, Wi-Fi and some software.
Volunteer Support	Provide a matching service between individuals seeking volunteering opportunities and organisations and groups needing volunteers, provide training and support to volunteers.

DEPARTMENT:
CUSTOMER SERVICE



Service	Description of services provided
Customer Service	First point of contact for both telephone and face-to-face enquiries via three service centres.

**DEPARTMENT:
ENVIRONMENT**

Service	Description of services provided
Natural Resource Management	Deliver programs to improve and rehabilitate the environment in the municipality, including large scale weed removal, revegetation programs, and integrated pest plant and animal control. Provide opportunities for Casey residents to participate in environmental activities and learn about and help protect the environment. Coordination and support for Council's Conservation Advisory Committee where members of the community can guide Council's natural resource management, heritage management and sustainability activities
Sustainability	Coordinate Council's corporate program to reduce greenhouse gas emissions and improve sustainability performance. Provide advice across Council and to the community, developers and state agencies on strategies for community climate change adaptation, integrated water management, reduction of energy use, environmentally sustainable design and environmentally-sensitive land use planning in the municipality.

**DEPARTMENT:
SPORT AND LEISURE**

Service	Description of services provided
Facility Management	Management of Council's leisure facilities, either contract management by external companies or Council (in-house) management. Aquatic and leisure facilities (managed by YMCA) include: Casey ARC, Casey RACE, Endeavour Hills Leisure Centre, Doveton Pool in the Park, Berwick Leisure Centre. Other leisure facilities (managed under contract): Sweeney Reserve (Casey) Tennis Centre, The Shed Skate Park. In-house (Council) managed leisure facilities: Myuna Farm, Old Cheese Factory and Wilson Botanic Park.
Sports Club Liaison	Management of key partnerships including Melbourne Football Club, Melbourne Stars, Casey Scorpions, Casey South Melbourne Cricket Club, Vic Health Physical Activity branch, Vic Sport, Parks and Leisure Australia, Victoria University Institute for Sport, Exercise and Active Learning. Development of funding applications to peak bodies and development of the capital works program for sport and leisure facilities.
Sports Development	Consists of a number of units focused on providing high quality service to all areas of the Casey sporting community, including: community sport, disability sport and leisure and sports development. Considerable support is given to new and established clubs so that they can provide quality sporting experiences for residents.

DEPARTMENT:
WASTE MANAGEMENT



Service	Description of services provided
Waste Management	Provision of waste services to the community including residential garbage, recycling, garden waste, hard waste, litter bins and Berwick Village waste collection (commercial). All services include provision of bins (except hard waste), collection, transport, sorting and/or disposal, customer interface and education.

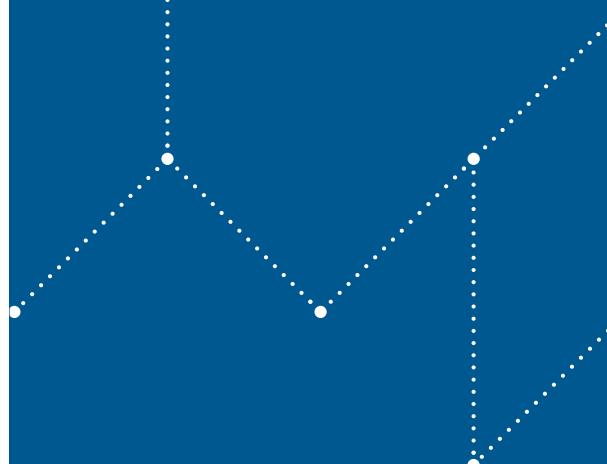
DEPARTMENT:
YOUTH AND FAMILY SERVICES



Service	Description of services provided
Family and Community Facilities	Coordinating community access to 31 spaces in Family and Community Centres, Maternal and Child Health Centres and Youth Information Centres.
Maternal and Child Health (MCH)	Provides a support service for children and their parents/carers from birth to school age. Activities and consultations focus on prevention, health promotion, early detection and intervention where necessary. Support programs include: new parents group, sleep and settling, parent information, and children activity groups.
Youth Services	Programs and services for young people aged 10-25 years including personal development and recreation programs, events, counselling, schools and information. Service delivery has a health and wellbeing focus.

Programs and services for young people aged 10-25 years including personal development and recreation programs, events, counselling, schools and information.





The following statement provides the results of the prescribed service performance indicators and measures including a statement relating to material variations.

Service Performance Indicators	Results	
Service indicator/measure	2015	Material Variations
Key Direction 1		
Aquatic Facilities		
Service standard Health inspections of aquatic facilities <i>[Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]</i>	3.00	No material variation
Health and Safety Reportable safety incidents at aquatic facilities <i>[Number of WorkSafe reportable aquatic facility safety incidents]</i>	6.00	No material variation
Service cost Cost of indoor aquatic facilities <i>[Direct cost of indoor aquatic facilities less income received/Number of visits to indoor aquatic facilities]</i>	-\$0.44	No material variation
Service Cost Cost of outdoor aquatic facilities <i>[Direct cost of outdoor aquatic facilities less income received/Number of visits to outdoor aquatic facilities]</i>	\$12.66	No material variation
Utilisation Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities/Municipal population]</i>	7.00	No material variation
Animal Management		
Service standard Animals reclaimed <i>[Number of animals reclaimed/Number of animals collected] x 100</i>	47.98%	No material variation
Service cost Cost of animal management service <i>[Direct cost of the animal management service/Number of registered animals]</i>	\$36.58	No material variation
Health and safety Animal management prosecutions <i>[Number of successful animal management prosecutions]</i>	21.00	No material variation

Food Safety			
Service standard Food safety assessments <i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984/Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</i>	100.60%	No material variation	
Service cost Cost of food safety service <i>[Direct cost of the food safety service/Number of food premises registered or notified in accordance with the Food Act 1984]</i>	\$431.68	No material variation	
Health and safety Critical and major non-compliance outcome notifications <i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up/Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>	100.00%	No material variation	

Home and Community Care (HACC)			
Service standard Compliance with Community Care Common Standards <i>[Number of Community Care Common Standards expected outcomes met/Number of expected outcomes under the Community Care Common Standards] x100</i>	72.22%	No material variation	
Participation Participation in HACC service <i>[Number of people that received a HACC service/Municipal target population for HACC services] x100</i>	16.93%	No material variation	
Participation Participation in HACC service by CALD people <i>[Number of CALD people who receive a HACC service/Municipal target population in relation to CALD people for HACC services] x100</i>	14.89%	No material variation	

Libraries			
Utilisation Library collection usage <i>[Number of library collection item loans/Number of library collection items]</i>	1.60	No material variation	
Resource standard Standard of library collection <i>[Number of library collection items purchased in the last 5 years/Number of library collection items] x100</i>	63.40%	No material variation	
Service cost Cost of library service <i>[Direct cost of the library service/Number of visits]</i>	\$2.83	No material variation	
Participation Active library members <i>[Number of active library members/Municipal population] x100</i>	16.06%	No material variation	

Maternal and Child Health (MCH)			
Satisfaction Participation in first MCH home visit <i>[Number of first MCH home visits/Number of birth notifications received] x100</i>	98.83%	No material variation	
Service standard Infant enrolments in the MCH service <i>[Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x100</i>	94.86%	No material variation	
Participation Participation in the MCH service <i>[Number of children who attend the MCH service at least once (in the year)/Number of children enrolled in the MCH service] x100</i>	74.64%	No material variation	
Participation Participation in the MCH service by Aboriginal children <i>[Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service] x100</i>	49.51%	No material variation	

Waste Collection			
Satisfaction Kerbside bin collection requests <i>[Number of kerbside garbage and recycling bin collection requests/Number of kerbside bin collection households] x1000</i>	208.54	No material variation	
Service standard Kerbside collection bins missed <i>[Number of kerbside garbage and recycling collection bins missed/Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</i>	3.55	No material variation	
Service cost Cost of kerbside garbage bin collection service <i>[Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]</i>	\$97.83	No material variation	
Service cost Cost of kerbside recyclables collection service <i>[Direct cost of the kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]</i>	\$19.14	No material variation	
Waste diversion Kerbside collection waste diverted from landfill <i>[Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>	52.77%	No material variation	



Key Direction 2: Developing Casey's Economy

The following statement reviews the progress of Council in relation to major initiatives identified in the *2014-15 Budget* for the year.

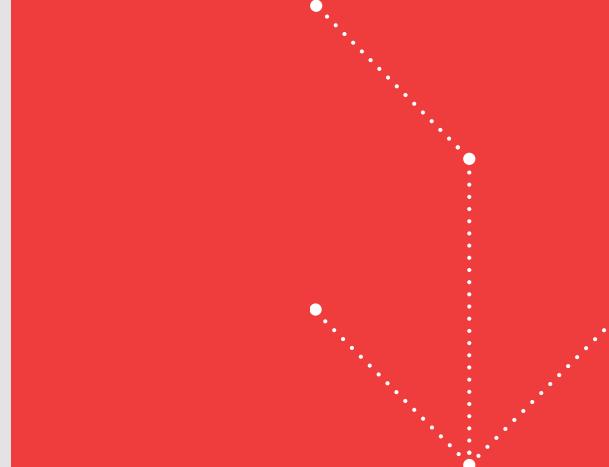
Activity centre boom creating local employment

There have been a number of large developments within Casey's activity centres that led to thousands of jobs being created. Some of the major developments were:

- » Commencement of works for the \$110 million expansion and upgrade of the Cranbourne Park Shopping Centre creating approximately 1,500 construction and permanent jobs.
- » Commencement of works for the \$90 million expansion of the Casey Central Shopping Centre providing approximately 1,300 construction and permanent jobs.
- » Commencement of the \$10 million redevelopment of the Berwick Southside Shopping centre creating approximately 80 new permanent jobs.
- » Construction commencing for three new 'growth area' neighbourhood activity centres including the Hunt Club, Selandra Rise and Shopping on Clyde. With a total of \$60 million combined, creating approximately 500 new jobs.
- » Construction of a new office building within the Fountain Gate/Narre Warren Business Park costing \$8 million with the capacity to employ over 350 people.



There have been a number of large developments within Casey's activity centres that led to thousands of jobs being created.



St John of God Hospital, Berwick

St John of God Health Care, GensisCare and MIA Radiology, in partnership with Generation Healthcare REIT opened a \$20.4 million specialist oncology treatment centre in Kangan Drive, Berwick in February 2015. St John of God Health Care have also obtained planning approval to develop a new \$120 million, 190-bed hospital in partnership with Generation Healthcare REIT on the Kangan Drive site, and have committed to make a further investment of \$30 million to equip, furnish and commission the new hospital and significantly upgrading their existing facilities in Gibb Street, Berwick. This \$150 million investment will enable St John of God to expand its existing range of health services to the Casey community.

Council has worked closely with the hospital over a number of years to help facilitate its expansion and will continue to work with St John of God on its future plans. The planning approvals for the specialist centre and the next stage of the hospital were fast-tracked while still ensuring compliance with Council's planning requirements.

Small and micro business boost at business hub

The City of Casey has entered into partnership with Waterman Business Centres to create the Casey Cardinia Business Hub, a bespoke business incubator style development aimed at supporting and growing local businesses, creating local jobs for local people. In its first year of operation the Hub is fully occupied with 56 businesses located there. There are a growing number of virtual members able to share the facilities of the actual tenants and benefit from the extensive business programs run by Waterman Business Centres and the City of Casey.





The following statement reviews the performance of Council against the *Council Plan* including the results achieved in relation to the strategic indicators included in the *Council Plan*.

EFFECTIVENESS OF INVESTMENT ATTRACTION

During the year **411** businesses were contacted as part of the Investment Attraction program, against a target of 312. Attendance at the National Manufacturing Week contributed to this positive result.

There were **14,358** hits on the Casey Cardinia region website, against an annual target of **6,664**. A marketing campaign including a large billboard on South Gippsland Hwy has assisted to promote the Casey Cardinia region website.

Throughout the year, **22** briefings were provided to developers, against a target of **12**.

ATTENDANCE AT TRADE SHOWS, EXHIBITIONS AND CONFERENCES TO PROMOTE THE CASEY CARDINIA REGION

During the year **eight** appearances were made at trade shows, exhibitions and conferences against a target of **eight**.

QUALITY OF SUPPORT TO STRENGTHEN CURRENT BUSINESSES (SATISFACTION RATING FOR FORUMS/NETWORK OPPORTUNITIES AND NUMBER OF BUSINESSES PARTICIPATING IN COUNCIL'S PROGRAMS)

93 per cent of businesses were satisfied with the programs run by Council, against an annual target of 92 per cent.



The following statement provides information in relation to the services funded in **2014-15 Budget** and the persons or sections of the community who are provided the service.

DEPARTMENT: ECONOMIC DEVELOPMENT

Service	Description of services provided
Business Attraction	Engage with businesses operating outside of the region through the Casey Cardinia Partnership to demonstrate why they should consider the region as a place to invest and relocate to.
Business Development	Provide support, guidance and advice to existing and new businesses through a series of programs aimed at growing business to generate new employment opportunities to local residents.
Education, Employment and Skills Development	Develop link between education providers, training organisations and businesses to provide better pathways into employment for local people.



Key Direction 3: Planning for Casey's Community

The following statement reviews the progress of Council in relation to major initiatives identified in the *2014-15 Budget* for the year.

Endeavour Hills Masterplan

The Endeavour Hills Community Precinct is located at the rear of the Endeavour Hills Shopping Centre, and is the home of the library, neighbourhood house and recreation facility. Currently the different uses of the precinct are difficult to move between due to a very steep site and a disjointed layout. Through extensive community consultation, the Endeavour Hills Community Precinct Masterplan has been developed and aims to bring these uses together around a central town square where the community can meet and relax.

After consultation with key community stakeholders, the design for stage one is now finalised, including a new town square, pedestrian links and kiosk. Visitors will be able to enjoy a beautiful environment to sit and have a coffee after going to the gym or dropping off a book. All design works are now completed and ready for construction to commence in 2015-16.





The following statement reviews the performance of Council against the *Council Plan* including the results achieved in relation to the strategic indicators included in the *Council Plan*.

In the 2014-15 year Council requested further information on an average of 155 planning applications per quarter. It did this within 28 days on **86 per cent** of applications, against a target of 90 per cent.

Council referred on average **48** subdivision applications per quarter to external authorities. It did this within seven days on **83 per cent** of applications, against a target of 90 per cent. There has been a significant increase in plans requiring referral, which has impacted on timeliness and ability to meet the target.

SATISFACTION WITH COUNCIL'S PLANNING SERVICES

The most recent survey (which concluded on 28 April 2014) reported **76 per cent** of residents were 'very satisfied', 'satisfied' or 'neutral' when rating Council's Planning Services, against a target of 75 per cent.

The survey collection period has changed from calendar year to financial year and the next survey will be conducted in August 2015.

PERCENTAGE OF APPLICANT APPEALS AT THE VICTORIAN AND ADMINISTRATIVE TRIBUNAL (VCAT) WHERE THE DECISION IS CONSISTENT WITH COUNCIL'S DECISION

Percentage of planning appeals where the decision is consistent with Council's decision: On **76.4 per cent** of occasions, Council's decision against the applicant was upheld at the VCAT against a target of 90 per cent.

On **100 per cent** of occasions, Council's decision against the objector was upheld at the VCAT against a target of 90 per cent.

The following statement provides information in relation to the services funded in **2014-15 Budget** and the persons or sections of the community who are provided the service.

DEPARTMENT: PLANNING	
Service	Description of services provided
Planning Enforcement	Enforce the <i>Planning and Environment Act 1987</i> , the <i>Casey Planning Scheme</i> and any <i>Section 173 Agreement</i> , permits and relevant permit conditions affecting land use.
Planning Scheme Implementation	Prepare planning strategies/policies and implement these into the planning scheme for statutory application. Advocacy to State Government on liquor and gaming matters and statutory referrals on liquor, gaming and telecommunication proposals.
Statutory Planning	Negotiate to maximise the benefits to the community by administering the <i>Casey Planning Scheme</i> .
Subdivisions	Administer the processing of subdivisions in accordance with the <i>Subdivision Act</i> including associated functions such as engineering approvals and street naming and numbering.



The following statement provides information in relation to the services funded in 2014-15 Budget and the persons or sections of the community who are provided the service.

DEPARTMENT: SPORT AND LEISURE	
Service	Description of services provided
Recreation Planning	Responsible for planning that addresses current and future sport, recreation and open space needs. Development and implementation of the <i>Open Space Strategy</i> and the <i>Leisure Facilities Development Plan</i> . Other strategies complement these higher level strategic documents.

DEPARTMENT: STRATEGIC DEVELOPMENT	
Service	Description of services provided
Strategic Land Use and Infrastructure Planning	Provides strategic planning and urban design frameworks and policy advice to Council, the public and industry. Provides infrastructure planning and funding advice to Council and industry. Sets the development contribution rates and co-ordinates the collection of development contributions from the community and industry. Provides demographic data and heritage planning advice and support to the public and community groups, including internal departments and projects.

DEPARTMENT: TRANSPORT	
Service	Description of services provided
Transport Planning and Development	Develop and manage a strategic framework to assist in the monitoring and development of roads and public transport. Liaise with VicRoads and advocate to State Government around addressing transport infrastructure.



The following statement provides the results of the prescribed service performance indicators and measures including a statement relating to material variations.

Service Performance Indicators	Results	
	2015	Material Variations
Key Direction 3		
Statutory Planning		
Timeliness Time taken to decide planning applications <i>[The median number of days between receipt of a planning application and a decision on the application]</i>	77.00	No material variation
Service standard Planning applications decided within 60 days <i>[Number of planning application decisions made within 60 days/Number of planning application decisions made] x100</i>	60.04%	No material variation
Service cost Cost of statutory planning service <i>[Direct cost of the statutory planning service/Number of planning applications received]</i>	\$2,881.60	No material variation
Decision making Council planning decisions upheld at VCAT <i>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application/Number of VCAT decisions in relation to planning applications] x100</i>	76.47%	No material variation



Key Direction 4: Building and Managing Casey's Assets

The following statement reviews the progress of Council in relation to major initiatives identified in the *2014-15 Budget* for the year.

Bunjil Place

During the year, Bunjil Place was revealed as the official name for the City of Casey's cultural precinct. The new name and supporting brand were unveiled at a special sod turning event in March 2015, to celebrate the beginning of construction works for the much anticipated \$125 million project.

The project site undertook a dramatic transformation as the first stage of works commenced. Trees were removed, services were relocated and mountains of soil were moved around the site to prepare for the construction of the building. Construction will commence following the appointment of a main works construction contractor in late 2015.

The City of Casey shortlisted four contractors through its Expression of Interest (EOI) process to construct Bunjil Place. The EOI closed in May 2015 and following an extensive evaluation process the shortlist of contractors was announced as; Brookfield Multiplex, Leighton Contractors, Lend Lease and Probuild. The shortlist will participate in a two-stage tender process which has been developed to ensure that best value for money is achieved for the project.

Throughout 2014-15, the City of Casey worked closely with the project architect, Francis-Jones Morehen Thorp (fjmt) to convert the original building concept, which was shared with the community in January 2014 into detailed plans that showed how the Bunjil Place will be constructed.





The following statement reviews the performance of Council against the *Council Plan* including the results achieved in relation to the strategic indicators included in the *Council Plan*.

CAPITAL WORKS PROGRAM DELIVERY (TIMELINESS AND BUDGET COMPLIANCE):

The Capital Works Program outlines how Council provides and maintains important infrastructure for the benefit of the community.

The overall Capital Works Program expenditure is behind the phased budget with \$75,777,983 spent of the annual budget. Some projects will be completed after 30 June 2015.

PERCENTAGE OF CAPITAL WORKS PROGRAM DELIVERED TO BUDGET

Percentage of Capital Works Program delivered to Budget – 80 per cent.

RENEWAL AND MAINTENANCE EXPENDITURE COMPARED TO LIFECYCLE COSTING

Spent on renewals of assets in 2014-15 an amount equivalent to **62 per cent** of the asset Depreciation amount, against a target of 57 per cent.

Spent on maintenance, operating and renewals of assets in 2014-15 an amount equivalent to **74 per cent** of the asset Depreciation amount with the budgeted operating and maintenance cost, against a target of 70 per cent.

BUDGET EXPENDITURE FOR ASSET RENEWALS

Budget expenditure for asset renewals is behind at 87 per cent of the year to date budget.

DELIVERY OF COMPONENTS OF COUNCIL'S ADVOCACY PROGRAM WHICH RELATE TO TRANSPORT (%)

Generate at least six transport advocacy media releases. 100 per cent achieved against a target of **100 per cent** – seven media releases were issued during 2014-15.

Refresh transport advocacy information on social media platforms each quarter. **100 per cent achieved** against a target of 100 per cent.

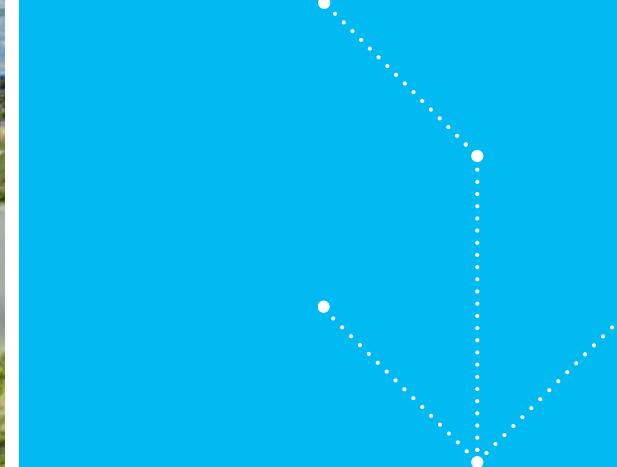
Refresh transport advocacy material once per year. **100 per cent** achieved against a target of 100 per cent.

Meet with a Government Minister regarding Council's transport advocacy campaign at least once per year. **100 per cent achieved** against a target of 100 per cent.

COUNCIL GREENHOUSE GAS EMISSIONS PER (CAPITA)

Greenhouse Gas emissions for Council operations are approximately **0.30 kg per resident per day**. This result is lower than the previous year's figure by 0.02 kg per resident per day.





The following statement provides information in relation to the services funded in 2014-15 Budget and the persons or sections of the community who are provided the service.

DEPARTMENT: BUILDING SERVICES	
Service	Description of services provided
Building Management Services	Performing reactive, programmed and scheduled maintenance services. Include the delivery of the building asset renewal program and Minor Capital Works program. Also supervises the contract for design and project management of the building Capital Works Program.
Building Management Services (CWP)	Architectural design and project management of Council's buildings in Capital Works Program.
Building Surveying Services	Statutory building regulation and enforcement services as required by the <i>Building Act 1993</i> and <i>Building Regulations 2006</i> including Essential Safety Measures compliance.
Building Assets Management	Development of strategic <i>Asset Management Plan</i> for all classes of Council building infrastructure. Provision of detailed financial and auditing framework to ensure accurate short and long-term planning for the whole-of-life cost of Council's building assets.

DEPARTMENT: CAPITAL WORKS PROGRAMMING	
Service	Description of services provided
Capital Works Coordination	Responsible for the Capital Works Program, nomination forms and Business Case template for Capital Works Program submissions, Capital Works signage protocol and Minor Capital Works. Also responsible for the coordination and development of the Minor Capital Works.
Design Management	Ensure that civil capital works are planned and delivered in accordance with current standards and specifications, and to meet future community needs. Scope and delivery of civil infrastructure works in the annual Capital Works Program and design delivery of forward capital works. Maintain and update Casey's standard drawings and construction specifications. Implement Special Charge Schemes for infrastructure projects.

DEPARTMENT:
ENGINEERING AND ASSET MANAGEMENT



Service	Description of services provided
Asset Management	Manage asset management systems, data and processes. Review and update the <i>Asset Management Improvement Strategy</i> and coordinate asset management practices across Council. Develop, manage and review <i>Civil Infrastructure Asset Management Plan</i> .
Construction of Council's Civil Infrastructure	Supervision of subdivision construction and supervision of Council's civil Capital Works Program projects and Minor Capital Works. Also includes approval and works supervision of new vehicle crossovers, services and other works in road reserves that affect Council assets.
Stormwater Management	Strategically manage Council's stormwater network to mitigate the impacts of stormwater runoff on the environment and Casey's community. This is achieved through planning of development, asset management and monitoring of the performance of the stormwater system.

DEPARTMENT:
PARKS AND RESERVES



Service	Description of services provided
Landscape Design and Construction	Design and planning of Casey's public spaces. Landscape approvals for master plans and statutory planning applications. Development and implementation of Casey's <i>Landscape Policy</i> , Casey's <i>Street Tree Strategies</i> , and collector roads and local roads. Design and documentation of landscape Capital Works Program projects.
Landscape Services	Contract operational management for maintenance, replacement and improvement programs for playgrounds. Contract manage grass cutting for major passive parks and high profile public precinct areas and manage in-house staff to maintain high quality garden beds and floral displays within these sites. Contract management of grass cutting, garden bed maintenance and landscaping works at kindergartens, community centres and maternal and child health centres. Coordinate and supervise minor and major Capital Works Program for garden bed refurbishment, fencing renewal, soft landscaping improvements and minor structures repairs/replacements. Manage the maintenance and refurbishment of open space public art.

DEPARTMENT: PARKS AND RESERVES continued...

Service	Description of services provided
Parks Services	Manage the grass cutting and garden bed maintenance contracts for neighbourhood parks, traffic management devices, undeveloped reserves, rural roadsides, sportsgrounds and sportsground surrounds. Garden bed renewal in all neighbourhood parks. Manage all open space maintenance activities at Casey Fields, including turf management of sports fields. Coordinate the implementation of Minor Capital Works projects in recreations reserves.
Street Lighting	Management of public lighting service roads and car parks.
Trees and Horticulture	Maintenance of all Council owned trees including street, park, significant trees and trees in recreation reserves, bushland reserves and community facilities. Also responsible for Capital Works Program street and park tree planting. Manage all horticultural maintenance, landscape planning and planting at Wilson Botanic Park Berwick. Maintain natural bushland reserves.

DEPARTMENT: ROADS AND CONSTRUCTION

Service	Description of services provided
Maintain and Manage Council's Fleet	Maintenance and management of Council's fleet and plant including policy development, vehicle allocations, purchasing and disposal, in-house servicing and modifications.
Maintenance of Council's Civil Infrastructure	Maintenance of roads and roadside infrastructure, including rehabilitation and reconstruction works, maintenance of urban and rural drainage systems, bridges, footpaths, street sweeping, dumped rubbish collection and public toilet cleaning.

DEPARTMENT: TRANSPORT

Service	Description of services provided
Traffic and Parking Management	Develop and enhance partnerships with VicRoads and other State Government agencies such as Public Transport Victoria, road safety programs and the engineering input to Council's <i>Road Safety Strategic Plan</i> . Monitor the implementation of Traffic Management Schemes and the preparation of concept plans for roads. Traffic Engineering input to road safety, network operational and improvement programs. Provide advice on asset management focusing on public lighting infrastructure.

**DEPARTMENT:
WASTE AND RECYCLING**

Service	Description of services provided
Closed Landfill	Management of closed landfills and contaminated sites. Responsible for meeting legislative requirements for the sites particularly those prescribed by relevant <i>Pollution Abatement Notices</i> .

The following statement provides the results of the prescribed service performance indicators and measures including a statement relating to material variations.

Service Performance Indicators	Results	
	2015	Material Variations
Key Direction 4		
Roads		
Satisfaction of use Sealed local road requests [Number of sealed local road requests/Kilometres of sealed local roads] x100	8.61	No material variation
Condition Sealed local roads below the intervention level [Number of kilometres of sealed local roads below the renewal intervention level set by Council/Kilometres of sealed local roads] x100	98.90%	No material variation
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction/Square metres of sealed local roads reconstructed]	\$74.04	No material variation
Service Cost Cost of sealed local road resealing [Direct cost of sealed local road resealing/Square metres of sealed local roads resealed]	\$19.88	No material variation
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	61.00	No material variation



Key Direction 5: Achieving Best Practice in Governance at Casey

The following statement reviews the progress of Council in relation to major initiatives identified in the 2014-15 Budget for the year.

State Government Election Advocacy Campaign

Council's advocacy campaign over the last 12 months has resulted in these priorities being committed to by the State and Federal Governments respectively:

- » The duplication of Thompsons Road.
- » Direct and frequent bus services.
- » The Federal Government will contribute \$10 million to Bunjil Place through the National Stronger Regions Fund for the construction of the Regional Arts Centre component of the precinct, including; the theatre, studio space, art gallery and function centre.
- » The State Government announced the \$50m Interface Growth Fund which the City of Casey, with other growth municipalities, has been advocating for the last four years. Council will nominate projects it would like funded, prioritising a further \$10 million for Bunjil Place.

The development of the 2015-2017 advocacy priorities will commence in mid-2015 following market research with residents.

Website Accessibility Compliance

Council undertook an accessibility audit of its website in late 2014 and contracted its website developer Seamless to action developments in response to the findings. Council implemented other accessibility enhancements including:

- » Screen reading application, Browsealoud, was installed on Council's website. This enhances accessibility by translating text on screen and reading it out in English and over 70 languages.
- » Consulted with Council's Access and Inclusion Committee.
- » Training with its website content editors to improve the accessibility of content and attending external training.



The following statement reviews the performance of Council against the *Council Plan* including the results achieved in relation to the strategic indicators included in the *Council Plan*.

BENCHMARKING RESULTS

During the 2014-2015 financial year, Council undertook **two benchmarking activities** against a target of two. The Organisational Performance department benchmarked the Local Government Performance Reporting Framework (LGPRF) measures against other councils for comparison purposes and the Community Safety department benchmarked the Local Laws service delivery model.

OPERATING BUDGET (VARIANCE)

3 per cent under budget.

OPERATING EXPENDITURE (PER ASSESSMENT)

\$2,212 spent on operating per assessment.

RATES (PER CAPITA)

\$535.61 collected per head of population.



The following statement provides information in relation to the services funded in **2014-15 Budget** and the persons or sections of the community who are provided the service.

DEPARTMENT: COMMUNICATIONS	
Service	Description of services provided
Advocacy and Community Consultation	Coordinate Council's Community Consultation Program and oversee the Casey Conversations website. Coordinate Council's Advocacy Program and campaigns.
Communication and Publications	Promote, educate and celebrate Council services, activities and achievements to the broader community. Help to improve access to Council services and participation in activities, enhance accountability and transparency, and promote a positive image of Council. Provide communication tools, such as media relations, website and intranet, social media, and publications.

**DEPARTMENT:
CONTRACTS AND PURCHASING**

Service	Description of services provided
Contract Management	Provide support to ensure that contract and quotation documents for works, goods and services are legally enforceable. Oversee the tendering and tender evaluation processes for requirements in excess of \$150,000 in value. Ensure that all contractors for the provision of services or completion of works maintain appropriate insurances as per contractual requirements.
Purchasing	Analyse corporate expenditure to identify purchasing opportunities including (but not limited to) standardisation, volume aggregation and participation in Municipal Purchasing Schemes.

**DEPARTMENT:
FINANCE**

Service	Description of services provided
Accounting Services	Manage Council's Accounts Payable and Accounts Receivable functions.
Financial Accounting	Develop Council's Financial Statements and meet requirements for external statutory reporting: Government grant acquittal, Taxation – Goods and Services Tax and Fringe Benefits Tax, and cash flow management and investments.
Management Accounting	Process and systems support for good financial management. Coordinate annual Budget process and management reporting to monitor the performance against budget of all areas of the Council's operations.
Payroll Service	Provide payroll for Casey employees.

**DEPARTMENT:
GOVERNANCE**

Service	Description of services provided
Civic Centre Support	Responsible for the coordination of Civic Centre meeting spaces for Council and Community purposes.
Council Governance	Administration of all Council, General Purposes, Planning Committee meetings and citizenship ceremonies.
Councillor Support	Administrative support for Councillors.
Risk Management	Provide and promote risk management to the organisation, its employees and volunteers. Manage insurance portfolio on behalf of the organisation.
Information Management	The administration and coordination of Council's record management program, including responding to Freedom of Information requests and privacy.

**DEPARTMENT:
HUMAN RESOURCES**


Service	Description of services provided
Employee/ Industrial Relations	Manage, improve and develop staff resources through the continuous development and implementation of coordinated procedures. Support supervisors to resolve conflicts and grievances through the provision of advice, support and assistance. Take a lead role in union/Council negotiations.
Occupational Health and Safety	Ensure a safe and healthy workplace.
Organisational Development	Implement best practice strategies to attract and retain high quality staff.
People Development	Develop programs, training and tools for staff to develop the skills needed to do their job, and build the capability and capacity of staff in general. Support a positive culture through promotion of <i>Trademark Behaviours</i> .

**DEPARTMENT:
INFORMATION TECHNOLOGY**

Service	Description of services provided
Information Technology	Network management / administration and helpdesk, network data communications, application support and software management. Information technology security, back-up and disaster recovery. Graphical Information Systems. Department strategic planning, and capital budget, purchasing and installation.

**DEPARTMENT:
LEGAL SERVICES**

Service	Description of services provided
Legal Services	Legal Services review, litigation support internal advice on legal related matters, and internal ombudsman, involving impartial reviews of complaints about decisions made by Council officers, including a range of related disclosures and appeals.

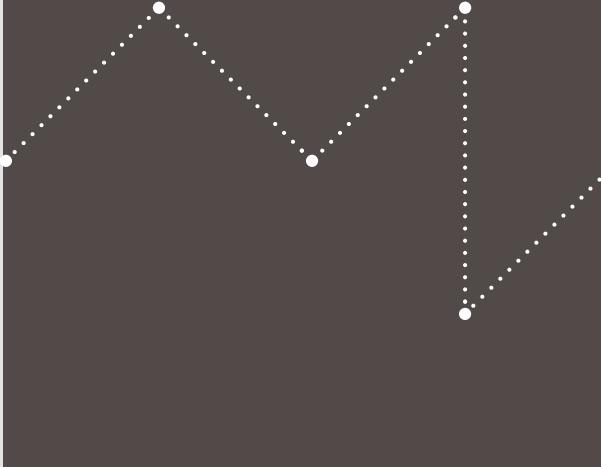


DEPARTMENT: ORGANISATIONAL PERFORMANCE	
Service	Description of services provided
Continuous Performance Improvement	Provide support to the organisation to achieve continuous performance improvement in the delivery of services and programs to the community.
Corporate, Service and Business Planning	Assist the organisation in the delivery of corporate, service and business planning.
Efficiency and Effectiveness Plan	Oversee the development and implementation of Council's efficiency and effectiveness activities.
Performance Measurement and Reporting	Provide support to the organisation in the development and reporting of performance measurement results in line with corporate and State Government requirements.

DEPARTMENT: PROPERTY, RATES AND VALUATIONS	
Service	Description of services provided
Rates and Valuations	Maintain Council's core property, name and address records. Conduct public open space valuations, valuations for insurance and financial reporting, for development contribution plans, rating and land tax purposes. Acquire and dispose of property. Lease and licence property. Raise and collect rates.

The following statement provides the results of the prescribed service performance indicators and measures including a statement relating to material variations.

Service Performance Indicators	Results	
Service indicator/measure	2015	Material Variations
Key Direction 5		
Governance		
Transparency Council decisions made at meetings closed to the public <i>[Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public/Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100</i>	36.66%	No material variation
Consultation and engagement Satisfaction with community consultation and engagement <i>Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement</i>	56.00	No material variation
Attendance Councillor attendance at council meetings <i>[The sum of the number of Councillors who attended each ordinary and special Council meeting/(Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100</i>	80.06%	No material variation
Service cost Cost of governance <i>[Direct cost of the governance service/Number of Councillors elected at the last Council general election]</i>	\$54,082.73	No material variation
Satisfaction Satisfaction with council decisions <i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i>	60.00	No material variation
Satisfaction Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	61.00	No material variation



Governance, management and other information

Governance

The City of Casey is constituted under the *Local Government Act 1989* to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- » Taking into account the diverse needs of the local community in decision-making
- » Providing leadership by establishing strategic objectives and monitoring achievements
- » Ensuring that resources are managed in a responsible and accountable manner
- » Advocating the interests of the local community to other communities and governments
- » Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums such as ward meetings and the ability to make submissions to Special Committees of Council.

Council's formal decision-making processes are conducted through Council meetings and Special Committees of Council. Council delegates the majority of its decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

Meetings of Council

Council conducts open public meetings on the first and third Tuesday of each month. Members of the community are welcome to attend these meetings and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to the Council or make a submission. For the 2014-15 year Council held the following meetings:

- » 24 ordinary Council meetings
- » Eight special Council meetings.

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2014-15 financial year.

Councillors	Council meeting	Special Council Meeting	Total
Cr Mick Morland (Mayor)	21	7	28
Cr Geoff Ablett	16	5	21
Cr Sam Aziz	24	6	30
Cr Louise Berkelmans	18	5	23
Cr Rosalie Crestani	24	8	32
Cr Rafal Kaplon	22	7	29
Cr Damien Rosario	18	7	25
Cr Gary Rowe	20	6	26
Cr Susan Serey	20	7	27
Cr Wayne Smith BJ JP	19	7	26
Cr Amanda Stapledon	15	8	23
Total	24	8	32

Note: Leave of Absence was given to Cr Smith for three meetings, Cr Ablett for two meetings, Cr Stapledon for two meetings, Cr Morland for one meeting and Cr Berkelmans for one meeting.

Special committees

The *Local Government Act 1989* allows councils to establish one or more special committees consisting of:

- » Councillors
- » Council staff
- » Other persons
- » Any combination of the above.

Council has one Special Committee, the Planning Committee and is made up of 11 councillors.

» Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor Conduct Principles, the Code also outlines:

- » Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest
- » Roles and relationships
- » Dispute resolution procedures.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests. During 2014-15, 23 conflicts of interest were declared at Council and Special Committee meetings.

Code of Conduct

On 16 June 2015, Council adopted a revised *Councillor Code of Conduct* which is designed to:

- » Assist Councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter
- » Attract the highest level of confidence from Council's stakeholders

Conflict of interest

Councillors are elected by residents to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

Management

Council has implemented a number of statutory and best practice items to strengthen its management framework.

Having strong governance and management frameworks leads to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

Audit & Ethics Committee

The Audit & Ethics Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment. The Audit & Ethics Committee consists of three independent members, Mr Homi Burjorjee (Chair), Mr Stan Naylor and Mr Vincent Philpott, and two Councillors. Independent members are appointed for a three-year term. Retiring members shall be eligible to reapply for membership. The chair is elected from amongst the independent members.

The Audit & Ethics Committee meets six times a year. The

Internal Auditor, Chief Executive Officer, and Chief Financial Officer attend all Audit & Ethics Committee meetings. Other management representatives attend as required to present reports. The external auditors attend twice a year to present the financial statements audit strategy and the financial statements.

Minutes from each Audit & Ethics Committee meeting are subsequently reported to, and considered by Council.

Internal audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. Internal Audit services are provided by an external provider who has extensive local government experience.

A risk based three-year Internal Audit Plan is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input. The three year and annual Audit Plans are reviewed and approved by the Audit Committee annually.

The Internal Auditor attends each Audit & Ethics Committee meeting to report on the status of the annual audit plan to provide an update on the implementation of audit recommendations and to

present findings of completed reviews. The responsible Managers for each area reviewed are required to attend the Audit & Ethics Committee meeting to respond to questions in relation to the reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible Manager and tracked by Council in a management system. Managers provide regular status updates that are reviewed and reported to the Executive Management Group and the Audit & Ethics Committee. Quality assurance is measured through the annual Audit & Ethics Committee self-assessment and completion of the internal audit plan.

The *Annual Audit Plan* for 2014-15 was completed with the following reviews conducted:

- » Information Technology Security Review
- » Asset Management
- » Public Events
- » Review of process undertaken to ensure compliance with the *Privacy Act 2000*
- » Follow up of management actions undertaken in relation to significant internal audit findings
- » Complaints Process and Protected Disclosure Arrangements
- » Business Unit Strategic Planning, Budget Setting and Monitoring
- » Data Analytics Review
- » Planning Department.

External audit

Council is externally audited by the Victorian Auditor-General. For the 2014-15 year the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative, RSM Bird Cameron. The external auditors attend the February and August Audit & Ethics Committee meetings to present the financial statements audit strategy and audit reviewed financial statements. The external audit management letter and management responses are also provided to the Audit & Ethics Committee.

Risk management

Managing risks is an integral part of governance, good management practice and decision making at the City of Casey. Risk management deals with issues that are both mandatory and non-mandatory for an organisation to undertake. Our risk management policy describes our commitment to managing risks and details the organisation's objectives and key responsibilities.

Council has a comprehensive and mature risk management framework in place and

consistently monitors all areas of the organisation to improve the management of risk to achieve best practice. There is an embedded and effective risk management culture across the organisation.

The annual review of Council's operational risk register ensures that all relevant risks are included, properly managed and reported in a timely manner to mitigate exposures to Council. Further training on the risk management framework is provided to management and staff as part of the annual ongoing risk review.

A comprehensive prevention of fraud and corruption program has been in place since 2008. Council took part in a survey conducted by IBAC seeking information from staff of their perception of corruption in local government.

During 2014-15 the following activities were undertaken:

- » A complete review of Council's business continuity program was undertaken against the new International Standard for Business Continuity ISO22301:2012 Business Continuity Management Systems. The business continuity plan allows for a consistent prioritised approach for the
- identification and restoration of critical services and required resources and assists Council to reinstate its services without adversely impacting the community in the event of an interruption.
- » A desktop exercise of Council's *Business Continuity Plan (BCP)* and process was carried out in February 2015. Members from the Business Recovery Team (BRT) and various key departmental personnel were involved in the test exercise. The exercise indicated that the Council is in a good position from which to minimise the impact of a severe interruption event in the immediate term.
- » A risk and governance workshop was held in September 2014 with the Executive Management Group in their role as the Risk Management Committee.
- » Divisional Directors continue to report quarterly to Council's Audit and Ethics Committee on their divisional risk profile.
- » The introduction of reporting half yearly to Council on the progress of the strategic risk register and the risk management framework.



Governance and management checklist

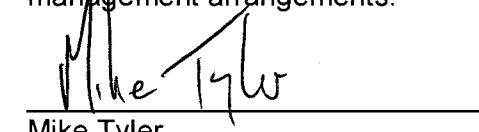
The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

Governance and Management Items	Assessment
Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Date of operation of current policy/strategy: <i>Draft Customer Focus Strategy</i> 07/04/2015 <i>Communications and Consultation Policy</i> 19/06/2012
Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Date of operation of current policy: <i>Communications and Consultation Policy</i> 19/06/2012
Strategic Resource Plan (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	<i>Strategic Resource Plan 2015-2019</i> adopted in accordance with section 126 of the Act Date of adoption: 23/06/2015
Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	<i>2015-2016 Budget</i> adopted in accordance with section 130 of the Act Date of adoption: 23/06/2015
Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Date of operation of current plans: <i>Asset Service Levels and Financial Forecasts</i> 18/11/2014 <i>Asset Management Improvement Strategy</i> 06/05/2014 <i>Asset Management Roles and Responsibilities for Buildings and Structures Policy</i> 16/09/2014 <i>Asset Disposal Policy</i> 22/07/2014 <i>Asset Condition and Performance Assessment Framework</i> 18/11/2014
Rating strategy (strategy setting out the rating structure of Council to levy rates and charges)	Date of operation of current strategy: <i>Rating Strategy</i> 22/01/2008
Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Date of operation of current policy: <i>Risk Management Policy</i> 22/09/2014

Governance and Management Items	Assessment
Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Date of operation of current policy: <i>Prevention of Fraud and Corruption Policy</i> 19/05/2015
Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	<i>Municipal Emergency Management Plan</i> , prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> Date of preparation: 1/04/2014
Procurement policy (policy under section 186A of the <i>Local Government Act 1989</i> outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	<i>Procurement Policy</i> , prepared and approved in accordance with section 186A of the <i>Local Government Act</i> Date of approval: 18/12/2013, scheduled for review 01/09/2015
Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Date of operation of current plan: <i>Business Continuity Plan</i> 16/09/2014
Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Date of operation of current plan: <i>Disaster Recovery Plan</i> 16/09/2014
Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Date of operation of current plan: <i>Risk Management Plan</i> 4/01/2013
Audit Committee (advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Committee established in accordance with section 139 of the Act Date of establishment: 17/09/1996
Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	<i>Internal Audit Charter</i> in place. Internal auditor appointed on 4 year contract Date of engagement of current provider: 17/07/2012
Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	Date of operation of current framework: <i>Performance Reporting Framework</i> 1/07/2014
Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Date of reports: <i>Quarterly Report to the Community</i> 02/12/2014 <i>Quarterly Report to the Community</i> 17/03/2015 <i>Quarterly Report to the Community</i> 02/06/2015 <i>Quarterly Report to the Community</i> to be reported during September 2015

Governance and Management Items	Assessment
Financial reporting (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	<p>Quarterly statements presented to Council in accordance with section 138(1) of the Act</p> <p>Date statements presented:</p> <p><i>Quarterly Finance Report 02/12/2014</i> <i>Quarterly Finance Report 17/02/2015</i> <i>Quarterly Finance Report 02/06/2015</i> <i>Quarterly Finance Report</i> to be reported during September 2015</p>
Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	<p>Confidential Reports presented quarterly to Council</p> <p>Date of reports:</p> <p><i>In Camera report 18/11/2014</i> <i>In Camera report 07/07/2014</i></p>
Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	<p>Performance reporting of Local Government Performance Reporting Framework (LGPRF) indicators</p> <p>Date of reports:</p> <p><i>LGPRF Report 05/08/2014</i> <i>LGPRF Report 27/10/2014</i> <i>LGPRF Report 14/04/2015</i></p>
Annual report (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial performance statements)	<p>Annual report considered at a meeting of Council in accordance with section 134 of the Act</p> <p>Date presented: 21/10/2014</p>
Councillor Code of Conduct (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	<p>Reviewed in accordance with section 76C of the Act</p> <p>Date reviewed: 16/06/2015</p>
Delegations (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	<p>Reviewed in accordance with section 98(6) of the Act</p> <p>Date of review: 06/11/2014</p>
Meeting procedures (a local law governing the conduct of meetings of Council and special committees)	<p>Meeting procedures local law made in accordance with section 91(1) of the Act</p> <p>Date local law made: 23/05/2013</p>

I certify that this information presents fairly the status of Council's governance and management arrangements.


 Mike Tyler
 Chief Executive Officer

Dated: 25 September 2015


 Cr Mick Morland
 Mayor
 Dated: 25 September 2015



Statutory information

The following information is provided in accordance with legislative and other requirements applying to council.

Documents available for public inspection

In accordance with Part 5 of the *Local Government (General) Regulations 2004* the following is a list of the prescribed documents that are available for inspection or copies of the documents can be obtained for the purposes of section 222 of the *Local Government Act 1989*.

Enquiries should be forwarded to Council's Governance Department, PO Box 1000, Narre Warren VIC 3805.

- » Allowances fixed for the Mayor and Councillors.
- » The total annual remuneration for all senior officers in respect of the current financial year and the previous financial year, set out in a list that states:
 - (i) ranges of remuneration of senior officers, where the difference between the lower amount and the higher amount in each range must not exceed \$10,000; and
 - (ii) the number of senior officers whose total annual remuneration falls within the ranges referred to in (i) above.

- » Details of overseas and interstate travel (with the exception of interstate travel by land for less than three days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months.
- » Names of Council staff required to submit a return of interest during the financial year and the dates the returns were submitted.
- » Names of Councillors who submitted returns of interest during the financial year and the dates returns were submitted.
- » Agendas for, and minutes of, ordinary and special meetings of Council held in the previous 12 months, except if the minutes relate to parts of meetings which have been closed to the public.
- » A list of all special committees established by Council and the purpose for which each committee was established.
- » A list of all special committees which were abolished or ceased to exist during the financial year.
- » Minutes of meetings of special committees held in the previous 12 months
- except if the minutes relate to parts of meetings which have been closed to members of the public.
- » Delegations to special committees and members of Council staff.
- » Submissions received under section 223 of the *Local Government Act 1989* during the previous 12 months.
- » Agreements to establish regional libraries under section 196 of the *Local Government Act 1989*.
- » Details of property, finance and operating leases involving land, buildings, plant, computer equipment or vehicles entered into by the Council as a lessor or lessee, including the name of the other party to the lease and the terms and value of the lease.
- » A register of authorised officers appointed under section 224 of the *Local Government Act 1989*.
- » A list of donations and grants made by the Council during the financial year, including the names of persons or bodies which have received a donation or grant and the amount of each donation or grant.

- » A list of the names of the organisation to which Council was a member during the financial year and the details of all membership fees and other amounts and services provided during that year to each organisation by the Council.
- » A list of contracts valued at:
 - (i) \$150,000 for contracts for the purchase of goods and services; and
 - (ii) 200,000 for contracts for the carrying out of works (or a higher amount fixed by an order in Council) or more which the Council entered into during the financial year without first engaging in a competitive process and which are not contracts referred to in section 186(5) of the *Local Government Act 1989*.

Carers recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under Section 11 of that Act. Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of that Act to people in care relationships who receive council services, to people in care relationships, and to the wider community by:

- » Distributing printed material through relevant council services
- » Providing information to organisations represented in council and community networks.

Council has taken all practicable measures to ensure staff, council agents and volunteers working for council are informed about the principles and obligations of the Act by including information on the care relationship in:

- » Council induction and training programs for staff working in Community Care and disability services
- » Council induction and training programs for staff working in front-line positions with the general community
- » Induction and training programs for volunteers working directly with the community.

Council has taken all practicable measures to review and modify policies, procedures and supports to include recognition of the carer relationship and has provided the following additional activities and resources to recognise the care relationship:

- » Provision of respite services for carers
- » Provision of an event for Aboriginal clients and their carers
- » Provision of a carers support group in partnership with other local service providers.

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006*, Council has prepared a Disability Action Plan and has implemented the following actions:

- » Hosted 2014-15 Victorian All Abilities Cricket Carnival at Casey Fields, Cranbourne.
- » Continued to invest in the development of inclusive sport and leisure opportunities for people of all abilities.
- » Used the principles of universal design in the detailed design process for the expansion of the Casey Indoor Leisure Centre, Cranbourne and Bunjil Place, Narre Warren.
- » Delivered respite services for families of children and young people with disabilities through the Recreation Access and Enhanced Vacation Care Programs.
- » Upgraded and maintained accessibility to public open spaces and precincts, family and community centres, sports grounds and facilities, public toilets, signage, footpaths and tactile indicators.
- » Continued the ongoing provision and enforcement of accessible car parking on public land and advocated for accessible facilities in shopping precincts, car parks and roads infrastructure.
- » Advocated for accessible public transport and the universal design of housing in Casey.
- » Implemented the first Council owned change facility and hoist for people with a disability and their carers installed in the accessible toilet facilities of the Lynbrook Community Centre.
- » Invested in the first Regional Access for All Abilities Public Outdoor Play Space

- in Lyndhurst, in partnership with the not-for-profit sector.
- » Promoted the employment and professional/sporting achievements of people with disabilities as part of the Casey Cardinia Business Group activities.
- » Increased access to physical activity for children and young people with disabilities through the provision of accessible bikes at the Casey Safety Village in Cranbourne East.
- » Provided Council's information in alternative formats including Audio and Auslan.
- » Achieved compliance with the Web Content Accessibility Guidelines 2.0 requirements.
- » Provided civic participation opportunities (for example Volunteering, Advisory Committees and Youth Action Group) for people with disabilities and made recommendations to the Victorian Electoral Commission to promote information on voting and standing for public office in alternative formats.
- » Enhanced networks of disability or carer support agencies to connect residents to culturally safe services for people from an Aboriginal or Torres Strait Islander background, Lesbian, Gay, Bisexual, Transgender or Intersex background and/or culturally, linguistically and/or religiously diverse backgrounds.
- » Provided community education to identify and prevent family violence through bystander action

- among women/girls with disabilities.
- » Acknowledged volunteers who support the inclusion of people with disabilities in Casey.
- » Provided staff and community training on accessible and universally designed infrastructure, services, communication (Auslan, National Relay Service), Unconscious Bias and Diversity.
- » Continued to raise awareness of the achievements and inclusion of people of all abilities through community/workforce activities including promotion of International Day of People with a Disability
- » Developed guidelines on inclusive communication, business development and social media to increase opportunities for employment and training.
- » Worked with Arts Access Victoria to provide inclusion training for local artists and a temporary Arts Space in Casey (Nebula) to increase arts participation for people with disabilities in Casey.

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

During 2014-15 Council continued to implement its existing *Domestic Animals Management Plan 2013-2016* by collecting 2,621 stray

animals; registering 5,694 new pets; seizing 85 dogs pending court outcomes; offering discounted registration fees for micro-chipped and de-sexed animals in accordance with the *Domestic Animals Act 1994*; and publishing information about responsible pet ownership.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the financial year

Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the *Freedom of Information Act 1982*.

The Freedom of Information Act 1982 provides members of the community with a legally enforceable right of access to documents held by Council, unless exemptions apply.

Common exemptions include documents containing material obtained in confidence (such as the details of complaints about neighbourhood nuisances such

as barking dogs), personal information where release would be unreasonable (including the details of an individual's health or financial position) and material of a commercially sensitive nature.

Reasons are provided if requests are refused and the applicant is advised of the appeal rights that apply.

Requests under the *Freedom of Information Act 1982* should be directed to:

Freedom of Information Officer
City of Casey
PO Box 1000
Narre Warren 3805

All requests must be in writing giving sufficient information to enable Council to identify the document sought.

An application form is available from the Freedom of Information Officer who can also provide advice on the wording of the request, or downloaded from Council's website.

The application fee is \$27.20 from 1 July 2015 and the charge for searching is \$20.40 per hour.

For more information contact the Freedom of Information Officer. Pursuant to Section 65AA of the *Freedom of Information Act 1982*, a statement on the City of Casey's administration of the Act is available from the Freedom of Information Officer.

In 2014-15 the City of Casey received 50 Freedom of Information requests.

Privacy report

Council is required to comply with the *Privacy and Data Protection Act 2014* and the

Health Records Act 2001. Under these Acts, Council is required to be as open as possible in regards to how Council collects, uses, stores and protects the personal and health information it holds.

Council is committed to protecting people's right to privacy and the responsible and fair handling of personal information, consistent with the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*. These Acts outline several privacy principles the Council must adhere to when undertaking its statutory functions and activities, so the privacy of individuals can be protected.

Council's Privacy Policy is available from all Council offices and can be viewed on Council's website at www.casey.vic.gov.au/privacy.

Council has established a process for receiving, logging, actioning and management reporting of requests for information to ensure it meets the requirements of the *Privacy and Data Protection Act 2014* or other legislation.

The Request for Information document can also be found and downloaded from Council's website at www.casey.vic.gov.au.

Further queries regarding privacy matters and the handling of personal information should be directed to:

Privacy Officer
City of Casey
PO Box 1000
Narre Warren 3805
Tel: 9705 5200
Email:
caseycc@casey.vic.gov.au

Protected Disclosure Procedures

In accordance with section 70 of the *Protected Disclosure Act 2012*, Council must include in their Annual Report information about how to access the procedures established by the Council under Part 9 of that Act. We are also required to provide certain information about the number and types of protected disclosures complaints during the financial year.

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website.

During the 2014-15, one disclosure was notified to IBAC under section 21(2) of the *Protected Disclosure Act 2012*.

Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial Direction in its Annual Report.

No such Ministerial Directions were received by Council during the financial year.



Customer Service Commitments 2014-15

The following table provides an overview of the organisation's performance against its Customer Service Commitments for 2014-15.

Division	< 50%	51-60%	61-70%	71-80%	81-90%	91-100%	Total
Community Development						22	22
Corporate Services						9	9
Executive Services						2	2
Infrastructure Services				1	3	22	26
Planning and Development				1	3	11	15
Community Services	1		2		12	23	38
TOTAL	1	0	2	2	18	89	112

Results summary:

- » 89 Service Commitments achieved their target level between 91 - 100 per cent.
- » 18 Service Commitments achieved their target level between 81 - 90 per cent.
- » Two Service Commitments achieved their target level between 71 - 80 per cent.
- » Two Service Commitments achieved their target level between 61 - 70 per cent.
- » One Service Commitment achieved its target level less than 50 per cent.

Customer Service Commitments 2014-2015

Department	Commitment	Achieved*
Community Development Division		
Community Safety	We will complete new Domestic Animal Business registration applications and issue certificates of registration, within ten (10) working days, following receipt of relevant documentation, payment of fees, and satisfactory inspection.	100%
	We will inspect all Domestic Animal Businesses at least once a year.	100%
	We will process new dog and cat registration applications within five (5) working days of an application and payment being received.	91%
	We will respond to complaints of dog attack against people or animals within two – 24 hours of a report being received.	100%
	We will respond to animal cruelty matters within 24 hours of a report being received.	100%
	We will remove/obliterate graffiti within 24 hours of receiving consent from the property owner or occupier.	95%
	We will provide school crossing services mornings and afternoons of each school day. Hours of duty may vary, and will occur within the Vic Roads designated school speed zone times of 8.00 am - 9.30 am and 2.30 pm – 4.00 pm.	100%
	We will provide childhood immunisation history reports within five (5) working days of a request and payment being received.	100%
	We will immunise your child aged 0-4 years within 30 minutes from the time you arrive.	100%
	We will complete new health business registration applications and issue certificates of registration, within five (5) working days, following receipt of relevant documentation, payment of fees, and satisfactory inspection.	100%
	We will investigate resident requests relating to food handling matters within 48 hours of notification.	100%
	We will collect discarded syringes in public places within two (2) hours of notification.	100%
	We will inspect all registered food, health and accommodation businesses at least once a year.	100%
	We will provide student immunisations to all secondary schools three (3) times per year.	100%
	We will issue 75% of permits to burn within 10 working days of relevant information being received.	98%
	We will respond to fire hazard requests during the fire danger period within five (5) working days of notification.	100%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Community Development Division continued...		
Community Safety continued...	We will respond to long grass requests during non-fire danger periods within 10 working days of notification.	95%
	We will respond to customer requests for parking related concerns within five (5) working days of a request being made.	95%
	We will respond to customer requests regarding unregistered or abandoned vehicles on public land within five (5) working days of a request being made.	95%
Community Strengthening	We will provide the community a minimum of four (4) weeks' notice for all Council managed community training and events.	100%
	We will issue Events Requirements letter within 45 working days of receiving all information from the applicant(s).	100%
	We will acknowledge community grant and award applications within five (5) working days of an application being received.	100%
Corporate Services Division		
Council Governance	We will process freedom of information requests and notify applicants of the decision within 45 days of a request being received.	93%
	We will publish agendas on the Council website 24 hours prior to a Council meeting.	100%
	We will publish minutes on the Council website six (6) working days after a Council meeting.	100%
Legal Services	We will produce a report on Statutory & Ethical Compliance issues for inclusion on each Audit & Ethics Committee agenda.	100%
	We will report in the Annual Report on Council's compliance with its statutory obligations under the <i>Protected Disclosure Act 2012</i> .	100%
	We will advise the Municipal Association of Victoria of the need for the formation of a Councillor Conduct Panel within 2 working days of a valid request.	100%
Property, Rates and Valuations	We will provide copies of rates notices within five (5) working days of a request being made.	99%
	We will provide standard Land Information Certificates within three (3) working days of an application being received.	98%
	We will provide urgent Land Information Certificates within one (1) working day of an application being received.	99%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Executive Services Division		
Communications	We will respond to social media posts within two (2) working days of a post being received.	100%
	We will allow a minimum of 14 days for responses to be received for all community consultation activities.	100%
Infrastructure Services Division		
Engineering and Asset Management	We will provide standard Legal points of discharge information within five (5) working days of an application being received.	90%
	We will provide legal points of discharge information within 24 hours of an application being received. A premium fee applies for this service.	N/A - service no longer provided
	We will provide Dial before U Dig information – the location of underground utilities - within 24 hours of a request being received.	100%
	We will pay Council's portion of expenses of fencing costs, where applicable in accordance with the <i>Shared Cost Fencing Policy</i> , to land owners who adjoin Council property within 30 days of an application being received.	100%
Parks and Reserves	We will attend to emergency tree requests on Council land within 24 hours of a report being received.	100%
	We will investigate routine tree maintenance requests on Council Land within 10 working days of a request being received.	80%
	We will attend to emergency playground requests within 24 hours of a report being received.	100%
	We will assess landscape plans for private developments within 30 days of a request being received.	85%
	We will assess landscape construction plans for new subdivisions within 60 days of a request being received.	100%
Roads and Construction	Inspect and repair pot holes on Council sealed roads within ten (10) working days of a report being received.	86%
	Remove unsightly debris and roadside litter within 15 working days of a report being received.	99%
	Remove dead animals from Council roads and paths within three (3) working days of a report being received.	99%
	Notify residents and business owners within five (5) working days of any works being carried out by Council that will affect access to their property.	100%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Infrastructure Services Division continued...		
Roads and Construction continued...	Inspect and make safe dangerous footpaths within ten (10) working days (priority areas) and twenty (20) working days (non-priority areas) of a report being received.	100%
	Inspect, make safe and remove hazardous debris from Council land within 10 working days of being notified.	100%
	Investigate major blockages of Council-owned drains and pits affecting property within 24 hours of a report being received.	100%
	Clear Council-owned blocked road drains and pits of obstruction within one (1) week of a report being received and investigated.	96%
	Inspect and replace missing or damaged pit lids within 24 hours of a report being received.	95%
	Arrange a (pre-pour) inspection date for a Vehicle Cross-Over Permit within five (5) working days of an application being received	100%
Transport	We will allow a minimum of 14 days for residents and property owners to submit a response when consulting with the community on changes to parking restrictions.	100%
	We will allow a minimum of 14 days for residents and property owners to submit a response when consulting the community on proposed Local Traffic Management Schemes.	100%
	We will issue parking permits within five (5) working days of an application being received.	98%
Waste Services	We will provide bins to new residential properties within three (3) working days after notification once occupied.	98%
	We will repair damaged bins by the end of the next scheduled collection day.	96%
	We will replace missing or stolen bins within three (3) working days after receipt of completed application.	98%
	We will provide two (2) pre booked hard waste collections to each property per year. A reminder notice will be sent to the property three (3) days prior to the collection date.	99%
	We will collect missed bin collections due to driver error within one (1) working day of report being received.	96%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Planning & Development Division		
Building Services	We will provide property information certificates within five (5) working days of an application being received.	98%
	We will provide copies of building plans and permits within seven (7) working days of an application being received. Copies may not be available for properties over 20 years old.	100%
	We will process applications for dispensations to building regulations within 15 working days of a complete application being received.	100%
	We will commence investigations into complaints/concerns relating to dangerous buildings and unfenced pools or spas within two (2) working days of a complaint being received	100%
	We will investigate complaints/concerns relating to building works/matters within twenty (20) working days of a complaint being received.	100%
	We will respond to non-urgent requests for maintenance on Council Buildings within five (5) working days of a request being received.	99%
Economic Development	We will respond to urgent requests for maintenance on Council Buildings within one (1) working day of a request being received.	98%
	We will approve and list business registrations on Council's Business Directory within five (5) working days of a request being received.	100%
Environment	We will publish the winners of the Casey Cardinia Business Awards on our website within three (3) working days of announcement.	100%
	We will respond to general enquiries within 48 hours of an enquiry being received.	100%
Planning	We will acknowledge receipt of Grant Applications within five (5) working days of an application being received.	88%
	We will respond to all high risk breaches of the planning controls within three (3) working days of a request being received.	100%
	We will request further information on planning applications when required within 28 days of lodgement.	86%
	We will refer subdivision applications for certification to external referral authorities within seven (7) days of lodgement.	79%
	We will certify compliant applications within the 49 statutory days.	81%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Community Services Division		
Kindergartens	We will respond to your initial contact with us within one (1) working day. (Target 95%)	99%
	We will respond to your request for service by providing you with information about the kindergarten eligibility and enrolment process within five (5) working days. (Target 80%)	69%
Family Day Care	We will respond to your initial contact with us within one (1) working day. (Target 95%)	100%
	We will respond to your request for service by inviting your family to an interview within ten (10) working days. (Target 95%)	100%
	If a vacancy is available, you will be given a choice of up to three educators to meet. You will be asked to meet with the educators and decide upon a preferred educator within five (5) working days. (Target 95%)	98%
Playgroups	We will respond to your initial contact with us within one (1) working day. (Target 95%)	99%
	We will respond to your request for information within three (3) working days. (Target 95%)	50%
Home and Community Care Eligibility	We will respond to your initial contact with us within one (1) working day. (Target 80%)	94%
	We will let you know whether you are eligible for HACC services within three (3) working days. (Target 85%)	89%
	If eligible, someone will visit you within seven (7) working days to talk about what services may be of assistance to you. (Target 75%)	66%
	It may take us time to determine how we can best assist you. We will keep you informed about the progress of your request for service. (Target 80%)	90%
	If the City of Casey does not provide the services you need, we will refer you to other services that are better suited to your needs within three (3) working days. (Target 80%)	100%
	If we are informed your circumstances have changed, we will talk with you about your services within five (5) working days. (Target 95%)	95%
Once eligibility for HACC services is determined, you may access the following services:		
Home Based Services (Home Care, Personal Care & Respite Care)	Home based services will commence within five (5) working days if urgent or otherwise within ten (10) working days from confirmation. If there are no vacancies, we will let you know of the waiting list process. (Target 80%)	84%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Community Services Division continued...		
General Home Maintenance	We will respond to your request for home maintenance within three (3) working days. (Target 80%)	88%
	We will confirm with you what services we are able to provide and these will commence within five (5) working days if urgent or otherwise within ten (10) working days from confirmation. If there are no vacancies, we will let you know of the waiting list process. (Target 80%)	88%
Meals Service	We will respond to your request for meals service within three (3) working days. (Target 80%)	91%
	We will confirm with you what services we are able to provide and these will commence within five (5) working days if urgent or otherwise within ten (10) working days from confirmation. If there are no vacancies, we will let you know of the waiting list process. (Target 80%)	89%
Volunteer Transport	We will respond to your request for volunteer transport by providing immediate information or posting out information to your designated address within three (3) working days. (Target 80%)	86%
	We will commence delivery of service when requested if there are vacancies; or inform you of the waiting list process if there are no vacancies. (Target 80%)	88%
Social Support	If we receive a referral to social support we will make contact with you within three (3) working days. (Target 80%)	90%
	We will confirm with you what services we are able to provide and will commence delivery of service within 10 days, or the next available session, if there are vacancies; or inform you of the waiting list process if there are no vacancies. (Target 80%)	89%
Community Transport	We will respond to your request for community transport within one (1) working day. (Target 95%)	97%
	You will receive booking forms and information regarding the Community Transport Service within three (3) working days. (Target 95%)	98%
	Following receipt of your booking form, you will receive confirmation of your booking within three (3) working days. (Target 95%)	98%

* Overall % achieved on time for the year

Department	Commitment	Achieved*
Community Services Division continued...		
Youth Support and Counselling	We will respond to your initial contact with us by providing immediate information or posting out information to your designated address within three (3) working days. (Target 95%)	98%
	If we receive a referral to our service from another agency we will make contact with you within three (3) working days. (Target 95%)	98%
	We will commence delivery of service when requested if there are vacancies; or inform you of the waiting list process if there are no vacancies. (Target 95%)	98%
	When a referral to another service is requested we will make that referral within three (3) working days. (Target 95%)	95%
School Based Programs	We will respond to your initial contact with us within three (3) working days. (Target 95%)	100%
	We will respond to your request for service by providing you with information about the School Based Programs eligibility and enrolment process within five (5) working days. (Target 95%)	100%
	We will confirm the delivery of your specified program within five (5) working days of receiving your enrolment form. (Target 95%)	100%
Maternal and Child Health	The Hospital Liaison and Discharge Officer will contact you to make a time for a maternal and child health nurse to visit you in your home within ten (10) working days of your baby being born. (Target 95%)	99%
	At your home visit the nurse will provide you with a schedule of visits for your baby's two (2), four (4), eight (8) week and four (4) month visits. (Target 95%)	99%
	If you contact us for information or in order to make additional appointments with a nurse, we will respond to your contact within two (2) working days. (Target 95%)	100%
Early Parenting Support	If you wish to participate in a new parent group, your first new parent group will commence before your child reaches four (4) months of age. (Target 95%)	97%
	We will respond to your initial referral within three (3) working days. (Target 95%)	82%
	If you receive a sleep and settling home visit, we will follow up with a phone call within ten (10) working days. (Target 95%)	81%

* Overall % achieved on time for the year



City of Casey Financial Report

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Comprehensive Income Statement

For the Year Ended 30 June 2015

	Note	2015 \$'000	2014 \$'000
Income			
Rates and charges	3	177,623	163,795
Statutory fees and fines	4	6,160	5,274
User fees	5	15,829	13,776
Grants - operating	6	55,429	38,535
Grants - capital	6	5,138	3,714
Contributions - monetary	7	30,371	23,643
Contributions - non monetary	7	50,798	30,580
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	8	(5,652)	(48)
Fair value adjustments for non-current assets classified as held for sale	20	816	(148)
Share of net profits/(losses) of associates and joint ventures	16	71	1,156
Other income	9	15,578	8,003
Total income		352,161	288,280
Expenses			
Employee costs	10(a)	84,240	79,930
Materials and services	11	113,633	113,570
Bad and doubtful debts	12	2,219	16
Depreciation and amortisation	13	31,859	30,734
Borrowing costs	14	1,572	1,605
Other expenses	15	7,228	1,974
Total expenses		240,751	227,829
Surplus/(deficit) for the year		111,410	60,451
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	28(a)	(13,779)	28,384
Total comprehensive result		97,631	88,835

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet

For the Year Ended 30 June 2015

	Note	2015 \$'000	2014 \$'000
Assets			
Current assets			
Cash and cash equivalents	17	41,609	21,505
Trade and other receivables	18	22,168	32,453
Other financial assets	19	166,602	142,463
Assets classified as held for sale	20	2,100	470
Other assets	21	876	712
Total current assets		233,355	197,603
Non-current assets			
Investments in associates and joint ventures	16	4,496	4,424
Property, infrastructure, plant and equipment	22	2,093,977	2,022,006
Investment property	23	12,460	15,104
Other assets	21	-	35
Total non-current assets		2,110,933	2,041,569
Total assets		2,344,288	2,239,172
Liabilities			
Current liabilities			
Trade and other payables	24	23,699	19,280
Trust funds and deposits	25	8,479	8,394
Provisions	26	22,101	20,312
Interest-bearing loans and borrowings	27	1,607	2,072
Total current liabilities		55,886	50,058
Non-current liabilities			
Provisions	26	41,324	38,059
Interest-bearing loans and borrowings	27	23,679	25,287
Total non-current liabilities		65,003	63,346
Total liabilities		120,889	113,404
Net assets		2,223,399	2,125,768
Equity			
Accumulated surplus		1,449,469	1,361,233
Reserves	28	773,930	764,535
Total Equity		2,223,399	2,125,768

The above comprehensive balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the Year Ended 30 June 2015

	Note	Total \$'000	Accumulat- ed Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000
2015					
Balance at beginning of the financial year		2,125,768	1,361,233	621,020	143,515
Surplus/(deficit) for the year		111,410	111,410	-	-
Net asset revaluation increment/ (decrement)	28(a)	(13,779)	-	(13,779)	-
Transfers to other reserves	28(b)	-	(67,575)	-	67,575
Transfers from other reserves	28(b)	-	44,401	-	(44,401)
Balance at end of the financial year		2,223,399	1,449,469	607,241	166,689
2014		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		2,036,618	1,315,368	592,636	128,614
Recognition of Investments in Associates first time		315	315	-	-
Surplus/(deficit) for the year		60,451	60,451	-	-
Net asset revaluation increment/ (decrement)	28(a)	28,384	-	28,384	-
Transfers to other reserves	28(b)	-	30,936	-	(30,936)
Transfers from other reserves	28(b)	-	(45,837)	-	45,837
Balance at end of the financial year		2,125,768	1,361,233	621,020	143,515

The above changes in equity sheet should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the Year Ended 30 June 2015

	Note	2015 Inflows/ (Outflows)	2014 Inflows/ (Outflows)
		\$'000	\$'000
Cash flows from operating activities			
Rates and charges		175,686	163,089
Statutory fees and fines		6,160	5,274
User fees		30,241	16,684
Grants - operating		55,429	38,707
Grants - capital		5,138	3,713
Contributions - monetary		30,371	23,655
Interest received		6,968	5,743
Trust funds and deposits taken		29,117	28,662
Net GST refund		15,000	12,862
Employee costs		(82,533)	(89,537)
Materials and services		(130,965)	(129,652)
Trust funds and deposits repaid		(29,032)	(26,845)
Net cash provided by/(used in) operating activities	29	111,580	52,355
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	22	(65,827)	(43,122)
Proceeds from sale of property, infrastructure, plant and equipment		2,145	2,378
Payments for other non financial assets		(24,139)	(42,915)
Net cash provided by/(used in) investing activities		(87,821)	(83,659)
Cash flows from financing activities			
Finance costs		(1,584)	(1,555)
Proceeds from borrowings		-	13,000
Repayment of borrowings		(2,071)	(2,098)
Net cash provided by/(used in) financing activities		(3,655)	9,347
Net increase (decrease) in cash and cash equivalents		20,104	(21,957)
Cash and cash equivalents at the beginning of the financial year		21,505	43,462
Cash and cash equivalents at the end of the financial year	30	41,609	21,505
Financing arrangements	31		
Restrictions on cash assets	17		

The above statement of cash flow should be read with the accompanying notes.

Statement of Capital Works

For the Year Ended 30 June 2015

	Note	2015 \$'000	2014 \$'000
Property			
Land		25,121	5,066
Land improvements		-	-
Total land		25,121	5,066
Buildings		551	359
Heritage Buildings		-	-
Building improvements		219	-
Leasehold improvements		-	-
Total buildings		770	359
Total property		25,891	5,425
Plant and equipment			
Heritage plant and equipment		-	-
Plant, machinery and equipment		3,106	3,383
Fixtures, fittings and furniture		-	-
Computers and telecommunications		861	2,162
Library books		-	-
Total plant and equipment		3,967	5,545
Infrastructure			
Roads		20,832	14,507
Bridges		81	90
Footpaths and cycleways		1,163	1,378
Drainage		534	322
Recreational, leisure and community facilities		26,766	23,784
Waste management		-	245
Parks, open space and streetscapes		3,359	3,763
Aerodromes		-	-
Off street car parks		321	88
Other infrastructure		116	81
Total infrastructure		53,172	44,258
Total capital works expenditure		83,030	55,228
Represented by:			
New asset expenditure		58,134	24,766
Asset renewal expenditure		16,943	21,043
Asset expansion expenditure		1,339	517
Asset upgrade expenditure		4,776	7,032
Minor Capital Works		1,826	1,628
Other		12	242
Total capital works expenditure		83,030	55,228

The actual expenditure of \$83.030m is the total expenditure on Council's Capital Works Projects in 2014/15. \$65.83m of this expenditure has been capitalised in Note 22, with the remainder (\$17.2m) not meeting Council's capitalisation requirements, so has been recognised as an expense in Council's comprehensive income statement.

Notes to the Financial Report

For the Year Ended 30 June 2015

Introduction

The City of Casey was established by an Order of the Governor in Council on 14 December 1994 and is a body corporate.

The Council's main office is located at Majid Drive, Narre Warren.

Statement of compliance

These financial statements constitute a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards (AAS), Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Planning and Reporting) Regulations 2014.

Note 1 Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Rewards to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effect on the financial statements and estimates relate to:

- » the fair value of land, buildings, infrastructure, plant and equipment (refer to note 1 (m))
- » the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 1 (n))
- » the determination of employee provisions (refer to note 1 (t))
- » the determination of landfill rehabilitation provisions (refer to note 1 (u))

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Changes in accounting policies

There have been no changes in accounting policies from the prior year.

(c) Principles of consolidation

The consolidated financial statements of Council incorporate all entities and activities controlled by Council as at 30 June 2015, and their income and expenses for that part of the reporting period in which control existed.

Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

In the process of preparing consolidated financial statements all material transactions and balances between consolidated entities are eliminated.

No entities are consolidated into Council in this financial report.

(d) Committees of management

Council's policy is to seek all Committees of Management to incorporate pursuant to the Associations Incorporation Reform Act 2012. The adopted incorporated Committee of Management structure provides committees with the power and autonomy to effectively manage and plan for the long term future of the facility they utilise.

The operations of the Committees of Management are not material to the overall operations of the Council and their revenues and expenses are excluded from this Financial report. However, all land and buildings managed by Committees of Management are owned by Council and have been brought to account as assets of Council.

(e) Accounting for investments in associates and joint arrangements

Associates

Associates are entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Joint arrangements

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

(i) Joint operations

Council recognises its direct right to, and its share of, jointly held assets, liabilities, revenues and expenses of joint operations. These have been incorporated in the financial statements under the appropriate headings.

(ii) Joint ventures

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

(f) Revenue recognition

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

Rates and Charges

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice has been issued.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 1 Significant accounting policies continued...

Statutory fees and fines

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

User fees

User fees are recognised as revenue when the service has been provided or the payment is received, whichever first occurs.

Grants

Grant income is recognised when the Council obtains control of the contribution. This is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in note 6. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

Contributions

Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

Sale of property, infrastructure, plant and equipment

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

Interest

Interest is recognised as it is earned.

Dividends

Dividend revenue is recognised when the Council's right to receive payment is established.

Other Income

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

(g) Fair value measurement

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(h) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

(i) Trade and other receivables

Receivables are carried at amortised cost using the effective interest rate method. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.

(j) Other financial assets

Other financial assets are valued at fair value, being market value, at balance date. Term deposits are measured at amortised cost.

(k) Inventories

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Inventories are measured at the lower of cost and net realisable value.

All other inventories, are measured at the lower of cost and net realisable value. Where Inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(l) Assets classified as held for sale

A non-current asset classified as held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 1 Significant accounting policies continued...

(m) Recognition and measurement of property, plant and equipment, infrastructure, intangibles

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits detailed in Note 1 (n) have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the amount for which the assets could be exchanged between market participants in an orderly transaction. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 22, Property, infrastructure, plant and equipment, and infrastructure.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from two to three years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Land under roads

Council recognises all land under roads it controls at fair value.

(n) Depreciation and amortisation of property, infrastructure, plant and equipment and intangibles

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed below and are consistent with the prior year unless otherwise stated.

Asset recognition thresholds and depreciation periods	Depreciation Period	Threshold Limit \$'000
Property		
land	-	Nil
land improvements	20 years	5
Buildings		
buildings	30-100 years	5
building improvements	30-100 years	5
Plant and Equipment		
plant, machinery and equipment	2-10 years	2
fixtures, fittings and furniture	2-10 years	2
computers and telecommunications	2-10 years	2
Infrastructure		
road pavements and seals	10-80 years	10
road substructure	10-35 years	10
road formation and earthworks	100 years	5
road kerb, channel and minor culverts	40-60 years	10
bridges deck	50-100 years	5
bridges substructure	50-100 years	5
footpaths and cycleways	10-60 years	5
drainage	50-100 years	5
outdoor sports facilities	9-50 years	5
waste management	20 years	5
open space and landscaping community facilities	20-50 years	5
off street car parks	30-50 years	5

Included in the computers and telecommunications asset class are computer assets, which despite some of the individual assets being below the recognition threshold of \$2,000, are recognised as assets as they form part of Council's Information Technology (IT) network.

As at 30 June 2015, a number of assets that had been classified as buildings, other infrastructure and plant and equipment have been reclassified to new asset classes of outdoor sport facilities; open space, landscaping and community facilities; waste management and off street car parks. The depreciation periods for the assets reclassified to outdoor sport facilities and open space will change from 50 years to 10 to 30 years. This has resulted in a reduction to asset revaluation reserve of \$15.1m for the adjustment to accumulated depreciation for these reclassified assets. There will also be a higher depreciation expense for these assets in future financial years of approximately \$1.576m per annum.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 1 Significant accounting policies continued...

(o) Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

(p) Investment property

Investment property, comprising freehold office complexes, is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value, in excess of previous period fair value adjustments, are recorded in the comprehensive income statement in the period that they arise. Rental income from the leasing of investment properties is recognised in the comprehensive income statement on a straight line basis over the lease term.

(q) Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

(r) Trust funds and deposits

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited (refer to Note 25).

(s) Borrowings

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Except where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised.

Borrowing costs include interest on bank overdrafts, and interest on borrowings.

(t) Employee costs and benefits

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date

Wages and salaries, annual leave and retirement gratuity

Liabilities for wages and salaries, including non-monetary benefits, annual leave and retirement gratuity expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Current Liability - unconditional LSL is disclosed as a current liability even when the council does not expect to settle the liability within 12 months because it will not have the unconditional right to defer settlement of the entitlement should an employee take leave within 12 months.

The components of this current liability are measured at:

- » present value - component that is not expected to be wholly settled within 12 months.
- » nominal value - component that is expected to be wholly settled within 12 months.

Classification of employee costs

Non-current liability - conditional LSL and retirement gratuity that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability because there is an unconditional right to defer settlement of the entitlement until the employee has completed the requisite years of service.

This non-current LSL liability is measured at present value.

(u) Landfill rehabilitation provision

A provision is made for restoration costs on landfill sites and is measured at the present value of expected future cash flows. Assumptions have been made on calculating the cash flow for a period of 19 years on the anticipated remediation cost with average indexation of 3.5% and the application of Department of Treasury and Finance discount rates. The provision will be reviewed each year with the progress of the restoration.

(v) Leases

Operating leases

Lease payments for operating leases are recognised on a straight line basis, rather than expensed in the years in which they are incurred.

Leasehold improvements

Leasehold improvements are recognised at cost (within furniture) and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 10 year period.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 1 Significant accounting policies continued...

(w) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(x) Financial guarantees

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the balance sheet, are disclosed at Note 34 Contingent Liabilities and Contingent Assets.

(y) Contingent assets and contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of note and presented inclusive of the GST payable.

(z) Pending accounting standards

Certain new AAS's have been issued that are not mandatory for the 30 June 2015 reporting period. Council has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

(aa) Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statement may not equate due to rounding.

Note 2 Budget comparison

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10% percent or \$500k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council in its revised 2014/15 budget on 25 August 2014. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

a) Income and Expenditure

	Budget 2015	Actual 2015	Variance 2015	\$'000	Ref
	\$'000	\$'000	\$'000		
Income					
Rates and charges	177,308	177,623	315		
Statutory fees and fines	5,388	6,160	772	1	
User fees	14,927	15,829	902	2	
Grants - operating	46,109	55,429	9,320	3	
Grants - capital	5,617	5,138	(479)		
Contributions - monetary	16,768	30,371	13,603	4	
Contributions - non monetary	40,000	50,798	10,798	5	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	50	(5,652)	(5,702)	6	
Fair value adjustments for investment property	-	816	816	7	
Share of net profits/(losses) of associates and joint ventures	(80)	71	151		
Other income	8,403	15,578	7,175	8	
Total income	314,490	352,161	37,671		
Expenses					
Employee costs	84,845	84,240	605	9	
Materials and services	117,821	113,633	4,188	10	
Bad and doubtful debts	15	2,219	(2,204)	11	
Depreciation and amortisation	32,900	31,859	1,041	12	
Borrowing costs	1,587	1,572	15		
Other expenses	1,265	7,228	(5,963)	13	
Total expenses	238,433	240,751	(2,318)		
Surplus/(deficit) for the year	76,057	111,410	35,353		

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 2 Budget comparison continued...

(i) Explanation of material variations - Income and Expenditure

Variance Ref	Item	Explanation
1	Statutory fees and fines	Statutory fees are higher than budget due to increased levels of development activity, which has resulted in higher than budget fees in the town planning and sub-division functions during the 2014/15 financial years.
2	User fees	User fees are higher than budget due to the recovery of expenditure incurred by Council in prior financial year that had been impacted by legislation changes during the current financial year. Council also received increased recoveries from other entities for works that Council will now undertake, rather than the other party.
3	Grants - Operating	The largest contributor to the positive variance for Grants - Operating is the decision by the Commonwealth Government to pay 50% of the Victorian Grants Commission grant for 2015/16 to Council in late June 2015, which has a positive effect of \$7.8M. In addition to this, additional grants were received for Family Day Care and Community Care (for increased activity), and extra grant funds were received for some new Youth Programs.
4	Contributions - monetary	Council has received higher than anticipated contributions for development contribution plans (DCP), due to the level of development activity experienced across Casey. These contributions are transferred to reserve, and will be used in future years for agreed capital works within each DCP, although some of the additional contributions in 2014/15 were utilised for some significant DCP land purchases.
5	Contributions - non monetary	Contributions non-monetary are higher than budget, due to the levels of development activity across Casey during 2014/15 being higher than expected at budget time. As a result, more assets from completed sub-divisions have transferred to Council control than expected.
6	Net gain/(loss) on disposal	The variance for net gain/(loss) on disposal is a result of a number of existing assets such as roads and footpaths that were treated as disposed, as they have been replaced by new assets in Council's Capital Works Program. There was also some assets which were impacted by fire damage or other impairments that are recorded here. Offsetting these losses on disposal, gains were achieved on the trade-in of some fleet items and the sale of a property.
7	Fair Value adjustments for Invest Property	A recent valuation of one of Council's investment properties advised a higher value than was previously recorded for this property, which has now been adjusted and reflected in the 2014/15 financial statements, as at 30 June 2015.
8	Other Income	Other income is higher than budget due to the recognition of assets (\$6.951m) where control has passed from another organisation, or assets that have been expensed in a prior reporting period have now been recognised as an asset as part of the ongoing development of Council's Asset Management Plans and implementation of Council's Asset Management System.

Variance Ref	Item	Explanation
9	Employee Costs	Employee costs are below budget due to a number of vacancies experienced in a number of departments across the financial year, which have resulted in savings due to the period required to recruit replacement staff. In addition to this, there were reduced costs for Council's work cover premium and additional costs for maternity leave and administered payments for the Centrelink funded parental leave scheme.
10	Materials and Services	Materials and services are lower than budget due to lower than expected street lighting costs, savings in waste management due to lower tipping volumes and reduced additional bin requirements, and lower levels of expenditure that are recovered from other parties. These reductions were offset by higher than budget family day care provider payments and contributions towards assets that benefit the Casey community which are controlled by other entities.
11	Bad and Doubtful Debts	The higher than budget amount for bad and doubtful debts is due to the adjustments required to account for the settlement of the Stevenson's Road Closed Landfill (SRCL) legal action. Expected recoveries that had been invoiced to the other party in prior years were required to be adjusted, although this was offset by funds held in reserve for this purpose, and other economic benefits that Council had received control of in earlier financial periods.
12	Depreciation and amortisation	Depreciation and amortisation is lower than budget due to the impact of recent revaluations of fixed assets that became known after the 2014/15 budget was developed, as well as the lower than expected capitalisation of depreciable assets during the 2014/15 financial year.
13	Other expenses	The variance for other expenses predominantly relates to the recognition of the cost of increasing the level of the provision that has been calculated for the future works and ongoing management of the SRCL site. The increased provision as at 30 June 2015 is mainly a result of the movement in discount rates to estimate the present value of future costs and the change in Casey share as a result of the settlement of the SRCL legal action.

b) Capital Works

	Current Year Budget 2015 \$'000	Carry-forwards Budget 2015 \$'000	Total Budget 2015 \$'000	Actual 2015 \$'000	Variance 2015 \$'000	Ref
Property						
Land	13,293	6,936	20,229	25,121	4,892	1
Land improvements	-	-	-	-	-	-
Total Land	13,293	6,936	20,229	25,121	4,892	
Buildings	91	42	133	551	418	
Heritage buildings	-	-	-	-	-	-
Building improvements	150	-	150	219	69	
Leasehold improvements	-	-	-	-	-	-
Total Buildings	241	42	283	770	487	
Total Property	13,534	6,978	20,512	25,891	5,379	

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 2 Budget comparison continued...

b) Capital Works continued...

	Current Year Budget 2015	Carry- forwards Budget 2015	Total Budget 2015	Actual 2015	Variance 2015	
	\$'000	\$'000	\$'000	\$'000	\$'000	Ref
Plant and Equipment						
Plant, machinery and equipment	5,032	-	5,032	3,106	(1,926)	2
Fixtures, fittings and furniture	-	-	-	-	-	-
Computers and telecommunications	1,976	682	2,658	861	(1,797)	3
Library books	-	-	-	-	-	-
Total Plant and Equipment	7,008	682	7,690	3,967	(3,723)	
Infrastructure						
Roads	21,793	1,933	23,726	20,832	(2,894)	4
Bridges	70	-	70	81	11	
Footpaths and cycleways	1,186	168	1,354	1,163	(191)	
Drainage	580	100	680	534	(146)	
Recreational, leisure and community facilities	29,484	5,196	34,680	26,766	(7,914)	5
Waste management	40	-	40	-	(40)	
Parks, open space and streetscapes	3,980	892	4,872	3,359	(1,513)	6
Off street car parks	235	106	341	321	(20)	
Other infrastructure	210	-	210	116	(94)	
Total Infrastructure	57,578	8,395	65,973	53,172	(12,801)	
Total Capital Works Expenditure	78,120	16,055	94,175	83,030	(11,145)	
Represented by:						
New asset expenditure	44,920	13,824	58,744	58,134	(610)	
Asset renewal expenditure	19,172	804	19,976	16,943	(3,033)	
Asset expansion expenditure	4,725	738	5,463	1,339	(4,124)	
Asset upgrade expenditure	7,465	623	8,088	4,776	(3,312)	
Minor Capital Works	1,838	66	1,904	1,838	(66)	
Total Capital Works Expenditure	78,120	16,055	94,175	83,030	(11,145)	

The actual expenditure of \$83.030m is the total expenditure on Council's Capital Works Projects in 2014/15.

\$65.83m of this expenditure has been capitalised in Note 22, with the remainder (\$17.2m) not meeting Council's capitalisation requirements, so has been recognised as an expense in Council's comprehensive income statement.

(i) Explanation of material variations - Capital Works

Variance Ref	Item	Explanation
1	Land	Land purchases were higher than budget predominantly due to 2 large land purchase as part of Development Contribution Plans, that were not expected at the time of preparing the 2014/15 Budget, which have been funded from funds held in reserve for this purpose and the receipt of additional developer contributions. Offsetting this, there are some land purchases not completed in the 2014/15 financial year, as they are dependent upon negotiations with the current land owners, development milestones or the finalisation of statutory processes which have been delayed or are still ongoing. Some of these land purchases will now occur in the 2015/16 financial year, whilst some others will occur further into the future.
2	Plant, Equipment and machinery	Purchases of plant and equipment, which primarily relates to the change-over of existing plant and equipment, are less than budget due to delays with delivery of replacement plant that has been ordered, tender delays, procurement savings achieved and an extension of change-over intervals for some vehicles and major plant implemented during the year. Delivery of some of the delayed plant items is now expected early in the 2015/16 financial year.
3	Computers and telecommunications	A number of information technology projects are under budget due to delays with completion of milestones and finalisation of project scopes (due to further investigations being undertaken on required solutions, finalisation of higher level strategies or delays with software releases), compared to the originally anticipated schedule. The projects that are behind schedule are now expected to be completed in the 2015/16 financial year.
4	Roads	Several roads projects are below budget due delays with finalising scopes, receiving external approvals or development industry works that have impacted the commencement of works on some projects. Some projects are also behind schedule due to delays with completing stakeholder consultation. These projects will continue to progress in the 2015/16 financial year. There were also a number of projects that are fully completed that achieved savings compared to the estimated costs allowed for in the budget.
5	Recreation, leisure and community facilities	Several projects are currently under their current financial year budgets due to delays on planned construction schedules, later than expected tender processes, longer than anticipated stakeholder consultation, delays in finalising designs and related documentation and awaiting completion of landscaping works. There has also been some phasing changes required for some multi year projects, with works delayed on some projects, and works completed earlier on other projects. The projects that have experienced delays are continuing and will be completed in future financial years. In addition to the timing issues, some projects have had their agreed scope completed for a lower cost than originally anticipated.
6	Parks, open space and streetscapes	Several projects are below their annual budgets due to longer than expected tender evaluations, and delays with receiving stakeholder feedback and external approvals that have delayed the commencement of works on some projects. Most of these contracts and projects have now commenced, albeit behind their original schedule, and works will continue into the 2015/16 financial year.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 3 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the total value of the land plus buildings and other improvements.

The valuation base used to calculate general rates for 2014/15 was \$ 44.246 billion (2013/14 \$42.804 billion) based on a revaluation as at 1 January 2014 and adjusted by supplementary property valuations and applied from July 2014. The 2014/15 rate in the CIV dollar was 0.003302412 (2013/14, \$0.003130991).

	2015	2014
	\$'000	\$'000
Residential	126,230	116,126
Commercial	10,212	10,707
Industrial	4,897	4,412
Farm / Rural	3,992	3,241
Supplementary rates and rate adjustments	2,998	2,197
Garbage Charge	29,294	27,112
Total rates and charges	177,623	163,795

The date of the previous general revaluation of properties for rating purposes within the municipal district was 1 January 2012, and the valuation was first applied in the rating year commencing 1 July 2012.

The next general revaluation of property for rating purposes within the municipality district is at 1 January 2016, and the valuations will be first applied in the rating period commencing 1 July 2016.

Note 4 Statutory fees and fines

	2015	2014
	\$'000	\$'000
Infringements and costs	417	452
Town planning fees	688	616
Building Fees	179	154
Land information certificates	191	183
Sub-division fees	2,503	1,787
Animal registration fees and fines	1,503	1,423
Health registration fees and fines	653	513
Election fines	-	130
Fire management	26	16
Total statutory fees and fines	6,160	5,274

Note 5 User fees

	2015 \$'000	2014 \$'000
Kindergarten fees	3,036	2,577
Child care fees	6	165
Client fees - family day care	717	729
Client fees - community care	1,104	1,094
Leisure facilities	2,624	2,381
Hire fees - Council facilities	235	163
Building fees	575	525
Pound release fees	144	169
Re-instatement /road opening fees	443	368
Recoveries	1,902	1,764
Reimbursements	2,228	2,843
Other	2,815	998
Total user fees	15,829	13,776

Note 6 Grants

	2015 \$'000	2014 \$'000
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	34,367	15,411
State funded grants	26,200	26,838
Total	60,567	42,249

Operating Grants

Recurrent - Commonwealth Government

Victoria Grants Commission	23,037	7,691
Childrens sevices	6,564	6,198
Other	16	15

Recurrent - State Government

Childrens services	9,598	9,224
Community care	10,675	9,439
Community safety	727	703
Community strengthening	122	127
Sport & leisure	92	577
Youth & family services	3,056	3,011
Other	59	68
Total recurrent operating grants	53,946	37,053

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 6 Grants continued...

	2015	2014
	\$'000	\$'000
<i>Non-recurrent - Commonwealth Government</i>		
Other	8	-
<i>Non-recurrent - State Government</i>		
Childrens services	44	98
Community care	255	467
Community safety	373	336
Community strengthening	77	88
Environment	252	248
Property rates & valuations	91	142
Sport & leisure	54	26
Youth & family services	269	18
Other	60	61
Total non-recurrent operating grants	1,483	1,484
Total operating grants	55,429	38,537

Capital Grants

Recurrent - Commonwealth Government

Roads to recovery	1,060	-
Victoria Grants Commission - Local Roads Funding	3,252	1,043

Recurrent - State Government

Total recurrent capital grants	4,312	1,043
<i>Non-recurrent - Commonwealth Government</i>		
Roads	430	464
<i>Non-recurrent - State Government</i>		
Open space & landscaping, community facilities	122	782
Outdoor sports facilities	212	1,234
Plant	17	-
Roads	45	191
Total non-recurrent capital grants	826	2,671
Total capital grants	5,138	3,714

Conditions on grants

Grants recognised as revenue during the year that were obtained on condition that they be expended in a specified manner that had not occurred at balance date were:	9,642	2,018
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Grants which were recognised as revenue in prior years and were expended during the current year in the manner specified by the grantor were:	916	11,087
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Net increase/(decrease) in restricted assets resulting from grant revenues for the year:	8,726	(9,069)
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Note 7 Contributions

	2015 \$'000	2014 \$'000
Monetary	30,371	23,643
Non-monetary	50,798	30,580
Total contributions	81,169	54,223

Contributions of non-monetary assets were received in relation to the following asset classes.

Land	3,260	1,331
Infrastructure	47,538	29,249
Other	-	-
	50,798	30,580

Note 8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

	2015 \$'000	2014 \$'000
Proceeds of sale	2,145	2,378
Written down value of assets sold	(1,652)	(1,237)
Infrastructure and property assets disposed/written off	(6,145)	(1,189)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(5,652)	(48)

Note 9 Other income

	2015 \$'000	2014 \$'000
Interest	6,924	6,231
Investment property rental	667	821
Other rent	1,036	951
Other - recognised assets	6,951	-
Total other income	15,578	8,003

Other - recognised assets - assets recognised for the first time and are made up of the following asset categories

Bridges	3,254	-
Off street car parks	1,705	-
Other infrastructure	1,992	-
	6,951	-

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 10 (a) Employee costs

	2015 \$'000	2014 \$'000
Wages and salaries	71,654	67,186
WorkCover	1,821	1,881
Superannuation	6,680	6,097
Fringe benefits tax	433	398
Other	3,652	4,368
Total employee costs	84,240	79,930

Note 10 (b) Superannuation

	2015 \$'000	2014 \$'000
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	629	639
Employer contributions - other funds	-	-
	629	639
Employer contributions payable at reporting date.		
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	4,642	5,048
Employer contributions - other funds	1,418	410
	6,060	5,458
Employer contributions payable at reporting date.	484	430

City of Casey makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2015, this was 9.5% required under Superannuation Guarantee legislation (for 2013/14, this was 9.25%).

Defined Benefit

City of Casey does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of City of Casey in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund's Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Note 11 Materials and services

	2015	2014
	\$'000	\$'000
Materials and services	38,969	41,038
Contract payments	50,585	47,961
Building maintenance	634	900
General maintenance	11,493	11,893
Utilities	6,567	6,915
Information technology	1,702	1,375
Insurance	1,776	1,715
Consultants	1,907	1,773
Total materials and services	113,633	113,570

Note 12 Bad and doubtful debts

	2015	2014
	\$'000	\$'000
Other debtors	2,219	16
Total bad and doubtful debts	2,219	16

Note 13 Depreciation and amortisation

	2015	2014
	\$'000	\$'000
Property	8,420	11,740
Plant and equipment	3,458	3,685
Infrastructure	19,981	15,309
Total depreciation and amortisation	31,859	30,734

Refer to note 22 for a more detailed breakdown of depreciation and amortisation charges

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 14 Borrowing costs

	2015	2014
	\$'000	\$'000
Interest - Borrowings	1,572	1,605
Total borrowing costs	1,572	1,605

Rate used to capitalise borrowing costs Nil % Nil %

Note 15 Other expenses

	2015 \$'000	2014 \$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	60	59
Auditors' remuneration - Internal	84	101
Councillors' allowances	406	388
Operating lease rentals	702	847
Increase in landfill provision refer note 26	5,976	579
Total other expenses	7,228	1,974

Note 16 Investment in associates, joint arrangements and subsidiaries

a) Investments in associates

Investments in associates accounted for by the equity method are:

	2015	2014
	\$'000	\$'000
Casey Cardinia Library Corporation	4,161	4,097
Narre Warren User Group	335	327
	4,496	4,424

(i) Casey Cardinia Library Corporation*Background*

The Casey-Cardinia Library Corporation (the Corporation) is owned by the City of Casey and Cardinia Shire Council. City of Casey owns the properties where the Corporation operates the libraries and is entitled to 74.6% of its net financial result.

	2015	2014
	\$'000	\$'000
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	4,097	2,953
Reported surplus(deficit) for year **	63	1,144
Transfers (to) from reserves	-	-
Distributions for the year	-	-
Council's share of accumulated surplus(deficit) at end of year	4,160	4,097

Movement in carrying value of specific investment

Carrying value of investment at start of year	4,097	2,953
Share of surplus(deficit) for year	63	1,144
Share of asset revaluation	-	-
Distributions received	-	-
Carrying value of investment at end of year	4,160	4,097

Council's share of expenditure commitments

Operating commitments	74	158
Capital commitments	-	-
Council's share of expenditure commitments	74	158

Significant restrictions

The Casey-Cardinia Library Corporation (CCLC) operates under a Regional Library Agreement that has been prepared in accordance with s.196 of the Local Government Act, approved by the Minister for Local Government, and executed by the Casey and Cardinia Councils. The CCLC exists as an independent Local Government entity, subject to most of the same requirements of a Council under the Local Government Act. The CCLC is governed by a Board of Councillors and Officers from the member councils, and is managed by a board appointed Chief Executive Officer.

The Regional Library Agreement does not allow for the payment of dividends to the Member Councils, and only considers the transfers of assets (and liabilities) in the case of the dissolution of the agreement or the exit of one of the parties.

** Council's Share of the Corporation's result for the 2013/2014 year was impacted by the additional contributions made by the member Councils to allow the Corporation to fully repay its unfunded Defined Benefits Plan Liability to Vision Super, that was incurred as a liability in the 2011/12 financial year.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 16 Investment in associates, joint arrangements and subsidiaries continued...

(ii) Narre Warren User Group

Background

The City of Casey holds an interest of 17.96% in the Narre Warren User Group (NWUG). The principal activity of NWUG is to monitor the closed landfill that was previously used by Council at Narre Warren. The contributions by the Council to NWUG during the period totalled nil (2013/2014, Nil). Whitehorse City Council holds the cash investment for NWUG and the surplus is generated from interest income less monitoring costs. The cash investment is managed by Whitehorse City Council who holds a 48.88% interest in the NWUG.

	2015	2014
	\$'000	\$'000
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	327	315
Reported surplus(deficit) for year	8	12
Transfers (to) from reserves	-	-
Distributions for the year	-	-
Council's share of accumulated surplus(deficit) at end of year	335	327

Movement in carrying value of specific investment

Carrying value of investment at start of year	327	315
Share of surplus(deficit) for year	8	12
Share of asset revaluation	-	-
Distributions received	-	-
Carrying value of investment at end of year	335	327

Council's share of expenditure commitments

Operating commitments	-	-
Capital commitments	-	-
Council's share of expenditure commitments	-	-

Significant restrictions

The NWUG operates under a User Group Agreement, that has been agreed by all of the participating Councils. There are no clauses in the current agreement that allow for the return of funds to the participating Councils. The current funds are held to meet commitments for the site contained within an EPA issued Pollution Abatement Notice (PAN). There is no current agreement between the participating Councils on the distribution of assets or liabilities of the User Group when the commitments of the PAN have been fully satisfied.

Note 17 Cash and cash equivalents

	2015	2014
	\$'000	\$'000
Cash on hand	35	34
Cash at bank	9,850	698
Money market call account	13,224	3,289
Term deposits	18,500	17,484
	41,609	21,505

Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 25)	8,479	8,394
Total restricted funds	8,479	8,394
Total unrestricted cash and cash equivalents	33,130	13,111

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Cash held to fund carried forward capital works	21,769	16,055
Total funds subject to intended allocations	21,769	16,055

Note 18 Trade and other receivables

	2015	2014
	\$'000	\$'000
Current		
Rates debtors	12,048	10,162
Special rate assessment	676	625
Infringement debtors	885	1,077
Provision for doubtful debts - infringements	(329)	(376)
GST Receivable	3,343	2,019
Other debtors	5,545	18,946
Provision for doubtful debts - other debtors	-	-
Total current trade and other receivables	22,168	32,453
Non-current		
Special rate scheme	-	-
Loans and advances to community organisations	-	-
Total non-current trade and other receivables	-	-
Total trade and other receivables	22,168	32,453

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 18 Trade and other receivables continued...

a) Ageing of Receivables

At balance date Other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's trade & other receivables (excluding statutory receivables) was:

	2015	2014
	\$'000	\$'000
Current (not yet due)	7,542	7,075
Past due by up to 30 days	328	364
Past due between 31 and 180 days	613	902
Past due between 181 and 365 days	527	394
Past due by more than 1 year	764	13,308
Total trade & other receivables	9,774	22,043

b) Movement in provisions for doubtful debts (infringements)

	2015	2014
	\$'000	\$'000
Balance at the beginning of the year	376	378
New Provisions recognised during the year	23	16
Amounts already provided for and written off as uncollectible	(38)	(16)
Amounts provided for but recovered during the year	(32)	(2)
Balance at end of year	329	376

c) Ageing of individually impaired Receivables

At balance date, Other debtors representing financial assets with a nominal value of \$18k (2014: \$18k) were impaired. The amount of the provision raised against these debtors was \$18k (2014: \$18k). They have individually been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

	2015	2014
	\$'000	\$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	1	-
Past due between 181 and 365 days	5	9
Past due by more than 1 year	12	9
Total trade & other receivables	18	18

Note 19 Other financial assets

	2015	2014
	\$'000	\$'000
Term deposits	166,602	142,463
Total other financial assets	166,602	142,463

Note 20 Assets classified as held for sale

	2015	2014
	\$'000	\$'000
Property held for sale	2,100	470
Total assets classified as held for sale	2,100	470
Balance at beginning of financial year	470	470
Additions	1,284	153
Depreciation	-	(5)
Disposals	(470)	-
Fair value adjustments	816	(148)
Balance at end of financial year	2,100	470

Valuation of property held for sale

Valuation of property held for sale has been determined in accordance with a valuation by Peter Gillieron (Manager Property, Rates and Valuations. - AAPI Certified Practising Valuer, who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.

Assets held for sale are carried at fair value less cost of disposal. The following table provides Councils fair value measurement hierarchy of assets held for sale.

	Carrying Value at 30 June	Level 1	Level 2	Level 3
Land	2,100		2,100	
Building	-		-	
Total	2,100		2,100	

Note 21 Other assets

	2015	2014
	\$'000	\$'000
Current		
Prepayments	876	712
Non Current		
Prepayments	-	35
Total other assets	876	747

Note 22 Property, infrastructure plant and equipment

Notes to the Financial Report For the Year Ended 30 June 2015

		2015 \$'000	2014 \$'000
Land and Buildings		834,296	898,123
Plant and Equipment		14,146	17,992
Infrastructure		1,245,535	1,105,891
Total Property, infrastructure plant and equipment		2,093,977	2,022,006
Land and Buildings	Note	Land - specialised	Land improvements
		\$'000	\$'000
At fair value 1 July 2014		532,769	5,531
Accumulated depreciation at 1 July 2014		(472)	(472)
		532,769	5,059
Land and Improvements		Land Total	Buildings - specialised
		\$'000	\$'000
At fair value 1 July 2014		538,300	546,854
Accumulated depreciation at 1 July 2014		(202,111)	(18,820)
		537,828	344,743
Buildings - non specialised		Total Buildings	Work In Progress
		\$'000	\$'000
At fair value 1 July 2014		29,379	576,233
Accumulated depreciation at 1 July 2014		(18,820)	(220,931)
		10,559	355,302
Buildings Total Property		4,993	4,993
Buildings Total Property		898,123	898,123
Movements in fair value			
Acquisition of assets at fair value		21,533	1,913
Contribution of assets at fair value		3,260	-
Revaluation increments/ decrements		2,174	2,174
Fair value of assets disposed	(28)	-	(28)
Acquisition of WIP assets at cost	-	-	-
Non Capitalisation of prior year WIP	-	-	-
Recognition of assets in operating result	-	-	-
Transfers	1,086	(7,444)	(6,358)
	28,025	(5,531)	22,494
		(138,287)	(139,366)
		254	(139,112)
		8,622	(107,996)
		(144,645)	(144,645)

Movements in accumulated depreciation

Depreciation and amortisation	-	-	(7,832)	(588)	(8,420)	(8,420)
Accumulated depreciation of disposals	-	-	8,892	-	8,892	8,892
Recognition of assets in operating result	-	-	-	-	-	-
Transfers	-	472	472	43,225	43,225	43,697
	472	472	44,285	(588)	43,697	44,169

At fair value 30 June 2015	560,794	-	560,794	407,488	29,633	437,121	13,615	1,011,530
Accumulated depreciation at 30 June 2015	-	-	-	(157,826)	(19,408)	(177,234)	-	(177,234)
	560,794	-	560,794	249,662	10,225	259,887	13,615	834,296

Movements in fair value

Acquisition of assets at fair value	3,258	602	394	4,254
Contribution of assets at fair value	-	-	-	-
Revaluation increments/decrements	-	-	-	-
Fair value of assets disposed	(2,901)	(62)	(200)	(3,163)
Acquisition of WIP assets at cost	-	-	-	-
Non Capitalisation of prior year WIP	-	-	-	-
Recognition of assets in operating result	-	-	-	-
Transfers	(6,542)	-	-	(6,542)
Total	6,185	540	194	5,451

Note 22 Property, infrastructure plant and equipment continued...

Notes to the Financial Report
For the Year Ended 30 June 2015

Plant and Equipment	Note	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Work in Progress	Total plant and equipment
		\$'000	\$'000	\$'000	\$'000	\$'000
Movements in accumulated depreciation						
Depreciation and amortisation		(2,379)	(460)	(619)	-	(3,458)
Accumulated depreciation of disposals		1,752	50	180	-	1,982
Recognition of assets in operating result		-	-	-	-	-
Transfers		3,081	-	-	-	3,081
		2,454	(410)	(439)	-	1,605
At fair value 30 June 2015						
Accumulated depreciation at 30 June 2015		14,749	8,701	5,282	-	28,732
		(6,549)	(4,279)	(3,758)	-	(14,586)
		8,200	4,422	1,524	-	14,146

Infrastructure	Note	Roads	Bridges	Footpaths and cycleways	Drainage	Outdoor Sports Facilities	Waste Management	Landscape Comm Fac	Open Space & Lanscaping Comm Fac	Off street car parks	Other Infrastructure	Work In Progress	Total Infrastructure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2014		787,396	34,152	113,733	392,242	-	-	-	-	21,439	31,761	2,723	1,383,446
Accumulated depreciation at 1 July 2014		(156,744)	(9,730)	(26,247)	(73,270)	-	-	-	-	(2,108)	(9,456)	-	(277,555)
		630,652	24,422	87,486	318,972	-	-	-	-	19,331	22,305	2,723	1,105,891
Movements in fair value													
Acquisition of assets at fair value		6,587	176	2,634	477	-	-	-	-	453	748	(475)	10,600

Contribution of assets at fair value	22,823	2,269	5,987	14,791	-	-	-	660	1,008	-	47,538
Revaluation increments/ decrements	-	(451)	-	-	17,588	-	(20,140)	(103)	-	-	(3,106)
Fair value of assets disposed	(5,082)	(210)	(845)	(40)	(4)	-	(168)	(379)	(387)	-	(7,115)
Acquisition of WIP assets at cost	-	-	-	-	-	-	-	-	-	8,966	8,966
Non Capitalisation of prior year WIP	-	-	-	-	-	-	-	-	-	(266)	(266)
Recognition of assets in operating result	-	3,253	-	-	-	-	-	2,069	3,100	-	8,422
Transfers	-	451	-	-	32,308	28,963	91,468	151	-	-	153,341
	24,328	5,488	7,776	15,228	49,892	28,963	71,160	2,851	4,469	8,225	218,380
Movements in accumulated depreciation											
Depreciation and amortisation	(8,739)	(455)	(1,935)	(4,021)	(582)	(1,441)	(1,641)	(383)	(780)	-	(19,977)
Accumulated depreciation of disposals	2,496	65	298	11	-	-	156	3	126	-	3,155
Revaluation increments/ decrements	-	80	-	-	(12,024)	(22)	(946)	40	-	-	(12,872)
Recognition of assets in operating result	-	-	-	-	-	-	-	(363)	(1,108)	-	(1,471)
Transfers	-	(80)	-	-	(9,679)	(6,443)	(31,328)	(41)	-	-	(47,571)
	(6,243)	(390)	(1,637)	(4,010)	(22,285)	(7,906)	(33,759)	(744)	(1,762)	-	(78,736)
At fair value 30 June 2015	811,724	39,640	121,509	407,470	49,892	28,963	71,160	24,290	36,230	10,948	1,601,826
Accumulated depreciation at 30 June 2015	(162,987)	(10,120)	(27,884)	(77,280)	(22,285)	(7,906)	(33,759)	(2,852)	(11,218)	-	(356,291)
	643,737	29,520	93,625	330,190	27,607	21,057	37,401	21,438	25,012	10,948	1,245,535

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 22 Property, infrastructure plant and equipment continued...

Valuation of land and buildings

Valuation of land and buildings were undertaken by Peter Gillieron (Manager Property, Rates and Valuations. - AAPI Certified Practising Valuer. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Level 1	Level 2	Level 3
Land	-	-	-
Specialised land	-	-	560,974
Land improvements	-	-	-
Heritage buildings	-	-	-
Buildings	-	-	259,887
Building improvements	-	-	-
Total	-	-	820,681

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a valuation under the direction of the Team Leader Asset Management, Eric Van Toor, whose professional qualifications are BE.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Level 1	Level 2	Level 3
Roads	-	-	648,736
Bridges	-	-	29,520
Footpaths and Cycleways	-	-	93,625
Drainage	-	-	330,190
Outdoor Sports Facilities	-	-	27,607
Waste Management	-	-	21,056
Open Space and Landscaping	-	-	37,401
Off Street Car Parking	-	-	21,438
Other Infrastructure	-	-	25,012
Work in Progress	-	-	10,948
Total	-	-	1,245,533

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique.

Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 0% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$3.52 and \$70.46 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$268 to \$5,332 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 30 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 9 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Note 23 Investment property

	2015 \$'000	2014 \$'000
Balance at beginning of financial year	15,104	18,343
Additions	-	422
Disposals	(2,644)	-
Fair value adjustments	-	(3,661)
Balance at end of financial year	12,460	15,104

Valuation of investment property

Valuation of investment property has been determined in accordance with a valuation by Peter Gillieron (Manager Property, Rates and Valuations. - AAPI Certified Practising Valuer, who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 24 Trade and other payables

	2015	2014
	\$'000	\$'000
Trade payables	21,212	17,009
Net GST payable	196	123
Accrued expenses	2,291	2,148
Total trade and other payables	23,699	19,280

Note 25 Trust funds and deposits

	2015	2014
	\$'000	\$'000
Refundable deposits	136	127
Fire services property levy	249	418
Retention amounts	7,888	7,683
Other refundable deposits	206	166
Total trust funds and deposits	8,479	8,394

Purpose and nature of items

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Services Property Levy - Council is the collection agent for the fire services property levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warranty or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Note 26 Provisions

		2015	2014
	Landfill restoration	Other	Total
2015	\$ '000	\$ '000	\$ '000
Balance at beginning of the financial year	39,275	19,096	58,371
Additional provisions	3,954	2,479	6,433
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	2,022	557	2,579
Increase in provision	5,976	3,036	9,012
Amounts used	(2,446)	(1,512)	(3,958)
Balance at the end of the financial year	42,805	20,620	63,425
		2015	2014
	Landfill restoration	Other	Total
2014	\$ '000	\$ '000	\$ '000
Balance at beginning of the financial year	41,227	17,078	58,305
Additional provisions	(11)	3,307	3,296
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	590	140	730
Increase in provision	579	3,447	4,026
Amounts used	(2,531)	(1,429)	(3,960)
Balance at the end of the financial year	39,275	19,096	58,371

Summary of Provisions

	2015	2014
	\$'000	\$'000
Provisions - current	22,101	20,312
Provisions - non-current	41,324	38,059
	63,425	58,371

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 26 Provisions continued...

Represented by:

(a) Employee provisions

	2015	2014
	\$'000	\$'000
Current provisions expected to be wholly settled within 12 months		
Annual leave	5,135	4,863
Long service leave	1,549	1,538
Retirement Gratuity	272	326
	6,956	6,727
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,179	1,214
Long service leave	10,164	9,042
	11,343	10,256
Total current provisions	18,299	16,983
Non-current		
Long service leave	2,291	2,061
Retirement Gratuity	30	52
Total non-current provisions	2,321	2,113
Aggregate carrying amount of employee provisions:		
Current	6,956	6,727
Non-current	2,321	2,113
Total aggregate carrying amount of employee provisions	9,277	8,840

The following assumptions were adopted in measuring the present value of employee benefits:

Weighted average increase in employee costs	3.50%	3.90%
Weighted average discount rates	2.58%	3.18%
Weighted average settlement period	27	25

(b) Land fill restoration

	2015	2014
	\$'000	\$'000
Current	3,802	3,329
Non-current	39,003	35,946
	42,805	39,275

The following assumptions were adopted in measuring the present value of landfill rehabilitation:

Weighted average increase in costs	3.50%	3.50%
Weighted average discount rates	2.76%	3.35%
Weighted average settlement period	19	20

Note 27 Interest-bearing loans and borrowings

	2015 \$'000	2014 \$'000
Current		
Borrowings - secured *	1,607	2,072
	1,607	2,072
Non-current		
Borrowings - secured *	23,679	25,287
	23,679	25,287
Total	25,286	27,359

* Borrowings secured over the rates of the Council

a) The maturity profile for Council's borrowings is:

	2015 \$'000	2014 \$'000
Not later than one year	1,607	2,072
Later than one year and not later than five years	6,888	6,707
Later than five years	16,791	18,580
	25,286	27,359

c) Aggregate carrying amount of interest-bearing loans and borrowings:

	2015 \$'000	2014 \$'000
Current	1,607	2,072
Non-current	23,679	27,359
	25,286	29,431

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 28 Reserves

(a) Asset revaluation reserves

	Balance at beginning of reporting period	Increment (decrement)	Apportionment of reserve to new class of assets	Balance at end of reporting period
2015	\$'000	\$'000	\$'000	\$'000
Property				
Land	198,709	2,174	-	200,883
Buildings	199,709	19	(41,432)	158,296
	398,418	2,193	(41,432)	359,179
Infrastructure				
Roads Pavement	43,529	-	-	43,529
Roads Seal	23,548	-	-	23,548
Earthworks	2,082	-	-	2,082
Bridges	17,464	(371)	208	17,301
Footpaths and cycleways	2,743		-	2,743
Drainage	118,914	-	-	118,914
Kerb & Channel	14,322	-	-	14,322
Outdoor sports facilities	-	5,569	10,943	16,512
Waste management	-	(22)	503	481
Open Space, landscaping and community facilities	-	(21,086)	29,716	8,630
Other infrastructure	-	(62)	62	-
	222,602	(15,972)	41,432	248,062
Total asset revaluation reserves	621,020	(13,779)	-	607,241

As at 30 June 2015 the buildings assets revaluation reserve balance were reclassified to some new asset classes, consistent with the new Local Government Model Financial Report. The existing building assets revaluation reserve balance have been apportioned to the new asset classes on the basis of the written down value of classification as at 30 June 2015, except for waste management assets a specific transfer amount was calculated.

	Balance at beginning of reporting period	Increment (decrement)	Apportionment of reserve to new class of assets	Balance at end of reporting period
2014	\$'000	\$'000	\$'000	\$'000
Property				
Land	198,305	404	-	198,709
Buildings	171,729	27,980	-	199,709
	370,034	28,384	-	398,418
Infrastructure				
Roads Pavement	43,529	-	-	43,529
Roads Seal	23,548	-	-	23,548
Earthworks	2,082	-	-	2,082
Bridges	17,464	-	-	17,464
Footpaths and cycleways	2,743	-	-	2,743
Drainage	118,914	-	-	118,914
Kerb & Channel	14,322	-	-	14,322
	222,602	-	-	222,602
Total asset revaluation reserves	592,636	28,384	-	621,020

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

(b) Other reserves

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
2015	\$'000	\$'000	\$'000	\$'000
Asset reserve	36,140	(8,542)	19,626	47,224
Developer reserve	96,273	(32,352)	35,263	99,184
General reserve	11,102	(3,507)	12,686	20,281
Total Other reserves	143,515	(44,401)	67,575	166,689
Total reserves				773,930

2014

Asset reserve	30,073	(5,479)	11,546	36,140
Developer reserve	80,760	(12,708)	28,221	96,273
General reserve	17,781	(12,749)	6,070	11,102
Total Other reserves	128,614	(30,936)	45,837	143,515
Total reserves				764,535

Asset reserve is held to replace major plant items and for the funding of property acquisition

Developer reserve is contributions from developers to fund public open space, infrastructure, and community facilities as detailed in the approved development contribution plans.

General reserve is retained for projects that are identified to be completed in a future period.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 29 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2015	2014
	\$'000	\$'000
Surplus/(deficit) for the year	97,631	88,835
Depreciation/amortisation	31,859	30,734
Profit/(loss) on disposal of property, infrastructure, plant and equipment	5,652	48
Infrastructure Recognition	(6,951)	-
Finance costs	1,572	1,605
Impairment losses	-	-
Fair value adjustments of non current assets held for resale	(816)	148
Contributions - Non-monetary assets	(50,798)	(30,580)
Share of net (profits)/Losses of associates and joint ventures accounted by equity	(71)	(1,156)
Net asset revaluation increment/decrement	13,779	(28,384)

Change in assets and liabilities:

(Increase)/decrease in trade and other receivables	10,285	(1,630)
Increase/(Decrease) in other assets	(130)	192
Decrease in prepayments	-	-
Increase/(decrease) in accrued income	-	-
Increase/(decrease) in trade and other payables	4,430	(9,341)
(Decrease)/increase in other liabilities	85	1,817
(Increase)/decrease in inventories	-	-
Increase/(Decrease) in provisions	5,053	67
Net cash provided by/(used in) operating activities	111,580	52,355

Note 30 Reconciliation of cash and cash equivalents

	2015	2014
	\$'000	\$'000
Cash and cash equivalents (see note 17)	41,609	21,505
Less bank overdraft	-	-
	41,609	21,505

Note 31 Financing arrangements

	2015	2014
	\$'000	\$'000
Bank overdraft	500	500
Credit Cards	100	100
Interest bearing loans	25,751	27,659
Available facilities	26,351	28,259
Bank overdraft	500	500
Credit Cards	100	100
Interest bearing loans	465	300
Unused facilities	1,065	900

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 32 Commitments

The Council has entered into the following commitments

2015	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Auditing	-	-	-	-	-
Energy Supply	5,633	369	-	-	6,002
Environmental Health Services	1,106	-	-	-	1,106
Garbage Collection	23,340	24,978	15,523	-	63,841
Graffiti removal	443	-	-	-	443
Home care services	557	86	-	-	643
Leisure centre management	(800)	-	-	-	(800)
Facilities Management	347	95	72	-	514
Open space management	10,033	4,751	10,359	1,289	26,432
Street cleansing	288	-	-	-	288
Property valuation	660	242	-	-	902
Asset management	894	232	232	-	1,358
Landfill	2,308	2,334	-	-	4,642
Telecommunications	-	-	-	-	-
Animal pound services	117	-	-	-	117
Record management	82	-	-	-	82
Equipment	278	110	-	-	388
Cleaning	1,016	176	-	-	1,192
Total	46,302	33,373	26,186	1,289	107,150
Capital					
Buildings	7,726	1,449	980	-	10,155
Roads, footpaths, kerb & channel, street lighting	5,398	-	-	-	5,398
Other Capital Works	3,402	66	-	-	3,468
Total	16,526	1,515	980	-	19,021

2014	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Auditing	112	112	-	-	224
Energy Supply	5,784	-	-	-	5,784
Environmental Health Services	1,894	2,046	1,067	-	5,007
Garbage Collection	14,140	13,143	38,756	1,022	67,061
Graffiti removal	296	-	-	-	296
Home care services	190	-	-	-	190
Leisure centre management	(395)	(463)	(514)	-	(1,372)
Facilities Management	42	39	-	-	81
Open space management	6,840	950	-	-	7,790
Street cleansing	269	-	-	-	269
Property valuation	550	440	330	-	1,320
Asset management	431	-	-	-	431
Landfill	2,382	-	-	-	2,382
Telecommunications	336	-	-	-	336
Animal pound services	246	246	-	-	492
Record management	74	76	78	-	228
Equipment	253	253	345	-	851
Cleaning	365	360	279	-	1,004
Total	33,809	17,202	40,341	1,022	92,374
Capital					
Buildings	10,251	1,067	1,444	-	12,762
Roads, footpaths, kerb & channel, street lighting	3,858	92	66	-	4,016
Other Capital Works	3,201	-	-	-	3,201
Total	17,310	1,159	1,510	-	19,979

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 33 Operating leases

(a) Operating lease commitments

At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):

	2015	2014
	\$'000	\$'000
Not later than one year	965	884
Later than one year and not later than five years	2,357	2,642
Later than five years	9	88
	3,331	3,614

(b) Operating lease receivables

The Council has entered into numerous property leases, consisting of both investment properties and other Council properties and facilities that are leased to a range of community and commercial organisations. These properties are held under operating leases that have remaining non-cancellable lease terms of between 1 and 10 years. All of the commercial leases, which have the majority of the financial value, include a fixed, CPI or market based revision of the rental charge annually.

Future minimum rentals receivable under non-cancellable operating leases are as follows:

	2015	2014
	\$'000	\$'000
Not later than one year	1,641	1,589
Later than one year and not later than five years	5,005	5,363
Later than five years	13,091	15,227
	19,737	22,179

Note 34 Contingent liabilities and contingent assets

Contingent liabilities

Legal matters

The Council is presently involved in, or preparing for, several confidential legal matters, which are being conducted through Council's solicitors.

As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for contingencies from these matters has been made in the financial report.

Superannuation

Council has obligations under the Local Authorities Superannuation Fund defined benefit superannuation scheme (the Fund) that may result in the need to make additional contributions to the scheme to ensure that the liabilities of the Fund are covered by the assets of the Fund. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

Funding arrangements

City of Casey makes employer contributions to the defined benefit category of the Fund at rates determined by the Trustee on the advice of the Fund's Actuary.

The Fund's latest actuarial investigation was held as at 30 June 2014 and it was determined that the vested benefit index (VBI) of the defined benefit category of which City of Casey is a contributing employer was 103.4%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net Investments returns	7.5%
Salary Information	4.25%
Price Inflation	2.75%

Vision Super has advised that the estimated VBI at 30 June 2015 was 105.8%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the actuarial investigation determined the defined benefit category was in a satisfactory financial position and that no change was necessary to the defined benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the most recent full actuarial investigation conducted by the Fund's Actuary as at 30 June 2014, City of Casey makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2015, this rate was 9.5% of members' salaries. This rate will increase in line with any increase to the Superannuation Guarantee (SG) contribution rate.

In addition, City of Casey reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the defined benefit category is in an unsatisfactory financial position at actuarial investigation or the defined benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the defined benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the fund's participating employers (including City of Casey) are required to make an employer contribution to cover the short fall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre- 1 July 1993 and post 30 June 1993 service liabilities of the Fund's defined benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 34 Contingent liabilities and contingent assets continued...

Latest actuarial investigation surplus amounts

The Fund's latest actuarial investigation as at 30 June 2014 identified the following in the defined benefit category of which City of Casey is a contributing employer:

- » A VBI surplus of \$77.1 million; and
- » A total service liability surplus of \$236 million

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2014.

The total service liability surplus means that the current value of the assets in the Fund's defined benefit category plus expected future contributions exceeds the value of expected future benefits and expenses.

City of Casey was notified of the results of the actuarial investigation during January 2015.

Superannuation contributions

Contributions by City of Casey (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2015 are detailed below:

Scheme	Type of Scheme	Rate	2015 \$000	2014 \$000
Vision Super	Defined benefits	9.50%	629	639
Vision Super	Accumulation	9.50%	4,642	5,048

The expected contributions to be paid to the defined benefit category of Vision Super for the year ending 30 June 2015 is \$620k.

Guarantees for loans to other entities

The City of Casey has guaranteed Loans of \$ 140,000 for the Berwick Bowling Club Inc. The loan amount at balance date payable by Berwick Bowling Club is \$NIL, (2014, \$8,000)

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee

Contingent assets

Land and infrastructure assets to be transferred to Council in respect of subdivisions under development have an estimated value of \$ 45,081,228 (2014 \$ 52,047,000), and amount receivable in cash \$ Nil (2014 \$ Nil)

Note 35 Restoration of landfills

The City of Casey currently has responsibility for three former landfill sites.

- » Stevenson's Road Landfill

The City of Casey is liable for the remediation for the Stevenson's Road Closed Landfill (SRCL) site (2014: 72% - City of Casey, 28% City of Frankston). The total estimated present value of the remaining cost of rehabilitation and on-going site management is over \$42.8 million, inclusive of ongoing operational costs of up to \$3.74 million per annum for up to 19 years.

A provision of \$42.805 million is provided (see Note 26), based on the net present value basis of the estimated ongoing site management and monitoring costs over the next 19 years.

- » Cemetery Road Landfill

Rehabilitation of this site is complete. The council has a minor ongoing monitoring and maintenance expense.

- » Narre Warren Landfill

The landfill rehabilitation is complete and the site has been handed back to Council for ongoing management as a reserve. The Council also manages ongoing monitoring of ground water on behalf of the Narre Warren Users Group (NWUG). These expenses are reimbursed to the Council via a fund managed by the City of Whitehorse.

Note 36 Financial Instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability is disclosed in Note 1 of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value of future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rate.

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 36 Financial Instruments continued...

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1989. We manage interest rate risk by adopting an investment policy that ensures:

- » diversification of investment product,
- » monitoring of return on investment,
- » benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- » we have a policy for establishing credit limits for the entities we deal with;
- » we may require collateral where appropriate; and
- » we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in note 34.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements or we will not have sufficient funds to settle a transaction when required, we will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- » has readily accessible standby facilities and other funding arrangements in place;
- » has an investment policy that requires surplus funds to be invested within various bands of liquid instruments;
- » monitors budget to actual performance on a regular basis; and
- » sets limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 34, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 27.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

e) Fair value

Unless otherwise stated, the carrying amount of financial instruments reflect their fair value

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy , Council's financial assets and liabilities are measured at amortised cost.

(f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1.0% and -1.0% in market interest rates (AUD) from year-end rates of 1.9% to 10.7%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

Note 37 Related party transactions

(i) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors	Cr Geoff Ablett (Mayor to 26 October 2014)
	Cr Sam Aziz
	Cr Lousie Berkelmans
	Cr Rosalie Crestani
	Cr Rafal Kaplon
	Cr Mick Morland (Mayor from 27 October 2014)
	Cr Damien Rosario
	Cr Gary Rowe
	Cr Susan Serey
	Cr Wayne Smith BJ JP
	Cr Amanda Stapledon
Chief Executive Officer	Mr Mike Tyler

Notes to the Financial Report

For the Year Ended 30 June 2015

Note 37 Related party transaction continued...

(ii) Remuneration of Responsible Persons

The numbers of Responsible Persons whose total remuneration from Council and any related entities, excluding retirement benefits, fall within the following bands:

	2015	2014
	No.	No.
\$20,000 - \$29,999	-	9
\$30,000 - \$39,999	9	-
\$50,000 - \$59,999	1	1
\$70,000 - \$79,999	1	1
\$350,000 - \$359,999	1	1
	12	12

	\$'000	\$'000
Total Remuneration for the reporting year for Responsible Persons included above amounted to:	754	744

(iii) Senior Officers Remuneration

A Senior Officer, other than a Responsible Person, is an officer of Council who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$136,000.

The number of Senior Officers, other than the Responsible Persons, are shown below in their relevant income bands:

	2015	2014
	No.	No.
Income Range:		
<\$136,000	1	-
\$136,000 - \$139,999	2	1
\$140,000 - \$149,999	1	4
\$150,000 - \$159,999	1	10
\$160,000 - \$169,999	10	6
\$170,000 - \$179,999	9	4
\$180,000 - \$189,999	3	2
\$200,000 - \$209,999	1	-
\$210,000 - \$219,999	-	2
\$220,000 - \$229,999	1	-
\$230,000 - \$239,999	1	1
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	-	3
\$260,000 - \$269,999	3	-
\$280,000 - \$289,999	-	1
\$300,000 - \$309,999	1	-
	35	34

	\$'000	\$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to	6,471	6,050

(iv) Responsible persons retirement benefits

The aggregate amount paid during the reporting period by Council in connection with the retirement of responsible persons was \$NIL (2014 - \$NIL).

(v) Loans to responsible persons

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a responsible person of the council, or a related party of a responsible person are \$NIL (2014 - \$NIL).

(vi)Transactions with responsible persons

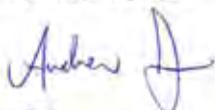
No transactions other than remuneration payments or the reimbursement of approved expenses were entered into by Council with responsible persons, or related parties of such responsible persons during the reporting year (2014 - \$NIL).

Note 38 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the Local Government Act 1989, the Local Government (Planning and Reporting) Regulations 2014, Australian Accounting Standards and other mandatory professional reporting requirements.



Andrew Davis
B.Bus (Accounting)
Principal Accounting Officer
Date : 8 September 2015
Name Warren

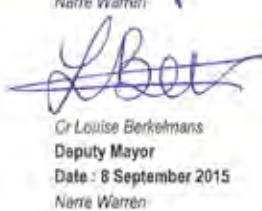
In our opinion the accompanying financial statements present fairly the financial transactions of City of Casey for the year ended 30 June 2015 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

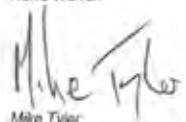
We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify the financial statements in their final form.



Cr Mick McLeod
Mayor
Date : 8 September 2015
Name Warren



Cr Louise Berkelmans
Deputy Mayor
Date : 8 September 2015
Name Warren



Mike Tyler
Chief Executive Officer
Date : 8 September 2015
Name Warren

VAGO

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INDEPENDENT AUDITOR'S REPORT

To the Councillors, Casey City Council

The Financial Report

The accompanying financial report for the year ended 30 June 2015 of the Casey City Council which comprises the comprehensive income statement, balance sheet, statement of changes in equity, statement of cash flows, statement of capital works, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial statements has been audited.

The Councillors' Responsibility for the Financial Report

The Councillors of the Casey City Council are responsible for the preparation and the fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

The Councillors are responsible for such internal control as the Councillors 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

As required by the *Audit Act 1994* and the *Local Government Act 1989*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about 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 audit procedures selected depend on 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, consideration is given to the 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 the accounting policies used and the reasonableness of accounting estimates made by the Councillors, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditing in the Public Interest

Independent Auditor's Report (continued)

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Opinion

In my opinion the financial report presents fairly, in all material respects, the financial position of the Casey City Council as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.



For - John Doyle
Auditor-General

MELBOURNE
11 September 2015

Performance Statement

For the year ended 30 June 2015

Description of municipality

The City of Casey is 410 square kilometres in area and is located 35km to the south east of Melbourne's central business district.

Casey has five distinct geographic regions stretching from the foothills of the Dandenong Ranges to the coastal villages of Western Port Bay.

Casey's suburbs include Beaconsfield (part), Botanic Ridge, Berwick, Blind Bight, Cannons Creek, Clyde, Clyde North, Cranbourne, Cranbourne North, Cranbourne East, Cranbourne South, Cranbourne West, Devon Meadows, Doveton, Endeavour Hills, Eumemmerring, Five Ways, Hallam, Hampton Park, Harkaway, Junction Village, Lynbrook, Lyndhurst, Lysterfield South, Narre Warren, Narre Warren North, Narre Warren South, Pearcedale, Tooradin and Warneet.

The City of Casey is on the traditional land of the Bunurong and Wurundjeri people. The City of Casey was established in 1994 following the amalgamation of almost all of the City of Berwick, much of the City of Cranbourne, and a small part of the former City of Knox. The name 'Casey' was given to the municipality in recognition of the area's links with Lord Richard and Lady Maie Casey.

Casey's population is growing. Population and housing forecasts indicate that the number of residents will increase to approximately 459,000, and the number of households will rise to approximately 158,500 by 2036.

Sustainable Capacity Indicators

For the year ended 30 June 2015

Indicator/measure	Results 2015	Material Variations
Population		
Expenses per head of municipal population		
[Total expenses / Municipal population]	\$849.46	No material variation
Infrastructure per head of municipal population		
[Value of infrastructure / Municipal population]	\$5,409.67	No material variation
Population density per length of road		
[Municipal population / Kilometres of local roads]	181.59	No material variation
Own-source revenue		
Own-source revenue per head of municipal population		
[Own-source revenue / Municipal population]	\$742.46	No material variation
Recurrent grants		
Recurrent grants per head of municipal population		
[Recurrent grants / Municipal population]	\$205.56	No material variation
Disadvantage		
Relative Socio-Economic Disadvantage		
[Index of Relative Socio-Economic Disadvantage by decile]	7.00	No material variation

Definitions

'Infrastructure' means non-current property, plant and equipment excluding land.

'Local road' means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*.

'Municipal population' means the resident population based on data published by the Australian Bureau of Statistics on its website.

'Non-recurrent grant' means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's *Strategic Resource Plan*.

'Own-source revenue' means adjusted underlying revenue other than revenue that is not under the control of council (including government grants).

'Recurrent grant' means a grant other than a non-recurrent grant.

'Relative socio-economic disadvantage', in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA.

'SEIFA' means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its website.

Service Performance Indicators

For the year ended 30 June 2015

Service/indicator/measure	Results 2015	Material Variations
Aquatic Facilities		
Utilisation		
<i>Utilisation of aquatic facilities</i>	7.00	No material variation
[Number of visits to aquatic facilities / Municipal population]		
Animal Management		
Health and safety		
<i>Animal management prosecutions</i>	21.00	No material variation
[Number of successful animal management prosecutions]		
Food Safety		
Health and safety		
<i>Critical and major non-compliance outcome notifications</i>	100.00%	No material variation
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100		
Governance		
Satisfaction		
<i>Satisfaction with council decisions</i>	60.00	No material variation
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]		
Home and Community Care (HACC)		
Participation		
<i>Participation in HACC service</i>	16.93%	No material variation
[Number of people that received a HACC service / Municipal target population for HACC services] x100		
Participation		
<i>Participation in HACC service by CALD people</i>	14.89%	No material variation
[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100		
Libraries		
Participation		
<i>Active library members</i>	16.06%	No material variation
[Number of active library members / Municipal population] x100		

Service/indicator/measure	Results 2015	Material Variations
Maternal and Child Health (MCH)		
Participation		
<i>Participation in the MCH service</i>	74.64%	No material variation
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100		
Participation		
<i>Participation in the MCH service by Aboriginal children</i>	49.51%	No material variation
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100		
Roads		
Satisfaction		
<i>Satisfaction with sealed local roads</i>	61.00	No material variation
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]		
Statutory Planning		
Decision making		
<i>Council planning decisions upheld at VCAT</i>	76.47%	No material variation
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100		
Waste Collection		
Waste diversion		
<i>Kerbside collection waste diverted from landfill</i>	52.77%	No material variation
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100		

Definitions

'Aboriginal child' means a child who is an Aboriginal person.

'Aboriginal person' has the same meaning as in the *Aboriginal Heritage Act 2006*.

'Active library member' means a member of a library who has borrowed a book from the library

'Critical non-compliance outcome notification' means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

'Food premises' has the same meaning as in the *Food Act 1984*.

'HACC' means the Home and Community Care program established under the Agreement entered into for the purpose of the *Home and Community Care Act 1985* of the Commonwealth

'HACC service' means home help, personal care or community respite provided under the HACC program

'Local road' means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*.

'Major non-compliance notification' means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

'MCH' means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

'Municipal population' means the resident population based on data published by the Australian Bureau of Statistics on its website

'Municipal target population' has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth.

Financial Performance Indicators

For the year ended 30 June 2015

Dimension/indicator/ measure	Results		Forecasts			Material Variations	
	2015	2016	2017	2018	2019		
Efficiency							
Revenue level							
Average residential rate per residential property assessment	\$1,613.67	\$1,659.90	\$1,731.77	\$1,814.72	\$1,890.76	No material variation	
[Residential rate revenue / Number of residential property assessments]							
Expenditure level							
Expenses per property assessment	\$2,358.27	\$2,360.39	\$2,449.35	\$2,564.26	\$2,663.15	No material variation	
[Total expenses / Number of property assessments]							
Workforce turnover							
Resignations and terminations compared to average staff	9.61%	7.01%	7.03%	7.02%	7.01%	No material variation	
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100							
Liquidity							
Working capital							
Current assets compared to current liabilities	417.56%	389.77%	376.60%	436.88%	466.36%	No material variation	
[Current assets / Current liabilities] x100							
Unrestricted cash							
Unrestricted cash compared to current liabilities	269.65%	264.95%	267.11%	325.33%	353.83%	No material variation	
[Unrestricted cash / Current liabilities] x100							
Obligations							
Asset renewal							
Asset renewal compared to depreciation	58.95%	80.78%	88.21%	76.50%	77.54%	No material variation	
[Asset renewal expense / Asset depreciation] x100							

Dimension/indicator/ measure	Results		Forecasts			Material Variations
	2015	2016	2017	2018	2019	
Loans and borrowings						
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	14.24%	6.19%	43.37%	43.32%	39.32%	Council's borrowings will increase in the 2016/17 and 2017/18 financial years, as part of Council's funding plan for the Bunjil Place project, as incorporated in Council's adopted 2015-19 Strategic Resource Plan.
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.06%	7.66%	2.48%	4.12%	4.35%	No material variation
<i>Indebtedness</i> <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	30.89%	22.70%	53.75%	52.65%	48.75%	Council's borrowings and non-current liabilities will increase in the 2016/17 and 2017/18 financial years, as part of Council's funding plan for the Bunjil Place project, as incorporated in Council's adopted 2015-19 Strategic Resource Plan.
Operating position						
Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	19.57%	12.99%	13.77%	13.46%	11.99%	No material variation

Dimension/indicator/ measure	Results					Forecasts	Material Variations		
	2015	2016	2017	2018	2019				
Stability									
Rates concentration									
<i>Rates compared to adjusted underlying revenue</i>	59.34%	66.15%	65.58%	65.86%	67.16%	No material variation			
[Rate revenue / Adjusted underlying revenue] x100									
Rates effort									
<i>Rates compared to property values</i>	0.40%	0.42%	0.43%	0.45%	0.47%	No material variation			
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

Definitions

'Adjusted underlying revenue' means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b).

'Adjusted underlying surplus (or deficit)' means adjusted underlying revenue less total expenditure.

'Asset renewal expense' refers to expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.

'Current assets' has the same meaning as in the *Australian Accounting Standards* (AAS).

'Current liabilities' has the same meaning as in the AAS.

'Non-current assets' means all assets other than current assets.

'Non-current liabilities' means all liabilities other than current liabilities.

'Own-source revenue' means adjusted underlying revenue other than revenue that is not under the control of council (including government grants).

'Rate revenue' means revenue from general rates, municipal charges, service rates and service charges.

'Residential rates' means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

'Restricted cash' means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

'Unrestricted cash' means all cash and cash equivalents other than restricted cash.

Other information

For the year ended 30 June 2015

Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 1989 and Local Government (Planning and Reporting) Regulations 2014.

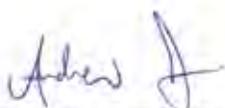
Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement. Councils are required to adopt materiality thresholds relevant to each indicator to be reported on from the 2015-2016 financial year. During 2014-2015 financial year councils are exempt from providing material variation comments as no baseline data is available to comment on.

The forecast figures included in the performance statement are those adopted by Council in its strategic resource plan and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.

Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.



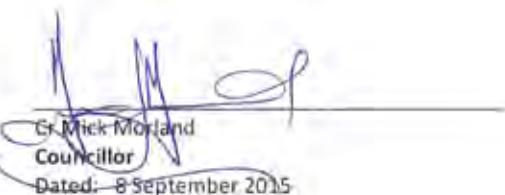
Andrew Davis (B.Bus (Accounting))
Principal Accounting Officer
Dated: 8 September 2015

In our opinion, the accompanying performance statement of the City of Casey for the year ended 30 June 2015 presents fairly the results of Council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form.



Cr Mick Morland
Councillor
Dated: 8 September 2015



Cr Louise Berkelmans
Councillor
Dated: 8 September 2015



Mike Tyler
Chief Executive Officer
Dated: 8 September 2015

VAGO

Victorian Auditor-General's Office

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INDEPENDENT AUDITOR'S REPORT

To the Councillors, Casey City Council

The Performance Statement

The accompanying performance statement for the year ended 30 June 2015 of the Casey City Council which comprises the statement, the related notes and the Council approval of the performance statement has been audited.

The Councillors' Responsibility for the Performance Statement

The Councillors of the Casey City Council are responsible for the preparation and fair presentation of the performance statement in accordance with the *Local Government Act 1989* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Local Government Act 1989*, my responsibility is to express an opinion on the performance statement based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the performance statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement 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 overall presentation of the performance statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditing in the Public Interest

Independent Auditor's Report (continued)

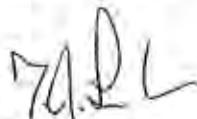
Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the performance statement of the Casey City Council in respect of the 30 June 2015 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

MELBOURNE
11 September 2015



John Doyle
Auditor-General

Notes

Notes



Contact City of Casey

03 9705 5200

NRS: 133 677 (for the deaf,
hearing or speech impaired)

TIS: 131 450 (Translating and Interpreting
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Customer Service Centres

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Magid Drive

Narre Warren South

Amberly Park Shopping Centre

