

THIS IS YOUR



2018-19

ANNUAL REPORT



THE CITY OF ALBANY
RESPECTFULLY ACKNOWLEDGES THE
MENANG NOONGAR PEOPLE AS THE
TRADITIONAL CUSTODIANS OF THE LAND
ON WHICH THE CITY CONDUCTS ITS
BUSINESS, AND PAYS RESPECT TO
ELDERS PAST AND PRESENT.



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ALBANY IS



WE CALL IT HOME AND IT HOLDS A SPECIAL PLACE IN OUR LIVES.

It's where we spend our childhood, raise our family, run a business, retire and relax. It's where we work and find some time to have fun.

Albany is a community where your neighbour is also a friend, we look out for each other and pitch in when we're needed.

We're passionate about many things, like preserving and protecting our pristine environment, supporting our local sporting team, volunteering on a community group like the school P&C, or lending a helping hand to someone in need.

Albany's lifestyle is rich and rewarding. We enjoy the convenience and services a regional city provides in a part of the world that's endless and diverse in natural beauty.

The City of Albany is part of Your City and we play a big part in creating the community we all enjoy.

After all, Albany is like one big family. Our Councillors and staff are your friends, neighbours and customers.

We're custodians of many parks and natural reserves, we keep your ovals and recreational spaces green and mown, we support volunteering, and we invest in programs and initiatives that help our community thrive.

Our vision is to be Western Australia's most sought-after and unique regional city to work, live and visit. To achieve that takes a whole community.

And community is our priority, because Albany is our city, and Your City too.

YOUR CITY'S ID

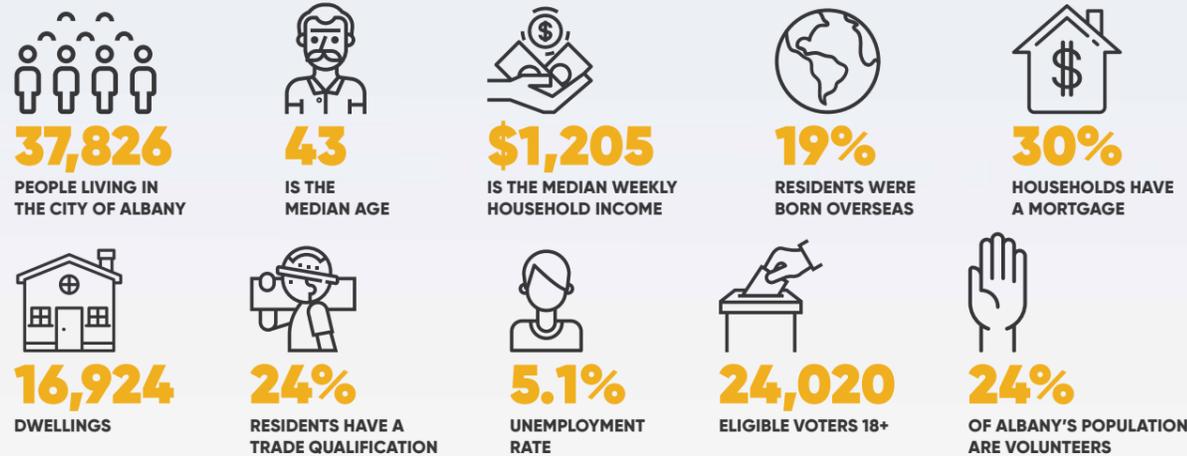
ALBANY IS THE THRIVING CULTURAL AND ADMINISTRATIVE HUB OF THE GREAT SOUTHERN REGION. IT HAS THE CONVENIENCE OF A MAJOR CITY WHILE BEING SURROUNDED BY AN AMAZING NATURAL ENVIRONMENT.

Its reputation as a safe and friendly regional city with a strong sense of community makes it a popular place to raise a family and retire, or visit for a holiday.

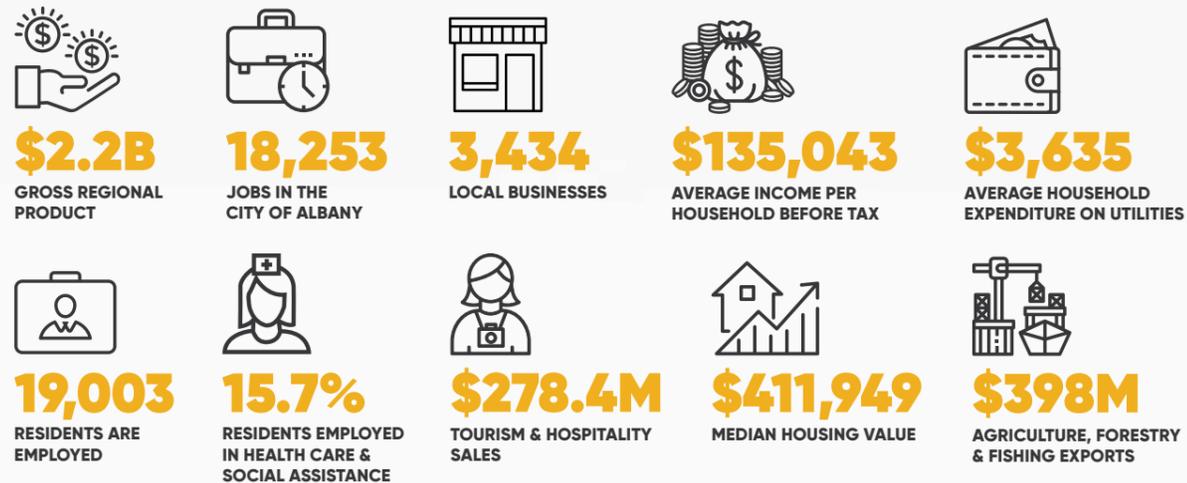
Health care, agriculture, retail and tourism are the major players in Albany's economy. Here is a snapshot of how Your City looks socially and economically.

THIS IS YOUR CITY.

SOCIAL



ECONOMIC



Source: profile.id.com.au/albany



MAYOR'S MESSAGE

IT WAS A POIGNANT YEAR FOR ALBANY AS WE AGAIN REFLECTED ON THE LEGACY OF OUR NATION'S ANZACS WITH EVENTS TO CELEBRATE 100 YEARS SINCE ARMISTICE AND COMMEMORATE THE END OF THE ANZAC CENTENARY.

The highlight was Bruce Munro's incredibly successful Field of Light: Avenue of Honour paying homage to the Anzacs over seven months between October 2018 and April 2019.

With 16,000 fibre optic spheres glowing in the colours of Australia's and New Zealand's national flowers every night, it again shone the spotlight on Albany and its intrinsic connection to the birth of our greatest national story.

It was a very moving and fitting way to end this significant milestone period in our history, and the tree-lined Avenue of Honour planted in memory of those who paid the ultimate sacrifice was the perfect setting.

Our community is justifiably proud of our rich history and the scale and success of events we've been able to achieve for the Anzac Centenary has in many ways been a catalyst for Albany to begin to realise its immense potential.

Visitor numbers are growing, there is regional collaboration on tourism through the Amazing South Coast, renewed interest in hosting events in Albany, and significant government investment in infrastructure projects.

We're riding a wave of momentum that began with the Anzac Albany events of 2014 and has continued through to our achievements this past year.

There is a lot more still to achieve but we have strong and united leadership on Council, a committed team of staff and a supportive and passionate community that are combining to take Albany forward.

While we're still excited about what lies ahead, it's important to look back and reflect on where we've come from and achieved to date.

This annual report summarises the key achievements of the past year and the things we've been able to do to help meet the objectives and priorities set for us by our community.

Congratulations to Council for the work it has done over 2018-2019 and I thank the community for being behind us and helping us achieve our collective vision for Albany.

DENNIS WELLINGTON,
MAYOR



CEO'S MESSAGE

COLLABORATION WITH OUR COMMUNITY AND STAKEHOLDERS HAS DELIVERED EXCELLENT OUTCOMES ACROSS 2018-2019 THAT UNDERPIN THE VALUE OF GOOD LEADERSHIP AND STRONG PARTNERSHIPS.

Working with our neighbouring local governments, we have continued to deliver on the regional tourism strategy for The Amazing South Coast to increase visitation and visitor nights in the region.

Initial results are encouraging, with figures for 2018-2019 showing a 26 per cent increase in total overnight visitors with 710,000 compared to 562,000 the previous year.

Our partnership with FORM to deliver Field of Light: Avenue of Honour was a significant attraction for visitors over that period, with more than 186,000 visits to the lights generating around 82,000 visitor nights

The City of Albany has continued to support a range of other major events that have helped deliver this result too, such as the annual Taste Great Southern festival, Albany Arts Festival, Southern Peaks, Albany Agricultural Show and more.

Events bring a range of social and economic benefits to Albany and the region and it is why we continue to invest in and encourage them through sponsorship and our processes.

Although important, events are just a part of what we do.

There has been considerable commentary that local governments should get back to focussing on 'Rates, Roads and Rubbish', and while they remain important responsibilities, our community depends on us doing much more than that.

We are proud of the many services we provide community and the value we deliver for rates. Our involvement in tourism shows that we can have a positive impact in areas other than the three big 'R's'.

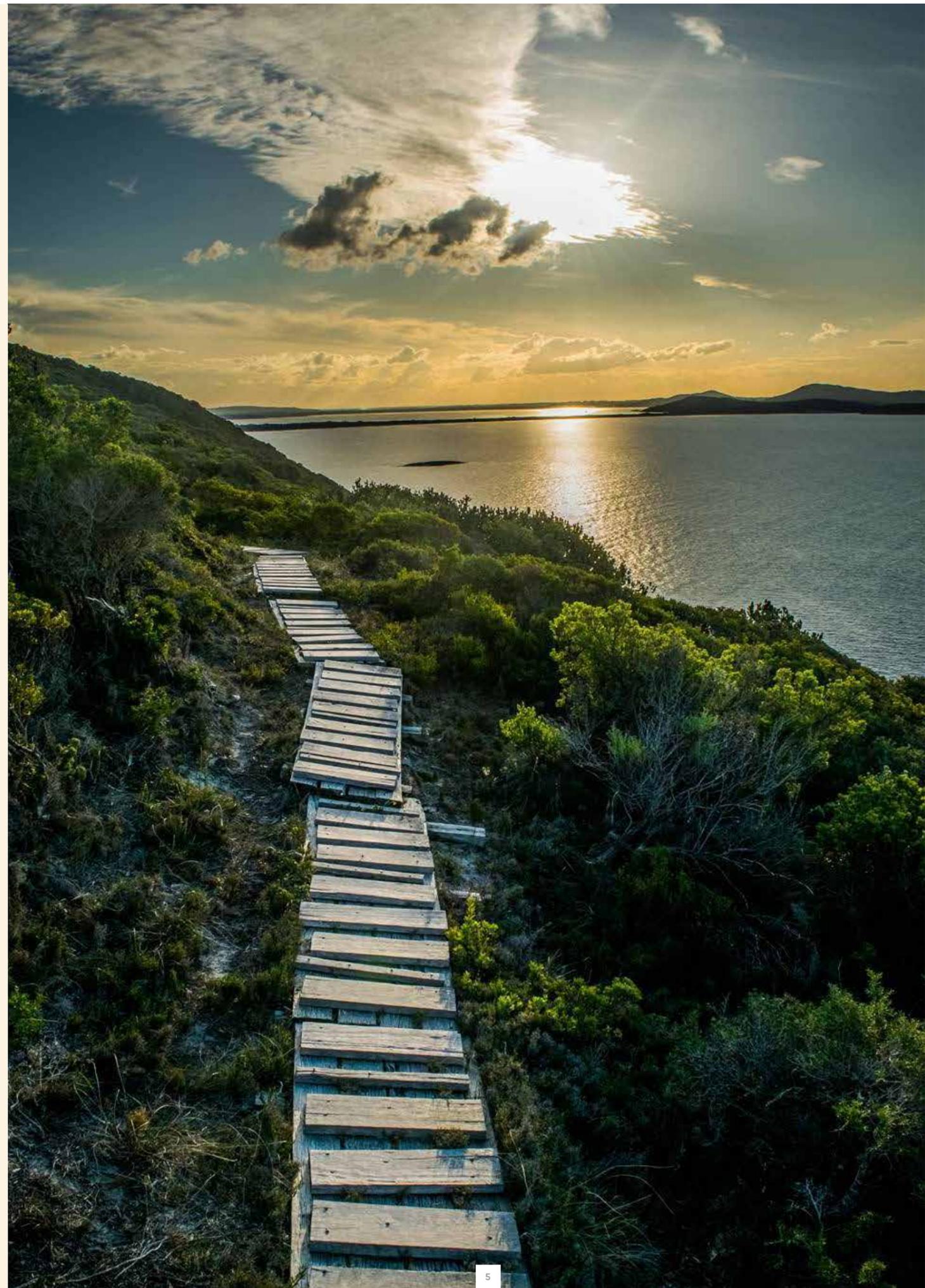
Our airport, visitor centre, aquatic centre, arts centre, public library and day care are all essential facilities and services that support our community.

We manage and maintain many parks, gardens and sporting grounds, keep our community safe through ranger and emergency services, manage the public CCTV network, provide streetlights across the city, and divert large quantities of waste to recycling or composting.

This annual report gives a snapshot of all that work and much more.

Our ability to deliver these facilities and services is tribute to the strong leadership and governance of our Council, and a hardworking team of staff. They are all passionate about the community and striving to do the best they can for Albany and I thank them for their excellent work over the past year.

ANDREW SHARPE
CHIEF EXECUTIVE OFFICER, CITY OF ALBANY



YOUR COUNCIL

THE CITY OF ALBANY HAS 12 COUNCILLORS AND A POPULARLY ELECTED MAYOR.

There are six wards – Frederickstown, Yakamia, Vancouver, West, Kalgan and Breaksea – with each represented by two Councillors.

Councillors serve a 4-year term, with Local Government elections held every two years for half of the Council.

The 2018–2019 period was a non-election year and Albany councillors remained as elected in 2017.



ALBANY
DENNIS WELLINGTON

MAYOR
TERM EXPIRES 2019



ALISON GOODE
COUNCILLOR
TERM EXPIRES 2021



SANDY SMITH
COUNCILLOR
TERM EXPIRES 2019

WEST WARD

FREDERICKSTOWN WARD



GREG STOCKS
DEPUTY MAYOR
TERM EXPIRES 2019



REBECCA STEPHENS
COUNCILLOR
TERM EXPIRES 2021

VANCOUVER WARD



JOHN SHANHUN
COUNCILLOR
TERM EXPIRES 2019



TRACY SLEEMAN
COUNCILLOR
TERM EXPIRES 2021

YAKAMIA WARD



ANTHONY MOIR
COUNCILLOR
TERM EXPIRES 2019



ROBERT SUTTON
COUNCILLOR
TERM EXPIRES 2021

KALGAN WARD



BILL HOLLINGWORTH
COUNCILLOR
TERM EXPIRES 2019



EMMA DOUGHTY
COUNCILLOR
TERM EXPIRES 2021

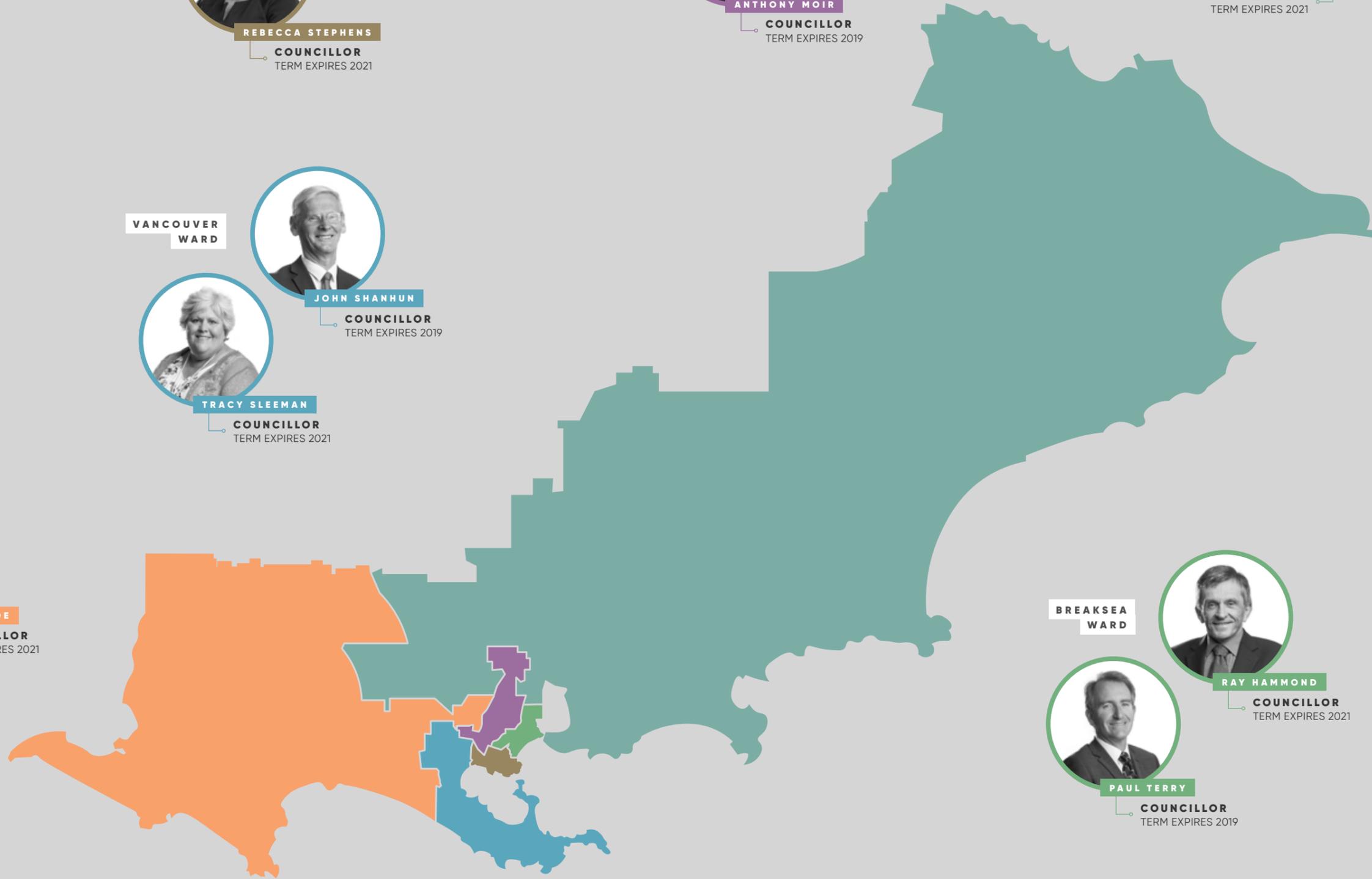
BREAKSEA WARD



RAY HAMMOND
COUNCILLOR
TERM EXPIRES 2021



PAUL TERRY
COUNCILLOR
TERM EXPIRES 2019



ELECTED MEMBER ATTENDANCE / ORDINARY COUNCIL MEETINGS 2018-19

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Feb 19	Mar 19	Apr 19	May 19	Jun 19
MAYOR WELLINGTON	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR HAMMOND	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR TERRY	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR STEPHENS	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR STOCKS	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR DOUGHTY	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR HOLLINGWORTH	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR SLEEMAN	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR SHANHUN	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR GOODE JP	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR SMITH	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR MOIR	●	●	●	●	●	●	●	●	●	●	●
COUNCILLOR SUTTON	●	●	●	●	●	●	●	●	●	●	●

ELECTED MEMBER ATTENDANCE / SPECIAL COUNCIL MEETINGS 2018-19

	15 May 2019
MAYOR WELLINGTON	●
COUNCILLOR HAMMOND	●
COUNCILLOR TERRY	●
COUNCILLOR STEPHENS	●
COUNCILLOR STOCKS	●
COUNCILLOR DOUGHTY	●
COUNCILLOR HOLLINGWORTH	●
COUNCILLOR SLEEMAN	●
COUNCILLOR SHANHUN	●
COUNCILLOR GOODE JP	●
COUNCILLOR SMITH	●
COUNCILLOR MOIR	●
COUNCILLOR SUTTON	●

APOLOGY ● LEAVE OF ABSENCE ● ATTENDED ●

EXECUTIVE TEAM



ANDREW SHARPE

CHIEF EXECUTIVE OFFICER



MICHAEL COLE

EXECUTIVE DIRECTOR CORPORATE SERVICES
(TO 31 MAY 2019)

MANAGER FINANCE DUNCAN OLDE
APPOINTED ACTING EXECUTIVE DIRECTOR
FROM 3 JUNE, 2019



MATTHEW THOMSON

EXECUTIVE DIRECTOR INFRASTRUCTURE & ENVIRONMENT
(TO 8 MARCH 2019)

MANAGER CITY OPERATIONS MIKE RICHARDSON
APPOINTED ACTING EXECUTIVE DIRECTOR
FROM 11 MARCH, 2019



PAUL CAMINS

EXECUTIVE DIRECTOR DEVELOPMENT SERVICES



SUSAN KAY

EXECUTIVE DIRECTOR COMMUNITY SERVICES

SERVICE DELIVERY STRUCTURE

MAYOR AND COUNCILLORS

CEO



CORPORATE SERVICES

- CUSTOMER SERVICES
- HUMAN RESOURCES
- GOVERNANCE & RISK
- FINANCE
- PROPERTY & LEASING
- COUNCIL LIAISON
- RECORDS
- INFORMATION TECHNOLOGY
- REVENUE DEVELOPMENT
- ECONOMIC DEVELOPMENT
- STRATEGY & BUSINESS DEVELOPMENT
- AIRPORT SERVICES
- OCCUPATIONAL HEALTH & SAFETY



INFRASTRUCTURE AND ENVIRONMENT

- MAJOR PROJECTS
- MAINTENANCE & CONSTRUCTION
- PLANT & HEAVY FLEET
- TRADES
- WASTE MANAGEMENT
- ASSET MANAGEMENT
- CIVIL INFRASTRUCTURE
- ENGINEERING
- ENVIRONMENTAL SUSTAINABILITY
- RESERVES



DEVELOPMENT SERVICES

- PLANNING
- BUILDING
- ENVIRONMENTAL HEALTH
- RANGERS
- EMERGENCY SERVICES
- DEVELOPMENT COMPLIANCE



COMMUNITY SERVICES

- RECREATION SERVICES
- DAYCARE
- ARTS & CULTURE
- LIBRARY
- NATIONAL ANZAC CENTRE
- ALBANY HERITAGE PARK
- COMMUNITY DEVELOPMENT
- EVENTS
- ENGAGEMENT
- COMMUNICATIONS & MARKETING



GOVERNANCE

Council focusses on making good decisions for you and your community.

It wants Albany to grow and prosper, and have access to the high level of services and facilities a community like ours needs and expects.

Meeting regularly to consider what is important for Albany and make decisions in the best interest of the community helps achieve this aim.

Providing strong governance ensures the City of Albany fulfils its responsibility as a good and capable corporate citizen.

COUNCIL MEETINGS

Albany City Council held 12 Ordinary Council Meetings and one Special Council Meeting between July 2018 and June 2019.

COMMITTEE MEETINGS

The current committee structure continued to prove effective in reducing the number of formal meetings required of Councillors and Staff during 2018-2019, facilitating more time for interactive workshops.

Between July 2018 and June 2019, the following committee meetings were held:

- Community & Corporate Services Committee (12)
- Development & Infrastructure Services Committee (11)

Between July 2018 and June 2019, the following closed council committee meetings were held:

- Audit & Risk Committee (4)

Between July 2018 and June 2019, the following local area committee meetings were held:

- Bush Fire Advisory Committee (1)
- Local Emergency Management Committee (4)



717

DEVELOPMENT
APPLICATIONS



\$127M

TOTAL VALUE OF
BUILDING PERMITS

COMPLIANCE

Compliance is an important function of Local Government, helping ensure our community stays safe and healthy, is in good order and that amenity is maintained.

The City needs to administer local and state laws and regulations transparently and fairly, and assess cases of non-compliance on a case-by-case basis.

These are some of the compliance areas managed by the City during 2018-2019.

STATE RECORDS ACT 2000

Records tell us what, where and when something was done or why a decision was made. They also tell us who was involved and under what authority. In other words, records provide evidence of government and individual authority.

The City captured 107,387 records during 2018-2019. This was 1,007 records more than the previous financial year.

The State Records Commission approved the City's updated Recordkeeping Plan in November 2018, which is now valid until March 2024.

The Recordkeeping Plan governs how records are created and kept by the City, and is the primary means of providing evidence of compliance with the requirements of the Records Act.

REGISTER OF COMPLAINTS

Any complaint against a council member which results in them being publically censured, apologising publically or undertaking training needs to be reported by the City's compliance officer in accordance with the Local Government Act 1995.

During 2018-2019 no complaints were recorded in the register of complaints.

For more information about the complaints processes at the City, including lodging feedback or service complaints, visit <https://www.albany.wa.gov.au/council/have-your-say/complaints.aspx>.

FREEDOM OF INFORMATION

The City will, in all instances, seek to provide access to information upon request, except where there may be issues under the Privacy Act 1998 or Freedom of Information Act 1992 or other relevant legislation.

An Application for Access to Documents form is available on the City's website or upon request.

The City processed 19 Freedom of Information requests in 2018-2019.

For more information on the Freedom of Information process, visit <https://www.albany.wa.gov.au/council/have-your-say/freedom-of-information.aspx>.

BUILDING PERMITS

The City of Albany's Building Services team ensures that State Government building regulations for residential and business are followed in accordance with the Building Code of Australia, and that town planning requirements and local building laws are adhered to.

In 2018-2019 the City issued 906 building permits with a total value of \$127,113,112, ranging from new homes to outbuildings, additions, commercial premises and other.

For more information on the City's building services, visit <https://www.albany.wa.gov.au/services/building-planning/building-services.aspx>.

DEVELOPMENT APPLICATIONS

The City of Albany is responsible for providing a vision for the future development of Albany, as well as assessing the planning merit of individual projects on private lots. Development is guided not only by state legislation, policies and guidelines but also by local policies and guidelines. The Local Planning Scheme provides the legal framework against which individual development proposals are considered.

In 2018-2019 the City received 717 development applications.

For more information on the City's planning and development services, visit <https://www.albany.wa.gov.au/services/building-planning/where-to-start.aspx>.

ENVIRONMENTAL HEALTH

The role of the City of Albany's Environmental Health Officers is to manage the public environmental health risks in the areas such as food safety, development control, disease control, pollution control and community living. Where acceptable standards are not maintained the officers assume an enforcement role.

In 2018-2019, the Environmental Health Team assessed 423 building and planning applications, including 92 approvals for on-site effluent disposal systems. The team also investigated 158 health complaints and completed 394 health inspections.

For more information on the City's health services, visit <https://www.albany.wa.gov.au/services/environmental-health/health-services.aspx>.

EVENT APPROVALS

The City of Albany is required by legislation to ensure events comply with basic requirements and are responsible for guaranteeing environmental sustainability and public safety. The City of Albany also aims to ensure that community is well informed about events and that disruption to usual activity within the city is minimal.

In 2018-2019, the City of Albany processed 158 event approvals.

For more information on holding an event in Albany, visit <https://www.albany.wa.gov.au/facilities/events/organising-an-event.aspx>.

RISK

The City of Albany's risk management framework provides a consistent process that enables continual improvement in decision making, and insight into organisational risks and their impacts.

An Audit and Risk Committee is responsible for assisting Council to discharge its responsibilities with regard to exercising due care, diligence and skill and addresses any specific requests referred to it from Council in relation to issues of internal control, legislative compliance and risk management.

Throughout 2018-2019 City officers reviewed 158 Events Risk Assessments, in excess of 200 Strategic Risk Assessments relating to Council reports, complementing Operational Risk Assessments which are integrated into day-to-day activities.

The City also received 26 property claims and 65 public liability claims.

The City of Albany has continued to maintain a low risk profile, resulting in lower insurance premiums.

RANGERS

The City's Ranger team focusses on community safety by encouraging and ensuring compliance with relevant state and local laws and providing support for the Emergency Services team. Rangers monitor community compliance in a range of areas and investigate complaints. They take an education first approach where appropriate and follow up with regulatory action as required which can include administrative controls, penalties and prosecution.

In 2018-2019, Rangers issued 501 notices in the following areas, which included infringements and warnings:

- Miscellaneous (14)
- Bushfire (4)
- Dog (120)
- Off-Road (0)
- Parking (363)

Additionally, the Rangers team responds to a large volume of customer service requests regarding but not limited to uncontrolled dogs, straying stock, abandoned vehicles, closing beaches following shark sightings, fire management compliance inspections, fire permit breaches, parking obstructions, illegal camping and littering.

In 2018-2019, Rangers responded to 1,931 customer service requests.



158

EVENT
APPROVALS





CITY OF ALBANY

OUR PEOPLE

People are the fabric of any organisation, and at the City of Albany we're proud to have a lot of good people working to support and maintain our community.

The City remains one of Albany's largest employers, with more than 400 people working in a wide variety of roles.

These jobs help support the economy, and the City also creates employment through its annual contracts for things such as cleaning, security, rubbish collection and more, as well as major infrastructure projects we undertake.

It's not just our staff who work to make Your City the wonderful community we enjoy, but also our volunteers. They include hundreds of volunteer firefighters, and also those who put their hand up to help at our community events and Albany Heritage Park.

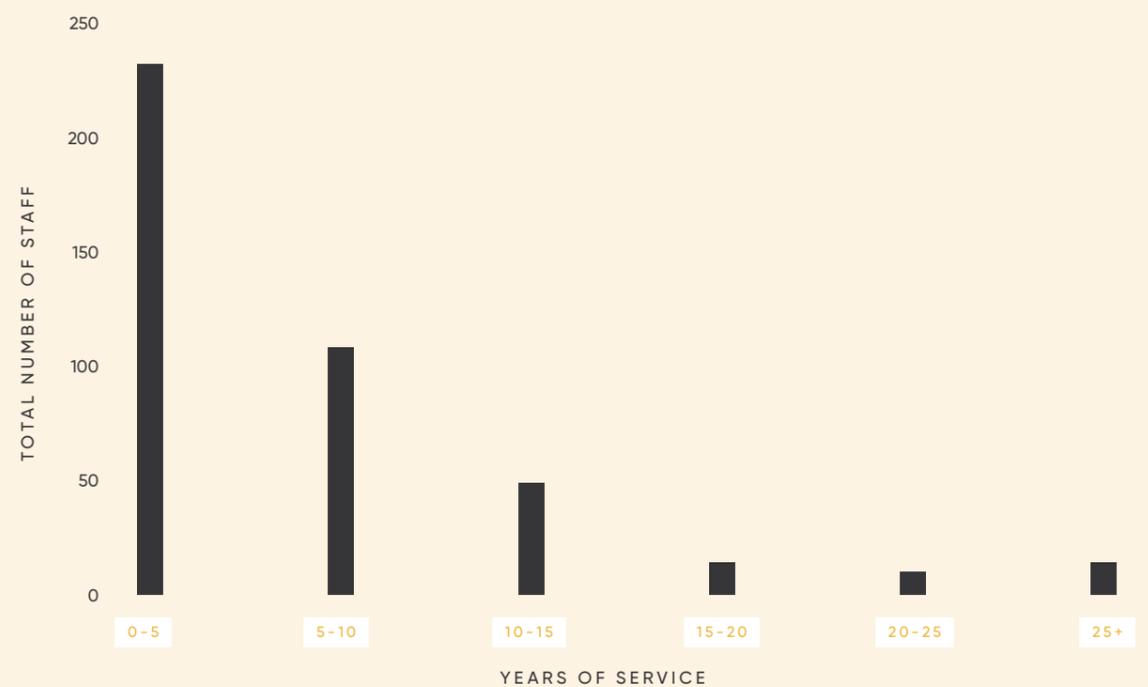
Learn more about our people and what they do by viewing the Your City videos at www.albany.wa.gov.au

EMPLOYEES

Gender	Casual	Full time	Part time	Total
Female	59	85	88	232
Male	21	151	23	195
Total	80	238	109	427

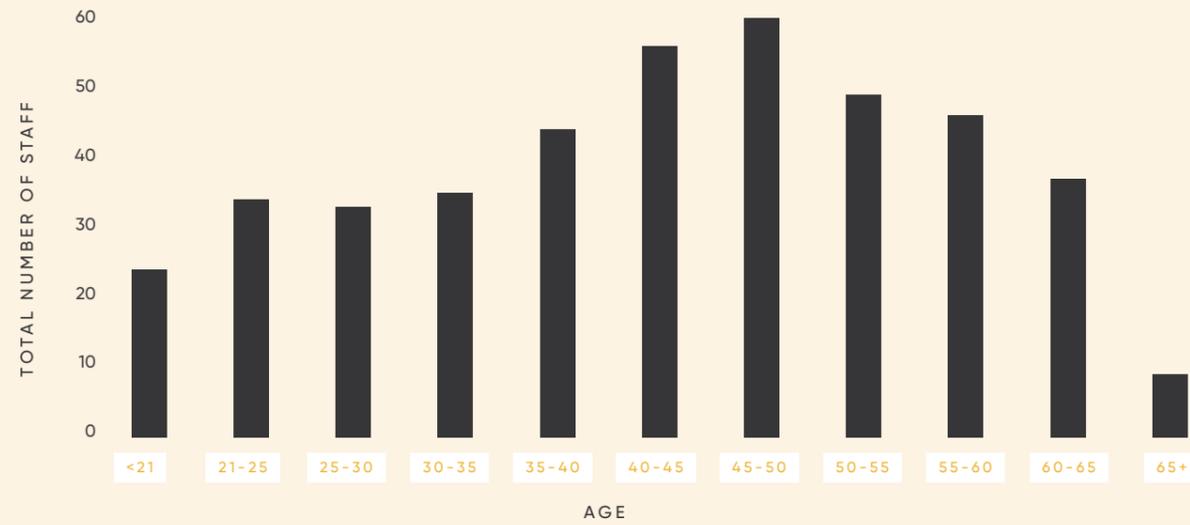
Directorate	Casual	Full time	Part time	Total
Office of the CEO	0	3	1	4
Community Services	67	37	68	172
Corporate Services	8	42	19	69
Infrastructure & Environment	1	127	16	144
Development Services	4	27	7	38
Total	80	236	111	427

YEARS OF SERVICE



OUR PEOPLE

EMPLOYEE AGE



EMPLOYEE REMUNERATION

In accordance with the Local Government (Administration) Regulations 19B, the City of Albany is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$100,000 or more. The annual package reported here includes cash salary, superannuation and all employee entitlements.

Brackets	Contract Employees	EA Employees	Total Employees
100,000 - 109,999	1	10	11
110,000 - 119,999	2	3	5
120,000 - 129,999	3	6	9
130,000 - 139,999	4		4
140,000 - 149,999	2		2
150,000 - 159,999		1	1
160,000 - 169,999			0
170,000 - 179,999	2		2
180,000 - 189,999			0
190,000 - 199,999	3		3
200,000 - 209,999	1		1
210,000 - 279,999			0
280,000 - 289,999			0
290,000 - 299,999			0
300,000 - 309,999	1		1
Total	19	20	39

A DYNAMIC AND
PASSIONATE TEAM OF
PEOPLE WORK AT THE
CITY OF ALBANY.



FIELD OF LIGHT: AVENUE OF HONOUR

OCTOBER 2018 - APRIL 2019

"I WAS DRAWN TO THE AVENUE OF HONOUR, A BOULEVARD OF MATURE TREES FLANKING THE ROAD. TO WALK ALONG AND KNOW THIS SPACE WAS DEDICATED TO THE LOCAL MEN AND WOMEN WHO FOUGHT FOR THEIR COUNTRY WAS A MOVING EXPERIENCE."

BRUCE MUNRO

16k
FIBRE-OPTIC
BULBS

186k+
INDIVIDUAL
VISITS

\$17,166M+
VISITOR EXPENDITURE
IN REGION

46%
ATTENDEES
FROM PERTH

75
VOLUNTEERS
ENGAGED
THROUGHOUT
EVENT

327k+
TIMES WEBSITE
VISITED

\$4M+
WORTH OF
MEDIA
COVERAGE
ACHIEVED

Albany has an enduring connection to the Anzac legend.

It is where, more than a century ago, over 40,000 Australian and New Zealand troops departed for the battlefields of the Great War of 1914-1918.

Albany's status as the place from which these troops departed is something of which the city remains intensely proud.

The 2014-2018 Anzac Centenary period involved multiple occasions for public commemoration and private remembrance.

It was also an opportunity to offer additional incentive to the many visitors to the region, in the form of an immersive, memorable experience.

In recognition of this, FORM partnered with the City of Albany to bring an internationally-renowned artist, Bruce Munro, to the city to create a site-specific, ephemeral art installation that would reference the centenary of the Great War and the participation of the Anzac forces.

In October 2018, Field of Light: Avenue of Honour opened to the public, and offered a contemporary artistic interpretation of a momentous period in history, connecting people with memory and the legacy of war sacrifice in meaningful ways.

It amplified Albany's existing reputation as a nucleus of the Anzac narrative, cementing place through art and providing a different lens through which to understand history.

The installation built upon the considerable amount of work completed over several years on enhancement and activation of the Albany region through strategic goals by the City of Albany, the State Government and Tourism WA, particularly within the Albany Heritage Park.

Field of Light: Avenue of Honour demonstrated artistic excellence, exceeding all expectations and contributing to a legacy outlasting the duration of the artwork.

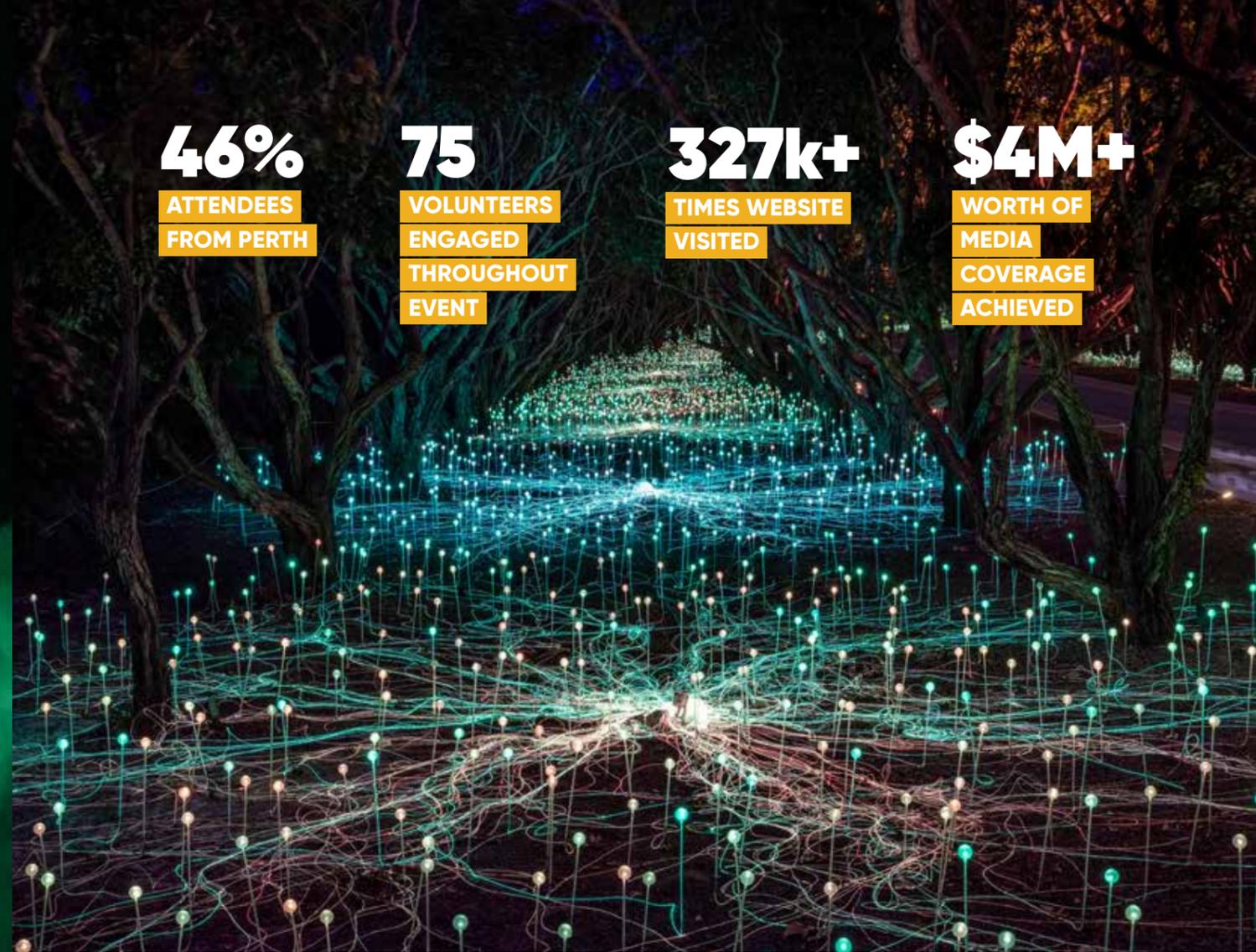
It was made possible by funding from the Australian Government through the Building Better Regions Fund and the State Government through Tourism Western Australia, Lotterywest and with the support of Christine & Kerry Stokes AC.

*Information kindly reproduced from "Field of Light: Avenue of Honour Impact Report" compiled and published by FORM

82k+
VISITOR NIGHTS
GENERATED
IN REGION

99.8%
OF VISITORS REPORTED
POSITIVE FEEDBACK
ON THEIR EXPERIENCE

29k+
PEOPLE TRAVELLED
TO THE GREAT SOUTHERN
TO VISIT THE ARTWORK



FACILITIES



ALBANY HERITAGE PARK & NATIONAL ANZAC CENTRE



ALBANY REGIONAL AIRPORT



ALBANY VISITOR CENTRE



VANCOUVER ARTS CENTRE



ALBANY LEISURE & AQUATIC CENTRE



ALBANY PUBLIC LIBRARY



ALBANY REGIONAL DAY CARE



HANRAHAN WASTE DEPOT

FACILITIES

ALBANY HERITAGE PARK & NATIONAL ANZAC CENTRE

The National Anzac Centre continues to set the benchmark for museums in Australia after it was awarded the #1 Museum in Australia for a second time in three years, as well as the #3 Museum in the South Pacific by travel review website TripAdvisor.

It adds to the museum's growing collection of accolades and status as one of the country's most important and moving cultural experiences.

With 65,642 visitors for 2018-2019 – the second highest annual visitation for a full financial year since opening in November 2014 – it pushed past the 300,000th visitor milestone, exceeding the original visitor forecasts to this point by more than 75,000.

This reflects on Albany's demand as a destination and a poignant place within the Anzac legend to remember and commemorate.

The majority of visits to the National Anzac Centre during the year continued to be from WA at 69 per cent.

Visitors from other States accounted for 26% of visits, with NSW having 32% of those, Victoria 29%, Queensland 20%, South Australia 13% and the remaining states and territories between 1 and 3%.

Of the 5% of international visitors, 51% came from the United Kingdom, 10% from New Zealand, 7% from Singapore, 6% from the United States, and 2-3% from China and Canada.

The League of Local Legends program has grown to 3,807, over 1,000 more members than in 2017-2018, resulting in 912 non-paying member visitors to the National Anzac Centre and plans to continue to expand the program.

Volunteers at Princess Royal Fortress hosted 330 tours attended by 4,882 people across the financial year.

Letitia Stone

Manager Facilities



69%

VISITS FROM WESTERN AUSTRALIANS



49

SCHOOL VISITS



3,807

LOCAL LEGENDS MEMBERS



2nd

HIGHEST FINANCIAL YEAR VISITATION NUMBERS



FACILITIES

ALBANY REGIONAL AIRPORT



60,600
REX
PASSENGERS



6,094
FIFO
PASSENGERS



465
RFDS
LANDINGS



It was a busy year for Albany Regional Airport with air passengers increasing on both Rex flights and closed charter fly-in fly-out flights (FIFO) with Virgin Australia.

Regular Passenger Transport numbers with Rex have risen from 58,506 to just over 60,600, while FIFO passengers have lifted from 5,279 to 6,094.

Significant drainage upgrades to the airport precinct were completed and a new private hangar was constructed.

The City, in partnership with the Department of Transport (WA), has committed to champion the development of and reporting against an Asset Management Plan (AMP) for the airport.

The AMP will help ensure the airport's asset-related aspects of its business remain relevant, viable and affordable.

This will be refined and revalidated annually as part of the City's corporate planning and budgeting cycle.

Following completion of the new Royal Flying Doctor Service and St John Ambulance Transfer station last financial year, Albany has welcomed the arrival of the new RFDS service PC-24 jet that has made the RFDS fleet the world leader in regional aero medical services.

With capacity to carry three stretchered patients and two medical teams, the jets can travel speeds of more than 700km/h, halving the time for long-haul patient critical flights.

The airport again hosted several successful events, with the Royal Australian Air Force using the facility for its two-week annual training deployment to Albany, an Airport Open Day and the annual Racewars motorsport event on the Easter long-weekend attracting visitors to Albany and the region.

Stuart Jamieson

Manager Governance & Risk

FACILITIES

ALBANY LEISURE & AQUATIC CENTRE

Albany Leisure & Aquatic Centre continued to be a community hub for indoor recreation and sport and the base for the City's recreation services team.

With more than 10,000 visits per week, the centre was busy across the year with some impressive participation numbers in activities and sports.

There were 1,192 health and fitness members, 3,612 swim school participants, 1,698 enrolments in Active Albany activities, 917 enrolments in school holiday programs, and 60 teams registered for social competitions.

More than 5,700 people registered to participate in sports across the Centennial Park Sporting precinct, and 3,675 people participated in sports on ALAC's indoor courts.

The centre and surrounding grounds continued to host and support many sporting fixtures and events across the year in basketball, netball, volleyball, tennis, hockey, soccer, table tennis, little athletics, football and cricket as well as the Sportsperson of the Year awards celebrating our sporting achievements across the region.

As well as supporting an active community, Albany Leisure & Aquatic Centre is playing a key role in reducing the City's carbon footprint by implementing a range of environmentally sustainable initiatives.

A biomass boiler is now keeping the leisure pool heated in a project that reduces the centre's reliance on gas.

Burning up to 500 tonnes of sustainably sourced woodchips a year, the boiler has reduced gas consumption by 80 per cent so far, or around 1,200 tonnes of carbon emissions, the equivalent of taking 243 cars off the road per year.

Adopting waterless urinals, pool blankets and time conscious shower heads have also reduced the centre's water consumption by 6,108kL annually and resulted in it being recognised as a Waterwise Aquatic Centre.

There were several capital works projects completed during the year including re-roofing over the stadium courts, and cleaning and re-grouting the leisure pool.

Samantha Stevens

Manager Recreation Services



3,675

PEOPLE USED
INDOOR COURTS



6,109kL

WATER SAVED
ANNUALLY



1,698

ACTIVE ALBANY
PARTICIPANTS

FACILITIES

ALBANY PUBLIC LIBRARY



286,419

ITEMS BORROWED



6,375

PARTICIPANTS IN JUNIOR PROGRAMS



31 loans

MOST BORROWED ITEM, PAST TENSE BY LEE CHILD



The library's makeover to a more modern and user-friendly space received overwhelmingly positive feedback from community over the past year.

Reconfiguring the shelving, public computers and furniture has given the library a new lease of life with a flexible, relaxed space for those looking for a quiet corner to those working together on a research or study project.

In a recent customer service survey, 92% of the 234 respondents rated the library highly and this can also be credited to our friendly and helpful team.

During the year the library has had a steady increase in use after the interrupted service during construction of the new Visitor Centre.

The new meeting rooms have had more than 600 bookings, borrowings have increased by 2%, visitors are up by 17% and 44% of all borrowers are now using the self-checkout option.

Library users are embracing the wide variety of eResources available with a 30% rise in usage, while the public computers and free WiFi also continues to be a popular service.

A highlight has been the productive relationship between Great Southern TAFE and the library to deliver information technology support to customers.

Other achievements include introducing new junior programs such as Splish Splash Storytime with Albany Leisure & Aquatic Centre, and Paws for Reading aimed at encouraging confidence in young readers by asking them to share a story with their pet pooch.

Paul Nielsen

Manager Precinct



166,385

**VISITORS TO
THE CENTRE**



13.29%

**INCREASE IN
BOOKINGS**



5

**CONSECUTIVE TRIPADVISOR
CERTIFICATES OF EXCELLENCE**

FACILITIES

ALBANY VISITOR CENTRE

Albany Visitor Centre's new central location on York Street has proved a winner in more ways than one, with a huge increase in visitors for the financial year and achieving a number of significant industry accolades.

Named a finalist in the 2019 Perth Airport WA Tourism Awards for Visitor Information Services, the visitor centre was also inducted into travel review website Trip Advisor's hall of fame for achieving certificates of excellence in five consecutive years from 2015-2019.

Through the visitor centre, Albany also won a silver medal at WA's GWN7 Top Tourism Town awards, and came runner-up in the WOTIF 2019 Aussie Town of the Year award, beaten to top spot by Port Fairy in Victoria.

Albany Visitor Centre counted more than 166,000 visitors during the financial year, an incredible increase of more than 75% on the previous year.

Over 116,000 of these visitors came through the door during Field of Light: Avenue of Honour between October 2018 and April 2019, indicating not only a significant increase in foot traffic from the centre's relocation, but also the success of the poignant artistic commemoration to the Anzacs.

There was also a 13.29% increase in accommodation and tour bookings through the visitor centre for 2018-2019, the first increase in the past five years.

Steve Williams

Albany Visitor Centre Coordinator



33,500

AUDIENCE AND PARTICIPANTS



20

EXHIBITIONS



6

PERFORMING ARTS EVENTS



8

ARTISTS IN RESIDENCE



32

WORKSHOPS/ ARTIST TALKS

FACILITIES

VANCOUVER ARTS CENTRE

More than 22,000 community members visited an exhibition, talk or performance at Vancouver Arts Centre during 2018-2019, underlining the strong local interest in arts and culture.

Another 11,500 people improved their artistic skills and got their creativity flowing by participating in the arts centre's multi-art-form program or by joining one of the many arts and heritage craft groups that run art making experiences at the centre.

This year Vancouver Arts focussed on the development of the literary and performing arts through supporting the Writers Room, kids music development program Tuning Tides, Playback Theatre, and a partnership with Outcome Unknown for their experimental music tour.

Our Vancouver Street Festival in May 2019 also supported this focus with an entire program comprised of local artists.

Partnerships with contemporary dance producer Annette Carmichael Projects for the youth project A Light Shade of Red and choral theatre producer Matthew RJ Ward for By Other Eyes were highlights.

Both projects offered the community a chance to commemorate the Centenary of Armistice by being involved in creative performances inspired by the personal stories or responses of the Great War.

Throughout the year, Vancouver Arts Centre presented 20 exhibitions including the 2019 Great Southern Art Award and MIX Artists' The Alternative Archive, which was part of a state-wide visual arts initiative.

The arts centre also hosted a range of skill-based workshops for children and adults, eight artists in residence, provided studio spaces to local artists, and supported the Albany Art Group to establish a more secure home in the centre, enabling it to increase its activities and continue to grow.

Albany History Collection has settled in well to its new home at the centre and our team assisted in helping to present the first exhibition curated from the Collection; Voice, Treaty Truth for NAIDOC 2019.

Amber Launay

Vancouver Arts Centre Team Leader

FACILITIES

ALBANY REGIONAL DAY CARE

Places at Albany Regional Day Care are in demand with almost 200 children enrolled each week and an exemplary record of compliance meaning there is already a wait list for places next year.

Once again, the centre passed all its regulatory site inspections with flying colours and continued to receive excellent feedback from families during the year.

Sustainable living practices and caring for the environment have been part of the children's learning program, with the centre 'adopting a spot' and going on excursions around its block to collect rubbish and care for the environment.

Making recycle stations for batteries, soft plastics and bottle tops available at the centre has also educated and encouraged families to adopt sustainability practices.

The centre has continued its strong relationship with the seniors community with quarterly visits to the centre. Children and seniors engage in relaxed activities providing mutual social, health and wellbeing benefits.

Albany Regional Day Care also supported eight students during practical field placement during their early childhood studies.

Staff participated in several industry specific professional development courses including the Assessment and Rating Process, and the centre proudly met all seven quality areas, standards and elements within these areas.

Letitia Stone

Manager Facilities



15,300

LUNCHES SERVED
PER YEAR



2,304

NAPPY CHANGES
PER WEEK



FACILITIES

HANRAHAN WASTE FACILITY

A three-bin service was provided to 15,182 households who put an average 14.6kg of green waste, comingled recyclables and landfill waste in their bins each week.

Of this, we recovered 33% with 2,112 tonnes of material processed for recycling, 1,680 tonnes of green waste composted, and 6,637 tonnes sent to landfill.

The City emptied more than 400 public place bins up to seven times a week, provided dog poo bags at 11 locations, and installed recycling bins at the Cape Riche campground.

More than 53,000 tonnes of material came through the Hanrahan Waste Facility weighbridge including 1,091 tonnes of scrap steel and 10.9 tonnes of car batteries for recycling, and 289 tonnes of asbestos disposed to landfill.

A residential bulk green waste collection during May and June 2019 collected 415 tonnes of garden prunings for composting.

Fossicker's Tip Shop continued to grow in popularity and saved 276 tonnes from landfill thanks to more than 68,600 transactions including 83 whipper snippers, 126 exercise machines, 540 coffee tables, 1,134 pairs of shoes, 2,196 pots and pans, and 7,433 toys going to new homes.

During the year 6,265kg of household hazardous waste was collected, including the hazardous items brought to Albany from the shires of Denmark and Plantagenet.



1.38M

**BIN
COLLECTIONS**



2,095

**TONNES OF
GREEN WASTE
COMPOSTED**



10.9

**TONNES OF
CAR BATTERIES
RECYCLED**



7,433

**TOYS SAVED
FROM LANDFILL**

This included 3,000kg gas cylinders, 2,435 household batteries, 170kg pesticides, 150kg flammable liquids, 145kg fire extinguishers, and 90kg household chemicals.

Albany residents embraced the message to reduce, reuse, repair and recycle with more than 1,270 children and adults attending tours and presentations at the waste facility's AWARE Centre, with another 1,270 taking part in incursions at schools and community groups.

More than 1,500 people attended the annual Green Fair on the Square event in November 2018 to celebrate all things clean, green and sustainable, including the inaugural Festival of Forgotten Skills.

Murray Swarbrick

Waste Management Operations Coordinator





COMMUNITY STRATEGIC PLAN

FIVE KEY THEMES

Our community has played a key role in setting the strategic direction for the City of Albany through the Community Strategic Plan – Albany 2030.

Feedback from our community through extensive consultation has guided the development of a clear plan for the future that reflects our vision, aspirations, objectives and community priorities for Albany.

It aims to be positive, forward thinking and inclusive in balancing the wide range of views held within the community while meeting our regulatory responsibilities as a local government.

Council continues to partner with various stakeholders to deliver on the plan's aspirations.

THE FOLLOWING KEY THEMES HAVE UNDERPINNED AND GUIDED THE WORK DONE BY THE CITY OF ALBANY OVER THE PAST YEAR



THEME 1

Leadership



THEME 2

Smart, Prosperous & Growing



THEME 3

Clean, Green & Sustainable



THEME 4

Community Health & Participation



THEME 5

Connected & Safe Built Environment

COMMUNITY PERCEPTION

IT IS IMPORTANT THE CITY STAYS IN TOUCH WITH ITS COMMUNITY AND UNDERSTANDS THE AREAS WHERE ITS RESIDENTS THINK THERE IS ROOM FOR IMPROVEMENT.

One of the ways we measure this is through a bi-annual Community Survey to evaluate the community's perception of the City's performance against the local government benchmark.

The feedback Albany residents provide is invaluable and has helped the City refocus its priorities to ensure it is meeting its community's and industry expectations.

Our most recent survey was in April 2019 by Catalyse, a specialist in local government market research and communication.

About 4,000 invitations were sent to randomly selected households within the City of Albany municipality, with 663 responses received, 50 more than the last survey in 2017.

The results indicate the City remains above the average 62% satisfaction rating for a Local Government, having maintained or improved in 27 categories, but scoring below average in 18 other areas.

It was reassuring the community indicated a reasonable level of satisfaction with Council-run services, while the key areas identified for improvement are in the way people are engaged in decisions that affect them, tourism, economic development and the maintenance and development of roads, footpaths and trails.

This feedback from residents will help inform our future business planning across all directorates, while the City's recently adopted Communications & Engagement Strategy also addresses a number of the concerns expressed about community engagement.

The following table displays the comparative results from the 2019 survey. We will conduct the next Community Survey in 2021.

CRITERIA	2013	2015	2017	2019	LG Ave
Leadership					
Index Score					
COA as a Governing organisation	50	55	55	55	56
Value for money from rates	47	49	44	40	47
Council's leadership	45	50	50	49	51
How open and transparent Council processes are	42	45	43	43	45
How the community is consulted about local issues	45	48	45	44	46
City website	59	58	58	58	58
Customer service	56	59	62	62	63
City has communicated a clear vision	33	44	33	29	35
City understanding of community needs	40	49	33	27	34
The City listens to and respects residents views	NA	NA	NA	21	33
How the community is informed about what is happening	NA	NA	NA	52	54
Smart Prosperous & Growing					
Index Score					
Albany as a place to live	70	72	83	83	74
Albany as a place to visit	NA	NA	NA	82	64
Economic development and job creation	50	52	45	42	43
Agricultural development	NA	NA	NA	48	48
Tourism attractions and marketing	NA	73	57	60	46
Access to education and training opportunities	56	58	53	59	49
Benefit from significant events	NA	68	72	72	NA
Clean, Green & Sustainable					
Index Score					
Promote and adopt sustainable practices	50	52	54	57	54
Efforts to reduce waste	59	60	NA	59	53
Waste collection services	68	67	67	65	69
Efforts to adapt to climate change	NA	NA	NA	52	48
Management of coastal and foreshore areas	63	59	59	59	60
Streetscapes	53	58	60	56	54

CRITERIA	2013	2015	2017	2019	LG Ave
Playgrounds, parks & reserves	59	62	73	72	68
Community building and halls	54	59	62	63	NA
Public toilets	47	49	51	51	NA
Footpaths, trails	54	56	56	55	53
Building and maintaining local roads	45	48	40	43	53
Traffic management on local roads	55	56	53	52	55
Management of parking	47	50	46	47	51
Lighting of streets and public places	NA	NA	60	59	56
Community Health & Participation					
Index Score					
I feel like I belong in my local community	NA	NA	NA	59	59
Access to health and community services	NA	NA	NA	63	54
Access to childcare services	NA	NA	60	66	52
Library and information services	70	73	79	76	71
Sport and recreation facilities	61	65	75	75	66
Leisure and Aquatic Centre (ALAC)	NA	NA	73	73	70
Opportunities to lead a healthy and active lifestyle	NA	NA	NA	69	49
Art facilities	62	65	71	72	73
Festivals, events and cultural activities	57	61	65	69	62
Preservation and promotion of local history and heritage	60	68	68	70	60
Aboriginal people, history and heritage are respected	NA	NA	63	64	54
Services and facilities for families and children	NA	NA	55	63	59
Services and facilities for youth	50	53	49	52	48
Services and facilities for seniors	58	60	63	61	55
Services and facilities for people with disabilities	54	58	58	56	51
People who have volunteered in the last 12 months	NA	53	64	54	61
A Connected & Safe Built Environment					
Index Score					
Planning and building approvals	44	44	45	43	46
City centre development	46	59	53	51	51
Area's character and identity	61	65	67	67	59
Managing responsible growth and development	NA	NA	NA	51	48
Safety and security	55	61	58	60	55
I feel safe being out in public in my local community	NA	NA	NA	70	72
Natural disaster education, prevention and relief	57	58	57	58	56
Public health and wellbeing education and programs	NA	57	58	61	50

Index scores provide a weighted average for all surveys submitted

SUMMARY	2013	2015	2017	2019	LG AVE
Leadership	49	52	51	44	47
Smart Prosperous & Growing	59	65	60	64	54
Clean, Green & Sustainable	52	55	55	56	56
Community Health & Participation	59	62	65	65	59
A Connected & Safe Built Environment	54	58	58	58	55
AVERAGE RATING	53.6	57.6	58.2	57.5	54.7

WE'RE PROUD OF OUR ACHIEVEMENTS OVER THE PAST YEAR. THE FOLLOWING PAGES PROVIDE A SNAPSHOT OF THE WORK WE'VE ACHIEVED AGAINST THE OBJECTIVES AND PRIORITIES OF THE STRATEGIC PLAN DURING 2018-2019. MUCH OF THIS WORK HAS HELPED MEET MULTIPLE THEMES AND PRIORITIES.



THEME 1

LEADERSHIP

Our community is looking for a Council that develops and communicates a clear vision and direction that balances the diverse range of views and interests within our community. The expectation is that effective leadership underpins everything we do by ensuring that all decisions are made in the best interests of the entire community.

OUR ASPIRATION

"We will listen to our community and deliver outcomes that reflect their needs and expectations"

OBJECTIVES

- 1.1 To establish and maintain sound business and governance structures
- 1.2 To provide strong, accountable leadership supported by a skilled and professional workforce
- 1.3 To engage effectively with our community

Here is a snapshot of some of the City's achievements that have helped meet the community's priorities for Leadership across 2018-2019.

COMMUNITY PRIORITY ACHIEVEMENTS

<p>1.1.1 Implement systems and controls that ensure the prudent use of rates and ensure value for money in all aspects of Council operations.</p>	<ul style="list-style-type: none"> • Enhanced internal team business planning and reporting framework that addresses community priorities and forms the basis for progress reporting. • Implemented a quarterly reporting structure, which is shared with the community through the City Update item at Ordinary Council Meetings. • Played a leading role in the establishment of the Great Southern Peer Support program, which focuses on collaboration and resource sharing within the Local Government sector. Its success was recognised by the Minister for Local Government and the program won the Local Government Professionals Innovative Management Initiative Award. • The City of Albany's Record Keeping Plan was reviewed in accordance with the requirements of the State Records Act 2000. Revised plan was submitted to the State Records Commission and approved on 22nd March, 2019.
<p>1.1.2 Provide informed and transparent decision making that is consistent with our strategic direction, meets our legal obligations, reflects the level of associated risk and is adequately explained to community.</p>	<ul style="list-style-type: none"> • Council adopted the 2018-2019 Budget with a strong focus on maintaining high-quality services and facilities while balancing long-term financial sustainability consistent with its 10-year financial plan. A 2.95% rate rise allowed the City to absorb State Government funding cuts for areas such as roads and the club development program, while still budgeting for key projects, and maintaining current service delivery standards and community assets. • Adopted an Election Caretaker Policy to establish protocols to prevent actual and perceived advantage to a candidate in a local government election through use of public resources or decisions made by Council or administration on behalf of the City of Albany during the period immediately prior to an election. • Adopted an Elected Member Professional Development Policy to ensure equity and accessibility to individual training and professional development opportunities that enhance experience and skills to contribute to strong governance. • Council endorsed the Chief Executive Officer to undertake a process to review and amend or remake seven existing Local Laws to better reflect a changing environment, legislation or regulations, or meet Council and community expectations.
<p>1.2.1 Provide positive leadership that delivers community outcomes and gains a reputation for doing what is good for Albany and the surrounding region.</p>	<ul style="list-style-type: none"> • The City of Albany retained an above-average satisfaction rating in its 2019 Community Perception Survey, having maintained or improved in 27 categories since the 2017 survey. • Successfully advocated for State and Federal Government funding to complete the \$172 million Albany Ring Road project to provide unimpeded heavy haulage access to Albany Port as a major economic driver for the region. • Councillor Alison Goode was awarded for long and loyal service to local government in Western Australia, having been elected to the former Shire of Albany in 1995 and serving as the City's inaugural Mayor from 1999 to 2007. • Council bestowed its highest honour on two community stalwarts, appointing Alice Rule and Terry Eaton as Honorary Freemen of the City in recognition of their long and loyal service to the Albany community.

COMMUNITY PRIORITY

ACHIEVEMENTS

1.2.2 Develop contemporary service delivery and staff development programs to ensure a professional and resilient workforce which is continually improving.

- Reviewed and revised the City's Customer Service Charter through a multi-disciplined working group, updating policy and procedure, and improving service level standards and systems to ensure community and customers come first.
- Adopted self-service membership terminal at Albany Public Library.
- Specialist training provided to staff to increase skills in planning practices, conflict resolution, leadership, disability awareness, knowledge of local government and Equal Employment Opportunity.
- Safety training provided to staff in manual handling, providing first aid, 4WD recovery, handling an extinguisher, and roles and responsibilities of being a contact/grievance officer, or warden.
- Staff continue to attend seminars, workshops and conferences to improve their skills, build networks and bring back ideas to improve work processes and practices.

1.3.1 Develop structures and processes that engage community and engender community confidence, and trust that their input is valued and used to inform decisions and priorities.

- Sought community input into the adoption and implementation of a Coastal Hazard Risk Management and Adaptation Plan to provide strategic guidance on coordinated, integrated and sustainable planning and management for key coastal assets in the Emu Point to Middleton Beach area.
- Established a Community Advisory Group for the Town Hall repurposing project involving representatives from 14 community groups and stakeholders with involvement or a connection to arts and culture and the city centre. This group represented community interests and provided advice, advocacy and support during the project planning and concept design phases.

1.3.2 Improve community engagement processes and platforms to provide our community with a variety of opportunities to be involved and contribute to decisions.

- Adopted an integrated Communications & Engagement Strategy in consultation with community, providing a platform to build on the City's strengths in mass communication and embed quality assurance standards for engagement into the organisation to meet community expectation.
- Conducted "Meet & Greet" Your Council events at Green Range, Bornholm, Little Grove and central Albany communities to provide an informal opportunity for community members to engage with Councillors.
- Won the Children's Consultation category at the 2018 Children's Environment and Health Local Government Policy Awards for the City's commitment to addressing the needs of children in our community by involving children and young people in discussions on issues.
- Established a customer-led panel to inform the development of an Age Friendly Charter and an Advisory Group of community and stakeholders to guide the implementation of the Age Friendly and Compassionate Communities projects.
- Expanded membership of the Youth Advisory Council to increase local youth representation and leadership, with regular engagement and advocacy with Council.
- Undertook participatory budgeting engagement with the Wellstead community to enhance investment in community amenity through the 2019-2020 budget process.
- Began an upgrade of the City's three main websites – City of Albany, Albany Public Library, and Albany Leisure & Aquatic Centre – to improve user functionality, have a contemporary and consistent look and feel, and increase online engagement with the community.



YOUTH ADVISORY COUNCIL



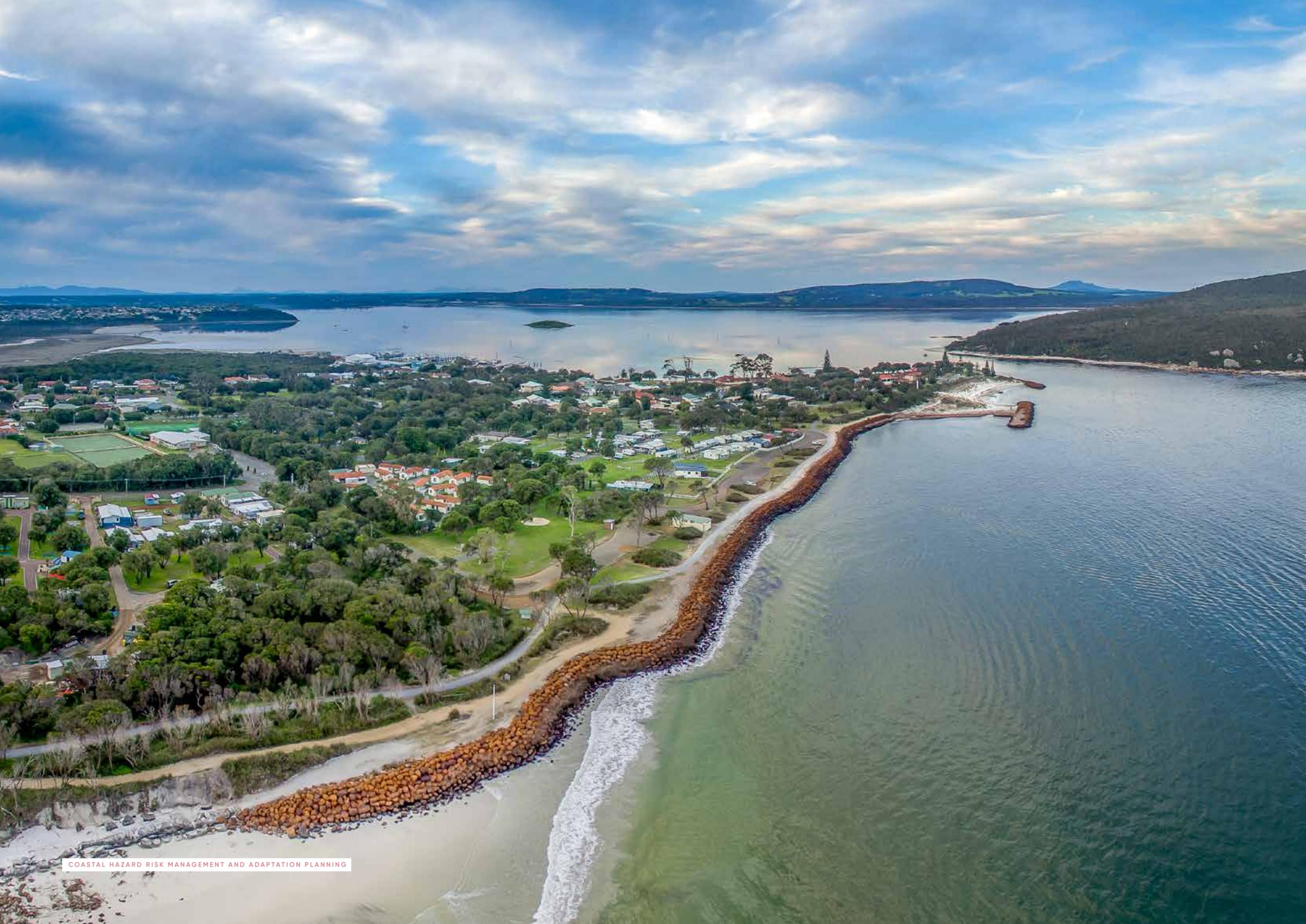
ANZAC ALBANY



LONG AND LOYAL SERVICE AWARD WINNER CR ALISON GOODE



PLANTING AT YAKAMIA CREEK WETLANDS PROJECT





THEME 2

SMART, PROSPEROUS & GROWING

Our community has indicated they want the City to play a key role in growing the local economy including a regional approach to tourism and economic development. They would like the City to encourage investment and identify niche business opportunities including value adding to agriculture which remains an important economic driver in our region. Many in our community are concerned that a lack of employment opportunities is resulting in young people leaving our region.

OUR ASPIRATION

"We will partner and advocate with relevant stakeholders to diversify our economy and establish a culture of life-long learning to support and grow local employment"

OBJECTIVES

- 2.1 To strengthen and grow our region's economic base
- 2.2 To develop a smart city that supports economic growth
- 2.3 To develop and promote Albany as a unique and sought-after visitor location

Here is a snapshot of some of the City's achievements that have helped meet the community's priorities for Smart, Prosperous & Growing across 2018-2019.

COMMUNITY PRIORITY ACHIEVEMENTS

- | | |
|--|--|
| <p>2.1.1 Work with business and other stakeholders to attract investment; diversify the economy; create jobs and support small business growth.</p> | <ul style="list-style-type: none"> • Provided funding and negotiated lease arrangements with Transwa to build a new bus depot and ticketing office on a portion of land on Proudlove Parade for the arrival and departure of coaches from around the State. • Entered arrangements with the University of Western Australia to lease a portion of the Railway Station Building and Bond Store on Proudlove Parade for the establishment of the UWA Centre of Excellence in Wave Research. • Proactively worked with Regional Express Airlines to continue community fares on the Albany-Perth RPT route, and support and actively promote leisure package fares that grow passenger numbers, which have risen from 58,506 in 2017-2018 to just over 60,600 in 2018-2019. |
| <p>2.1.2 Advocate for innovation and technology platforms that provide opportunities for Albany businesses and individuals to access jobs and markets throughout Australia and the world.</p> | <ul style="list-style-type: none"> • Staff vacancies advertised in nationally and industry specific locations to encourage a pool of applicants with diverse and varied backgrounds. • Supported development of a national website promoting careers in local government, providing City of Albany videos and images to showcase working in local government. |
| <p>2.2.1 Partner with learning networks, schools and training providers to deliver education and training programs that support families and encourage a culture of lifelong learning.</p> | <ul style="list-style-type: none"> • Hosted two Aboriginal School Based Trainees as part of a pilot program. Both students started in February 2019 and engage with different business units to experience working life, gain industry knowledge and learn new skills. • Hosted 49 school visits to the National Anzac Centre for students to learn more about Anzac history and our nation's involvement in WWI. • Engaged a consultant to produce an Anzac Stories study guide for distribution to 9,500 schools across Australia and 50,000 educators to include the Anzac story in curriculums and promote the National Anzac Centre as a valuable national history resource to the education sector. • Supported the Albany 100 schools research project through Albany History Collection, with 100 school students working with the City's history coordinator to uncover the stories behind the names remembered on the Albany War Memorial. • Albany Public Library continued an ongoing partnership with TAFE to deliver 'Don't Give Up on IT' sessions for community to meet one-on-one with Certificate IV students to solve IT problems and issues, providing an assessable component of the students' studies. • A partnership with Mt Lockyer Community Parenting Centre and YMCA WA Play in the Park continues to expand Albany Public Library's early literacy programs. • Developed an annual leadership training and development program for young people through the Youth Advisory Council. • Commenced a 12-month collaboration with Mount Lockyer Primary School to work with the City's Schools TravelSmart Officer to increase active transport choices by school families, decrease traffic congestion, promote walking, cycling and public transport use, and access grant funding to support active transport initiatives. |

COMMUNITY PRIORITY	ACHIEVEMENTS
<p>2.2.2 Promote Albany and the surrounding region as an ideal location to hold conferences and training events.</p>	<ul style="list-style-type: none"> Hosted the Royal Australian Air Force at Albany Regional Airport for its annual two-week training deployment to Albany. Promoted Albany as a viable location for Qantas to establish the Qantas Group Pilot Academy in WA, but was unsuccessful. Training providers are being encouraged to visit the region to provide opportunities to staff rather than requiring staff to travel, extending opportunities for shared training with neighbouring local governments. Where possible these training opportunities are extended to the wider community and business groups, such as the Equal Employment Opportunity training conducted during the year.
<p>2.3.1 Encourage, support and deliver significant events that promote our region and have a positive economic impact and social benefit.</p>	<ul style="list-style-type: none"> Partnered with FORM to deliver Field of Light: Avenue of Honour from October 2018 to April 2019, a light installation paying homage to the Anzacs by internationally acclaimed artist Bruce Munro. It was a fitting conclusion to the Anzac Centenary period, attracting over 186,000 visits and generating a visitor spend into the region of more than \$17 million. Delivered an event program for the Centenary of Armistice as part of the Federal Government's \$395,000 funding towards Anzac Albany events to conclude the Anzac Centenary period. This included a range of community activations such as Poppies in the Sand at Middleton Beach, a naval Ceremonial Sunset at the National Anzac Centre, traditional RSL troop march and memorial service, and community celebration on Stirling Terrace to recreate the atmosphere of street celebrations following the end of WWI. Supported annual Racewars on the March long-weekend to run street car racing events at Albany Airport and Middleton Beach, attracting visitors from around Australia. A post event survey showed an increase in visitor nights in Albany from the event. Provided \$65,000 in funding through the Regional Events Sponsorship Program to support Taste Great Southern, Southern Peaks, World Series Sprintcars, Southern Art & Craft Trail, MSAWA Albany Ride, Albany Trail Run, Sustainable Communities Festival and the inaugural Shanty & Sea Song Festival. Endorsed a Financial Assistance Agreement between the Department of Local Government, Sports & Cultural Industries and the City of Albany for the development of a Motor Sports Park at Down Road to cater for current and future growth in motor sport events. More than 28,000 people attended the City's Christmas Festival & Pageant, New Year's Eve Family Picnic & Fireworks, and Middleton Beach & Australia Day Festival events, with a record 45 floats entered in the pageant. Distributed \$40,000 through Community Funding grants and \$10,000 through Quick Response grants to support communities to run small-scale events, activities and projects. These included the Albany Aboriginal Corporation's Noongar women's art workshops and exhibition during NAIDOC Week, rehabilitation at Old Farm Strawberry Hill by the National Trust WA, and Middleton Beach Group's publication of a book on the history of Middleton Beach. Planning for Albany's bicentennial in 2026 commenced with the establishment of the Kinjarling Connect 2026 Committee involving key stakeholders to scope events and leverage funding to celebrate our shared Indigenous and European history.

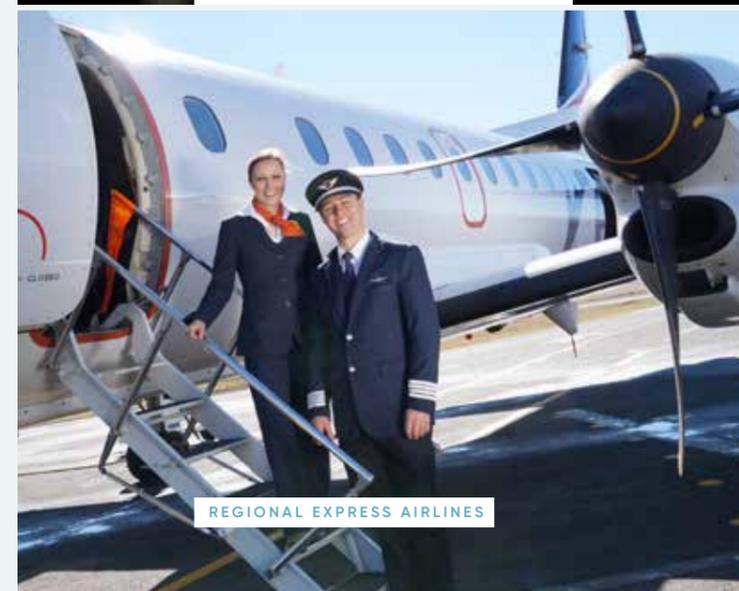
COMMUNITY PRIORITY	ACHIEVEMENTS
<p>2.3.2 Promote the "Amazing South Coast" region as a sought after and iconic tourism destination to increase the number of people visiting and the duration they stay.</p>	<ul style="list-style-type: none"> Through a regional alliance achieved a restructure of local tourism organisations to establish a membership-based regional tourism organisation Amazing South Coast Tourism Inc to promote the region, provide more value for members and a better visitor experience. Implemented a multi-attraction Amazing South Coast Pass for entry to the National Anzac Centre, Albany's Historic Whaling Station and the Tree Top Walk at an average 10% discount. The current pass has a 7-day expiry from the date of activation, allowing visitors to purchase the pass ahead of their trip to the region. Albany won runner-up in Wotif.com's 2019 Aussie Town of the Year Awards, recognised for its amazing beaches and rich history as well as accommodation affordability, tourist demand and positive traveller reviews. Participated in Caravan and Camping TV show to promote the Amazing South Coast to the travel and holiday audience, showcasing major attractions in Albany, Denmark and Plantagenet. Completed a mobile visitor van to use to promote the Amazing South Coast at shows and events.



FIELD OF LIGHT: AVENUE OF HONOUR



RACEWARS



REGIONAL EXPRESS AIRLINES



ANZAC ALBANY





THEME 3

CLEAN, GREEN & SUSTAINABLE

Our community continues to love the City's natural assets, coastline and green spaces within our municipality. Our climate, coastline, parks and natural reserves are strongly valued by our community. Our community believes these should be protected, maintained and, where practical, enhanced. There is a strong desire for our natural assets to feature prominently in nature-based tourism opportunities, and to promote Albany as a sustainable city. This includes the ongoing development of pathways, cycle ways and nature-based walks and trails that will support an active and healthy community and attract visitors.

OUR ASPIRATION

"We will value and maintain the natural beauty of our region and the infrastructure that supports this"

OBJECTIVES

- 3.1 To protect and enhance our natural and built environment in a changing climate
- 3.2 To build, maintain and renew city assets sustainably
- 3.3 To identify and deliver improvements in sustainability within the City and wider community

Here is a snapshot of some of the City's achievements that have helped meet the community's priorities for Clean, Green & Sustainable across 2018-2019.

COMMUNITY PRIORITY

ACHIEVEMENTS

3.1.1 Deliver effective practices that reduce risk to property, infrastructure and the natural environment and improve community awareness and resilience.

- Completed 13 controlled burns totalling 65.5ha including in Swaine Rise, Upper Kalgan, Upper King, Bornholm, Elleker, East Wignalls and Mt Adelaide as part of annual fire mitigation planning and implementation to protect life, property and biodiversity values. Also held 12 community education sessions with street meets and fire chat events involving more than 250 residents.
- Installed a bio-mass boiler at Albany Leisure & Aquatic Centre to heat the leisure pool and reduce the centre's reliance on gas. The boiler burns on sustainably sourced wood chips, reducing annual gas consumption and costs.
- Six community groups and schools received funding through the City's inaugural Waste & Sustainability Grant scheme for initiatives to promote waste reduction in the community. Projects funded were the Repair Café Albany, Wellstead Community Centre's Green Zone, Mt Manypeaks Primary School's Climate Clever & Terracycle Project, Green Skills' Community Workshops, Great Southern Grammar's War on Waste Green Wall, and Rainbow Coast Neighbourhood Centre's Migrant Waste Education Project.
- Provided discount compost bins and online tutorials to 264 households through Compost Revolution, a national platform to inspire, educate and equip households to save food waste from landfill and reduce associated greenhouse gas and leachate emissions by turning it into compost for home gardens.
- Launched the 'Your City's Sustainable Heroes' community calendar and social media video campaign in partnership with Cleanaway, using 12 community champions across the year to educate and inspire residents to adopt more environmentally friendly habits to help make Albany cleaner and greener.
- Continued to work closely with Cleanaway's Education Officer to promote recycling and waste reduction to residents, including school and community groups. More than 2,540 community members participated in 43 presentations at the City's AWARE Centre, including tours of the Material Recovery Facility, and 20 sessions at schools and community groups during the year.
- Partnered with the shires of Denmark and Plantagenet to successfully apply to participate in the WALGA Bin Tagging Program. The program provided feedback to residents to assist in reduced contamination of recyclables as well as the diversion of resources from landfill. The program built on the awareness generated by the bin audits currently conducted by Cleanaway.
- Increased promotion of the drop-off facility at Fossicker's Tip Shop for recycling and safe disposal of "tricky waste", including WALGA's Household Hazardous Waste Program, Mobile Muster, Cartridges 4 Planet Ark, electronic waste, sharps, cooking oil, and items suitable for re-sale. Additionally, scrap steel, motor oil and vehicle batteries are collected at Hanrahan Road Waste Facility for recycling.
- Secured an \$11,246 grant from the WA Police State Graffiti Funding Program to upgrade the City's graffiti reporting software and increase community awareness by running a 12-month Goodbye Graffiti Campaign to educate the community on how to report, remove and make their property less attractive to graffiti vandals.
- Implemented rabbit control measures at Emu Point and Mount Clarence to reduce populations and impact to native vegetation.

COMMUNITY PRIORITY

ACHIEVEMENTS

3.1.2 Sustainably protect and enhance our iconic coastline, reserves flora and fauna by delivering projects and programs that reflect the importance of our coastline and natural reserves.

- Implemented actions from the Natural Reserves Strategy & Action Plan 2017-2021 including continuing the Camp Host program, reviewing reserve management plans and undertaking priority actions, reviewing and updating the Environmental Weed Management Plan with priorities being The Mounts and Lake Seppings, community planting days for National Tree Day, and improvement of visitor nodes and access at Bluff Rock.
- Supported the Department of Transport's gazettal of Lake Mullocullup for recreational boats and skiing after consultation with community and stakeholders, and establishing a process for environmental monitoring to ensure the protection of the area's amenity and values.
- Worked with the Department of Biodiversity, Conservation and Attractions and University of WA to monitor Ibis numbers and breeding patterns and their effect on Lake Seppings to inform future management solutions.
- Adopted the five-year Nature Based Camping Strategy and Action Plan to provide a framework for the management of nature-based camping in City-managed reserves and continue to provide and enhance the camping experience for residents and visitors, while protecting the environmental values of reserves.
- Undertook revegetation around Lake Seppings as part of the '20 Million Trees Program' to provide a corridor for Western Ringtail Possums by linking the natural reserves of Mount Clarence and Mount Adelaide to Lake Seppings reserve.
- Worked with South Coast NRM to create and erect signs at entry points to coastal reserves encouraging responsible off-road activity by promoting the Code Off-Road messages to reduce impact on the environment.

COMMUNITY PRIORITY

ACHIEVEMENTS

3.2.1 Deliver environmentally & financially sustainable long-term planning for infrastructure via a forward capital works program that meets the needs of our community.

- Started planned remediation of the central precinct as part of the staged Centennial Park Sporting Precinct. Works include a re-design of the central lakes to provide enhanced recreational use for the model yacht club, irrigation storage improvements and stormwater re-use, and a promenade connection between the western and eastern grounds.
- Completed planned upgrade to ageing 1.2km section of Albany Highway between Macedon Street and Barker Road including resurfacing and replacing sections of kerbing, drainage pits and grates.
- Achieved WA Heritage Council approval to re-roof the old sheek shingles on Vancouver Arts Centre with a more financially sustainable flat grey tile.
- Engaged a contractor to commence developing a closure plan for the Albany Refuse Site at Hanrahan Road, which will meet quality and standards for endorsement by the Department of Water and Environmental Regulations and provide direction for a staged closure that considers ongoing landfill gas, leachate and stormwater management requirements.
- Purchased a handheld zoom camera for viewing underground pipes across the City's drainage network to improve condition inspection capability and accuracy of data.
- Implemented a range of improvements identified within the City's Strategic Asset Management Plan including adding accurate information on new assets to inventories, increasing the functionality of Geographical Information Systems across the organisation, and identifying critical storm water assets.
- Collaborated with the Department of Transport to adopt an Asset Management Plan and Financial Strategy for the Albany Regional Airport.
- Completed condition surveys of the City's 140km footpath network, assets in all parks and gardens, and continued a rolling condition survey of City owned buildings to inform review of 10-year financial plan.



ALAC BIOFUEL



2019 WATERWISE RECOGNITION EVENT



LAKE SEPPINGS PLANTING



ALAC KIDS POOL WORKS

COMMUNITY PRIORITY

ACHIEVEMENTS

3.2.2 Design, construct and maintain infrastructure cost effectively in a manner that maximises its life, capacity and function.

- Completed an upgrade of Alison Hartman Gardens, with funding support from Lotterywest and Great Southern Development Commission. Redesigned the garden to meet the current and future needs of the City consistent with the Central Area Master Plan and consultation with community, while retaining and celebrating the site's cultural and historical significance.
- Secured \$4.5 million from the Federal Government's Building Better Regions Fund in partnership with LandCorp to progress coastal protection and public realm enhancements at Middleton Beach that develops a high quality public space and facilities for all users and attracts private investment.
- Finished refurbishments of the Mercer Road Office to relocate the City engineering team from temporary transportable offices into a permanent, contemporary and comfortable office space.
- Replaced ageing boat pens at Emu Point with an improved floating pontoon system increasing the level of service to the boating community.
- Continued construction of the Mt Elphinstone shared pathway and secured Department of Transport funding for cycle paths in the CBD and Middleton Beach precincts for construction in future years.
- Albany Leisure & Aquatic Centre completed works to its leisure and toddler pools including re-grouting, re-sealing and cleaning to give the pools a new lease of life and extend their use.
- Completed re-roofing of a section of Albany Leisure & Aquatic Centre and upgrades to the customer service entry and counter.
- Undertook major maintenance and repainting of the Albany Waterfront Footbridge.
- Designed and installed new bus shelters on North Road, Albany Highway, and at Middleton Beach and Little Grove.
- Completed drainage upgrades and runway remediation works at Albany Regional Airport.
- Utilised recycled plastic products for coastal infrastructure, including seats and/or tables at Cosy Corner, Emu Point, Ellen Cove Boardwalk to CBD pathway, Bluff Rock, Sandpatch Stairs and Nanarup Boardwalk.
- Adopted a Policy for Maintenance of Watercourse and Drainage Channels to define and guide the maintenance, improvements and rehabilitation of watercourses and drainage reserves in private or City ownership.
- Completed the Yakamia Creek Wetlands project to improve the water quality and reduce incidents of flooding within the upper reaches of Yakamia Creek. This included a community planting day and involved school students helping revegetate the enhanced wetland area with native sedges, low shrubs and tall trees.
- Completed works to Grey Street East to return two-way traffic flow.
- Reconstructed Parker Street and Leschenault Street in Lockyer, with the Parker Street project including some works with Main Roads WA to improve safety at the intersection onto Hanrahan Road due to the proximity to the Chester Pass Roundabout.
- Finished the widening and reconstruction of Norwood Road.
- Completed Black Spot funded road improvement projects at the Albany Highway and Barker Street intersection, and Sydney Street and Kampong Road intersection.

COMMUNITY PRIORITY

ACHIEVEMENTS

- Undertook major maintenance to Little Grove finger jetty.
- Completed several footpath renewal and upgrade projects. These included replacing a damaged section on McKail Street with a 1.5m wide concrete path from South Coast Highway to the new bus shelter, replacing a section on Stead Road with a 1.5m concrete path to repair poor condition and remove trip hazards, and replacing numerous sections on Hardie Road damaged by vehicles and tree roots.
- Installed Albany's first public electric vehicle charger in the Library carpark. Residents and visitors who own electric vehicles can use the charger free of charge, allowing visitors to explore the CBD while they wait. The City is also exploring options to install rooftop solar on the library building to power the charging station with 100% renewable energy.
- Engaged a contractor to commence the process to identify areas for potential development of a regional Waste Management Facility recognising that the City's Hanrahan Landfill is nearing the end of its operational lifespan.
- Opened Fossicker's Shed at Hanrahan Road Waste Facility, providing a space for community waste reduction workshops, sustainability events, and social enterprise initiatives.



ARTIST MICHAEL CUMMINGS, ALISON HARTMAN GARDENS



CASH FOR CANS



HAZARDOUS WASTE DROP-OFF



GRAFFITI REMOVAL

COMMUNITY PRIORITY

ACHIEVEMENTS

3.3.1 Integrate and promote effective sustainability through resource conservation, management and education to continuously improve environmental outcomes.

- The City of Albany received accreditation as a Waterwise Council from the Water Corporation and the Department of Water for adopting water saving infrastructure and practices. This included a partnership with the Water Corporation through the City of Albany Library to run a 'Showerhead Swap' program encouraging residents and accommodation owners to swap their old inefficient showerheads for new efficient showerheads for free. With 276 Albany households participating in the program, over 200 old showerheads were recycled saving an estimated 30 million litres of water.
- The City of Albany became one of 34 councils across WA with a waterwise aquatic centre after Albany Leisure & Aquatic Centre achieved waterwise accreditation from the Water Corporation for adopting water saving infrastructure and practices such as waterless urinals, pool blankets and time-conscious shower heads, decreasing the centre's annual water consumption by 6,108 kL.
- Initiated an Integrated Energy Plan feasibility study for Albany Leisure & Aquatic Centre, and a Renewable Energy Generation feasibility study for 53 City of Albany buildings with the aim to transition to energy self-sufficiency.
- More than 1,500 people attended the third annual Green Fair on the Square event in November 2018. The event featured Albany's first Festival of Forgotten Skills to promote skills associated with waste reduction including sewing, knitting and crochet, book binding, edible weeds, rope making and how to check water and power meters.
- A recycle station was installed as part of the Albany Public Library upgrade to provide a central collection point for recyclable items including household batteries and spectacles. Library staff also program and promote regular waste reduction and recycling activities.
- Thirteen recycle and waste bin stations were installed between Middleton Beach and Emu Point and recycle bins were placed throughout the Albany Leisure and Aquatic Centre, and recycle bins were installed at Cape Riche campground.
- The City hosted the WALGA Container Deposit Scheme Pilot at the Australia Day Middleton Beach Festival in January 2019, which received great interest from the community and collected more than 12,000 containers in one day.
- Worked with Rainbow Coast Neighbourhood Centre and Green Skills to offer a range of Community Workshops to provide residents with hands-on skills for waste reduction including backyard chicken keeping for beginners, worm farming, book binding using recycled materials, and recycled garden structures.
- Recycle stations were installed as part of the Albany Regional Daycare curriculum learning outcomes for children in early childhood. To reinforce the learning, family involvement is encouraged and bins have been provided for batteries, soft plastics, bread clips and stationery such as textas/pens/whiteout.
- Albany Regional Daycare kindy-aged children participate in an 'Adopt a Spot' program through Keep Australia Beautiful, collecting rubbish from the surrounding roads of the Daycare centre.
- Produced Park & Walk or Ride maps, with funding from RAC, for Mount Lockyer Primary School, Albany Primary School, Flinders Park Primary School and Spencer Park Primary School to encourage school families to park and walk or ride at least part of the way to and from school.
- Hosted the Green Skills Slow Fashion Festival at Fossicker's Shed to showcase sustainable fashion around the Great Southern region.

COMMUNITY PRIORITY

ACHIEVEMENTS

3.3.2 Deliver a sustainable and progressive approach to waste management including collaboration with neighbouring local governments.

- Established a Renewable Energy Working Group involving City, Shire of Denmark, Shire of Plantagenet, Great Southern Development Commission, Regional Development Australia, UWA, Western Power and Synergy to explore opportunities to establish Albany as a recognised regional centre for renewable energy research, development and education, and facilitate Albany's goal to become self-supporting in its energy needs by 2026.
- Successfully applied for funding for a combined Behaviour Change Tools Development Project and Food Waste Diversion Trial through the Waste Authority Community & Industry Engagement Program. The project included an 8-week Food Organics and Garden Organics collection trial conducted in five streets in October and November 2018 and a comprehensive Waste Education Strategy Report to highlight current services and community participation, and guide future planning.
- Adopted the Community Waste Resources Strategy 2019-2026 to provide an innovative way forward to decrease waste generation and manage our community's waste, aligning with the goals and targets of the State Government's Waste Avoidance and Resource Recovery Strategy 2030 and acknowledging the need to ensure shared responsibility for waste management and minimisation.
- Continued to work on a shared approach to waste and recycling with the Shires of Denmark and Plantagenet as part of the South Coast Sustainable Waste Alliance. Activities included advocating for regional waste management and resource recovery priorities in a submission on the Draft Waste Strategy for Western Australia.
- Continued to participate in the Education for Sustainability Great Southern group to increase knowledge, skills and understandings of education for sustainability within school communities.



LAKE SEPPINGS PLANTING





THEME 4

COMMUNITY HEALTH & PARTICIPATION

There is a strong desire to ensure a sense of belonging and a positive connection between our rural and urban communities. It is important that we know and respect our neighbours, live in communities which support us, and have safe, accessible places to gather and meet. People want to feel welcome, valued and connected.

OUR ASPIRATION

"We will live in communities where people feel they belong and are supported in a manner that reflects our rich and diverse heritage"

OBJECTIVES

- 4.1 To build resilient and cohesive communities with a strong sense of community spirit
- 4.2 To create interesting places, spaces and events that reflect our community's identity, diversity and heritage
- 4.3 To develop and support a healthy, inclusive and accessible community

Here is a snapshot of some of the City's achievements that have helped meet the community's priorities for Community Health & Participation across 2018-2019.

COMMUNITY PRIORITY	ACHIEVEMENTS
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4.1.1 Facilitate and promote arts and cultural activities for all ages by providing a variety of arts and cultural activities that attract local and visiting patrons.

- By Other Eyes: The Armistice Day Choral Project was a creative singing workshop and performance project to enhance engagement with the Field of Light: Avenue of Honour installation, and create a moving and significant experience for community members and visitors to commemorate the Centenary of Armistice. Led by Vancouver Arts Centre in partnership with Matt Ward and the Vocal Performance Initiative, and supported by West Australian Opera, the performance involved 1092 community members.
- Community participated in the Vancouver Street Festival, celebrating the street's heritage and showcasing an array of skills from yesteryear, sustainable crafts, live music and performers, and children's activities.
- Coordinated the Great Southern Art Award, attracting more than 80 entries competing for the major City of Albany Acquisitive Prize before going on exhibition at Vancouver Arts Centre between April 19 and June 1, 2019.
- Contributed funding towards the Albany Arts Festival to fill the gap left by the Perth International Arts Festival, bringing international acts to Albany's shores while supporting unique and talented local artists. This included the inaugural Albany International Folk n' Shanty Festival.
- Made an annual contribution to the operations of Albany Entertainment Centre to facilitate and promote local and visiting artists. The AEC hosted 101 performances with a total attendance of 22,824 during the year, and 47 events with attendance of 4,819. Performers included ballet, classical music, theatre, comedy and opera.
- Young people's perceptions of hope and anxiety for the future were explored in connection to the Centenary of Armistice with the 'A Light Shade of Red' exhibition in Albany Town Hall supported by Lotterywest and Vancouver Arts Centre.
- Hosted the 'We Were Australian in Peronne' exhibition at Princess Royal Fortress for Anzac Day 2019. The bilingual French-English exhibition featured original artefacts such as trench art, and photographs supplementing the testimony of Australian soldiers that showed all aspects of the WWI conflict.



CITIZEN OF THE YEAR CEREMONY 2019

COMMUNITY PRIORITY

ACHIEVEMENTS

4.1.2 Promote and develop an authentic sense of community by developing programs and providing services that make people feel welcome, involved and connected to each other.

- Concluded the Your City media campaign to promote the positive work of the City of Albany and celebrate its strong connections with the community through its people. The campaign reached an audience of more than 207,000 through social media and achieved more than 72,000 video views.
- Supported accessibility and inclusion at community events by publishing videos online showing drop-off points, pathways, accessible toilets and optimal viewing areas for people with mobility impairment for the Christmas Pageant, New Year's Eve and Australia Day. This allowed people with disability to feel welcome and plan their attendance with increased confidence they would have an enjoyable experience.
- Hosted 'Vehicle Friendly Nights' during the Field of Light: Avenue of Honour event to allow improved access for wheelchair users and people with severe mobility impairment to view the immersive light installation paying homage to the Anzacs.
- Live streamed Albany's Anzac Day Dawn Service enabling greater access to this event. The live stream featured an Auslan interpreter for deaf people, which was very well received.
- Interactive displays at the National Anzac Centre which required activation with an audio pen were replaced with an audio pod that is easier for people with arthritis or fine motor skill impairment to use, improving access to the audio content by people with disability.
- The library conducted a Customer Service survey asking the community to provide feedback on the quality of customer service with a focus on interactions with staff, delivery of services and the library space in general. More than 250 people completed the survey, achieving a 97 per cent good to excellent customer satisfaction rating.
- Albany Public Library hosted a free community party to celebrate its 50th anniversary as a hub and service for the community.
- Commenced review of the Connected Communities Strategy in consultation with community, following successful implementation of initiatives and neighbourhood development activities in Lockyer and Spencer Park.
- Updated the interface of the City of Albany, Library and Leisure Centre websites to provide greater accessibility for users with disabilities.
- Celebrated Neighbour Day with a free family fun afternoon in Spencer Park for the community, with 'Speed Date a Neighbour' sessions a quirky and fun way to meet and get to know each other.
- Undertook a citizenship ceremony as part of Albany's Australia Day Active Citizenship Awards, with 20 new citizens from nine countries taking the oath to become Australian citizens.



FIELD OF LIGHT: AVENUE OF HONOUR



CITIZENSHIP CEREMONY 2019



FIELD OF LIGHT: AVENUE OF HONOUR



AVENUE OF HONOUR PLAQUES



VANCOUVER STREET FESTIVAL



AQUA AEROBICS AT ALAC

COMMUNITY PRIORITY**ACHIEVEMENTS****4.2.1 Deliver activities and programs that engage with the wider community and engender community spirit.**

- Delivered the quarterly Active Albany program at Albany Leisure & Aquatic Centre to offer a range of diverse and affordable activities, competitions, groups and workshops to community to encourage a more active and healthy lifestyle, with 781 enrolments.
- Partnered with locally-based agencies to host Free Pantries for Anti-Poverty Week. The Free Pantries were constructed by the City, decorated by community groups and placed at seven locations across Albany for people to donate non-perishable food items for those in need.
- Presented the Australia Day Active Citizenship Awards for Albany with Kate Thomas awarded Citizen of the Year for championing end of life conversations in the community in a positive way. Jasmine Reeves won Young Citizen of the Year Award for initiating the Kalgan Youth Club and her involvement in Southern Edge Arts and PCYC activities, while Vernice Gillies was Senior Citizen of the Year for her dedication to promoting and protecting local Noongar cultural heritage. Headspace Albany won the Community Group award for its Mad Hatter Tea Party event during Mental Health Week.
- Albany Regional Daycare facilitates onsite quarterly visits for aged care residents to engage in activities, social interaction and morning tea with children at the centre.

4.2.2 Maintain infrastructure and deliver programs that promote Albany's unique heritage, engender civic pride and leave a lasting memory.

- Council awarded a tender for architectural services on the Albany Town Hall Repurposing Project to Griffiths Architects / PTX Architects due to their relevant experience and ability to preserve the iconic heritage asset while achieving the required maintenance and improvements to make it a more functional and user-friendly community space.
- Received \$228,368 from the Federal Government's Armistice Centenary Grants Program towards the upgrade of interpretive and display facilities at Princess Royal Fortress to showcase the significance of the historic forts throughout the military history of Albany.
- Revised the Memorandum of Understanding with the Albany Cemetery Board with a priority on Albany Memorial Park Cemetery on Middleton Road to acknowledge its historical significance and maintain it to an appropriate standard, and provided a co-contribution towards minor improvements of the site.
- Contributed funding to the development of The Great Southern Regional Sport and Recreation Plan, involving collaboration with the region's 11 local governments to identify the condition and use of current facilities in addition to identifying the future facility and services needs across the region.
- Had input into the Great Southern Centre for Outdoor Recreation Excellence's development of the Great Southern Outdoor Recreation Strategy to support the growth and development of outdoor recreation through building and managing world-class trails and facilities, and promoting the region as an adventure tourism destination.
- Placed new plaques on the Avenue of Honour commemorating four diggers whose names were missing from the men and women remembered along the Avenue.
- Provided funding support to restore and preserve the community memorial in Bornholm.
- Restored and hung plaques at Albany Leisure and Aquatic Centre commemorating the centre's pioneers, former Town of Albany councillor Jim Macaulay and former Member for Albany Leon Watt JP.

COMMUNITY PRIORITY**ACHIEVEMENTS****4.3.1 Develop a range of activities and facilities that connect people, promote a healthy community and are appropriate for all ages.**

- Awarded funding through the Community Sporting and Recreation Facilities Fund 2018/2019 Small Grant Round to Albany Athletics, Emu Point Sporting Club, Albany Pistol Club and Albany Bowling Club for facility infrastructure upgrades to support their activities and encourage community participation and inclusion.
- Adopted a Smoke-Free Outdoor Policy for the Centennial Park Sporting Precinct in consultation with sporting groups to raise awareness and education on the harmful effects of second hand smoke to families, including implementing smoke-free signage and a public awareness campaign. The initiative won a WA Public Health Institute of WA award.
- Engaged a consultant to complete a Regional Tennis Centre Feasibility Study to investigate the viability of a Regional Tennis Centre, medium to long-term needs of the sport and recommendations for future infrastructure. The study was supported by the Department of Local Government Sport and Cultural Industries, and Tennis Australia.
- Significantly expanded the number of Dog Exercise Areas across the City through the adoption of a Dog Exercise, Prohibited and Rural Leashing Areas Policy developed in consultation with community to identify and define the public open spaces dog owners can use.
- Secured \$436,463 funding through the Federal Government's Move it AUS – Ageing Better Long Live You Active Seniors Project to deliver a regional program to encourage those aged over 60 to become more active and social for increased mental and physical health, complementing the City's Age Friendly Strategy and current Better Ageing initiatives.
- Won the Department of Transport Your Move Local Government Achieve Award for the City's commitment to developing a cycling destination where the community embraces the social, health, economic and environmental benefits of cycling.
- Supported 85 clubs through the City's club development program and provided clubs with access and use to sporting facilities and grounds to hold sporting events and competitions, and club activities.
- Collaborated with young people in partnership with local agencies to plan and deliver events for Youth Week 2019, including workshops, a movie night, games night, disco and pool party, and a Storm the Beach Festival at Middleton Beach with live music, obstacle course, inflatables, beach games, stand-up paddle-boarding, art and youth markets.
- Partnered with Rio Tinto to deliver a range of youth-focussed events over summer including skate and BMX competitions and a workshop, anime night, basketball and dunk competitions, as well as youth-friendly additions to the New Year's Eve and Middleton Beach Festival programs.
- Provided support to Albany Community Gardens, and support to establish a community garden in Spencer Park as part of the Growing Spencer Park project.
- Established an online platform to connect community groups, individuals and agencies by launching the My Community Directory, attracting about 300 listings and 4,500 users during the year.
- Continued the Healthy Albany partnership with WA Country Health Services to advocate, promote and implement improved community health outcomes.
- Albany Public Library hosted the national online Summer Reading Club with a Curious Creatures theme to encourage young readers up to age 17 to engage with the library services and build on the literacy skills they developed through the year.

COMMUNITY PRIORITY

ACHIEVEMENTS

4.3.2 Encourage and support volunteers and community groups to grow an active volunteer base that is supported and valued.

- Engaged 75 volunteers throughout the Field of Light: Avenue of Honour event to install and uninstall the fibre-optic light installation and assist with visitor engagement and crowd management.
- Celebrated 93-year-old World War II veteran Wilf Hatton's 30th anniversary as a volunteer at Princess Royal Fortress at a morning tea with fellow volunteers and City staff.
- Reserves team supervised and supplied tools for 17 Community Bushcare Busy Bees between August and November 2018 to undertake environmental weed control and revegetation.
- Provided ongoing support to Albany Regional Volunteer Services through a Service Agreement.
- Continued supporting Albany PCYC's successful Strike II program for at-risk youth in the community through a Service Agreement.



CHRISTMAS PAGEANT



CITIZENSHIP CEREMONY



ARMISTICE CENTENARY POPPIES



BELL & CROSS CEREMONY FOR CENTENARY OF ARMISTICE



STORM THE BEACH



2018 NEW YEAR'S EVE FIREWORKS



VANCOUVER STREET FESTIVAL



BY OTHER EYES





THEME 5

A CONNECTED & SAFE BUILT ENVIRONMENT

Our community is looking to be connected by a built environment that meets their needs now and into the future. We want to live in precincts which are alive, thriving, built around the amenities we use at all stages of our life, and which encourage and support healthy lifestyles.

OUR ASPIRATION

"We will develop integrated precincts and neighbourhoods that allow for population growth and enhance the lifestyle of our residents"

OBJECTIVES

- 5.1 To develop vibrant neighbourhoods which retain local character and heritage
- 5.2 To advocate, plan for and build friendly and connected communities
- 5.3 To promote and support community health and safety

Here is a snapshot of some of the City's achievements that have helped meet the community's priorities for a Connected & Safe Built Environment across 2018-2019.

COMMUNITY PRIORITY ACHIEVEMENTS

<p>5.1.1 Develop and implement a contemporary Local Planning Strategy that reflects our identity and supports economic growth.</p>	<ul style="list-style-type: none"> • Council endorsed submission of the revised Local Planning Strategy to the WA Planning Commission for approval following extensive review with input from the community. The draft Strategy sets the strategic direction for settlement growth, informs amendments to the City's Local Planning Scheme, decisions in relation to land use and development over the next 10 to 15 years.
<p>5.1.2 Provide proactive planning and building services that support sustainable growth while reflecting our local character and heritage.</p>	<ul style="list-style-type: none"> • Constructed a multi-use community pavilion in the eastern precinct of Centennial Park as part of the sporting precinct redevelopment to provide a facility for junior AFL, Albany Cycling Club and Albany Triathlon Club activities.
<p>5.2.1 Improve connectedness and traffic flows via a well-designed and safe transport and pathway network that connects people and services and encourages pedestrians and cyclists.</p>	<ul style="list-style-type: none"> • Completed realignment of Flinders Parade at Middleton Beach to accommodate new hotel site and future development and public realm enhancements. • Installed "Shared Trail" signs within Albany Heritage Park precinct to promote a share the trails message, create awareness of shared use, and encourage respectful interactions between users. • Installed three Cavalletti gates at strategic locations on the Stidwell Bridal Trail to restrict illegal vehicle and motorbike access and improve safety for horse riders. • The City advocated for better transport routes through a submission to the Department of Transport resulting in a change and expansion of bus routes in Albany. • Secured funding through the Road Safety Commission for a Community Road & Path Safety campaign to increase education and awareness of safe cycling.
<p>5.2.2 Create infrastructure and connected streetscapes that are consistent and reflect our unique heritage.</p>	<ul style="list-style-type: none"> • Completed enhancement works to median strips along Albany Highway between Verdi Street and Barker Road including new soil, plants and mulch, pruning established trees and brick pave edges. • Continued the Street Tree Infill & Replacement Program, planting 120 verge trees in Yakamia and 22 along Middleton Road.
<p>5.3.1 Plan for and monitor community safety via effective ranger and emergency services.</p>	<ul style="list-style-type: none"> • Commenced the development of the Safer Albany Plan through a working group and liaising with the WA Police to collect data along with input from a community survey. • Implemented the BEN (Beach Emergency Numbers) system at beaches around Albany with 95 signs put in place to allow beachgoers to guide responders to their location in the event of an emergency. The signs have unique numbers that correlate to specific location information accessible to emergency services. • Provided in-kind support to procure and manage construction of additions to the King River Bush Fire Brigade shed, including kitchen, bathrooms, communications and meeting facilities, with funding support from the Department of Fire and Emergency Services through the Emergency Services Levy. • Completed \$40,000 in upgrades to toilet and shower facilities at five bush fire brigade sheds. • Achieved several successful prosecutions in relation to dog attacks within Albany, prompting rangers to appeal to owners to take more responsibility for their pets.

COMMUNITY PRIORITY

ACHIEVEMENTS

5.3.2 Deliver programs and advocate for specialist services that improve public health and wellbeing in-line with the Public Health Act 2016 and growing community expectations.

- Achieved an overall reduction in the total number of animal-related incidents through application of a coordinated campaign of sound education and focused use of compliance and enforcement techniques.
- Established strong working relations with neighbouring shire ranger services through implementing and administering a regular compliance and enforcement forum.
- Completed a review of the City of Albany's Public Health Plan as part of the Healthy Albany partnership with WA Country Health Service. The 2018-2022 plan enables a flexible, proactive and integrated risk-based approach to provision of facilities, programs and services that address environmental health, chronic disease, mental health issues, communicable diseases, and provide a strategic framework from which the City can support the health and wellbeing of the community.
- Delivered and launched the Lower Great Southern Age-Friendly Charter in partnership with WA Primary Health Alliance, local agencies, community groups and individuals.
- The Compassionate Communities Project secured funding to deliver the Dying to Know Program in partnership with WA Primary Health Alliance, Albany Community Hospice, Alzheimer's WA, Harvest Film Festival, The Brandenburg Foundation, and Soroptimist International Albany.
- City advocacy, support and funding to the Men's Health Project coordinated by Headspace and Youth Focus.
- City advocacy and support to the Great Southern Alcohol and Family Domestic Violence Group, Great Southern Homelessness Forum, and Great Southern Youth Suicide Prevention Group.
- Implement nutritional meal menu at Daycare and provide recipes and education to families to promote good health.
- Installed outdoor gym and exercise node at Emu Point.



MENTAL HEALTH ADVOCACY



FLINDERS PARADE REALIGNMENT



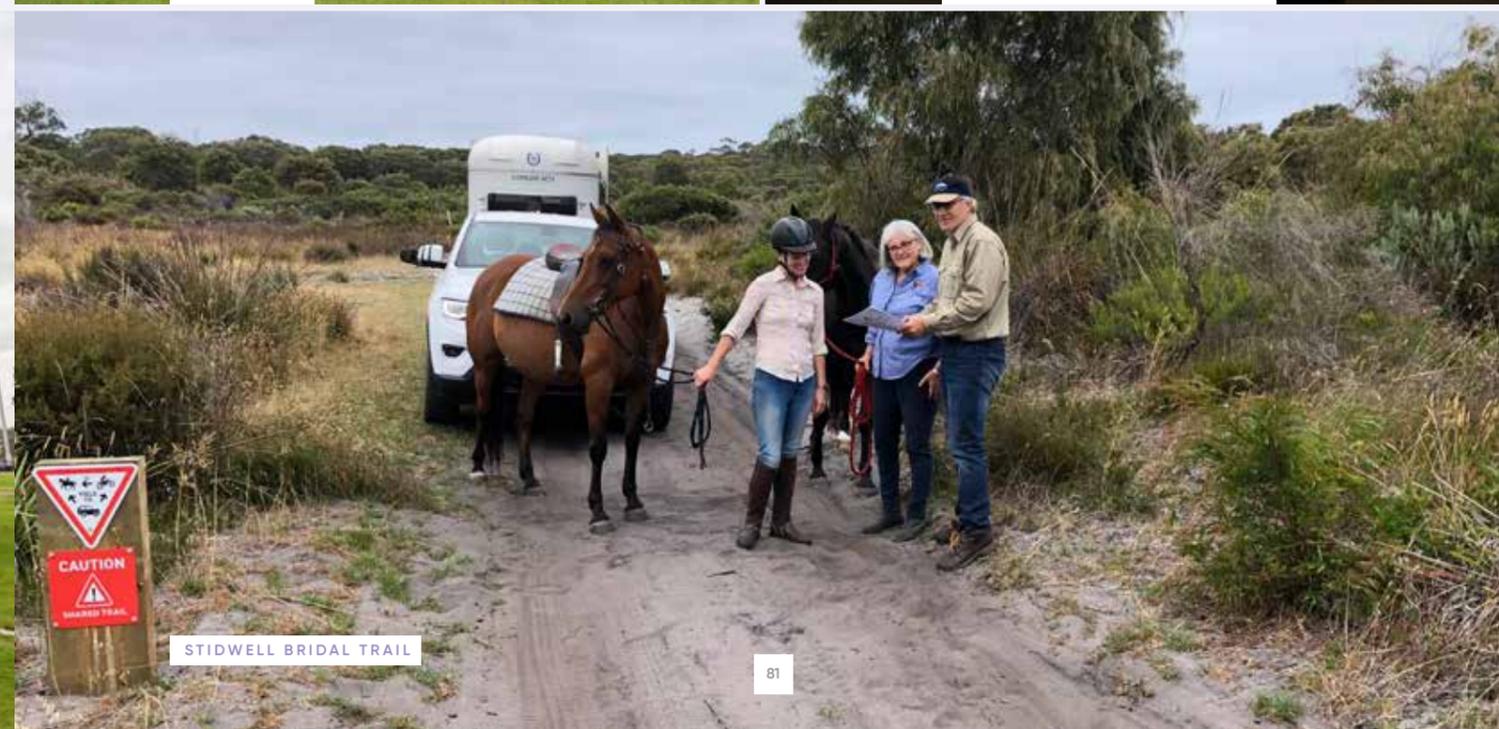
TREE IN-FILL



AGE FRIENDLY CHARTER LAUNCH



MULTI-PURPOSE PAVILION



STIDWELL BRIDAL TRAIL



THIS IS YOUR

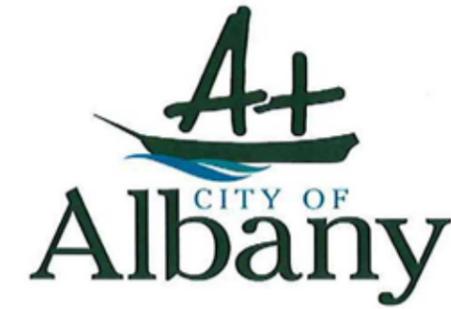
2018-19

FINANCIAL
REPORT

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PRINCIPAL PLACE OF BUSINESS
CITY OF ALBANY 102 NORTH ROAD, YAKAMIA WA 6330



**CITY OF ALBANY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Albany for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the City of Albany at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the *6th* day of *November* 2019



Andrew Sharpe
Chief Executive Officer



Statement of Comprehensive Income By Nature or Type

for the year ended 30 June 2019

	NOTE	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
Revenue				
Rates	26(a)	37,176,199	36,852,574	35,564,946
Operating grants, subsidies and contributions	2(a)	7,710,373	4,128,446	6,495,907
Fees and charges	2(a)	18,331,828	17,687,974	17,612,640
Interest earnings	2(a)	1,360,925	1,159,285	1,278,366
Other revenue	2(a)	487,113	314,860	249,662
		65,066,438	60,143,139	61,201,521
Expenses				
Employee costs		(26,161,298)	(26,979,860)	(25,778,978)
Materials and contracts		(16,714,715)	(17,712,748)	(16,894,075)
Utility charges		(1,959,071)	(1,893,062)	(1,934,319)
Depreciation on non-current assets	11(d)	(15,883,869)	(17,343,216)	(17,947,190)
Interest expenses	2(b)	(764,618)	(751,576)	(876,690)
Insurance expenses		(676,304)	(684,149)	(670,678)
Other expenditure		(2,163,929)	(2,477,609)	(2,593,910)
		(64,323,804)	(67,842,220)	(66,695,840)
		742,634	(7,699,081)	(5,494,319)
Non-operating grants, subsidies and contributions	2(a)	11,863,252	15,106,366	9,872,906
Profit on asset disposals	11(a)	25,221	24,215	68,484
(Loss) on asset disposals	11(a)	(232,556)	(451,392)	(1,665,889)
(Loss) on assets expensed	9	(53,677)	-	-
(Loss) on assets written off	9,10	(273,098)	-	-
(Loss) on Sale of Investment Land		-	-	(10,662)
Fair value adjustments to financial assets at fair value through profit or loss	8	26,655	-	(4,537)
		11,355,797	14,679,189	8,260,302
Net result for the period		12,098,431	6,980,108	2,765,983
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	-	-	(53,196,164)
Total other comprehensive income for the period		-	-	(53,196,164)
Total comprehensive income for the period		12,098,431	6,980,108	(50,430,181)

This statement is to be read in conjunction with the accompanying notes.

Statement of Comprehensive Income By Program

for the year ended 30 June 2019

	NOTE	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
Revenue				
Governance	2(a)	20,258	6,700	51,349
General purpose funding		42,791,485	40,066,313	40,978,189
Law, order, public safety		616,465	408,473	550,722
Health		178,890	199,090	139,638
Education and welfare		1,498,318	1,260,638	1,227,922
Community amenities		9,185,527	8,885,159	8,755,101
Recreation and culture		4,138,726	3,564,617	3,247,166
Transport		2,220,926	2,114,322	2,351,637
Economic services		2,981,303	2,546,217	2,800,752
Other property and services		1,434,540	1,091,610	1,099,045
		65,066,438	60,143,139	61,201,521
Expenses				
Governance	2(b)	(4,479,498)	(4,763,585)	(4,647,087)
General purpose funding		(640,938)	(658,949)	(656,983)
Law, order, public safety		(2,639,409)	(2,667,058)	(2,698,131)
Health		(823,910)	(850,110)	(715,094)
Education and welfare		(1,979,723)	(1,956,129)	(1,792,257)
Community amenities		(9,163,217)	(10,314,274)	(9,125,550)
Recreation and culture		(16,043,327)	(14,977,734)	(15,409,656)
Transport		(19,873,670)	(22,656,067)	(22,579,940)
Economic services		(5,489,124)	(5,652,013)	(5,922,884)
Other property and services		(2,426,370)	(2,594,725)	(2,271,568)
		(63,559,186)	(67,090,644)	(65,819,150)
Finance Costs				
Community amenities	2(b)	-	-	(766)
Recreation and culture		(361,379)	(361,755)	(397,885)
Transport		(283,526)	(270,630)	(332,765)
Economic services		(55,499)	(55,340)	(64,901)
Other property and services		(64,214)	(63,851)	(80,373)
		(764,618)	(751,576)	(876,690)
		742,634	(7,699,081)	(5,494,319)
Non-operating grants, subsidies and contributions	2(a)	11,863,252	15,106,366	9,872,906
Profit on disposal of assets	11(a)	25,221	24,215	68,484
(Loss) on disposal of assets	11(a)	(232,556)	(451,392)	(1,665,889)
(Loss) on assets expensed	9	(53,677)	-	-
(Loss) on assets written off	9,10	(273,098)	-	-
(Loss) on Sale of Investment Land		-	-	(10,662)
Fair value adjustments to financial assets at fair value through profit or loss	8	26,655	-	(4,537)
		11,355,797	14,679,189	8,260,302
Net result for the period		12,098,431	6,980,108	2,765,983
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	-	-	(53,196,164)
Total other comprehensive income for the period		-	-	(53,196,164)
Total comprehensive income for the period		12,098,431	6,980,108	(50,430,181)

This statement is to be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2019

	NOTE	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	28,430,091	12,957,146
Trade receivables	5	3,034,396	2,522,526
Inventories	6	1,485,387	899,233
Other current assets	7	1,231,803	790,058
Other financial assets	8(a)	12,512,899	20,713,572
TOTAL CURRENT ASSETS		46,694,576	37,882,535
NON-CURRENT ASSETS			
Trade receivables	5	626,728	577,001
Other financial assets	8(b)	330,200	115,377
Property, plant and equipment	9	169,431,831	168,326,166
Infrastructure	10	399,072,838	395,452,741
TOTAL NON-CURRENT ASSETS		569,461,597	564,471,285
TOTAL ASSETS		616,156,173	602,353,820
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	4,325,172	3,957,032
Borrowings	14(a)	2,570,907	2,239,966
Employee related provisions	15	5,228,917	4,854,667
Other provisions	16	207,247	163,666
TOTAL CURRENT LIABILITIES		12,332,243	11,215,331
NON-CURRENT LIABILITIES			
Borrowings	14(a)	12,346,888	11,617,795
Employee related provisions	15	593,440	735,523
TOTAL NON-CURRENT LIABILITIES		12,940,328	12,353,318
TOTAL LIABILITIES		25,272,571	23,568,649
NET ASSETS		590,883,602	578,785,171
EQUITY			
Retained surplus		312,705,258	308,022,546
Reserves - cash backed	4	33,463,804	26,048,085
Revaluation surplus	12	244,714,540	244,714,540
TOTAL EQUITY		590,883,602	578,785,171

This statement is to be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2019

	NOTE	RETAINED SURPLUS	CASH BACKED RESERVES	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2017		305,312,039	25,992,609	297,910,704	629,215,352
Comprehensive income					
Net result for the period		2,765,983	-	-	2,765,983
Other comprehensive income	12	-	-	(53,196,164)	(53,196,164)
Total comprehensive income		2,765,983	-	(53,196,164)	(50,430,181)
Transfers from/(to) reserves		(55,476)	55,476	-	-
Balance as at 30 June 2018		308,022,546	26,048,085	244,714,540	578,785,171
Balance as at 1 July 2018		308,022,546	26,048,085	244,714,540	578,785,171
Comprehensive income					
Net result for the period		12,098,431	-	-	12,098,431
Other comprehensive income	12	-	-	-	-
Total comprehensive income		12,098,431	-	-	12,098,431
Transfers from/(to) reserves		(7,415,719)	7,415,719	-	-
Balance as at 30 June 2019		312,705,258	33,463,804	244,714,540	590,883,602

This statement is to be read in conjunction with the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		36,873,485	36,877,587	35,333,399
Operating grants, subsidies and contributions		7,235,161	4,141,567	6,560,406
Fees and charges		18,331,828	17,687,974	17,612,640
Interest received		1,360,925	1,159,285	1,278,366
Goods and services tax received		2,003,927	400,000	2,036,094
Other revenue		487,113	314,860	249,662
		66,292,439	60,581,273	63,070,567
Payments				
Employee costs		(25,900,312)	(26,960,372)	(24,824,233)
Materials and contracts		(17,355,712)	(17,644,135)	(17,627,695)
Utility charges		(1,959,071)	(1,893,062)	(1,934,319)
Interest expenses		(768,618)	(751,576)	(856,144)
Insurance paid		(676,304)	(684,149)	(670,678)
Goods and services tax paid		(1,787,598)	(400,000)	(2,334,011)
Other expenditure		(2,163,929)	(2,477,609)	(2,604,572)
		(50,611,544)	(50,810,903)	(50,851,652)
Net cash provided by/(used in) operating activities	17	15,680,895	9,770,370	12,218,915
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(7,078,251)	(11,488,960)	(10,631,855)
Payments for construction of infrastructure		(14,530,878)	(24,803,387)	(11,242,665)
Net proceeds for financial assets at amortised cost		8,000,000	-	(9,000,000)
Non-operating grants, subsidies and contributions		11,863,252	15,106,366	9,872,906
Proceeds from sale of property, plant & equipment		465,388	903,650	642,179
Net cash provided by/(used in) investment activities		(1,280,489)	(20,282,331)	(20,359,435)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings		(2,239,966)	(2,230,544)	(2,136,616)
Proceeds from new borrowings		3,300,000	4,300,000	-
Proceeds from self supporting loans		12,505	12,504	12,119
Net cash provided by/(used in) financing activities		1,072,539	2,081,960	(2,124,497)
Net increase/(decrease) in cash held		15,472,945	(8,430,001)	(10,265,017)
Cash at beginning of year		12,957,146	35,137,287	23,222,163
Cash and cash equivalents at the end of the year	17	28,430,091	26,707,286	12,957,146

This statement is to be read in conjunction with the accompanying notes.

Rate Setting Statement

for the year ended 30 June 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	2,487,513	2,921,457	2,668,285
		2,487,513	2,921,457	2,668,285
Revenue from operating activities (excluding rates)				
Rates (excluding general rates)		246,998	109,919	200,135
Operating grants, subsidies and contributions		7,710,373	4,128,446	6,495,907
Fees and charges		18,331,828	17,687,974	17,612,640
Profit on Asset Disposal		25,221	24,215	68,484
Interest earnings		1,360,925	1,159,285	1,278,366
Other revenue		487,113	314,860	249,662
		28,162,458	23,424,699	25,905,194
Expenditure from operating activities				
Employee costs		(26,161,298)	(26,979,860)	(25,778,978)
Materials and contracts		(16,714,715)	(17,712,748)	(16,894,075)
Utility charges		(1,959,071)	(1,893,062)	(1,934,319)
Depreciation on non-current assets		(15,883,869)	(17,343,216)	(17,947,190)
Interest expenses		(764,618)	(751,576)	(876,690)
Insurance expenses		(676,304)	(684,149)	(670,678)
Loss on sale of assets		(232,556)	(451,392)	(1,665,889)
Loss on assets expensed	9	(53,677)	-	-
Loss on assets written off	9,10	(273,098)	-	-
Other expenditure		(2,163,929)	(2,477,609)	(2,593,910)
		(64,883,135)	(68,293,612)	(68,361,729)
Non-cash amounts excluded from operating activities	27(a)	(16,226,169)	(17,770,393)	(19,608,602)
Amount attributable to operating activities		(18,006,995)	(24,177,063)	(20,179,648)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		11,863,252	15,106,366	9,872,906
Proceeds from disposal of assets	11(a)	465,388	903,650	642,179
Purchase of property, plant and equipment	9(a)	(7,078,251)	(11,488,960)	(10,631,855)
Purchase and construction of infrastructure	10(a)	(14,530,878)	(24,803,387)	(11,242,665)
Amount attributable to investing activities		(9,280,489)	(20,282,331)	(11,359,435)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(2,239,966)	(2,230,544)	(2,136,616)
Proceeds from borrowings	14(c)	3,300,000	4,300,000	-
Proceeds from self supporting loans		12,505	12,504	12,119
Restricted Cash Utilised		-	-	841,758
Transfers to reserves (restricted assets)	4	(23,621,582)	(12,859,671)	(19,140,974)
Transfers from reserves (restricted assets)	4	16,205,863	18,494,450	19,085,498
Amount attributable to financing activities		(6,343,180)	7,716,739	(1,338,215)
Deficit before imposition of general rates		(33,630,664)	(36,742,655)	(32,877,298)
Total amount raised from general rates	26	36,929,201	36,742,655	35,364,811
Surplus after imposition of general rates	27(b)	3,298,537	-	2,487,513

This statement is to be read in conjunction with the accompanying notes.

Notes to the Financial Statements

for the year ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations. The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated. All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 to these financial statements.

Notes to the Financial Statements

for the year ended 30 June 2019

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	20,258	6,700	51,350
General purpose funding	4,132,288	1,987,684	3,934,372
Law, order, public safety	475,220	268,123	387,895
Education and welfare	301,383	17,525	117,391
Community amenities	97,229	64,841	17,964
Recreation and culture	1,987,114	1,175,967	1,003,826
Transport	77,428	68,959	126,151
Economic services	317,292	367,537	545,402
Other property and services	302,161	171,110	311,556
	7,710,373	4,128,446	6,495,907
Non-operating grants, subsidies and contributions			
Law, order, public safety	330,214	384,000	28,414
Community amenities	27,273	-	-
Recreation and culture	6,928,393	11,105,898	4,195,775
Transport	4,249,254	3,616,468	4,727,092
Economic services	328,118	-	921,625
	11,863,252	15,106,366	9,872,906
Total grants, subsidies and contributions	19,573,625	19,234,812	16,368,813

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 25. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

Notes to the Financial Statements

for the year ended 30 June 2019

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Other revenue

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Reimbursements and recoveries	175,548	210,000	162,199
Other	311,565	104,860	87,463
	<u>487,113</u>	<u>314,860</u>	<u>249,662</u>

Fees and Charges

General purpose funding	122,072	90,000	200,505
Law, order, public safety	141,245	117,120	162,828
Health	178,890	199,090	139,638
Education and welfare	1,196,935	1,243,113	1,110,530
Community amenities	9,088,299	8,820,318	8,737,137
Recreation and culture	2,149,101	2,386,790	2,241,964
Transport	2,143,499	2,045,363	2,225,485
Economic services	2,481,432	1,965,680	2,068,524
Other property and services	830,355	820,500	726,029
	<u>18,331,828</u>	<u>17,687,974</u>	<u>17,612,640</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

Interest earnings

Loans receivable - clubs/institutions	3,853	3,918	4,971
Reserve accounts interest	640,098	400,000	565,243
Other interest earnings	341,989	452,867	366,481
Rates instalment and penalty interest (refer Note 26(e))	374,985	302,500	341,671
	<u>1,360,925</u>	<u>1,159,285</u>	<u>1,278,366</u>

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	54,000	75,000	47,855
- Other services	34,192	24,990	31,335
	<u>88,192</u>	<u>99,990</u>	<u>79,190</u>

Interest expenses (finance costs)

Borrowings (refer Note 14(b))	764,618	751,576	876,690
	<u>764,618</u>	<u>751,576</u>	<u>876,690</u>

Notes to the Financial Statements

for the year ended 30 June 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		17,930,091	7,957,146
Short-term Term Deposits		10,500,000	5,000,000
Total cash and cash equivalents		<u>28,430,091</u>	<u>12,957,146</u>

Financial assets at amortised cost - term deposits	8(a)	12,500,000	20,500,000
Total cash, cash equivalents, and all term deposits		<u>40,930,091</u>	<u>33,457,146</u>

Comprises:

- Unrestricted cash and cash equivalents		5,287,218	7,406,320
- Restricted cash and cash equivalents		35,642,873	26,050,826
		<u>40,930,091</u>	<u>33,457,146</u>

The following restrictions have been imposed by regulations or other externally imposed requirements:

Reserve accounts

Airport	4	2,355,169	2,285,329
Albany Entertainment	4	362,912	408,570
ALAC Synthetic Surface "Carpet"	4	269,424	244,424
Bayonet Head Infrastructure	4	151,770	151,146
Car Parking	4	360,207	255,207
Emu Point Boat Pens Development	4	483,416	543,074
Masterplan Funding	4	145,679	190,679
National Anzac Centre	4	1,151,513	1,060,819
Parks and Recreations Grounds	4	681,121	218,557
Plant Replacement	4	2,343,919	1,772,154
Roadworks	4	2,709,392	1,827,141
Waste Management	4	4,092,813	2,990,856
Refuse Collection & Waste Minimisation	4	3,880,067	2,749,166
Building Restoration	4	1,386,048	1,168,369
Debt Management	4	3,322,486	3,389,081
Land Acquisition	4	503,733	632,733
Coastal Management	4	676,189	661,189
Information Technology	4	541,045	434,045
Prepaid Rates	4	998,417	861,339
Destination Marketing & Economic Development	4	351,991	111,352
Albany Heritage Park Infrastructure	4	499,564	504,564
Unspent Grants	4	5,868,778	3,330,455
Cheynes Beach	4	123,514	152,195
Capital Seed Funding for Sporting Clubs	4	71,000	71,000
Centennial Park Stadium and Pavilion Renewal	4	71,637	33,641
Great Southern Contiguous Local Authorities Group (CLAG)	4	2,000	1,000
Town Hall	4	60,000	-
		<u>33,463,804</u>	<u>26,048,085</u>

Other restricted cash and cash equivalents

National ANZAC Centre Donations		7,754	2,741
Bonds and Deposits Held	29	594,620	-
Unspent loans	14(d)	1,576,695	-
Total restricted cash and cash equivalents		<u>35,642,873</u>	<u>26,050,826</u>

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Notes to the Financial Statements

for the year ended 30 June 2019

4. RESERVES - CASH BACKED

	2019 Actual			2019 Budget			2018 Actual					
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
(a) Airport	2,285,329	2,492,276	(2,422,436)	2,355,169	1,964,668	2,285,703	(2,662,996)	1,587,375	2,190,421	2,242,959	(2,148,051)	2,285,329
(b) Albany Entertainment	408,570	4,342	(50,000)	362,912	458,570	4,586	(50,000)	413,156	454,228	4,342	(50,000)	408,570
(c) ALAC Synthetic Surface "Carpet"	244,424	25,000	-	269,424	234,424	25,000	(183,300)	76,124	224,424	20,000	-	244,424
(d) Albany Classics	-	-	-	-	-	-	-	-	25,281	-	(25,281)	-
(e) Bayonet Head Infrastructure	151,146	624	-	151,770	151,146	624	-	151,770	150,522	624	-	151,146
(f) Car Parking	255,207	200,000	(95,000)	360,207	230,285	-	(100,000)	130,285	155,285	99,922	-	255,207
(g) Emu Point Boat Pens Development	543,074	64,913	(124,571)	483,416	534,351	92,000	(314,667)	311,684	401,133	158,723	(16,782)	543,074
(h) Masterplan Funding	190,679	-	(45,000)	145,679	186,621	-	(90,000)	96,621	186,621	4,058	-	190,679
(i) National Anzac Centre	1,060,819	90,694	-	1,151,513	982,145	10,000	(110,000)	882,145	987,145	73,674	-	1,060,819
(j) Parks and Recreations Grounds	218,557	462,564	-	681,121	258,418	10,000	-	268,418	253,054	5,503	(40,000)	218,557
(k) Plant Replacement	1,772,154	571,765	-	2,343,919	2,165,609	213,039	(691,000)	1,687,648	2,139,622	132,532	(500,000)	1,772,154
(l) Roadworks	1,827,141	1,082,251	(200,000)	2,709,392	1,708,514	147,164	(200,000)	1,655,678	1,641,687	485,454	(300,000)	1,827,141
(m) Waste Management	2,990,856	1,127,065	(25,108)	4,092,813	3,095,993	1,048,093	(221,000)	3,923,086	2,378,090	1,078,909	(466,143)	2,990,856
(n) Refuse Collection & Waste Minimisation	2,749,166	7,717,916	(6,587,015)	3,880,067	2,691,290	7,398,038	(7,240,483)	2,848,845	2,102,361	7,255,719	(6,608,914)	2,749,166
(o) Building Restoration	1,168,369	267,679	(50,000)	1,386,048	1,474,302	82,308	(439,000)	1,117,610	1,336,623	186,746	(355,000)	1,168,369
(p) Debt Management	3,389,081	1,760,134	(1,826,729)	3,322,486	3,148,921	360,600	(1,095,479)	2,414,042	3,914,614	491,159	(1,016,692)	3,389,081
(q) Land Acquisition	632,733	80,000	(209,000)	503,733	621,345	80,000	(45,000)	666,345	523,676	109,057	-	632,733
(r) Coastal Management	661,189	15,000	-	676,189	618,817	-	-	618,817	573,713	87,476	-	661,189
(s) Information Technology	434,045	267,000	(160,000)	541,045	566,592	-	(160,000)	406,592	617,219	13,422	(196,596)	434,045
(t) Prepaid Rates	861,339	998,417	(861,339)	998,417	762,372	762,372	(762,372)	762,372	762,372	861,339	(762,372)	861,339
(u) Destination Marketing & Economic Development	111,352	314,244	(73,605)	351,991	143	158,567	(70,000)	88,710	97,719	113,633	(100,000)	111,352
(v) Albany Heritage Park Infrastructure	504,564	5,000	(10,000)	499,564	456,606	5,000	(10,000)	451,606	496,606	10,799	(2,841)	504,564
(w) Unspent Grants	3,330,455	5,868,778	(3,330,455)	5,868,778	4,011,963	-	(4,011,963)	451,606	4,301,443	5,525,065	(6,496,053)	3,330,455
(x) Cheynes Beach	152,195	91,319	(120,000)	123,514	170,069	91,319	-	261,388	78,750	73,445	-	152,195
(y) Capital Seed Funding for Sporting Clubs	71,000	-	-	71,000	71,000	-	-	71,000	-	71,000	-	71,000
(z) Centennial Park Stadium and Pavilion Renewal	33,641	53,601	(15,605)	71,637	16,574	84,258	(37,190)	63,642	-	34,414	(773)	33,641
(aa) Great Southern Contiguous Local Authorities Group (CLAG)	1,000	1,000	-	2,000	1,000	1,000	-	2,000	-	1,000	-	1,000
(ab) Town Hall	-	60,000	-	60,000	-	-	-	-	-	-	-	-
Total Cash Backed Reserves	26,048,085	23,621,582	(16,205,863)	33,463,804	26,581,738	12,859,671	(18,494,450)	20,946,959	25,992,609	19,140,974	(19,085,498)	26,048,085

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

Notes to the Financial Statements

for the year ended 30 June 2019

4. RESERVES - CASH BACKED (Continued)

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Airport	Ongoing	To facilitate the future development and improvements at the Albany Airport.
(b) Albany Entertainment	Ongoing	To provide for future funding requirements of the Albany Entertainment Centre.
(c) ALAC Synthetic Surface "Carpet"	Ongoing	To provide a replacement of the synthetic surface "carpet".
(d) Albany Classics	Ongoing	To provide funding for the roadside barriers for the Albany Classic Event.
(e) Bayonet Head Infrastructure	Ongoing	To hold owner funding for infrastructure items and works within the Bayonet Head.
(f) Car Parking	Ongoing	To provide for the acquisition of land, the development of land for car parking within the Central Business District.
(g) Emu Point Boat Pens Development	Ongoing	To provide for the development/redevelopment of the Emu Point Boat Pens.
(h) Masterplan Funding	Ongoing	To provide for funding of asset masterplans.
(i) National Anzac Centre	Ongoing	To receipt funds for the ongoing management and building renewal for (AIC).
(j) Parks and Recreations Grounds	Ongoing	To facilitate the funding of future works associated with parks and recreation grounds.
(k) Plant Replacement	Ongoing	To provide for the future replacement of plant, and reduce dependency on loans for this purpose.
(l) Roadworks	Ongoing	To facilitate the funding of road and drainage works associated with roads.
(m) Waste Management	Ongoing	To facilitate the funding of future waste management the rehabilitation, redevelopment and development of refuse sites.
(n) Refuse Collection & Waste Minimisation	Ongoing	To receipt any annual surplus from Council's Waste Collection/Minimisation Program to provide future funding for Council's Sanitation program.
(o) Building Restoration	Ongoing	To receipt funds for the ongoing building renewal and expansion projects.
(p) Debt Management	Ongoing	To receipt funds for the long-term debt strategy.
(q) Land Acquisition	Ongoing	To receipt proceeds from sale of land to acquire strategic parcels of land in a future financial year.
(r) Coastal Management	Ongoing	To receipt funds to facilitate future coastal works
(s) Information Technology	Ongoing	To receipt funds for the long-term information technology changes and licensing
(t) Prepaid Rates	Ongoing	To receipt prepaid rate revenue when these funds relate and are applied to the following financial year.
(u) Destination Marketing & Economic Development	Ongoing	To receipt funds for the purpose of destination marketing and major event attraction within the City of Albany.
(v) Albany Heritage Park Infrastructure	Ongoing	To receipt funds for the purpose of maintenance and capital improvements to the Albany Heritage Park.
(w) Unspent Grants	Ongoing	To receipt grant funds which are unspent at year end to be expended in a future financial year.
(x) Cheynes Beach	Ongoing	To receipt funds for the purpose of facilitating community maintenance and enhancement projects within the Cheyne Beach locality.
(y) Capital Seed Funding for Sporting Clubs	Ongoing	To receipt funds which are unspent at year end to be expended in a future financial year.
(z) Centennial Park Stadium and Pavilion Renewal	Ongoing	To receipt funds for the future renewal requirements of the Stadium & Pavilion within Centennial Park.
(aa) Great Southern Contiguous Local Authorities Group (CLAG)	Ongoing	To receipt funds for the Great Southern Contiguous Local Authorities Group (CLAG) for the purpose of Mosquito Control.
(ab) Town Hall	Ongoing	To provide funding for the Town Hall

Notes to the Financial Statements

for the year ended 30 June 2019

5. TRADE RECEIVABLES

	2019	2018
	\$	\$
Current		
Rates receivable	1,240,591	987,604
Sundry receivables	1,516,467	1,091,378
Allowance for impairment of receivables	(12,843)	(62,966)
GST receivable	290,181	506,510
Total current trade receivables	3,034,396	2,522,526
Non-current		
Pensioner's rates and ESL deferred	626,728	577,001
Total non-current trade receivables	626,728	577,001

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method. Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

6. INVENTORIES

	2019	2018
	\$	\$
Current		
Gravel, Fuel and Materials	1,121,658	545,912
Land Held For Resale	158,000	158,000
Retail Stock - Forts Store	149,777	126,343
Retail Stock - Albany Visitor Centre	48,899	53,595
Retail Stock - Library	3,409	5,298
Retail Stock - ALAC Sports Store	3,644	3,967
Retail Stock - Other	-	6,118
Total current inventory	1,485,387	899,233

The following movements in inventories occurred during the year:

Carrying amount at 1 July	899,233	860,486
Inventories expensed during the year	(2,764,301)	(2,250,991)
Additions to inventory	3,350,455	2,289,738
Carrying amount at 30 June	1,485,387	899,233

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land classified as held for sale

As at 30 June 2019, 2 lots remain unsold as part of the City's Cull Road Residential Subdivision. Please refer to Note 23 for further details on this Major Land Transaction.

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Notes to the Financial Statements

for the year ended 30 June 2019

7. OTHER CURRENT ASSETS

	2019	2018
	\$	\$
Other current assets		
Prepayments	431,555	293,773
Accrued Income	800,248	496,285
	1,231,803	790,058

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

8. OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
(a) Current assets		
Financial assets at amortised cost	12,512,899	20,500,000
Financial assets previously classified as loans and receivables	-	12,504
Financial assets previously classified as available for sale financial assets	-	201,068
	12,512,899	20,713,572
Financial assets at amortised cost		
- Financial assets at amortised cost - term deposits	12,500,000	20,500,000
- Financial assets at amortised cost - self supporting loans	12,899	-
	12,512,899	20,500,000
Financial assets previously classified as loans and receivables		
- Loans receivable - clubs/institutions	-	12,504
	-	12,504
Financial assets previously classified as available for sale financial assets		
- Unlisted equity investments	-	201,068
Units in Local Government House Trust	-	201,068
	-	201,068

Notes to the Financial Statements

for the year ended 30 June 2019

8. OTHER FINANCIAL ASSETS (Continued)

	2019	2018
	\$	\$
(b) Non-current assets		
Financial assets at amortised cost	102,477	-
Financial assets previously classified as loans and receivables	-	115,377
Financial assets at fair value through profit and loss	227,723	-
	330,200	115,377
Financial assets at amortised cost		
- Financial assets at amortised cost - self supporting loans	102,477	-
	102,477	-
Financial assets previously classified as loans and receivables		
- Loans receivable - clubs/institutions	-	115,377
	-	115,377
Financial assets at fair value through profit and loss		
- Unlisted equity investments		
Units in Local Government House Trust	227,723	-
	227,723	-
<i>During the year, the following gains/(losses) were recognised in profit and loss:</i>		
Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services	26,655	(4,537)
	26,655	(4,537)

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 14(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The City classifies financial assets at amortised cost if both of the following criteria are met:- the asset is held within a business model whose objective is to collect the contractual cashflows, and the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The City classifies the following financial assets at fair value through profit and loss: - debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income, equity investments which the City has not elected to recognise, and fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 28.

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method. Refer to Note 30 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

Notes to the Financial Statements

for the year ended 30 June 2019

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land - freehold land	Land - vested in and under the control of Council	Land - Total	Buildings	Furniture and equipment	Plant and equipment	Paintings	Work in progress at cost	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	63,510,300	1,015,100	64,525,400	78,842,206	4,279,020	15,666,804	333,613	298,101	163,945,144
Additions	-	-	-	5,005,963	704,939	2,462,262	-	2,458,691	10,631,855
(Disposals)	(133,000)	-	(133,000)	-	-	(1,026,135)	-	-	(1,159,135)
Revaluation increments / (decrements) transferred to revaluation surplus	-	-	-	-	-	-	406,769	-	406,769
Depreciation (expense)	-	-	-	(2,525,468)	(1,193,533)	(1,779,466)	-	-	(5,498,467)
Transfers	-	-	-	1,334,688	11,417	-	-	(1,346,105)	-
Carrying amount at 30 June 2018	63,377,300	1,015,100	64,392,400	82,657,389	3,801,843	15,323,465	740,382	1,410,687	168,326,166
Comprises:									
Gross carrying amount at 30 June 2018	63,377,300	1,015,100	64,392,400	140,489,924	5,940,964	18,725,751	740,382	1,410,687	231,700,108
Accumulated depreciation at 30 June 2018	-	-	-	(57,832,535)	(2,139,121)	(3,402,286)	-	-	(63,373,942)
Carrying amount at 30 June 2018	63,377,300	1,015,100	64,392,400	82,657,389	3,801,843	15,323,465	740,382	1,410,687	168,326,166
Additions	994,313	-	994,313	2,400,278	502,421	1,095,792	-	2,085,447	7,078,251
(Disposals)	-	-	-	-	-	(672,723)	-	-	(672,723)
(Loss) on assets expensed	-	-	-	-	(8,639)	(45,038)	-	-	(53,677)
(Loss) on assets written off	-	-	-	-	-	-	0	(10,969)	(10,969)
Depreciation (expense)	-	-	-	(2,606,778)	(993,364)	(1,635,075)	-	-	(5,235,217)
Transfers	-	-	-	278,480	-	82,341	-	(360,821)	-
Carrying amount at 30 June 2019	64,371,613	1,015,100	65,386,713	82,729,369	3,302,261	14,148,762	740,382	3,124,344	169,431,831
Comprises:									
Gross carrying amount at 30 June 2019	64,371,613	1,015,100	65,386,713	143,168,682	6,428,259	18,711,037	740,382	3,124,344	237,559,417
Accumulated depreciation at 30 June 2019	-	-	-	(60,439,313)	(3,125,998)	(4,562,275)	-	-	(68,127,586)
Carrying amount at 30 June 2019	64,371,613	1,015,100	65,386,713	82,729,369	3,302,261	14,148,762	740,382	3,124,344	169,431,831

Notes to the Financial Statements

for the year ended 30 June 2019

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2 & 3	Market Approach using recent observable or estimated market data for similar properties	Independent Registered Valuers & Management Valuation	30 June 2017	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land.
Land - vested in and under the control of Council	3	Cost approach using current replacement cost	Management Valuation	30 June 2017	Improvements to land using estimated construction costs.
Buildings	2 & 3	Market Approach using recent market data for similar properties. Cost Approach using depreciated replacement cost	Independent Registered Valuers & Management Valuation	30 June 2017	Direct market comparisons / price per square Metre (Level 2) - remaining useful life assessments & active market inputs (Level 3)
Furniture and equipment	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers & Management Valuation	30 June 2016	Purchase costs of similar assets adjusted for current condition and comparability, residual values and remaining useful life assessments.
Plant and equipment	2 & 3	Market Approach using recent observable market data for similar assets. Cost Approach using depreciated replacement cost	Independent Registered Valuers & Management Valuation	30 June 2016	Market price per item, purchase costs of similar assets adjusted for condition and comparability, residual values, and remaining useful life assessments.
Paintings	3	Market Approach using recent auction information for similar pieces of artwork	Independent Registered Valuers & Management Valuation	30 June 2018	Recent Auction Sales

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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Notes to the Financial Statements

for the year ended 30 June 2019

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Footpaths	Drainage	Parks, Gardens & Reserves	Other	Work in progress at cost	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017							
Additions	230,204,677	41,231,365	51,078,631	36,385,788	88,726,903	3,714,817	451,342,181
(Disposals)	3,161,420	516,700	905,892	1,797,521	1,873,607	2,987,525	11,242,665
Revaluation increments / (decrements) transferred to revaluation surplus	(5,540,287)	(17,545,047)	211	(7,140,770)	(23,377,040)	-	(53,602,933)
Depreciation (expense)	(7,500,260)	(791,818)	(1,010,634)	(800,185)	(2,345,826)	-	(12,448,723)
Transfers	50,637	169,225	119,912	1,139,952	845,476	(2,325,202)	-
Carrying amount at 30 June 2018	222,074,870	23,580,425	51,094,012	31,382,306	64,642,671	4,377,140	399,452,741
Comprises:							
Gross carrying amount at 30 June 2018	359,431,568	30,915,470	84,569,639	50,599,288	96,145,322	4,377,140	626,038,427
Accumulated depreciation at 30 June 2018	(139,055,381)	(7,335,045)	(33,475,627)	(19,216,982)	(31,502,651)	-	(230,585,686)
Carrying amount at 30 June 2018	220,376,187	23,580,425	51,094,012	31,382,306	64,642,671	4,377,140	395,452,741
Additions	5,346,850	297,242	1,495,518	476,085	2,395,266	4,519,917	14,530,878
(Loss) on assets written off	-	-	-	-	-	(262,129)	(262,129)
Depreciation (expense)	(5,827,190)	(613,266)	(1,067,531)	(1,431,541)	(1,709,124)	-	(10,648,652)
Transfers	2,179,023	511,668	-	56,687	117,731	(2,865,109)	-
Carrying amount at 30 June 2019	222,074,870	23,776,069	51,521,999	30,483,537	65,446,544	5,769,819	399,072,838
Comprises:							
Gross carrying amount at 30 June 2019	366,957,441	31,724,380	86,065,157	51,132,060	98,658,319	5,769,819	640,307,176
Accumulated depreciation at 30 June 2019	(144,882,571)	(7,948,311)	(34,543,158)	(20,648,523)	(33,211,775)	-	(241,234,338)
Carrying amount at 30 June 2019	222,074,870	23,776,069	51,521,999	30,483,537	65,446,544	5,769,819	399,072,838

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Notes to the Financial Statements

for the year ended 30 June 2019

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Roads	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Construction Costs And Current Condition, Residual Values And Remaining Useful Life Assessments Inputs.
Footpaths	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Construction Costs And Current Condition, Residual Values And Remaining Useful Life Assessments Inputs.
Drainage	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Construction Costs And Current Condition, Residual Values And Remaining Useful Life Assessments Inputs.
Parks, Gardens & Reserves	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Construction Costs And Current Condition, Residual Values And Remaining Useful Life Assessments Inputs.
Other	3	Cost Approach using depreciated replacement cost	Management Valuation	30 June 2018	Construction Costs And Current Condition, Residual Values And Remaining Useful Life Assessments Inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

Notes to the Financial Statements

for the year ended 30 June 2019

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework. In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value. Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance. Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government. Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset. In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset. Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the City.

Notes to the Financial Statements

for the year ended 30 June 2019

11. FIXED ASSETS (Continued)

(n) Disposals of Assets

	2019 Actual			2018 Actual		
	Net Book Value	Sale Proceeds	Actual Profit/Loss	Net Book Value	Sale Proceeds	Actual Profit/Loss
Land - freehold land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plant and equipment	672,723	485,388	25,221	133,000	11,973	(121,027)
Infrastructure - Other	-	-	(232,556)	1,026,135	630,206	(464,413)
Total	672,723	485,388	25,221	1,330,827	642,179	(1,685,859)

The following assets were disposed of during the year.

Plant and Equipment

	Net Book Value	Sale Proceeds	Actual Profit/Loss
MacDonald Johnston VT605 Sweeper	188,082	102,149	(65,933)
Nissan Forklift	7,500	9,716	2,216
Isuzu NPR300 Truck Mounted EWP	43,282	28,194	(15,088)
Caterpillar 120M Grader	135,570	101,485	(34,085)
Plant Trailer - Evertans	5,875	1,623	(4,252)
Toyota Corolla Ascent Sedan	6,868	6,364	(504)
Colorado LX (4x4) RG Crew Cab	11,900	13,636	1,736
Ford PX Ranger XL Super Cab Chassis	10,566	7,273	(3,313)
Pig Trailer	5,465	12,581	7,116
John Deere 320D Skidsteer Loader	44,475	19,528	(24,947)
Asphalt Cutter	100	415	315
Colorado LX (4x4) RG space c/chas	12,286	12,605	319
John Deere 1575 front deck mower	26,594	7,144	(19,450)
130 Tourer Active 1.6 gdi 4d wagon	9,636	6,000	(3,636)
Ranger XL 2.2 hi-rider (4x2)	12,455	12,273	(182)
Colorado LX (4x4) RG crew c/chas	17,463	13,636	(3,827)
Colorado LX (4x4) RG crew c/chas	11,900	14,545	2,645
Ford PX Ranger XL super cab chassis	10,566	12,273	1,687
Ford PX Ranger XL super cab chassis	25,804	6,525	(19,279)
John Deere 1575 front deck mower	12,286	15,909	3,623
Holden Colorado IS 4x4 space cab chassis	42,113	7,196	(34,917)
Noremat m611 reach mower	10,566	11,818	1,232
Ford PX Ranger XL Super Cab Chassis	11,900	14,545	2,645
Colorado LX (4x4) RG Crew Cab	18,825	15,682	(3,143)
Kia Optima GT	672,723	485,388	25,221
Total			(232,556)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the City which are currently in use yet fully depreciated are shown below.

	2019	2016
Furniture and equipment	\$ 366,667	\$ 366,667
Plant and equipment	740	2,000
Total	367,407	368,667

(c) Temporarily Idle Assets

The City did not have any idle assets as at 30 June 2019.

Notes to the Financial Statements

for the year ended 30 June 2019

11. FIXED ASSETS (Continued)

(d) Depreciation

	2019 Actual	2019 Budget	2018 Actual
Buildings	2,606,778	2,519,928	2,525,468
Furniture and equipment	993,364	790,510	1,193,533
Plant and equipment	1,635,075	1,748,181	1,779,466
Infrastructure - Roads	5,827,190	6,722,417	7,500,260
Infrastructure - Footpaths	613,266	707,482	791,818
Infrastructure - Drainage	1,067,531	1,231,535	1,010,634
Infrastructure - Parks, Gardens & Reserves	1,431,541	1,651,468	800,185
Infrastructure - Other	1,709,124	1,971,695	2,345,826
Total Depreciation	15,883,869	17,343,216	17,947,190

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements. The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings:	
- Heritage Buildings	60 to 145 years
- Contemporary Buildings	40 to 145 years
- Sheds/Minor Structures/Public Toilets	40 to 60 years
Furniture and equipment	2 to 10 years
Plant and equipment	2 to 15 years
Sealed roads and streets:	
- formation	not depreciated
- pavement	60 to 90 years
- surface: single chip seal	8 to 10 years
- surface: double chip seal	20 to 30 years
- surface: asphalt	30 to 40 years
Kerbing	30 to 60 years
Gravel roads:	
- formation	not depreciated
- pavement	60 to 90 years
Formed roads (unsealed):	
- formation	not depreciated
- pavement	60 to 90 years
Footpaths	30 to 80 years
Major Bridges	70 to 100 years
Drainage	60 to 100 years
Infrastructure - Parks, Gardens & Reserves	5 to 45 years
Infrastructure - Other	10 to 70 years

Notes to the Financial Statements

for the year ended 30 June 2019

12. REVALUATION SURPLUS

	2019		2019		2019		2019		2018		2018	
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Revaluation Movement on	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Revaluation Movement on	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Revaluation Movement on
Land & Buildings	71,667,244	-	-	71,667,244	71,667,244	-	-	71,667,244	71,667,244	-	-	-
Furniture and equipment	1,230,932	-	-	1,230,932	1,230,932	-	-	1,230,932	1,230,932	-	-	-
Plant and equipment	3,608,013	-	-	3,608,013	3,608,013	-	-	3,608,013	3,608,013	-	-	-
Paintings	406,769	-	-	406,769	-	406,769	-	406,769	-	406,769	-	406,769
Infrastructure - Roads	76,219,304	-	-	76,219,304	81,759,591	-	(5,540,287)	76,219,304	81,759,591	(5,540,287)	(5,540,287)	76,219,304
Infrastructure - Footpaths	12,094,576	-	-	12,094,576	29,639,623	-	(17,545,047)	12,094,576	29,639,623	(17,545,047)	(17,545,047)	12,094,576
Infrastructure - Drainage	36,827,994	-	-	36,827,994	36,827,783	-	-	36,827,994	36,827,783	-	-	211
Infrastructure - Parks, Gardens & Reserves	684,125	-	-	684,125	7,824,895	-	(7,140,770)	684,125	7,824,895	(7,140,770)	(7,140,770)	684,125
Infrastructure - Other	41,975,583	-	-	41,975,583	65,352,623	-	(23,377,040)	41,975,583	65,352,623	(23,377,040)	(23,377,040)	41,975,583
Total Revaluation Surplus	244,714,540	-	-	244,714,540	297,910,704	406,980	(53,603,144)	244,714,540	297,910,704	(53,603,144)	(53,196,164)	244,714,540

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

Notes to the Financial Statements

for the year ended 30 June 2019

13. TRADE AND OTHER PAYABLES

	2019	2018
	\$	\$
Current		
Sundry creditors	2,054,100	2,593,371
Bonds and Deposits Held (refer to Note 29)	594,620	-
Accrued interest on long term borrowings	54,596	58,596
Accrued salaries and wages	731,880	703,061
Sundry Accruals	526,938	263,347
Income Received in Advance	363,038	338,657
Total Current Trade and Other Payables	4,325,172	3,957,032

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Notes to the Financial Statements

for the year ended 30 June 2019

14. INFORMATION ON BORROWINGS

	2019	2018
(a) Borrowings	\$	\$
Current	2,570,907	2,239,966
Non-current	12,346,888	11,617,795
Total Borrowings	14,917,795	13,857,761

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	2019 Actual		2019 Budget		2018 Actual		Principal 1-Jul-18	Principal 30-Jun-19	Principal 1-Jul-17	New Loans	Principal Repayments 30-Jun-18	Interest Repayments	Principal 30-Jun-18	
				Principal	Interest	Principal	Interest	Principal	Interest								
Community amenities																	
Waste Management	19	WATC*	5.44%	-	-	-	-	-	-	1,529,143	1,506,567	19,090	-	19,090	767	-	
Coastal Enhancement Project	45	WATC*	N/A	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	
Recreation and culture																	
Library Development	17	WATC*	5.44%	-	-	-	-	-	-	-	-	-	-	-	57,839	2,321	
Recreation Reserves Works	18	WATC*	5.44%	-	-	-	-	-	-	-	-	-	-	-	19,374	777	
ALAC Redevelopment	30	WATC*	6.35%	130,304	105,276	1,395,289	127,422	1,529,143	1,506,567	1,529,143	1,648,001	19,374	-	122,408	113,925	1,525,593	
ALAC Redevelopment	32	WATC*	7.12%	107,538	115,299	1,395,695	104,667	1,506,567	1,506,567	1,506,567	1,603,505	100,272	-	100,272	123,190	1,503,233	
Town Square Upgrade	33	WATC*	4.39%	48,548	15,271	277,034	48,114	326,310	326,310	326,310	372,066	46,484	-	46,484	17,729	325,582	
Forts Entrance and Public Space	36	WATC*	4.39%	48,548	15,428	277,034	48,114	326,310	326,310	326,310	372,066	46,484	-	46,484	17,572	325,582	
Centennial Park Stage 1	37	WATC*	3.81%	203,623	59,887	1,268,280	205,698	1,374,144	1,374,144	1,374,144	1,570,869	98,966	-	98,966	67,731	1,471,903	
Centennial Park Stage 2	38	WATC*	2.94%	116,235	10,847	247,077	116,585	365,782	365,782	365,782	480,146	114,834	-	114,834	16,337	365,312	
ALAC - Heat Exchange Unit	39	WATC*	2.94%	87,832	9,009	183,544	88,077	271,725	271,725	271,725	356,681	85,305	-	85,305	12,138	271,376	
Centennial Park Stage 3	41	WATC*	2.37%	98,749	11,433	310,697	98,365	410,392	410,392	410,392	505,796	96,450	-	96,450	11,141	409,346	
Centennial Park Stage 4	42	WATC*	2.45%	80,275	12,535	341,381	79,652	422,646	422,646	422,646	500,000	78,344	-	78,344	15,023	421,656	
Town Hall	44	WATC*	1.78%	-	3,052	1,800,000	-	-	-	-	1,800,000	-	-	1,800,000	-	-	
Emu Point Boat Pens	46	WATC*	2.56%	-	3,342	1,500,000	-	-	-	-	1,500,000	-	-	1,500,000	-	-	
Transport																	
Roadworks - Asset Upgrade	21A	WATC*	7.14%	132,006	57,481	631,191	131,222	764,751	764,751	764,751	886,260	-	-	123,063	67,164	763,197	
Roadworks - 22C Refinanced	22D	WATC*	4.01%	152,017	37,039	672,183	151,263	825,918	825,918	825,918	970,300	-	-	146,100	43,846	824,200	
Roadworks - 03/04	23	CBA**	6.62%	49,685	22,625	304,427	49,929	354,312	354,312	354,312	401,049	-	-	46,737	25,775	354,312	
Roadworks - 04/05	28	WATC*	5.84%	116,421	62,088	888,577	118,084	972,611	972,611	972,611	1,084,907	-	-	109,909	69,284	974,998	
Roadworks - 06/07	29	WATC*	6.36%	311,028	91,960	1,058,936	310,474	1,372,452	1,372,452	1,372,452	1,662,115	-	-	292,151	112,638	1,369,964	
Stirling Terrace Upgrade	34	WATC*	4.39%	38,838	12,343	221,628	38,491	261,050	261,050	261,050	297,654	-	-	37,188	14,058	260,466	
Economic services																	
Saleyards Loan	3	WATC*	6.96%	49,396	5,188	52,843	49,684	102,283	102,283	102,283	148,413	-	-	46,174	8,841	102,239	
Forts Cafe, Retail & Admin Upgrade/Refurbishment	35	WATC*	4.39%	58,257	18,512	332,442	57,737	391,573	391,573	391,573	446,480	-	-	55,781	21,087	390,699	
Visitor Centre Building	43	WATC*	2.89%	90,139	31,799	822,272	88,981	913,894	913,894	913,894	1,000,000	-	-	87,569	34,974	912,411	
Other property and services																	
Admin Building 1	25	WATC*	5.84%	66,026	34,594	486,915	65,135	554,188	554,188	554,188	615,273	-	-	62,332	38,742	562,941	
Admin Building 2A	26E	WATC*	3.49%	181,407	6,075	-	180,862	180,862	180,862	180,862	356,646	-	-	175,239	13,310	181,407	
Purchase Land - Lot 20	40	WATC*	2.37%	70,894	23,545	480,450	70,018	552,654	552,654	552,654	619,847	-	-	68,503	28,320	551,344	
Total Borrowings				13,857,761	764,618	14,917,795	2,239,966	13,779,517	13,779,517	13,779,517	15,848,973	15,994,377	4,300,000	2,239,966	751,576	15,848,973	13,857,761

* WA Treasury Corporation

** Commonwealth Bank of Australia

All loan repayments were financed by general purpose revenue.

Notes to the Financial Statements

for the year ended 30 June 2019

14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
Town Hall Renewal	WATC	Int & Princ.	7	1.78%	1,800,000	1,800,000	(223,305)	(1,800,000)	3,052	1,576,695
Coastal Enhancement Project	WATC	Int & Princ.	8	3.70%	-	1,000,000	-	(1,000,000)	-	-
Emu Point Boat Pens	WATC	Int & Princ.	20	2.56%	1,500,000	1,500,000	(1,500,000)	(1,500,000)	3,342	-
					3,300,000	4,300,000	(1,723,305)	(4,300,000)	6,394	1,576,695

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1-Jul-18	Borrowed During Year	Expended During Year	Unspent Balance 30-Jun-19
Town Hall Renewal	06 Jun 19	-	1,800,000	(223,305)	1,576,695
		-	1,800,000	(223,305)	1,576,695
	2019	\$	\$	\$	\$
		55,000	55,000	-	55,000
		55,000	55,000	-	55,000

(e) Undrawn Borrowing Facilities

Credit Standby Arrangements	2019	2018
Credit card limit	\$	\$
Credit card balance at balance date	55,000	55,000
Total amount of credit unused	55,000	55,000

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the City becomes a party to the contractual provisions to the instrument. Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Financial liabilities are derecognised when the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 28.

Notes to the Financial Statements

for the year ended 30 June 2019

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	2,009,145	2,845,522	4,854,667
Non-current provisions	-	735,523	735,523
Opening balance at 1 July 2018	2,009,145	3,581,045	5,590,190
Additional provision	1,990,330	549,975	2,540,305
Amounts used	(1,887,775)	(420,363)	(2,308,138)
Balance at 30 June 2019	2,111,700	3,710,657	5,822,357
Comprises			
Current	2,111,700	3,117,217	5,228,917
Non-current	-	593,440	593,440
Balance at 30 June 2019	2,111,700	3,710,657	5,822,357

Amounts are expected to be settled on the following basis:

	2019	2018
	\$	\$
Less than 12 months after the reporting date	2,432,769	2,282,232
More than 12 months from reporting date	3,389,588	3,307,958
	5,822,357	5,590,190

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Notes to the Financial Statements

for the year ended 30 June 2019

16. OTHER PROVISIONS

	Provision for Remediation Costs
	\$
Opening balance at 1 July 2018	163,666
Additional provision	94,453
Amounts used	(50,872)
Balance at 30 June 2019	207,247

Provision for remediation costs

Under the agreements for the City's gravel pits, the City has a legal obligation to restore the site. A provision for remediation is recognised when:

- there is a present obligation as a result of gravel extraction activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site. The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date. Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on the remaining life of the gravel pits.

Notes to the Financial Statements

for the year ended 30 June 2019

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	28,430,091	26,707,286	12,957,146
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	12,098,431	6,980,108	2,765,983
Non-cash flows in Net result:			
Depreciation	15,883,869	17,343,216	17,947,190
Loss on sale of assets	207,335	427,177	1,597,405
Loss on assets expensed	53,677	-	-
Loss on assets written off	273,098	-	-
Fair value adjustments to financial assets at fair value through profit or loss	(26,655)	-	4,537
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(561,597)	(40,866)	(464,965)
(Increase)/decrease in other assets	(441,745)	-	-
(Increase)/decrease in inventories	(586,154)	57,002	(38,747)
Increase/(decrease) in payables	368,140	90,612	(544,827)
Increase/(decrease) in provisions	275,748	19,487	825,245
Grants contributions for the development of assets	(11,863,252)	(15,106,366)	(9,872,906)
Net cash from operating activities	15,680,895	9,770,370	12,218,915

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019 Actual	2018 Actual
	\$	\$
Governance	17,915,583	15,942,639
General purpose funding	886,967	757,835
Law, order, public safety	4,109,337	4,447,480
Health	141,054	150,591
Education and welfare	293,255	319,774
Community amenities	30,488,350	30,826,753
Recreation and culture	98,160,775	99,721,773
Transport	362,268,827	359,221,536
Economic services	17,647,876	17,994,773
Other property and services	69,557,055	69,358,738
Unallocated	14,687,094	3,611,928
Total assets classified by function and activity	616,156,173	602,353,820

19. CONTINGENT LIABILITIES

The City, together with the Water Corporation, is part of a joint venture agreement which owns a liquid waste facility. This facility is currently not in operation. Indications from the Water Corporation is that this will not be used in the future. The City may be liable for some costs with the unwinding of this joint venture and the decommissioning of the facility. The facility is currently in care and maintenance, which could continue under the current agreement until 2022.

Notes to the Financial Statements

for the year ended 30 June 2019

20. CAPITAL AND LEASING COMMITMENTS

	2019	2018
	\$	\$
(a) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	1,258,358	3,210,066
- plant & equipment purchases	-	177,715
	1,258,358	3,387,781
Payable:		
- not later than one year	1,258,358	3,387,781
<i>The capital expenditure projects outstanding at the end of the current reporting period are:</i>		
ALAC Hockey Turf Replacement	530,426	-
Wellstead Volunteer Bush Fire Brigade Facility	383,335	-
Centennial Park Upgrade	165,419	157,452
Alison Hartman Gardens	80,502	-
Landscape works for Wellstead Enhancement Plan	77,000	-
Emu Point Boat Pens Upgrade	21,676	1,298,660
Mercer Rd Office Refurbishment	-	946,981
Middleton Road Upgrade	-	442,538
Radio WAN Systems	-	191,130
King River Bush Fire Brigade Extension	-	173,305
	1,258,358	3,210,066

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts:

	2019	2018
	\$	\$
Payable:		
- not later than one year	264,184	87,184
- later than one year but not later than five years	722,925	102,109
- later than five years	693,250	-
	1,680,359	189,293

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City, are classified as finance leases. Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term. Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

Notes to the Financial Statements

for the year ended 30 June 2019

21. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

	2019 Actual	2019 Budget	2018 Actual
<i>The following fees, expenses and allowances were paid to council members and/or the Mayor.</i>	\$	\$	\$
Mayor - Fees	47,046	47,046	47,046
Mayor - Allowances	92,364	92,364	92,364
Deputy Mayor - Fees	31,364	31,364	31,364
Deputy Mayor - Allowances	25,716	25,716	25,716
Councillors - Fees	345,004	345,035	342,474
Councillors - Allowances	39,150	38,500	38,217
	580,644	580,025	577,181

Key Management Personnel (KMP) Compensation Disclosure

	2019 Actual	2018 Actual
<i>The total remuneration paid to KMP of the City during the year are as follows:</i>	\$	\$
Short-term employee benefits	1,120,541	1,175,289
Post-employment benefits	92,476	113,746
Other long-term benefits	165,041	182,902
Termination benefits	37,520	-
	1,415,578	1,471,937

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Notes to the Financial Statements

for the year ended 30 June 2019

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2019 Actual	2018 Actual
	\$	\$
Sale of goods and services		
Purchase of goods and services - Elected Members	336,354	251,110
Purchase of goods and services - Key Management Personnel	800	1,236,033
	337,154	1,487,143

Amounts outstanding from related parties:

Trade and other receivables - Elected Members	130	1,513
Trade and other receivables - Key Management Personnel	2,909	5,409
	3,039	6,922

Amounts payable to related parties:

Trade and other payables	7,898	10,028
	7,898	10,028

Related Parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the City under normal employment terms and conditions.

iii. Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

22. JOINT ARRANGEMENTS

The City, together with the Water Corporation has a joint venture arrangement with regard to the processing of liquid waste. The assets consist of liquid waste processing equipment. These assets are not currently in operation. Indication from the Water Corporation is that these assets will not be used in the future. As a result they have been written down to \$nil.

Notes to the Financial Statements

for the year ended 30 June 2019

23. MAJOR LAND TRANSACTIONS

The Ridge' Cull Road Residential Subdivision

(a) Details

The Cull Road Subdivision Project was initiated in 2006, with the primary purpose to provide necessary funding for the Albany Leisure and Aquatic Centre (ALAC) Redevelopment Project. The rationale behind the Subdivision, at the time, was to provide much needed residential lots within the urban area of the City, as well as increase the student numbers at the Mt Lockyer Primary School and provide rationale to extend sewerage mains into the southern portion of Lockyer and into Gledhow.

As at 30 June 2019, 2 lots remain unsold.

No further development costs are anticipated to be spent on this development

	2019 Actual	2019 Budget	2018 Actual
(b) Current year transactions	\$	\$	\$
Proceeds on Sales	-	80,000	76,364
(Less): Cost of Blocks Sold	-	(79,000)	(82,000)
(Less): Selling Costs	-	(20,000)	(5,026)
Profit/(Loss) on Sale of Investment Land	-	(19,000)	(10,662)

(c) Expected future cash flows

	2019/20	2020/21	2021/22	2022/23	Total
	\$	\$	\$	\$	\$
Cash outflows					
- Selling costs	(20,000)	(20,000)	-	-	(40,000)
	(20,000)	(20,000)	-	-	(40,000)
Cash inflows					
- Sale proceeds	80,000	80,000	-	-	160,000
	80,000	80,000	-	-	160,000
Net cash flows	60,000	60,000	-	-	120,000

(d) Assets and liabilities

	2019 Actual	2018 Actual
Land held for resale, per Note 6	158,000	158,000
Total land held for resale	158,000	158,000

24. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The City did not participate in any trading undertakings or major trading undertakings during the 2018/19 financial year.

Notes to the Financial Statements

for the year ended 30 June 2019

25. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾	Received ⁽²⁾	Expended ⁽³⁾	Closing Balance ⁽¹⁾	Received ⁽²⁾	Expended ⁽³⁾	Closing Balance
	1/07/17	2017/18	2017/18	30/06/18	2018/19	2018/19	30/06/19
	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety							
Bushfire Brigade Operating Grant	63,920	245,287	(264,295)	44,912	291,016	(279,579)	56,349
SES Operating Grant	16,301	56,213	(60,803)	11,711	46,313	(45,055)	12,969
Bushfire Brigade - DFES contributed assets	-	59,818	(59,818)	-	-	-	-
Bushfire Risk Management Planning Program (BRMP)	-	-	-	-	73,659	-	73,659
Wellstead Emergency Services Shed	-	-	-	-	330,214	(193,850)	136,364
Education and welfare							
Youth Friendly Communities	-	4,500	(4,500)	-	-	-	-
Aged Care Charter Project	-	65,000	-	65,000	-	(31,274)	33,726
Science Week	-	-	-	-	15,500	-	15,500
Graffiti Free Albany	-	-	-	-	11,246	(10,200)	1,046
Book Week	-	-	-	-	2,832	(2,832)	-
Community amenities							
Accessible Public Toilets	63,636	-	(63,636)	-	27,273	(27,273)	-
Waste Minimisation	-	-	-	-	58,490	(58,490)	-
Street Furniture and Bus Shelter Subsidy	-	-	-	-	11,636	(11,636)	-
Recreation and culture							
Library - SLWA Regional Subsidy	-	133,369	(133,369)	-	89,893	(89,893)	-
Vancouver Arts Centre Country Arts	-	50,526	(50,526)	-	50,000	(50,000)	-
Vancouver Street Festival	-	34,500	(34,500)	-	15,163	(15,163)	-
Sport 4 All Kidsport Program	14,404	93,468	(107,872)	-	28,811	(28,811)	-
Centennial Park Upgrade	1,401,897	3,626,784	(4,099,097)	929,584	4,552,000	(4,646,127)	835,457
Sport 4 All Silversports Program	60,292	-	(60,292)	-	-	-	-
Bikeweek	-	1,500	(1,500)	-	-	-	-
Minor Art Program Grant (VAC)	-	62,769	(60,769)	2,000	64,891	(66,891)	-
Stronger Communities	-	7,500	-	7,500	-	(7,500)	-
Lake Seppings (Ringtail Possum Corridors) 20 Mil Trees	-	22,500	(3,527)	18,973	37,000	(55,973)	-
Community Cultural Development (VAC)	-	-	-	-	5,000	-	5,000
Smart Clubs - Smoke Free Campaign & Healthy Canteen	-	-	-	-	16,000	-	16,000
Albany Artificial Surf Reef Feasibility & Planning Grant	-	-	-	-	250,000	(9,429)	240,571
Every Club - Grant	-	-	-	-	30,000	(6,445)	23,555
Be Connected - Digital Library	-	-	-	-	25,000	-	25,000
Better Ageing Projects Revenue - Long Live You	-	-	-	-	218,231	(6,691)	211,540
Travel Smart Project	-	-	-	-	31,230	-	31,230
Brandenburg Foundation	-	-	-	-	218,772	(56,133)	162,639
Alison Hartman Gardens - Noongar Overlay	-	-	-	-	40,000	(18,202)	21,798
Synthetic Hockey Pitch Replacement	-	-	-	-	183,333	(4,373)	178,960
Centennial Park - Youth Challenge Park	-	-	-	-	300,000	-	300,000
Middleton Beach Coastal Enhancement Project	-	-	-	-	1,120,000	(82,873)	1,037,127
New Years Eve	-	29,500	(29,500)	-	27,273	(27,273)	-
Australia Day	-	25,500	(25,500)	-	79,000	(79,000)	-
Bibbulmun Track and Alison Hartman Gardens - GSDC	-	-	-	-	38,382	(38,382)	-
Alison Hartman Gardens - Lotterywest	-	-	-	-	305,564	(305,564)	-
Transport							
Main Roads Direct Grant	-	242,403	(242,403)	-	413,165	(413,165)	-
Path Funding	-	207,000	(207,000)	-	310,562	(310,562)	-
Regional Road Group	160,000	1,240,000	(1,400,000)	-	936,082	(936,082)	-
Hunton Bridge	73,451	-	(48,257)	25,194	-	(25,194)	-
Bridges	90,000	-	-	90,000	172,086	(262,086)	-
Airport Runway/Infrastructure - RFDS	52,866	-	(52,866)	-	276,922	(276,922)	-
DOT Coastal Protection	-	105,544	(54,355)	51,189	74,248	(125,437)	-
Economic services							
Regional Visitors Centre Sustainability Grant	5,213	-	(5,213)	-	-	-	-
Albany Visitors Centre Capital Grants	149,625	-	(149,625)	-	-	-	-
AVC Cruise Ships - Welcome Initiative	-	-	-	-	35,000	-	35,000
Tertiary Education Working Group	-	-	-	-	30,000	-	30,000
Hidden Stories of the Fortress - Linking the ANZAC's Spirit	-	-	-	-	228,368	-	228,368
Other property and services							
Albany Visitors Centre Building Construction	54,690	-	(54,690)	-	99,750	(99,750)	-
IPR Peer Support Program	20,000	-	(20,000)	-	-	-	-
Total	2,226,295	6,313,681	(7,293,913)	1,246,063	11,169,905	(8,704,110)	3,711,858

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

(4) - All unspent grants have been included in the Unspent Grants Reserve Account

Notes to the Financial Statements

for the year ended 30 June 2019

26. RATING INFORMATION

(a) Rates

RATE TYPE

	2018/19 Actual Rateable Value	2018/19 Actual Rate Revenue	2018/19 Actual Interim Rates	2018/19 Actual Back Rates	2018/19 Actual Total Revenue	2018/19 Budget Rate Revenue	2018/19 Budget Back Rate	2018/19 Budget Interim Rate	2018/19 Budget Total Revenue	2017/18 Actual Total Revenue
Differential general rate / general rate										
Gross rental valuations										
Rating Category 1 - GRV General	314,523,275	31,513,974	359,370	39,661	31,913,005	31,513,973	10,000	200,000	31,723,973	30,351,093
Unimproved valuations										
Rating Category 3 - UV	665,306,000	2,919,363	-	-	2,919,363	2,919,362	-	-	2,919,362	2,844,217
Sub-Total	979,829,275	34,433,337	359,370	39,661	34,832,368	34,433,335	10,000	200,000	34,643,335	33,195,310
Minimum payment										
Minimum rental valuations										
Rating Category 1 - GRV General	9,093,683	1,602,970	-	-	1,602,970	1,602,970	-	-	1,602,970	1,687,392
Unimproved valuations										
Rating Category 3 - UV	80,820,359	496,350	-	-	496,350	496,350	-	-	496,350	485,163
Sub-Total	89,914,042	2,099,320	-	-	2,099,320	2,099,320	-	-	2,099,320	2,172,555
Totals	1,069,743,317	36,532,657	359,370	39,661	36,931,688	36,532,655	10,000	200,000	36,742,655	35,367,865
Discounts/concessions (refer Note 26(d))					(2,487)					(3,054)
Total amount raised from general rates					36,929,201				36,742,655	35,364,811
Ex-gratia rates					109,919				109,919	101,169
Movement in rates received in advance					137,079				-	98,966
Totals					37,176,199				36,852,574	35,564,946

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Notes to the Financial Statements

for the year ended 30 June 2019

26. RATING INFORMATION (Continued)

(b) Specified Area Rate

No specified area rates were imposed by the City during the year ended 30 June 2019.

(c) Service Charges

No service charges were imposed by the City during the year ended 30 June 2019.

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee	Discount	Discount	2019 Actual	2019 Budget	2018 Actual	Circumstances in which Discount is Granted
Discount Granted	%	\$	\$	\$	\$	
Rates Assessment Write-Off	N/A	N/A	2,487	-	3,054	Minor balances written off

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	11-Sep-18	nil	nil	11.00%
Option Two				
First instalment	11-Sep-18	nil	nil	11.00%
Second instalment	14-Jan-19	6.50	5.50%	11.00%
Option Three				
First instalment	11-Sep-18	6.50	nil	11.00%
Second instalment	12-Nov-18	6.50	5.50%	11.00%
Third instalment	14-Jan-19	6.50	5.50%	11.00%
Fourth instalment	15-Mar-19	6.50	5.50%	11.00%
		2019 Actual	2019 Budget	2018 Actual
Interest on unpaid rates		\$ 226,075	\$ 160,000	\$ 197,046
Interest on instalment plan		148,910	142,500	144,625
Charges on instalment plan		83,597	80,000	81,679
Total Interest Charges		458,582	382,500	423,350

Notes to the Financial Statements

for the year ended 30 June 2019

27. RATE SETTING STATEMENT INFORMATION

Note	2018/19		
	2018/19 (30 June 2019 Carried Forward)	Budget (30 June 2019 Carried Forward)	2018/19 (1 July 2018 Brought Forward)
	\$	\$	\$

(a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.

Adjustments to operating activities

Less: Profit on asset disposals	11(a)	(25,221)	(24,215)	(68,484)
Carrying Value of Investment Land Sold		-	79,000	82,000
Less: Loss on Sale of Investment Land		-	(19,000)	(10,662)
Movement in pensioner deferred rates (non-current)		(49,727)	-	(53,253)
Movement in employee benefit provisions (non-current)		(142,083)	-	45,922
Add: Loss on disposal of assets	11(a)	232,556	391,392	1,665,889
Add: Assets expensed	9	53,677	-	-
Add: Assets written off	9,10	273,098	-	-
Add: Depreciation on assets	11(d)	15,883,869	17,343,216	17,947,190
Non cash amounts excluded from operating activities		16,226,169	17,770,393	19,608,602

(b) Surplus/(deficit) after imposition of general rates

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Reserves - restricted cash	3	(33,463,804)	(20,946,958)	(26,048,085)
Less: Financial assets at amortised cost - self supporting loans	8(a)	(12,899)	(12,504)	(12,504)
Less: Financial assets held for resale		-	(205,605)	(201,068)
Less: Land held for resale		(158,000)	(79,000)	(158,000)
Add: Borrowings		2,570,907	2,553,883	2,239,966
Total adjustments to net current assets		(31,063,796)	(18,690,184)	(24,179,691)

Net current assets used in the Rate Setting Statement

Total current assets		46,694,576	30,652,462	37,882,535
Less: Total current liabilities		(12,332,243)	(11,962,278)	(11,215,331)
Less: Total adjustments to net current assets		(31,063,796)	(18,690,184)	(24,179,691)
Net current assets used in the Rate Setting Statement		3,298,537	-	2,487,513

Notes to the Financial Statements

for the year ended 30 June 2019

28. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk.

Cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	1.69%	28,430,091	10,500,000	17,930,091	-
Financial assets at amortised cost - term deposits	2.45%	12,500,000	12,500,000	-	-
2018					
Cash and cash equivalents	2.15%	12,957,146	5,000,000	7,957,146	-
Financial assets at amortised cost	2.65%	20,500,000	20,500,000	-	-

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

	2019	2018
	\$	\$
	179,301	79,571

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

Notes to the Financial Statements

for the year ended 30 June 2019

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

The City's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	Total
30 June 2019				
Rates receivable				
Expected credit loss	0.00%	0.00%	0.00%	
Gross carrying amount	689,172	154,135	397,284	1,240,591
Loss allowance	-	-	-	-

01 July 2018

Rates receivable				
Expected credit loss	0.00%	0.00%	0.00%	
Gross carrying amount	455,491	142,480	389,633	987,604
Loss allowance	-	-	-	-

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	0.16%	1.58%	1.89%	2.24%	
Gross carrying amount	927,343	244,592	50,868	293,664	1,516,467
Loss allowance	1,443	3,871	963	6,566	12,843

01 July 2018

Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	85.64%	
Gross carrying amount	879,074	17,592	121,185	73,527	1,091,378
Loss allowance	-	-	-	62,966	62,966

Notes to the Financial Statements

for the year ended 30 June 2019

28. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(e).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2019					
Payables	4,325,172	-	-	4,325,172	4,325,172
Borrowings	3,072,696	9,920,611	4,354,844	17,348,151	14,917,795
	7,397,868	9,920,611	4,354,844	21,673,323	19,242,967
2018					
Payables	3,957,032	-	-	3,957,032	3,957,032
Borrowings	2,915,717	9,932,628	3,723,745	16,572,090	13,857,761
	6,872,749	9,932,628	3,723,745	20,529,122	17,814,793

Notes to the Financial Statements

for the year ended 30 June 2019

29. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are detailed below. In previous years, bonds and deposits were held as trust monies. They are now included in Restricted Cash at Note 3 and shown as a current liability at Note 13.

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Restricted Cash	30 June 2019
	\$	\$	\$	\$	\$
Albany Heartsafe	(77)	77	-	-	-
Auspiced Grants	37,264	4,400	(17,664)	-	24,000
Commission Sales- AVC	95,625	909,420	(929,452)	-	75,593
WAPC - POS	699,874	65,000	(436,359)	-	328,515
Works Bonds	2,500	-	-	(2,500)	-
Drainage Upgrade	1,358	-	-	(1,358)	-
Extractive Industry Deposits	69,534	6,500	(4,884)	(71,150)	-
Housing Deposits	57,000	-	(10,000)	(47,000)	-
Subdivision Maintenance Bonds	259,525	20,272	(104,855)	(174,942)	-
Subdivision Bonds	348,252	128,428	(171,142)	(286,230)	19,308
Lotteries House Management	86,967	30,401	-	-	117,368
Lotteries House Photocopier	13,291	-	(514)	-	12,777
Unclaimed Monies	4,444	1,077	-	-	5,521
ALAC Sporting Bonds	11,440	-	-	(11,440)	-
Public Appeals Revenue	2,304	250	-	-	2,554
	1,689,301	1,165,825	(1,674,870)	(594,620)	585,636

Notes to the Financial Statements

for the year ended 30 June 2019

30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the City adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial Instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The City applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies. In accordance with AASB 9.7.2.15, the City has not restated the comparative information which continues to be reported under AASB 139.

The effect of adopting AASB 9 as at 1 July 2018 was, as follows:

	Adjustments	01 July 2018
		\$
Assets		
Trade receivables	(a),(b)	-
Other financial assets	(a),(b)	-
Total Assets		-
Total adjustments to Retained Surplus		
Accumulated surplus/(deficit)	(a),(b)	-
		-

The nature of these adjustments are described below:

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the City's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the City's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

Notes to the Financial Statements

for the year ended 30 June 2019

30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the City. The following are the changes in the classification of the City's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

- The City did not designate any financial assets as at fair value through profit and loss.

In summary, upon the adoption of AASB 9, the City had the following required (or elected) reclassifications as at 1 July 2018:

	AASB 139	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
AASB 139 category	\$	\$	\$	\$
Trade receivables	2,522,526	2,522,526	-	-
Other financial assets	20,828,949	20,828,949	-	-
	23,351,475	23,351,475	-	-

(b) Impairment

The adoption of AASB 9 has fundamentally changed the City's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the City to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the City has not recognised an impairment of the City's Trade receivables.

Notes to the Financial Statements

for the year ended 30 June 2019

31. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the City.

This note explains management's assessment of the new and amended pronouncements that are relevant to the City, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*.

These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

The City will adopt AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the City will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments are expected to be made to the amounts recognised in the Statement of Financial Position at the date of initial application (1 July 2019):

	Note	AASB 118 carrying amount 30 June 2019	Reclassification	AASB 15 carrying amount 01 July 2019
		\$	\$	\$
Contract assets		-	77,293	77,293
Contract liabilities - current				
Unspent grants, contributions and reimbursements		-	3,711,858	3,711,858
Developer contributions		-	375,639	375,639
Contract liabilities non-current				
Developer contributions		-	693,080	693,080
Adjustment to retained surplus from adoption of AASB 15	31(d)		(4,703,284)	

(b) Leases

The City will adopt AASB 16 retrospectively from 1 July 2019 which will result in a change to accounting policies. In accordance with the transition provisions of AASB 16, the City will apply this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the City will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the City will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rates applied to the lease liabilities on 1 July 2019 is 1.62%.

	Note	2019 \$
Operating lease commitments disclosed as at 30 June 2019	20(b)	1,680,359
Lease liability recognised as at 1 July 2019		1,442,865
Discounted using the City's incremental borrowing rate of 1.62%		1,353,159
Right-of-use asset recognised at at 1 July 2019		1,331,930
Adjustment to retained surplus from adoption of AASB 16	31(d)	(21,229)

On adoption of AASB 16, the City will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the City is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the City will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

Notes to the Financial Statements

for the year ended 30 June 2019

31. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The City will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the City will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

	Note	AASB 1004 carrying amount		AASB 1058
		30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Trade and other payables		4,325,172	998,417	5,323,589
Adjustment to retained surplus from adoption of AASB 1058	31(d)		(998,417)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the City. When the taxable event occurs the financial liability will be extinguished and the City will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the City to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services will not be recognised in revenue and expenditure as the fair value of the services can not be reliably estimated.

(d) Impact of changes to Retained Surplus

The impact on the City of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			312,705,258
Adjustment to retained surplus from adoption of AASB 15	31(a)	(4,703,284)	
Adjustment to retained surplus from adoption of AASB 16	31(b)	(21,229)	
Adjustment to retained surplus from adoption of AASB 1058	31(c)	(998,417)	
Retained surplus - 01 July 2019			306,982,328

Notes to the Financial Statements

for the year ended 30 June 2019

32. OTHER SIGNIFICANT ACCOUNTING POLICIES

(a) 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 Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

(c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

(d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year. When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

(f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

(g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs). For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Notes to the Financial Statements

for the year ended 30 June 2019

32. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

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

(i) Impairment of assets

In accordance with Australian Accounting Standards the City's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired. Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard. For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

Notes to the Financial Statements

for the year ended 30 June 2019

33. ACTIVITIES/PROGRAMS

The City's operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVES	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of the council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Elderly person's activities and support, community services planning, disabled persons, youth services, aboriginal issues, playgroup, pre-schools and other welfare and voluntary persons.
COMMUNITY AMENITIES	To provide services required by the community.	Refuse collection services, including recycling, greenwaste and hardwaste. Operation of tip facilities, administration of the Town Planning Scheme, public amenities and urban stormwater drainage works. Protection of the environment, coastline and waterways. Environmental planning.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community	Maintenance of halls, recreation and cultural facilities, including sportsgrounds, parks, gardens, reserves, playgrounds and foreshore amenities. Maintenance of boat ramps and jetties. Townscape works. Operation of the Library, Albany Leisure Centre, Vancouver, Art Centre, and other cultural activities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction & maintenance of roads, drainage, footpaths, bridges, and traffic signs. Maintenance of pump stations and road verges. Strategic planning for transport and traffic flows. Street lighting and street cleaning. Airport operation. Parking control and car park maintenance.
ECONOMIC SERVICES	To help promote the city and its economic well being.	Tourism and area promotion, operation of the Visitor Centre, Sister City expenses, City marketing and economic development, implementation of building control, operation of plant nursery.
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	Private works operation, plant repair, Public works overhead, land acquisition (including town planning schemes) and subdivision development and sales.



Auditor General

Notes to the Financial Statements

for the year ended 30 June 2019

34. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	0.94	1.06	1.09
Asset consumption ratio	0.60	0.61	0.64
Asset renewal funding ratio	1.09	0.94	0.93
Asset sustainability ratio	0.86	0.78	0.83
Debt service cover ratio	5.62	3.89	5.39
Operating surplus ratio	0.00	(0.13)	(0.03)
Own source revenue coverage ratio	0.88	0.80	0.84

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the City of Albany

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the City of Albany which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Albany:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the City's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) All required information and explanations were obtained by me.
- (ii) All audit procedures were satisfactorily completed.
- (iii) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

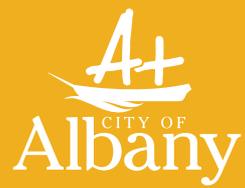
The annual financial report of the City for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 34 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the City of Albany for the year ended 30 June 2019 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
12 November 2019



CITY OF ALBANY

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