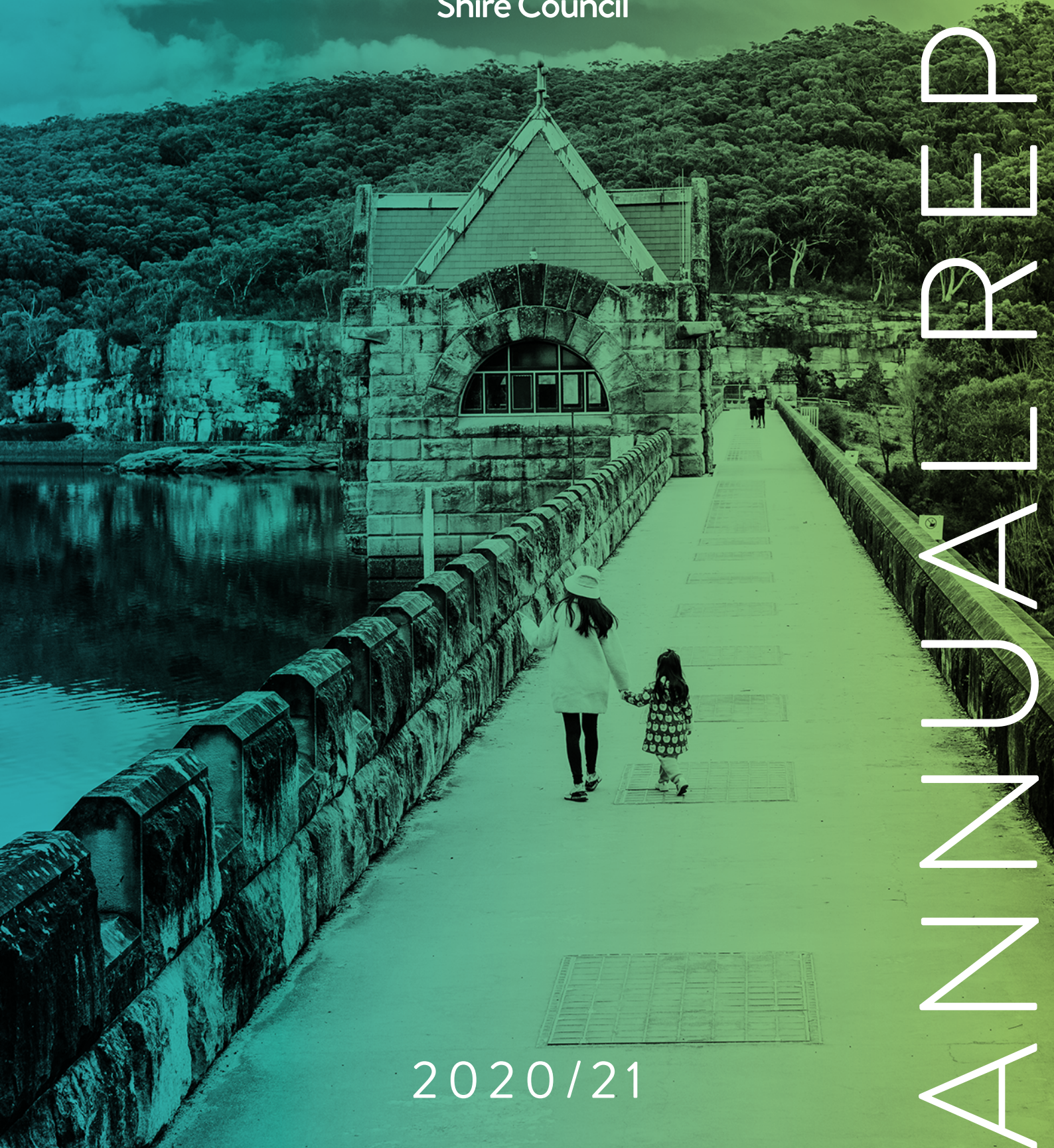




Wollondilly
Shire Council

ANNUAL
REPORT



2020/21

PRICING POLICY

Council has adopted a number of fees and charges for the wide and varied services that it provides to the Community.

In deciding who pays for goods and services, and to what extent, it is necessary to determine whether the service benefits the general community and/or individuals, i.e. the proportion of Community versus private benefit.

Considerations that indicate Community benefit include:

- Individuals cannot be excluded from using the goods or service (for example, parks and roads).
- Does the Community, generally, benefit from the service?
- Is there a value for future generations?
- Does the Community gain a sense of civic pride from the provision of the service?

Considerations that indicate private benefit include:

- Do benefits apply to individual users?
- Are individuals prepared to pay for the service?
- Can individuals be excluded from using the services? (for example, the sale of tickets to a concert is limited to the number of seats available).

PRICE CATEGORIES

- A. The price for this service is to make a minimal contribution towards the cost of providing this service. The majority of costs of this service are met from general income.
- B. The price for this service is set to recover annual operating and maintenance costs, but does not contribute towards the replacement of assets in providing service.
- C. The price of this service is set to recover annual operating and maintenance costs, and to make a contribution to the replacement of assets used in providing the service.
- D. The price of these goods or services is set to generate an appropriate return on capital invested.
- E. The price charged is a refundable deposit against possible damage to infrastructure, footpaths, kerb, gutters and roadways, buildings, parks and reserves caused by adjacent development or use of facilities.
- F. The price charged for these goods or services is set by regulation and may change during the period covered by this document.



Acknowledgement^{*}

Wollondilly Shire Council acknowledges the traditional custodians of the land in Wollondilly, the Dharawal and Gundungurra peoples.

We acknowledge the living culture and spiritual connections to the land for the Dharawal and Gundungurra people and that Wollondilly is remarkably placed as the intersection of these two tribal lands.

We recognise the traditional Custodians have occupied and cared for this Country over countless generations and celebrate their continuing contribution to the Shire.

We also acknowledge and remember the Dharawal and Gundungurra peoples who were killed in the Appin Massacre on 17 April 1816.

**We acknowledge our collaboration with the Tharawal Local Aboriginal Land Council*

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INTROD

UCTION

SECTION 1

A MESSAGE FROM

The Mayor Chief Executive Officer

CR ROBERT KHAN & BEN TAYLOR

As the shadow of Covid-19 continues to impact our community and the way we do business, Wollondilly Shire Council has remained committed to overcoming challenges, embracing innovation and adapting to new ways of operating in 2020-21.

Council has continued to provide essential services throughout periods of lockdown as well as supporting residents and local businesses through various stages of recovery; constantly striving to improve our services and programs to make Wollondilly an even better place together.

Once again we delivered our biggest ever Capital Works Program, investing in important infrastructure which supports local jobs and helps strengthen our economy.



HERE ARE SOME OF THE HIGHLIGHTS OF THE 2020-21 FINANCIAL YEAR:

- The highly anticipated Wollondilly Cultural Precinct project has continued to progress, with refurbishment of the historic Shire Hall under way. The Children's Services Building, Performing Arts Centre, Government Services Building, village green and new Library will start to emerge in the near future.
- Following consultation with the community, Council adopted the Picton Place Plan. Picton's role is emerging as a vibrant, strong cultural and civic centre and an important alternative for the community alongside the new town centre planned for Wilton. Approval of the Plan reaffirmed Council's commitment to sustainable growth, with a focus on protecting the unique qualities of Wollondilly's towns and villages and Wilton identified as the major growth centre.
- We received over 1400 responses from community members to a survey on Waste Management, providing fantastic feedback for us to prepare for the future of waste collection and disposal services in the Shire. Wollondilly is working with three neighbouring councils on a long-term regional waste management contract for processing and disposal, to ensure the best environmental outcomes and best value for ratepayers.
- In December 2020 Wollondilly Council and the NSW RFS Southern Highlands Team welcomed the Prime Minister Scott Morrison, Premier Gladys Berejiklian, RFS Commissioner Rob Rogers and Resilience NSW Commissioner Shane Fitzsimmons to the official opening of the new Fire Truck Memorial Playground at Telopea Park, Buxton, honouring the firefighters who lost their lives defending the community of Buxton from the Green Wattle Creek bushfire.
- Council has developed a Long-Term Recovery and Resilience Plan - Activate Wollondilly 2021 to meet the needs of the community following recent natural disasters including the Green Wattle Creek bushfire, flooding and Covid-19.
- A series of community events featuring outdoor movies, live music and food stalls were held over summer to encourage residents to spend locally, boost economic activity and have fun in the towns and villages hit by bushfires and the pandemic.
- The adopted Wollondilly Library Strategy 2020-2026 identifies the enhanced services and spaces that the Library could offer as it moves into a new larger building as part of the broader Wollondilly Cultural Precinct.
- The new Integrated Water Management Policy and Strategy aims to protect the health of our aquatic ecosystems, adding value to biodiversity, recreation, liveability, climate resilience and flood management, and promoting water conservation and reuse. A panel of representatives from Sydney Water, Department of Planning Industry & Environment, Water NSW and Council addressed some of the issues around water at our first ever Water Symposium.
- Council has continued to make improvements to its Development Information Service as the number of DAs submitted and determined continues to grow. A new online booking system has been introduced where customers can make an appointment with a Duty Planner at a time that suits them.
- Growth is happening, with many families already calling Wilton home and many more lining up to move in due to the great location, beautiful surroundings and infrastructure plan which has a plan for new schools, public transport, playing fields, swimming pools, health facilities, major road upgrades and community facilities.
- An ongoing roads campaign has been engaging and informing the community about Council's significant investment in our roads, inviting open conversations and for the first time giving residents the opportunity to have a direct say in prioritising the roadwork delivery program.
- Council continued to advocate for the Picton Bypass with a public petition and communications campaign, particularly highlighting safety issues in relation to evacuation routes during the Green Wattle Creek Fire and population growth in nearby areas.
- Our Integrated Service Delivery Platform is giving customers a better experience when dealing with Council and continually making our processes even more efficient. The new customer service portal was launched as part of this platform, providing residents with an easy online tool to manage and track their own customer service requests.
- Updates to Wollondilly Local Environmental Plan 2011 will allow a more diverse range of development, particularly on rural land, in a boost for tourism and local jobs.

THIS YEAR SAW COUNCIL DELIVER ON 5 KEY PRIORITY AREAS:

1. Increased asphalt repairs across the road network through the incorporation of an additional crew to operate existing equipment at increased capacity

Maintaining and improving the road network across the Shire has been a key priority for Council. Key projects delivered include Finns Road, improvements to Silverdale Road, a highway-style roundabout for Remembrance Driveway and Finns Road plus many MANY more.

The February storm event had a huge impact to roads across the Shire, which led to an additional \$5.3m of road projects being fast tracked.

Council welcomed an additional road crew to help increase the capacity of our ongoing road maintenance program. Throughout the year, our road crews have been making road surface repairs, responding to customer portal requests as well as road survey data, utilising COVID safe work practices during periods of extensive restrictions.

2. Enhanced public streetscapes through cost effective a public bin servicing initiative bringing the function in-house at lower cost than currently delivered

The public bin servicing initiative was brought to life this year, with the introduction of 78 new 240 litre enclosed bins as well as a new compactor truck. Council introduced the larger enclosed bins to reduce the amount of litter that gets onto the street and into local waterways. The purchase of the bins was made possible by the NSW Environment Protection Authority, 'Waste Less, Recycle More' initiative, with funding from the waste levy.

The new waste truck entered Council's fleet with a special look: a drawing from a young local resident, Sophie (7), has been used to spread an important message on reducing litter in the environment, which is that *"a little change can make a big difference."*

The new truck and public bins signifies part of Council's investment into service improvements and job creation; bringing Wollondilly's public bin system in-house, including the employment of two new staff to run the service, representing a new era of waste collection for the Shire.



Sophie (7) with her winning artwork on our new waste truck

3. Increased Swimming Pool Safety inspections enhancing the safety of our community

Pool owners and councils have a shared responsibility to help protect the safety of children around properties with swimming pools or spa pools. One way Council upholds our commitment to safety is through our Swimming Pool Audit Program. This year, Council welcomed a dedicated swimming pool Compliance Officer, which has enabled the successful delivery of the program.

To help increase awareness for pool safety, Council leveraged social media platforms and digital communications channels to help educate the community. The website has also been updated with important and relevant information for pool owners and potential pool owners in the Shire.

4. Improved environmental outcomes and compliance within our Shire by creating a structure that enables an even more proactive approach to regulatory services

Council continues to work proactively to promote and maintain community health and safety. The compliance team initiated proactive approaches to a range of issues including illegal dumping, ensuring that problems are resolved quickly and efficiently as well as undertaking a wide variety of compliance and audit programs that met all legislative requirements. Another major highlight includes completing a 12 month Food Inspection Program in a condensed 9 month period due to the COVID restrictions. Teams also continued to run the animal shelter and other vital companion animal programs under constantly changing conditions.

5. Moving to an Integrated Service Delivery Platform to enhance the customer experience for dealings with Council and to deliver greater efficiencies across Council processes

Delivering exceptional customer services continued to be a high focus area for Council this year. Several technological innovations were introduced to help improve overall customer service and the ultimate user experience. A major project saw the introduction of an online Customer Portal, which allows customers to go online to raise a request and log an issue. The system also provides visibility, for customers to keep track of where their request is in the process. The external facing system is integrated with internal software that has helped to increase efficiencies in handling requests. There are opportunities for the technology to be expanded into different areas, including the ability to pay rates online. Stay tuned!



Remembrance Driveway and Finns Road roundabout.



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EAST

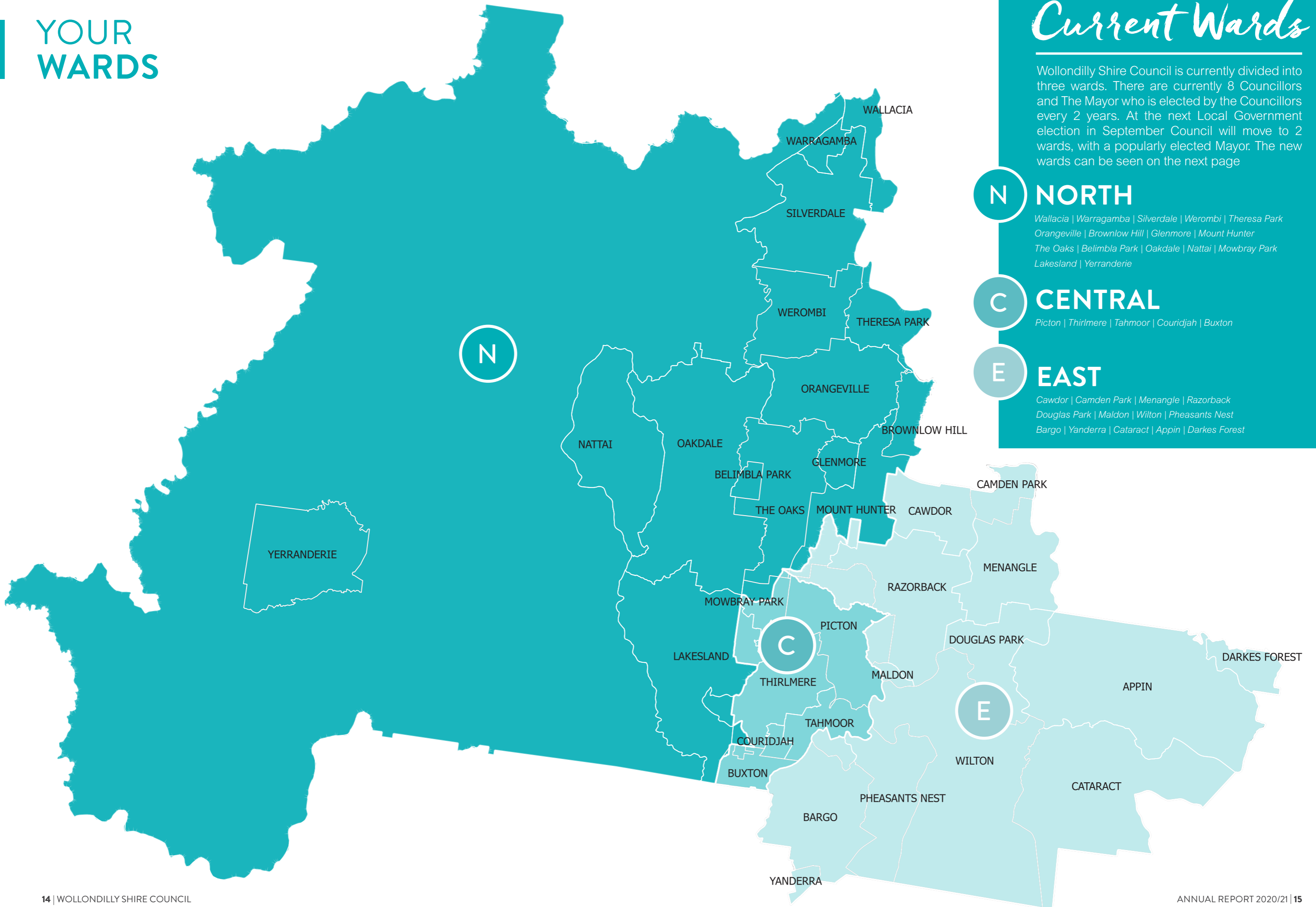


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YOUR WARDS



Current Wards

Wollondilly Shire Council is currently divided into three wards. There are currently 8 Councillors and The Mayor who is elected by the Councillors every 2 years. At the next Local Government election in September Council will move to 2 wards, with a popularly elected Mayor. The new wards can be seen on the next page

N NORTH

*Wallacia | Warragamba | Silverdale | Werombi | Theresa Park
Orangeville | Brownlow Hill | Glenmore | Mount Hunter
The Oaks | Belimbla Park | Oakdale | Nattai | Mowbray Park
Lakesland | Yerranderie*

C CENTRAL

Picton | Thirlmere | Tahmoor | Couridjah | Buxton

E EAST

*Cawdor | Camden Park | Menangle | Razorback
Douglas Park | Maldon | Wilton | Pheasants Nest
Bargo | Yanderra | Cataract | Appin | Darkes Forest*

OUR VISION, MISSION AND VALUES

VISION

**TO MAKE
WOLLONDILLY
AN EVEN
BETTER PLACE,**

together

MISSION

To create opportunities in partnership with the community and to enhance quality of life and the environment, by managing growth and providing sustainable services and facilities.

VALUES

INTEGRITY

We act with honesty, always doing the right thing.

COLLABORATION

We openly share and partner with others to deliver results.

ACCOUNTABILITY

We own our work and take responsibility for our actions and results.

RESPECT

We show mutual consideration for others and acknowledge our difference.

EMBRACE INNOVATION

We encourage new ideas, welcome change and continuously improve.

OUR EXECUTIVE TEAM



**BEN
TAYLOR**

Chief Executive Officer



**ALLY
DENCH**

Executive Director
Community &
Corporate



**MICHAEL
MALONE**

Director
Infrastructure
& Environment



**TONI
AVERAY**

Director
Planning



**MATT
TORO**

Assistant Director
People, Legal
& Governance



**ROB
SEIDEL**

Chief Financial Officer

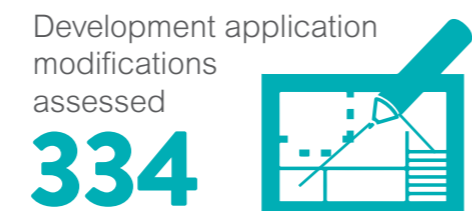
SHIRE snapshot

ASSET MANAGEMENT

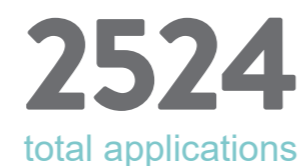
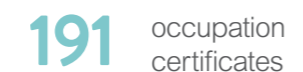
Council has a significant asset portfolio. We are responsible for managing and maintaining:



DEVELOPMENT APPLICATIONS



Complying Development Applications Determined (Council and Private Certifiers)



ADMIN AND CORRESPONDENCE



Informal Government Information Requests received (GIPAA)



LIBRARY SERVICES



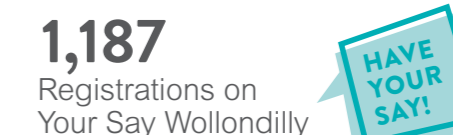
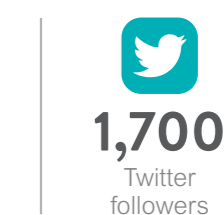
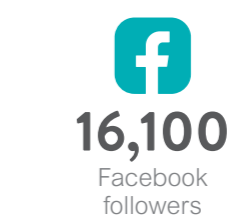
Popularity of literacy and cultural programming, children's programs delivered & new technology, innovation & education programs offered



Usage of public access computers and Wi-Fi (Total wifi sessions and hours, plus total public PC sessions and hours)



COMMUNITY ENGAGEMENT



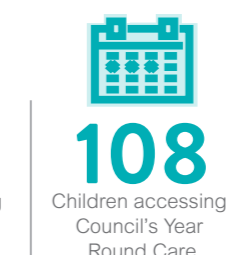
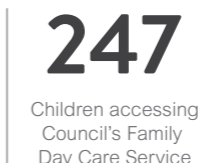
ENVIRONMENT



ANIMALS



CHILDCARE SERVICES



WHAT SERVICES WE

provide

COMMUNITY & CORPORATE

- Information Technology
- Customer Service
- Business Development and Support
- Community Development
- Library
- Children's Services
- Event Coordination and Management
- Tourism
- Economic Development
- Business Communications
- Engagement and Advocacy
- Data and Information management
- Future Innovation & Smart Cities
- Communications

TRANSPORT & INFRASTRUCTURE

- Road Design
- Area Maintenance
- Facilities Planning and Management
- Council Property Management - Leases and Licences
- Civil Construction and Maintenance
- Sporting Fields, Parks & Reserves
- Halls & Building Maintenance
- Public Spaces
- Trees and Roadside Vegetation Management
- Environmental Management, Assessment & Education
- Community Nursery
- Road Strategy and Planning
- Waste Collection and Management
- Bushfire Hazard Reduction Management
- Water & Flood Plain Management



PLANNING

- Placemaking
- Strategic Land Use Planning
- Planning Proposals
- Development Contributions
- Development Applications
- Building Surveying and Approval
- Duty Planning
- Ranger and Animal Services
- Compliance
- Public Health
- Fire Safety Inspections
- Animal Shelter
- Construction Certification
- Growth Centre Planning
- Submission to Government Strategies

PEOPLE, LEGAL & GOVERNANCE

- Workforce Strategy and Planning
- Human Resources
- Learning and Development
- Work Health and Safety
- Corporate Governance
- Councillor Support
- Enterprise Risk Management
- Council Meetings, Forums and Briefings
- Continuous Improvement
- Corporate Strategy
- Integrated Planning and Reporting

COVID 19 REPORT

THE CHALLENGES

Few could have predicted the rapid and sustained need for change that COVID19 would create for the Wollondilly community. The need for us to rethink how we do business. The challenges also brought opportunities to innovate and re-create ways of doing business while ensuring continuity of services and maintaining our commitment and obligations to support the Wollondilly community.

One of the greatest challenges has been managing the social and economic impacts on our community and our Council as we continue to adjust to a 'COVID-normal' way of life.

HOW WE ADAPTED

Despite the global pandemic, Council maintained a strong focus on supporting the community. Council supported residents and businesses via the COVID19 support package, which included rate relief and community grants to boost local economy. We continued to maintain our parks, undertake roadworks and progress our capital works programs.

While COVID-19 meant that Council had to close popular face-to-face community services, we kept our community connected through regular communication and social inclusion programs.

Our Critical Incident Management Team (CIMC) continues to meet weekly to go over the latest government advice and public health orders.

Small Business Support

Council created a range of programs and resources as part of the "2021 Wollondilly Business Support Package" to support small business through the economic impact of Covid-19 and recovery including:

- engaged with local business to determine needs
- supported businesses in accessing available financial / non-financial assistance
- reduced council fees
- coordinated support services
- advocated to Government on behalf of local businesses
- adapted to a new way of doing business
- promoted 'shop and love local' campaigns

Prioritisation of local businesses when planning Council contracted service delivery by way of:

- Accelerated payment timeframe terms to local businesses to help cash flow
- Waived environmental health inspection fees for small businesses
- Waived fire safety inspection fees for small businesses
- Waived outdoor dining and advertising fees for small business
- Waived Council's development application and assessment fees for small businesses
- Provided rent relief for small businesses and community organisations using Council properties, upon application
- Introduced streamlined options for businesses experiencing financial difficulty, to apply for assistance through Councils hardship policy.

Rate Relief

- Interest charged on overdue rates reduced to 0% from 1 July 2020 to 31 December 2020
- Recovery action on overdue rates held
- 2020/2021 first instalment dates moved from 31st August 2020 to 30th September 2020
- Introduced streamlined options for ratepayers experiencing financial difficulty to apply for assistance through Councils hardship policy. Relief may include deferral of payment of rates and charges and/or write-off of accrued interest if payment of the interest will cause financial hardship.

Library Service

Library Services ensured that the COVID-129 Safety Plan for Libraries was updated as required and that all space requirements were followed. Whilst there was less visits and use of the library space due to the requirements, online engagement and use of online resources increased.

Council Staff

Despite around 90 per cent of office based staff working from home during the shutdown, for the majority of the permanent workforce it was business as usual, with some areas busier than ever. Outdoor staff worked tirelessly to deliver the necessary works on our roads, parks and environment, and ensuring waste was efficiently managed.

Events

Council delivered key events and activities to the community despite the COVID-19 Restrictions imposed on our region. All live events were delivered with COVID Safe Strategies in place. You can see the list of events that went ahead later in this report.

LOOKING AHEAD

The organisation's challenge for the next 12 months is to focus internally on how to evolve and respond to growth in these challenging times. We will continue to make recommendations for continued efficiency and effectiveness.

Council will also be focused on the year ahead to deliver a new Community Strategic Plan (CSP) and we will welcome a new set of councillors (Council elections December 4th 2021)



SECTION 2

ACHIEVEMENT OF

Community Objectives

REFER TO END OF TERM REPORT
FOR FURTHER DETAIL

HIGHLIGHTS

SUSTAINABLE AND BALANCED GROWTH - MANAGING GROWTH

Planning for the Future

Council's land use vision, defined by the community, is to ensure prosperous, sustainable and resilient future for Wollondilly residents, with an enviable lifestyle of historic villages, modern living, rural lands and bush settings. This vision guides strategy development and planning decision making, including contributions. Council received \$4.9M in development contributions, which will go towards the provision of local infrastructure. 4 planning agreements were executed with a combined value of \$9.5M of net community benefits.

Council continued to make progress on sustainable planning for future growth with a large body of strategic development undertaken in the last financial year. Council received funding from the NSW Government to review and update the Wollondilly Local Environmental Plan 2011. This involved reviewing the following strategies that have reached final stages of adoption and commencing implementation:

- Local Housing Strategy
- Urban Tree Canopy Plan & Landscape Strategy
- Centres Strategy
- Rural Lands Strategy
- Employment Lands Strategy
- Scenic & Cultural Lands Strategy

Growth with Wilton

Wilton will change significantly over the next 30 years delivering 15,000 new homes that will be supported by 15,000 jobs, new infrastructure, schools, community facilities and open space across 6 precincts. The majority of the planning for Wilton has been led by the NSW Department of Planning, Industry and Environment (DPIE), however Wollondilly Shire Council is continuing to work closely with them to ensure a well-planned town. Council continues to advocate for the delivery of key services and infrastructure such as electrified rail, bus services, and community facilities and open space.

Council staff and consultants worked with the Health in Planning Working Group (HiPWG) of the Wollondilly Health Alliance to develop the Wilton Health and Wellbeing Strategy will serve as an effective framework to achieve Council's LSPS vision to create a vibrant, healthy and sustainable community in Wilton New Town.

Meeting the Demands of Growth Today

It has been an exciting year to welcome new residents to the Wollondilly Shire. Growth has come to the area and there has been a 100% increase in development applications compared to last financial year.

The increase in activity has resulted in a changes to the way Council works with the community. Coinciding with the launch of the NSW Planning e-Portal and leveraging innovative ways of working due to lockdown restriction, Council planning teams are now operating completely paperless and all applications are processed, assessed and determined electronically. An automated online duty planning system developed in-house was rolled out in May 2021 and Council's DA tracker system was updated to enable online lodgement of submissions.

Council is continually reviewing the DA determination time to see where efficiencies can be made. This year, the team implemented several changes including updating the Community Participation Plan, which rationalises notification requirements and has improved DA determination times. Additionally, the team has fast tracked residential & minor Das which has resulted in reduced DA determination times and has also increased Council's share of certification work within the LGA.

Supporting the Local Economy

COVID was a particularly tough time for our business community and Council worked hard to provide whatever support was necessary. Council launched the Business Support Package, which included the waiver a range of business-related fees. Council has also secured additional funding of \$68,100 for the establishment of the Smart Working Hub in Picton. The aim of this space is to provide accessible coworking space for the community, which is seeing an increasing demand due to the rise in flexible working arrangements across industries. Finally, Council support for local business has a new online home thanks to a brand new website which will serve as the go-to resource for all things a small business owner or future investor needs to know.

Council ran the Shire wide "Love the Dilly" (LTD) Campaign in response to the 2019-2020 Black Summer Bushfires, Flood Event and COVID-19 pandemic. The campaign was designed to encourage people to Shop Local, Visit Local and Love Local. Messaging and marketing assets were distributed across Council to engage staff to further leverage the campaign including Love the Dilly car stickers, t-shirts, drink bottles, newsletter content and internal communication pieces.

New visitwollondilly.com.au website delivered November 2020 with content pages and engagement continually growing. Social Media destination and tourism messaging continues across all Tourism & Business Investment channels to create greater awareness of Wollondilly.



'Love the Dilly' street banner



MANAGEMENT AND PROVISION OF INFRASTRUCTURE

Building a Better Shire

Council continues to strategically plan for the infrastructure needs of our growing community in order to deliver connected and integrated places and spaces that enhance what makes Wollondilly special and unique.

This year saw continued progress on the Wollondilly Cultural Precinct, a project that will provide a flexible, multipurpose community space that supports a diversity of community, cultural and civic activities and attracts a wide range of community members, businesses and visitors. Stage 1 is in full swing with the Shire Hall refurbishment nearing completion and designs finalised for the new Child Care building and the Performing Arts Centre. Funded by grants including from the Western Parkland City Liveability Program, the Wollondilly Cultural Precinct is a major step in revitalising Picton. Planning continues for stage 2 with Council resolving to accelerate the designs for the Government Services Building.

Council continued to deliver much needed infrastructure projects for the community. A major project was the development of the Finns Road and Remembrance Driveway Roundabout, which was funded through the State Government's Safer Roads program. Improvements also included the completion to reconstruction of Finns Road, an upgrade to Argyle St, Picton and reconstruction of a section of Remembrance Driveway.

On the Road to Better Roads

A continuing focus for Council has been the improvement to the road network across the Shire. This year resulted in a record budget spend for transport capital works delivering major projects all across the shire. Council also undertook a Shire wide road network condition analysis. Every kilometre of road within Wollondilly was reviewed and the data captured helped to inform the schedule of road maintenance and improvement projects for the next 5 years. For the first time, Council asked the community for their

road priorities. The Wollondilly community are passionate about high quality roads and this engagement provided an opportunity for them to be part of the planning process. The feedback received from the community provided a layer of confirmation to the engineering and financial modelling, ensuring that the final program delivers the best and most needed outcomes.

The storm event in February tested the resilience and strength of the Wollondilly community once more, with residents, emergency services and Council partnering together to keep everyone safe. Council teams worked around the clock to support emergency services on the ground as well as providing important messages to the broader community via social media. Once the storm passed, Council worked quickly to develop a recovery program, which included a resolution to allocate an additional \$5.2m towards priority road works. The recovery plan also delivered road remediation to Big Hill Road and access to remote parts of the Shire including Yerranderie. The challenge created by the storm event meant that other scheduled works needed to be deferred and projects were reprioritised.

Council is continuing to focus on ways to deliver better service to the community. This year, two major initiatives included the Customer Portal and recruitment of additional staff to cope with the increasing and rapid growth. The launch of the Customer Portal and its integration with internal Council systems has resulted in faster response times and more visibility of the progress of requests for our customers and community. To help deliver on the need for more road maintenance services, an additional road crew were recruited.

Planning for the Future

Progress is being made on developing infrastructure to meet the demands of our community today and into the future. Council teams have worked hard and consulted extensively with the community to develop a range of master plans and active transport strategies. The master plan for Picton Botanic Gardens, for example, is almost complete and scheduled for reporting to Council in the later part of 2021. The development of the Active Transport strategy has also commenced and aims to improve community physical and mental health through increased use of active transport modes and reduce traffic congestion by making it easier to choose active transport as an alternative to cars.

Further significant stakeholder consultation was undertaken for areas such as Mermaid Pools and the Potholes Reserve Master plan. This will ensure that infrastructure built for the community meets the demands of today as well as the future.

Advocating for Wollondilly

The infrastructure needs of the community cannot be delivered by Council alone, which is why advocacy plays such a significant role. Council teams proactively sought opportunities to raise issues with other government departments, such as:

- **Reclassification of regional roads:** There are major connector roads within the Wollondilly Shire that are classified as Regional Roads – which only attract a small amount of funding, not enough to deliver on the necessary upgrades. However, beyond the borders of the Shire, these roads become State Roads. Council are supporting Nathaniel Smith's petition to the State Government to review the classification of these roads and are encouraging support from all residents.
- **Prioritisation of Picton Bypass:** Council launched a community wide campaign, calling on community support for a much needed Picton Bypass, which resulted in a petition with 6,465 signatures being sent to the NSW Government. A response from the Hon Andrew Constance MP, Minister for Transport and Roads confirmed designs are underway for a future Picton Bypass.
- **Efforts to gain additional funding were successful,** with 5 applications totalling \$3m worth of projects securing grants under the NSW State Government's Safer Roads Program



Wollondilly Cultural Precinct rendering

CARING FOR THE ENVIRONMENT

Planning for a Sustainable Future

Wollondilly's natural environment is a highly valued aspect of the Shire and also critical to the health and wellbeing of Greater Sydney. Council has an important role to play in protecting and enhancing our open spaces. Part of Council's role in protecting and enhancing these natural open spaces is to develop long term strategy documents that uphold the community's vision.

The Integrated Water Management Policy and Strategy, adopted in December 2020, aims to protect Wollondilly's waterways, guiding planning decisions and informing the local planning framework. The initiatives outlined in the adopted strategy guide Council in becoming more proactive and protective of the Shire's waterways and water sources as growth continues.

Council also adopted the Wollondilly Waste Management Strategy and Action Plan 2020-2025, which will be Council's roadmap to delivering waste management and resource recovery services and infrastructure that are affordable, economical and environmentally sustainable. High priority areas include continued ecological waste management, educational campaigns and embedding processes that can help support a growing Shire.

Protecting our Threatened Endangered Native Wildlife

Council has continued to implement programs and initiatives that seek to protect and enhance our native wildlife. In an ongoing effort to protect areas of environmental significance, teams mapped locations of threatened species and installed roadside markers in new locations. These are to aid detection by plant operators and to designate 'no-go zones'. Innovative technology solutions has delivered the ability for the data to be mapped on devices used by plant operators during vegetation management.

Our community is still recovering from the devastating bushfires of 2019/20, which includes native flora and fauna. This year, Council installed 40 nest boxes in local parks and reserves to assist with wildlife recovery to encourage native animals to return to the area.

Monitoring of the Grey Headed Flying Fox camp in Picton in December showed that the population expanded to over 15,000 individuals and is the largest the camp has been since monitoring started in 2013. Council investigated ways to help neighbouring residents deal with the impacts created by the camp. With additional funding from the Department of Planning, Industry and Environment, Council was able to supply car, boat and caravan covers to eligible residents to help minimise impacts from the camp. Council continues to work on reducing opportunities for flying foxes to roost near homes

Community Support in a COVID Safe Way

Sustainability education continued to be an ongoing program in spite of COVID restrictions. A number of events went on line and were very successful as the team adapted to COVID safe programs. The community nursery also adapted to changing conditions and was able to welcome back volunteers in the second half of the year. It has been exciting to see an increase in volunteer numbers, which has enabled Council to provide 12,950 plants to residents.

Council has seen high numbers of engagement for online events such as Sustainadilly courses and the much anticipated "virtual" Doggy Day Out. The event provided an educational platform to emphasise the importance of microchipping companion animals, the importance of identification tags and the wearing of collars as well as an insight into our animal shelter.

Bushfire Safe

The annual hazard reduction program continued this year and Council received funding of \$155k from the Rural Fire Fighting Fund to support these efforts. Focus went to high priority areas including Razorback, Arina Road and Rockford Road, Bargo. Council continues to advocate for the needs of Wollondilly, with a focus of setting up the Shire to be resilient in the face of future natural disasters. Staff have provided comment and submissions on many state plans impacting the Shire, ensuring that the state plans align with Council's adopted environmental protection policies and strategies.



Mural celebrating the Wollondilly frontline workers

LOOKING AFTER THE COMMUNITY

Events

Council was a proud host to many incredible events over the year. A key highlight was the opening of the Fire Truck Memorial Playground at Telopea Park, Buxton, which was built to honour Mr Geoffrey Keaton and Mr Andrew O'Dwyer of Horsley Park Brigade, who lost their lives in the Green Wattle Creek bushfire at Buxton. On this occasion, Wollondilly Council and the NSW RFS Southern Highlands Team welcomed the Prime Minister Scott Morrison, former Premier Gladys Berejiklian, RFS Commissioner Rob Rogers and Resilience NSW Commissioner Shane Fitzsimmons to celebrate with the community.

Prior to the easing of restrictions, events such as Local Government week, were celebrated online with many community members tuning in from around the Shire. As restrictions eased, more events became face to face and were delivered with COVID Safe Strategies including: capping of numbers, ticketing, social distancing, temperature checks, sanitising and use of masks & gloves. The Australia Day Citizenship and Awards Ceremony in the Picton Botanic Gardens was one of the first major events post COVID lockdown and it was fantastic to see the support of the community.

Amplifying the Voice of the Community

Engaging with the community on the development of strategies and guiding policies is a critical purpose of Council. This step ensures decisions are made with the voice of the community loud and clear. Extensive community engagement and consultation was undertaken this year and visitation to the online engagement portal, YourSay Wollondilly, reached a new record of 1,318 registrations. The community had the opportunity to meaningfully participate in various different projects including, for example:

- Several Local Environment Planning Strategies
- The Wollondilly Library Strategy
- Active Transport Strategy
- Integrated Water Management Policy and Strategy
- Water Place Facilities Feasibility Study

Thanks to the input of the community, several projects have been able to be implemented. The free public Wi-Fi trial at Telopea Park has been a great success, with a view to roll out the technology as funding becomes available. The voice of the community has also been able to help Council advocate for important issues such as the National Broadband Upgrade, to help ensure high quality connectivity Shire wide.

Helping the Community to Recover

After the devastating fires of 2019/20, Council began work on supporting the community to recover as well as develop long term resilience plans and strategies. This year, the work on developing "Activate Wollondilly: Long Term Recovery & Resilience Plan" continued with 5 Bushfire Community Forums conducted in Sep 2020, seeking feedback on recovery actions from the Green Wattle Creek Fires. In addition, programs such as the "Children's Voices Program" and "Youth Voices Program" helped to gain additional insights from the perspective of these vulnerable demographics.

Further support was given to impacted residents in the form of free programs and courses to help aid the speed of recovery as well as education on what to do in future events. These activities included, for example, a free chainsaw course, the Landscape Community Grants Program, a Regeneration Program and an Architect Assist Workshop.

Community Services

Council has a strong focus on community outreach and this year saw many highlights across the board.

- The Dilly Wanderer continued to visit different parts of the Shire, providing new families the opportunity to network and learn about local support services. The Dilly Wanderer, in collaboration with the Rotary Club of Wollondilly North, helped to deliver the Youth Voices project.
- The Wollondilly Youth Advisory Committee (YAC) and Council ran a successful “Adulting 101” program, which included free training in Responsible Service of Alcohol and Responsible Conduct of Gambling (ages 18+) and customer service and barista training courses (ages 16+) for Wollondilly residents. The training sessions were a huge hit with the community and was followed up by practical and supportive workshops which included interview skills and study help.
- Café Connect sessions, Council’s networking program for over 55’s, was able to resume face to face and held a range of well attended workshops. Popular sessions included a ‘How to use your Tablet,’ ‘Coffee with a cop’ and ‘History talk’ with Picton and District Historical and Family History Society Inc.

Library

Wollondilly Library had a busy year! In addition to the normal service delivery and the mobile service, the library had a full calendar of events. With restrictions easing in December, a popular workshop with the community was Christmas themed with an arts and crafts session on making snow globes and folding napkins. Other events hosted included CWA crafty mornings ‘Sew it, Mend it, Fix it’, school holiday activities, Library Lovers’ Day and National Simultaneous Story time. Wollondilly Library also hosted several author talks, including local author John Bicknell and illustrator Jacqui Brown who discussed the creative process behind John’s latest publication, ‘Birds Are Intelligent’. Leveraging technology, Wollondilly Library Service joined the Sydney Writers’ Festival and live streamed Kate Grenville’s author talk during a wine and cheese night.



DISABILITY INCLUSION ACTION PLAN

Disability Inclusion in NSW

In 2014 the NSW Disability Inclusion Act 2014 (the Act) required all NSW government agencies and local councils to develop Disability Inclusion Action Plans (DIAP's) in consultation with people with disability. These plans were to outline the measures put in place so that people with disability can access general supports and services available in their local community and can participate fully in community life.

The NSW Disability Inclusion Action Plan identified four areas of focus that people with disability said were priority areas.

These were:

1. Developing positive community attitudes towards disability
2. Creating liveable communities
3. Increasing access to meaningful employment
4. Improving access to mainstream services through improved systems and processes.

In June 2017, Wollondilly Shire Council adopted the Disability Inclusion Action Plan 2017-21. The NSW Disability Inclusion Act requires all councils to report on the progress of implementation of their DIAP's in their annual reports to align with their current reporting processes. Wollondilly Shire Council's current Disability Inclusion Action plan was due for completion on June 30th 2021, with a new plan to be adopted by Council and to begin on the 1st July 2021.

However, due to the Covid-19 pandemic and the postponement of Local Government elections the current DIAP has been extended until 30th June 2022. Wollondilly Shire Council remains committed to actively engaging with our community to hear their personal experiences and recommendations to help inform a new Disability Inclusion Action Plan in 2022. The extension of the current DIAP is supported by of Local Government NSW (LGNSW) and the NSW Disability Council.

Promoting Positive Attitudes and Behaviours

- Council delivered a series of fortnightly Café Connect workshops supporting health and wellbeing, social connections and access to programs supporting digital literacy. The program was aimed at supporting people of all abilities with a particular focus on community members over the age of 55.
- Youth Voices was an initiative to give children and young people of all abilities affected by the Green Wattle Creek bushfire event the opportunity to have fun, meet new people and share their stories and experiences of the fire event. The Youth Voices short-film produced by Wollondilly Shire Council and Short Black Films captured the experiences of youth and children impacted by the Black Summer bushfires and identified the supports that could be put in place to support children and young people in future disaster events.

Creating Accessible and Liveable Communities

- Developments within Wollondilly have potential to impact people's health and wellbeing – positively and negatively. In March 2021 Wollondilly Council adopted a Social and Health Impact Assessment (SHIA) and guidelines to help mitigate those impacts. SHIA aims to identify, anticipate, understand and manage the social and health outcomes using the social determinants of health framework for new development proposals, policies and planning proposals.
- New accessible features were completed at Douglas Park Sportsground which included a fully compliant brand new MLAK key accessible toilet with ambulant facilities as well as a 2.5m wide shared pathway around the sportsground.

Supporting Access to Meaningful Employment

- Council, through its Youth Advisory committee delivered 43 youth driven community events, training days and activities aimed at supporting local youth to develop their skills to access meaningful employment. 222 young people accessed the project 'Adulting 101' participating in a range of opportunities including accredited RSA and RCG certificates, Barista and Customer Service Training, Study Cram and interview skills. Reasonable adjustments were made to support a number of youth living with a disability to engage fully in this project.
- Council continue to work in partnership with My Gateway to provide traineeship and apprenticeship opportunities for young people looking to enter the workforce with a starting point in Local Government.
- Removing Barriers to Systems and Processes
- Council is committed to ensuring that our website is available to our residents and visitors in an accessible format. Website training has been implemented across Council to ensure staff who regularly update the site are doing so within the Web Content Accessibility guidelines. A training manual has been included in the training with content focused strongly on user experience and accessibility.
- Council launched the 'Customer Portal', an online tool to allow residents to manage and track their customer service requests. The system has assisted in making Council staff mindful of problems which are causing the most concern in the community, helping in the process of prioritising work programs.

EFFICIENT AND EFFECTIVE COUNCIL

Innovation in Customer Service

Delivering exceptional customer services continued to be a high focus area for Council this year. Several technological innovations were introduced to help improve overall customer service and the ultimate user experience. A major project saw the introduction of an online Customer Portal, which allows customers to go online to raise a request and log an issue.

The system also provides visibility, for customers to keep track of where their request is in the process. The external facing system is integrated with internal software that has helped to increase efficiencies in handling requests. There are opportunities for the technology to be expanded into different areas, including the ability to pay rates online. Stay tuned!

Increased Communication with the Community

Community satisfaction with the Council communication has improved, as shown in the last community survey. Satisfaction rates increased from 68% in 2017 to 74% in 2020.

Insights gained from recent community surveys have shown that an increasing number of residents prefer to receive Council information via email. In addition to the quarterly Community newsletter that is sent to each resident of the Shire, Council have launched a monthly e-newsletter. With over 1,205 subscribers, this platform allows residents to stay updated to relevant news and events.

The community also have increased engagement and conversation with Council through social media platforms such as Facebook, Twitter and LinkedIn. The ability to communicate via different channels was widely appreciated during the February storm event when the Council was able to share important emergency messages from the State Emergency Service.

Supporting Staff for Better Community Outcomes

Council's Workforce Management Plan guides programs and initiatives focused on building a highly engaged workforce that delivers for our community to ultimately make Wollondilly even better. The results from the latest staff engagement survey were remarkable, with overall staff engagement in the top 10% of benchmark councils. The results of the survey demonstrated that staff are proud to work at Wollondilly, will go above and beyond for our community, and see a fulfilling future for themselves in the organisation. Council has strong foundations on which to build a higher performing organisation consistently delivering only the highest standards of service and customer experience for our growing community.





SECTION 3

Legislative AND OTHER INFORMATION

LEGISLATIVE AND OTHER INFORMATION

3.1 MAYORAL AND COUNCILLORS' FEES, EXPENSES AND FACILITIES

During the 2020/21 annual period, the expenses for the provision of Councillor Facilities and the payment of Councillors expenses are as follows:

Provision of dedicated office equipment allocated to Councillors	NIL
Telephone calls made by Councillors	\$3,918
Attendance of Councillors at conference and seminars	\$5,391
Training of Councillors and provision of skill development	\$6,500
Intra and Interstate visits by Councillors, including transport, accommodation and other out of pocket transport expenses	\$2,812
Overseas visits by Councillors, including transport, accommodation and other out of pocket transport expenses	NIL
Expenses of any spouse, partner or other person who accompanied a Councillor	NIL
Expenses involved in the provision of care for a child or an immediate family member of a Councillor	NIL
Other (non-itemised expenses include items such as catering, memberships, printing, Stationery, etc. Salaries and salary on costs are not included in these costings)	\$1,486
Total	\$20,107

3.2 SENIOR STAFF SALARIES

Council is committed to transparency for our community. The following table details the Chief Executive Officers (CEO) total remuneration package and the total remuneration for all senior staff throughout the 2020/21 financial year:

Position	Salary	Motor Vehicle	FBT	Total
CEO	\$303,997.20	\$ 21,694.40	\$25,000	\$370,466.96
Senior Staff	\$670,504.07	\$ 62,604.50	\$43,151.08	\$776,259.65

3.3 LEGAL PROCEEDINGS

Offence / Case	Suburb	Court	Result	Legal Cost
Pollute Waters	Razorback	Local	Adjourned September 2021	\$71,497.68
Illegal Importation of fill	Razorback	Land & Environment Court	Awaiting determination of Class 1 appeals	\$198,887.90
Fail to prevent dog escaping	Razorback	Local	Adjourned – set for hearing 28 April 2022	\$10,145.88
Development without Consent	Silverdale and Werombi	Local	Orders in favor of Council	\$38,783.05

3.4 CONTRACTS AWARDED FOR AMOUNTS GREATER THAN \$150,000

Contract Description	Contractor	Contract Value (inc GST)
Provision of Asphalt Services 2020/2021	Fulton Hogan	\$5,000,000
Quantity Surveying Services - Wollondilly Cultural, Community & Civic Precinct. Stage 1	Wilde and Wollard Pacific Pty Ltd	\$202,620
Design, Supply and Install Fire Truck Memorial Playground in Telopea Park, Buxton	Moduplay	\$211,581
Provision of Spray Seal Services 2020/2021	Fulton Hogan	\$300,000
Design for Road Safety - West Parade and Silverdale Stage 1	Indesco	\$300,000
Environmental Monitoring Services For Warragamba and Bargo Waste Management Centres	SMEC Australia Pty Ltd	\$165,356
Building and Fabrication Panel Contract	All Aspects of Plumbing Pty Ltd, Anavale Pty Ltd, B & W WROUGHT IRON PTY LTD, CRG Plumbing & Maintenance Pty Ltd, Crossgrove Pty Ltd, Funnells Electrical, Horner's Plumbing Service, JWG Build & Fix, Kenmor Pty Ltd t/as Laser Plumbing Picton, Level Building Solutions Pty Ltd, Nepean Engineering and Innovation, Tiger Electrical Solutions Pty Ltd, Wollondilly Electrical Contracting & Sales	Schedule of Rates

Provision of Compactor Truck	HSR Southern Cross Pty Ltd	\$220,000
Supply of Civil Materials Panel Contract	Benedict Sand & Gravel, Boral Resources (NSW) Pty Ltd, Cleary Bros (Bombo) Pty Ltd, Concrete Recyclers Group Pty Ltd, Picton Sand & Soil, NGIL Australia Pty Ltd, Soilco Pty Ltd, Turps Tippers Pty Ltd	Schedule of Rates
Minor Civil Works Panel Contract	Ally Civil, Buildsmore Pty Ltd, City Coast Plumbing, Citywide Civil Works, Civil Connect Group Pty Ltd, Combined Concrete Constructions Pty Ltd, Complete Linemarking Services Pty Ltd, Danste Pty Ltd, Durkin Construction Pty Ltd, Euro Civil Pty Ltd, Form and Pour Constructions, Fulton Hogan Pty Ltd, Haines Bros Earthmoving Pty Ltd, Haytech Group Pty Ltd, Ikodome Pty Ltd, ZAMR Engineering Pty Ltd, KK Civil Engineering, Mack Civil Pty Ltd, OZ Linemarking (NSW) Pty Limited, Planet Civil Pty Ltd, R Line Civil & Concreting Pty Ltd, Raygal Pty Ltd, Resco Civil Pty Ltd, RL Civil Works Pty Ltd, SAF Group, South Syd Concrete Pty Ltd, South West Kerbing, State Civil Pty Ltd, Superb Civil Group Pty Ltd, The Australian Grinding Company Pty. Ltd, Total Drain Cleaning Services Pty Ltd, Vac Group Operations Pty Ltd, Watertight Group Pty Limited, Wollongong Linemarking Services Pty Ltd, Workforce Road Services Pty Ltd	Schedule of Rates
Roundabout Construction Finns Road and Remembrance Drive	TRN Group	\$2,070,625
Big Hill Road Slope Stabilisation	Ground Stablisation Systems	\$188,477
Principal Contractor for Construction of Netball Courts - Tahmoor Sportsground	Landscape Solutions	\$1,460,855
Manufacture and Supply of Road Making Materials - Panel Contract	Benedict Industries, Boral Resources, Cleary Bros (Bombo) Pty Ltd, Concrete Recyclers Pty Ltd	Schedule of Rates

Plant and Equipment Hire Panel Contract

A and C Plant Hire PTY LTD, Acclaimed Excavations Pty Ltd, Affective Services (Aust) Pty Ltd, Allcott Hire Pty Ltd, Aqua Assets Pty Ltd, ASF Excavations Pty Ltd, Attcall Civil, Avijohn Contracting Pty Ltd, BPB Earthmoving Pty Ltd, BROOKS HIRE SERVICE PTY LTD, Civil South West Pty Ltd, Cleary Bros (Bombo) Pty Ltd, Coates Hire, CONPLANT PTY LTD, Denrith Pty Ltd, DJK Excavations Pty Ltd, Donnelley Civil Pty Ltd, Douglas Park Earthmoving Pty Ltd, E and B Tipper Hire Pty Ltd, Earth Civil (NSW) Pty Ltd, Excavac Potholing, Form and Pour Constructions, Graham Hall Excavations Pty Ltd, Haines Bros Earthmoving Pty Ltd, Hi Tech Industrial Services Pty Ltd, HYDRA-WASH PTY LTD, JR Richards and Sons, Kennards Hire Pty Ltd, Kingdown Pty Ltd, Lamond Contracting Pty Ltd, Leroy Excavations, Level Building Solutions Pty Ltd, Lindsay Civil Pty Ltd, N & M Bray Civil Pty Ltd, NAMAMI INTERNATIONAL PTY LTD, O'Brien Excavation & Haulage, Oldfields Australia Pty Ltd, Pipe Management Australia, Porter Excavations Pty Ltd, Raygal Pty Ltd, Rent A Fence Pty Ltd, Roadworx Group Pty Ltd, Rollers Australia Pty Ltd, Sharpe Bros (Aust) Pty Ltd, Sherrin Equipment Pty Ltd, Singh's Earthworks, Specialised Pavement Services Pty Ltd, Stabilcorp Pty Ltd, Stabilised Pavements of Australia (SPA), Stefanutti Construction Pty Ltd, Subgrade Civil Pty Ltd, Supreme Earthmoving Pty Limited, Swaye Civil Pty Limited, TAHMOOR RURAL SERVICES, TDK Vac Truck Services Pty Ltd, Terra Civil Pty Ltd, TFH Hire Services Pty Ltd, The Trustee for Sitex Rentals & Sales Unit Trust, The Trustee for THE MICHAEL REGINALD SCARCE FAMILY TRUST T/as Camden Hire, THERESA PARK WATER CARRIERS PTY LTD, Total Drain Cleaning Services Pty Ltd, Trimcon Civil Contracts, TSR Plant Hire Pty Ltd, Turps Tippers Pty Ltd, Tutt Bryant Equipment, VAC GROUP OPERATIONS PTY LTD, Vortex Group - Pumps United, Weerheim Earthmoving Pty Ltd, Wollondilly Excavations, Zivil Earthmoving

Schedule of Rates

Shire Hall Renovations	Adaptive P/L ATF The Adaptive Trust T/A Dezign	\$2,362,316
Provision of 12,000L Water Cart	Allquip Water Trucks	\$275,132
Construction of Carpark, Walton Lane	CRC Civil Pty Ltd	\$375,967
Kennedy Creek Rehabilitation	Haines Bros Earthmoving Pty Ltd	\$549,324
Wollondilly Hazards Analysis & Emergency Management Study	Molino Stewart Pty Ltd	\$164,945
Tahmoor BMX & Playground Amenities Constuctions	GWP Contructions	\$197,692
Construction of Footpath, Menangle	Milestone Construction Group Pty Ltd	\$647,863
Construction of a Gross Pollutant Trap - Argyle Street Picton	Cockerill Contracting Pty Ltd	\$266,803
Provision of Road Maintenance Vehicle (Flocon)	Ausroad Systems Pty Ltd	\$417,861

3.5 EXTERNAL BODIES, COMPANIES AND PARTNERSHIPS

Community Advisory Groups and Committees of Council

- Wollondilly Local Recovery and Resilience Committee
- Australia Day Awards Committee
- Bulli Seam Community Consultative Committee
- Wollondilly Local Emergency Management Committee
- Risk Management Committee
- Wollondilly /Wingecarribee Bush Fire Management Committee
- The Wollondilly Road Safety Group
- Wollondilly Health Alliance partnership with South West Sydney Local Health District and South West Sydney Primary Health Network
- Western Sydney Health Alliance
- Western Sydney City Deal Digital City Implementation Steering Group
- WSCD Planning Partnership
- Planning Partnership Office – Planning Assumptions working Group
- Planning Partnership Office – Contributions

- Reform working Group
- Planning Partnership Office – Aerotropolis Working Group
- Western Parkland Councils
- Western Sydney City Deal Implementation Board
- Western Sydney City Deal Leadership Group
- Western Sydney City Deal CEO/GM Forum
- Western Sydney City Deal Lead Officers group
- National Growth Areas Alliance (NGAA)
- National Growth Areas Alliance – Strategic Advisory Committee
- UDIA – Urban Development Institute of Australia
- Rural Industry Community Advisory Committee
- Companion Animals Reference Committee
- Heritage Community Advisory Committee
- Regional Development Australia – Sydney
- Western Sydney Parkland City Sensor Network
- Institute For Sustainable Futures (UTS)
- Greater Sydney Commission Environmental

- Peak Panel Roundtable
- Youth Advisory Committee
- Inclusion and Access Community Advisory Committee
- Wollondilly Floodplain Risk Management Committee
- Local Traffic Committee
- Illawarra Coal Community Consultative Committee
- Association of Mining Related Councils/Combine Councils Sthn Mining Liaison Committee
- Georges River Combined Councils Committee Inc
- Lachlan Regional Transport Committee
- Southern Tablelands Regional Arts Advisory Group
- South West Sydney Academy of Sport Advisory Group
- South West Regional Weeds Committee
- Sydney Western City Planning Panel
- Tahmoor Colliery Community Consultative Committee
- Yerranderie Management Committee
- Transport Advisory Committee

S355 Management Committees

- Victoria Park Management Committee
- Tahmoor Sportsground Management Committee
- Douglas Park Reserve and Facility Management 355 Committee
- Thirlmere Sportsground Management Committee
- Wilton Recreation Reserve

Partnerships with Council

- Association of Mining related Councils
- Burnside: Uniting Care
- Camden Council Road Safety
- Campbelltown Council Road Safety
- Campbelltown Arts Centre
- Community Links Wollondilly
- Country Public Libraries Association (South Eastern Zone)
- Department of Ageing Disability & Home Care
- Economic Development Australia (EDA)
- Western Sydney - Illawarra-Shoalhaven Roadmap to Collaboration Steering Committee
- Macarthur Aged and Disability Forum (HACC)

- Macarthur Disability Network
- Macarthur Disability Services
- Macarthur Diversity Services
- Macarthur Interagency
- Macarthur Youth Services Forum
- NAIDOC
- NSW Fire and Rescue
- NSW Rural Fire Services
- NSW State Emergency Service
- Picton Chamber of Commerce
- Picton High School
- Queen Victoria Memorial Hospital Support Group
- Sector Connect Inc
- Southern Tablelands Regional Arts Advisory Council
- South West Community Transport
- SSWAHS Injury Prevention
- St Mary's Local Area Command
- Sydney Peri-urban Network of Councils (SPUN)
- Tahmoor Colliery C.C.C.
- Tharawal Local Aboriginal Lands Council
- Warragamba/Silverdale Neighbourhood Centre
- Western Sydney Business Enterprise Centre
- Wollondilly Community Men's Shed (WOLCOMS)
- Wollondilly Interagency
- Wollondilly Seniors Week Working Party
- Wollondilly Support and Community Care
- Wollondilly Health Alliance partnership with South West Sydney Local Health District and South West Sydney Primary Health Network
- Planning Partnership with South West Sydney Local Health District
- Camden Wollondilly Domestic Violence Committee
- Macarthur Youth Services Network coordinated by Sector Connect
- Warragamba Silverdale Neighbourhood Centre
- NSW Public Library South East Zone Committee
- Southern Tablelands Arts
- South West Academy of Sport
- Resilient Sydney Network

3.6 PRIVATE WORKS

In this reporting period (2020-2021) there were no Private Works carried out by Council.

3.7 COUNCIL'S ASSETS AND ASSET RENEWAL

Report on certain proposed capital works projects where a capital expenditure review has been submitted.

Council is currently carrying out 2 projects which required a capital expenditure review under the Office of Local Government Guidelines including;

1. The Wollondilly Community Cultural and Civic Precinct Stage 1 and
2. The Tahmoor Sports Complex Masterplan Implementation.

1. Wollondilly Community Cultural and Civic Precinct Stage 1

The total projected capital cost for Stage 1 of the Precinct is \$20.1 million.

In summary, Stage 1 of the Precinct will:

- Deliver modern fit-for-purpose community and cultural facilities to meet the needs of a rapidly growing community.
- Bring the quantum and quality of facilities up to a standard of provision (both quality and quantity) to meet the needs of the current and future community and to reduce costs to the public to use facilities outside their local area.
- Develop local capability in Wollondilly for arts, cultural and community activities to reduce reliance on facilities outside the LGA, often a significant barrier to participation due to the travel time and costs.
- Build the cultural base of the Western Parkland City to redress the current imbalance of regional facilities through development of a performance space and other creative arts spaces to retain and attract a larger and more diverse range of performances and creative activities.
- Support local business development through the provision of facilities for conferences, seminars, as well as activity generating performances.
- Catalyse broader redevelopment of the civic heart of Wollondilly through a more defined sense of place to reflect an outer-metropolitan LGA which is urbanising, while still reflecting its rural and historic sense of place.
- Improve the amenity, safety and vibrancy of the town centre through investment in public domain upgrades, sense of place, permeability and connectivity.
- Support healthier lifestyles through improvements to public spaces, inducement to walk to and between community and civic uses as well as redesigning the car parking strategy to deliver a more aesthetic town centre.
- Working towards a greener town centre environment through new open space and public domain upgrades to reduce the heat island effect and cool hot summer temperatures.
- A key feature of the Stage 1 works funded through the Liveability Program is the Community and Cultural Centre.

For the Stage 1 works the delivery plan is focussed on the following key elements:

- Refurbishment of the Shire Hall – at the end of 20/21 this project was well underway and due for completion mid 21/22
- Mixed community and commercial building - at the end of 20/21 this project was submitted for planning approval and expected to commence in 21/22
- Community and Cultural Centre - at the end of 20/21 this project was nearing completion of the design stage

2. Tahmoor Sports Complex Masterplan Implementation

The project is estimated at \$24.8M and is comprised of new and upgraded facilities for:

- A new multipurpose facility including change rooms, canteen and meeting facilities
- Netball
- Little Athletics
- Soccer
- Cricket
- BMX
- Playground
- Skate Park
- Kennel Club
- Pedestrian access
- Access and car parking upgrade
- Natural spaces

The end of 20/21 saw the completion of the new netball courts and substantial completion of the relocated Little Athletics facility. 2021/22 will see completion of the multipurpose facility design

A statement detailing the stormwater management services provided (if levied).

Major stormwater works during 2020/21 included:

- Formalisation of drainage paths discharged from Steveys Forest Rd Oakdale
- Completion of design and tendering of works for a gross pollution trap adjacent to Argyle St Picton (with works scheduled for 21/22)
- Creek realignment for Kennedy Creek at Appin
- Completion and adoption of the Stonequary Creek Flood Study and Floodplain Risk Management Plan that included a review of overland flow paths through the Picton town centre.

3.8 PLANNING AGREEMENTS

There were four (4) Planning Agreements Executed by Council during the July 2020-June 2021.

Details are as follows:

Parties	Land Affected	Value	Purpose
Russo	30 Tickle Drive Thirlmere; Lot 192 DP 618071	\$100,000	Construction dedication to Council of road and monetary contributions.
Miacro Group Pty Ltd	30 Jarvis Street Thirlmere; Lot 1 DP 751270	\$288,615	Construction of on-site detention basins and bio-retention swales, dedication to Council and monetary contribution for 35-years maintenance.
Ziems Pty Limited	Abbotsford Road Picton; Lot 1 in DP 1086066	\$100,000	Stabilisation works, realign Abbotsford Road, monetary contribution to Council for road works and traffic management facilities
Mirvac Homes (NSW) Pty Ltd	Station Street Menangle; Lot 201 DP590247; Part Lot 202 DP590247	\$9,030,848.50	Construction and dedication of two public parks to service the Development. The construction and dedication of drainage basins to service the Development Monetary Contributions for additional open space and the maintenance of the drainage basins
Total		\$9,519,463.50	

No Planning Agreements were completed (concluded) in the same period.

Planning Submissions

1. The Codes SEPP (temporarily allow outdoor dining as exempt development for small bars and pubs)*
2. Department of Primary Industries Issues Paper (new agricultural land use planning strategy for NSW)*
3. A Housing Strategy for NSW Discussion Paper*
4. Draft Housing Diversity SEPP*
5. Draft Western Sydney Affordable Housing Strategy, Implementation Report and other related documents*
6. Draft Flood Prone Land Package*
7. Education and Child Care SEPP*
8. Greener Spaces Design Guide*
9. Sydney Water REF for Picton Treatment upgrade (Joint Submission)*
10. Improvements to the Development Contributions System (DPIE)*
11. Productivity Commissioner – Review of the Infrastructure Contributions System
12. Wilton Green Plan*
13. Western Sydney Airport –Draft SEPP*
14. Crown Lands Review ,(Joint Submission)*
15. Macquariedale Road Secretary’s Guidelines*
16. Cumberland Plain Conservation Plan (Joint submission)*
17. NGAA submission to Opportunities paper*
18. Wollondilly draft Housing Strategy submission to DPIE for approval*
19. Outer Sydney Orbital Stage 2
20. Wilton Town Centre Precinct Rezoning
21. Draft Design and Place SEPP
22. Review of Clause 4.6 of Standard Instrument
23. Agritourism and Small Scale Agriculture Development
24. Building Business Back Better
25. ISEPP Amendment for Upper Canal and Warragamba Pipeline Corridors
26. Strategic Planning for Natural Hazard in NSW
27. Employment Zone Reforms
28. Review of NSW Heritage Act 1977



3.9 COMMUNITY GRANTS PROGRAM

This provides the community with information on the contributions made by Council under Section 356 of the Local Government Act 1993.

Community Grant Projects Community Grants help local communities to build skills, identify opportunities and/or undertake actions for the social benefit of community members.

Note: all amounts listed are exclusive of GST.

COMMUNITY GRANTS		
Organisation	Project	Amount
Wollondilly Anglican Church	Robotics Workshop	500.00
Wollondilly Anglican Church	Cookie Decorating Workshop	500.00
Australian Wildlife Foundation Ltd	Koala Food Plantation	500.00
Wollondilly Anglican Church	Drawing Competition	1000.00
Community Links Wellbeing	Music Capers	1000.00
Disability Macarthur	Outdoor Cinema	500.00
CWA Picton	Shelving	500.00
Tahmoor Uniting Men's Shed	Hygiene Equipment	500.00
Douglas Park Public School P&C Association	Bush Tucker Garden	500.00
Warradale Men's Shed	Timber Thicknesser	500.00
Menangle Men's Shed	Promotional Equipment	500.00
Picton Swimming Club	Laptop	500.00
Cawdor Public School P&C Association	Library Resources	500.00
Bargo Men's Shed	Air Compressor	500.00
Wollondilly Anglican Church	Vacuum Cleaner	500.00
Australian Wildlife Foundation Ltd	Tap & Go Equipment	500.00
Buxton Community Association	Catering Pots	446.00
Thirlmere Public School P&C Association	Dishwasher	500.00
Australian Wildlife Foundation Ltd	Wild ED Program	500.00
Picton Rotary	Coin Spinner	500.00
Wollondilly Pony Club	Equestrian Equipment	500.00
Warragamba Silverdale Neighbourhood Centre	Calendars	3000.00
Southern Tablelands Arts	Dance for Wellbeing Program	3000.00
We are Community Inc.	Nourishing Our Friends	500.00

Organisation	Project	Amount
Check Your Tackle	Male Health Awareness	500.00
Picton & District Historical Society	Oral History Project	2450.00
BCD Care	Yarn & Yard Project	3000.00
The Appin Historical Society	St Bedes Graveyard Restoration Project	3000.00
Wollondilly Fellowship of Australian Writers	Publication of Anthology	1000.00
Riding for the Disabled Association	Subsidy of Annual Fees	500.00
Wollondilly Anglican Church	WREN Workshops	500.00
His House Inc.	Twilight Market	1000.00
Wollondilly Anglican Church	Over 55's High Tea	1000.00
Wollondilly Anglican Church	Mega Obstacle Course	1000.00
Macarthur Hoarding Disorder Resource Group	Hoarding and Squalor Support	3000.00
Camden Wollondilly Domestic Violence Committee	DV Pen Project	3000.00
Young Change Agents	Design Challenge Day	2800.00
1st Appin Scout Group	Out & About Back to Bush Project	3000.00
Community Links Wellbeing	Project Grow Shade house	3000.00
	Total	46,696.00

COVID 19 COMMUNITY GRANT PROGRAM		
Organisation	Project	Amount
Shining Stars Foundation	Wollondilly Outreach Program	5000.00
Warragamba Silverdale Neighbourhood Centre	Warragamba Silverdale Emergency Help	3000.00
Nepean Food Services	Senior's Meal and Shopping Support	7000.00
Community Links Wellbeing	Keeping Afloat Program	10000.00
Cawdor Public School P&C Association	Student Hardship Fund	5000.00
	Total	30,000.00

DONATION PROGRAM		
Organisation	Project	Amount
Australian Wildlife Foundation Ltd	Wildlife Weekend	500.00
	Total	500.00

SPONSORSHIP PROGRAM		
Organisation	Project	Amount
Picton Public School	Walk of Fame Fundraiser	500.00
Camden Wollondilly Domestic Violence Committee	DV Breakfast	1000.00
Community Links Wollondilly	Men's Social Group	1000.00
The Oaks Historical Society	Hope Out Of The Ashes Exhibition	1000.00
Marjo Hallowell	Great Cycle Challenge	100.00
Macarthur 24 Hour Fight Against Cancer	24Hour Fight Against Cancer Fundraiser	1000.00
Tharawal Local Aboriginal Land Council	NAIDOC	1000.00
Camden Wollondilly Domestic Violence Committee	White Ribbon Domestic Violence Breakfast	2000.00
	Total	7,600.00

ANNUAL ASSISTANCE PROGRAM		
Organisation	Project	Amount
Macarthur FC	-	5000.00
University of Western Sydney	Medical Prize	1,500.00
University of Western Sydney	Scholarship	2,000.00
South West Sydney Academy of Sport	-	14,000.00
Policeman's Award	Annual Award	1,200.00
Lifeline Macarthur	Copper Contribution	1000.00
Community Links Wollondilly	International Women's Day	1000.00
	Total	25,700.00

MAYORAL SCHOOL CITIZENSHIP AWARDS

Organisation	Project	Amount
Appin Public School	School Citizenship Award	200.00
Bargo Public School	School Citizenship Award	200.00
Buxton Public School	School Citizenship Award	200.00
Cawdor Public School	School Citizenship Award	200.00
Douglas Park Public School	School Citizenship Award	200.00
Mount Hunter Public School	School Citizenship Award	200.00
Oakdale Public School	School Citizenship Award	200.00
Picton Public School	School Citizenship Award	200.00
Picton High School	School Citizenship Award	200.00
St Anthony's Primary School	School Citizenship Award	200.00
Tahmoor Public School	School Citizenship Award	200.00
The Oaks Public School	School Citizenship Award	200.00
Thirlmere Public School	School Citizenship Award	200.00
Warragamba Public School	School Citizenship Award	200.00
Wilton Public School	School Citizenship Award	200.00
Wollondilly Anglican College Primary	School Citizenship Award	200.00
Wollondilly Anglican College Secondary	School Citizenship Award	200.00
Yanderra Public School	School Citizenship Award	200.00
	Total	\$3,600.00

CAROLS BY CANDLELIGHT

Organisation	Project	Amount
Wollondilly Anglican Church	Carols by Candlelight	500.00
Picton Uniting Church	Carols by Candlelight	500.00
Douglas Park Evangelical Church	Carols by Candlelight	500.00
Rotary Club of Wollondilly North	Carols by Candlelight	1000.00
St Marks Anglican Church	Carols by Candlelight	500.00
Wilton Anglican Church	Carols by Candlelight	500.00
Buxton Community Association	Carols by Candlelight	500.00
	Total	4000.00

RATES SUBSIDY

Organisation	Project	Amount
1 Mason St, Thirlmere Thirlmere Returned Serviceman's League	Rates Subsidy	3,152.06
1984 Silverdale Rd, Silverdale Warragamba Silverdale Neighbourhood Centre Inc.	Rates Subsidy	2,658.93
4 Station St, Menangle Menangle Community Associate Inc.	Rates Subsidy	1,912.55
22 West Parade, Buxton Buxton School of Arts Hall	Rates Subsidy	5,180.34
	Total	\$12,903.88

3.10 BUSHFIRE HAZARD REDUCTION AND MITIGATION ACTIVITIES

In 2020/21 Council's hazard reduction program involved hazard reduction and vegetation management on approximately 141 km of roadsides.

Council completed maintenance works in 8 reserves across the Shire to assist in mitigating the impacts of fire. The total value of this work was over \$248,000 funded by Council's Shire Emergency Response & Planning and Vegetation Management budgets with additional funding from the RFS Rural Fire Fighting Fund.

Council works with the Rural Fire Service in hazard reduction burning within reserves under Council's control and regularly participates in identification and management of Threatened Species in proposed hazard reduction sites on private and public lands. The main focus in 2020/21 was vegetation assessment and management works after the Green Wattle Fires, and included additional grant funding for tree inspection and management works in Buxton and Oakdale areas.

Council is also involved in the assessment of development applications which involve hazard reduction activities.

The Environmental Services branch of Council participated proactively in the planning and resourcing of the Hazard Reduction Program as a means to ensuring ecologically sustainable hazard reduction. Council representatives attend the Bushfire Management Committee and a focus has been on fire trials, including Sheehy's Creek Road.



3.11 SWIMMING POOL AUDIT PROGRAM

Council engaged a dedicated swimming pool Compliance Officer in December 2020 to ensure the delivery of Council's swimming Pool Audit Program and investigations of non-compliance of swimming pool safety barriers. Inspections included:

- 5 High Risk (tourist and visitor accommodation)
- 10 High Risk (including private childcare) premises have been deemed to have a compliant barrier with no non-compliance;
- 16 private pools have been deemed compliant resulting in the issuance of a certificate of compliance under s22D of the SP Act;
- 14 non-compliant pools have been inspected with action currently being taken to bring into compliance.
- 26 Pool Compliance Certificates were issued.

3.12 COMPANION ANIMALS

Lodgement of pound data collection returns with OLG (Survey of council seizures of cats and dogs)

Council has lodged the annual pound data collection return with OLG for the reporting period

Lodgement of data about dog attacks with OLG

Council lodges data about dog attacks with OLG via the Companion Animals Register. Council responds to all reports of dangerous dog activity as a high priority. During the reporting period Council declared 3 dogs 'dangerous' and 21 dogs in total 'menacing'. An audit of all Dangerous and Menacing Dog enclosures has been completed.

Amount of funding spent on companion animal management and activities

Council has expended approximately \$250,000 on the management of companion animals and of animal activities. Expenditure includes:

- Employee costs including allowances and overtime;
- Uniforms;
- Animal Food;
- Equipment repairs and maintenance;
- New Equipment;
- Transportation;
- Veterinary Services;
- Promotion and advertising;
- Mobile Phone and vehicle costs;
- Office rent, water and effluent charges
- Community education programs carried out and strategies the Council has in place to promote
- Assist the desexing of dogs and cats

A 'Virtual' Doggy Day In was held between 18-24 October 2020 in lieu of its scheduled Community event. Council staff recorded videos of training techniques and tips on interacting with companion animals. This program was very popular and covered aspects such as:

- the importance and legislative requirements of microchipping companion animals
- the Animal Shelter and activities that occur on a day to day basis including the exercise and socializing of dogs
- the importance of identification tags and the wearing of collars

A free Pet Microchipping event was held in conjunction with the "Doggy Day In" event in October 2020. Free microchipping for Wollondilly residents was offered for both dogs and cats.

Council ensures that all dogs that are released for sale are de-sexed before transfer of ownership.

1. Strategies are in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals
2. Council also regularly audits the CARC register for cats and dogs that are identified, but not yet registered to ensure that information is correct;
3. Council offers services to the community in terms of responding to straying dogs and the reuniting of companion animals with their owners. Council's Officers actively attempt to return dogs to their owners provided the criteria of first-time impoundment and registration is met. Council promotes dogs and cats for rehoming and sale to the general public at subsidised rates and works closely with Rescue Groups. Council's website is updated very regularly to reflect up-to-date information as to what animals have been impounded and what animals are available for sale and has recently commenced videoing some of these animals for promotional purposes.
4. Council has also extended its opening hours and by appointment members of the public can access the shelter during normal business hours. In addition the cattery has been upgraded and has now the capacity to house 50% more cats. These works have been partially funded by grant monies through the State Government. All staff who are involved with the management of companion animals in Council's care have been trained in temperament assessment of dogs.
5. 6 off-leash areas, which are regularly frequented by dogs and their owners are located in Wollondilly. These areas are regularly maintained.
6. Detailed information on fund money used for managing and controlling companion animals in its area
7. Council was successful in obtaining a State Government "like for like" grant (\$15,000) for a major extension to its cattery. Companion Animal funding is expended on:
 - the engagement of two full-time animal control officers and operation of the animal shelter 5 days per week to the public and weekends by appointment;
 - routine temperament assessment of impounded dogs and regular exercising of dogs;
 - 4 rangers are also involved in attending to complaints about barking dogs; dog attacks; registration audits and defending Council's declarations of Dangerous and Menacing dogs and ensuring that enclosure requirements are being complied with for these dogs through annual audit;
 - the management and rehoming of all suitable companion animals that are surrendered to its facility;
 - responding to advice of the straying of dogs by conducting routine and re-active patrols;

- advertising through its website, mayoral columns and the like of all suitable companion animals for rehoming;
- maintenance to a high standard of its shelter facility;
- attending to dog attacks and managing investigations of these attacks and enforcing the provisions of the Companion Animals Act and Regulation;
- defending declarations of Dangerous Dogs and penalty infringement notices in the court system;
- regular training of staff on animal management;
- free microchipping and information days/programs;
- improvements to the animal shelter eg., cattery, CCTV cameras; infrastructure eg., fencing and gateways
- Quarterly conducting Companion Animal Committee Meetings which are attended by 8 Committee Members

3.13 WOLLONDILLY WORKFORCE DIVERSITY

Council continues to recognise that it's most important asset is its people, and is continually committed to the promotion of workforce diversity.

As an organisation, Council has continued to grow in the 2020/2021 financial year, offering a variety of employment opportunities for individuals at all stages of their career, including temporary and casual opportunities. Council employs a total of 293 permanent employees across a number of disciplines. Additionally, Council has engaged 11 new positions, to actively support Council's continuing growth.

We have also seen a steady increase of female representation in leadership roles across the organisation. The overall ratio of male to female is 49.2% male and 50.8% female spread across the organisation.

Council continues to provide opportunities through our Trainee & Apprenticeship program offering a total of 5 Traineeships and 4 apprenticeships across various disciplines.

Council acknowledges its ageing workforce and it continually committed to providing opportunities to staff to transition to retirement through a range of flexible work opportunities.

In recognition of the new and growing professions, Council has increased training opportunities for staff through internal professional development opportunities, external training programs and educational assistance program.

In April 2021 Council conducted another Staff Engagement Survey 'Pulse Check' with an 85% participation rate and overall engagement score of 72%. This puts Council's workforce in the top 10% of all Council's surveyed.

3.14 GOVERNMENT INFORMATION – PUBLIC ACCESS ACT (GIPA)

Statistical Information

Wollondilly Shire Council received a total of 30 Formal GIPAA applications for the year ending 30 June 2021. This included withdrawn applications but not invalid applications.

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	
Wholly	0
Partly	3
Total	3

Documents held by Council

In keeping with the intent of the GIPA Act, Council is committed to the proactive release of government information it holds, to the public. A wide range of government information in both hard copy and electronic format in respect of functions undertaken by Council is listed in the Wollondilly Information Guide 2021 which is available on Council's website.

Proactive Release Program

Our pro-active program for the proactive release of information involves identifying information which is requested frequently by the community and has been the catalyst for many updates to our website as well as improvements to the information released.

Some of these changes include pages being tagged with search terms, for instance driveways; sheds; swimming pools having built out pages.

Wollondilly Shire Council has implemented a Digital Communications dashboard which monitors analytics across our website which is monitored monthly.

In an overview of statistics we observe how users are accessing the website, such as via Mobile; desktop or tablet. This allows us to upload information that can be scaled down properly for ease of use.

For the reporting period we had 193,394 users with 702,124 unique page views. Our statistics show the split is 52.3% female and 47.7% male

Our top 10 pages visited are:

- Home
- Coronavirus (Covid-19) Updates
- Search Results
- Lookup Your Clean Up Details
- Animals For Sale
- DA Tracker & Development
- Alerts
- Contact Us
- Towns of Wollondilly
- Latest Health & Advice Updates

These pages main headings guide the importance of that information.

Our top 10 searches are checked weekly.

These include the following search terms:

- DCP
- DA tracker
- Driveway
- GIPAA
- 10.7
- DCP
- DA
- Jobs
- Fees and charges
- Waste Management

GIPA ACT SCHEDULE 2

Table A: Number of applications by type of applicant and outcome*

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny whether information is held	Application Withdrawn	Total
Media	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0
Private Sector Businesses	3	2	0	1	1	0	0	1	8
Not for Profit organisations or community groups	1	1	0	0	0	0	0	0	2
Members of the public (application by legal representative)	4	6	2	0	0	0	0	0	12
Members of the public (other)	4	5	1	1	0	2	0	5	18
Total	12	14	3	2	1	2	0	6	40

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

Table B: Number of applications by type of applicant and outcome**

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny whether information is held	Application Withdrawn	Total
Personal Information	0	0	1	0	0	0	0	0	1
Access applications (other the personal information applications)	12	10	2	2	1	2	0	6	35
Access applications that are partly personal information applications and partly other	0	4	0	0	0	0	0	0	4
Total	12	14	3	2	1	2	0	6	40

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

Table C: Invalid Applications

Reason for Invalidity	Number of Applications
Application does not comply with formal requirements (section 41 of the Act)	2
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Invalid applications that subsequently became valid applications	2
Total	2

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

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	1
Excluded information	2
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Privilege generally - Sch 1(5A)	0
Information provided to High Risk Offenders Assessment Committee	0
Total	3

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

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of the Act

	Number of occasions when application not successful
Responsible and effective government	3
Law enforcement and security	4
Individual rights, judicial processes and natural justice	10
Business interests of agencies and other persons	5
Environment, culture, economy and general matters	1
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0
Total	23

Table F: Timeliness

	Number of Applications
Decided within the statutory timeframe (20 days plus any extensions)	25
Decided after 35 days (by agreement with applicant)	4
Not decided within time (deemed refusal)	0
Total	29

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision Varied	Decision Upheld	Total
Internal review	0	0	0
Review by Information Commissioner*	1	1	1
Internal review following recommendation under section 93 of Act	0	0	0
Review by NCAT	0	0	0
Total	1	1	1

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

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

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

Table I: Applications transferred to out agencies

	Number of applicants for review
Agency – Initiated Transfers	0
Applicant – Initiated Transfers)	0
Total	0

3.15 PRIVACY AND PERSONAL INFORMATION PROTECTION

The Privacy and Personal Information Protection (PPIP) Act requires New South Wales public sector agencies and their staff to protect personal information. The Act describes how this protection should happen, and includes having a Privacy Management Plan.

Council's Privacy Management Plan outlines how private information is handled and how to deal with public requests and is currently due for periodic review.

There were 0 internal notifications of alleged breaches of privacy during the reporting period.

3.16 PUBLIC INTEREST DISCLOSURES ACT

The Public Interest Disclosures Act 1994 (PID Act) sets up a scheme for people who work in the NSW public sector (e.g. in a council or Councillors) to come forward with important information.

All Australian government agencies, Commonwealth companies and public authorities have responsibilities under the Act.

These include establishing effective and clearly articulated internal procedures for facilitating and responding to public interest disclosures. Council meets this obligation through its Internal Reporting Policy and Internal Reporting Procedure.

Council has a Corporate Governance Toolkit on its intranet which holds information and resources for Staff and Nominated Disclosure Officers on how to make an Internal Report; how to investigate reports and tools to manage Public Interest Disclosures.

Councils Internal reporting process is included in our staff induction program. An awareness PowerPoint is distributed periodically to all staff across the organisation for their information.

The following table details categories and numbers of Public Interest Disclosures for this reporting period:

Category of PID's	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PID's
Number of Public Officials who made PIDs to Council	2	0	0
Number of PIDs received by Council in total	2	0	0

The number of public interest disclosures received by the council in total and the number of public interest disclosures received by the council relating to each of the following:

Category of PID's	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PID's
Corrupt Conduct	0	0	0
Maladministration	0	0	0
Serious and substantial waste of public money or local government money (as appropriate)	0	0	0
Government information contraventions	0	0	0
The number of public interest disclosures (received since 1 January 2012) that have been finalised by the council	0	0	0



SECTION 4

ANNUAL FINANCIAL *Statements*



Wollondilly Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Wollondilly Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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Overview

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

62-64 Menangle Street
Picton NSW 2571

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.wollondilly.nsw.gov.au

Wollondilly Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

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

Wollondilly Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Statement by Councillors and Management made pursuant to Section 413(2c) of the Local Government Act 1993 (NSW) (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:


- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the *Local Government Code of Accounting Practice and Financial Reporting*.

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

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 24 May 2022.



Matthew Gould
Mayor
24 May 2022



Matthew Deeth
Councillor
24 May 2022



Ben Taylor
Chief Executive Officer
24 May 2022



Rob Seidel
Responsible Accounting Officer
24 May 2022

Wollondilly Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	Restated 2020
Net operating result for the year – from Income Statement		29,093	37,766
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain / (loss) on revaluation of IPP&E	C1-6	8,347	21,848
Other Movements		4,334	–
Total items which will not be reclassified subsequently to the operating result		12,681	21,848
Total other comprehensive income for the year		12,681	21,848
Total comprehensive income for the year attributable to Council		41,774	59,614

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

Wollondilly Shire Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	Restated 2020	Restated 1 July 2019
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	10,614	8,202	8,698
Investments	C1-2	51,681	43,250	45,500
Receivables	C1-4	11,518	7,763	7,555
Inventories	C1-5	2,090	2,095	2,063
Other	C1-7	602	248	199
Total current assets		76,505	61,558	64,015
Non-current assets				
Investments	C1-2	13,452	26,426	20,726
Infrastructure, property, plant and equipment	C1-6	609,937	572,946	512,344
Right of use assets	C2-1	2,480	2,402	–
Total non-current assets		625,869	601,774	533,070
Total assets		702,374	663,332	597,085
LIABILITIES				
Current liabilities				
Payables	C3-1	11,051	11,709	9,048
Income received in advance	C3-1	–	–	141
Contract liabilities	C3-2	584	857	–
Lease liabilities	C2-1	918	740	–
Borrowings	C3-3	1,503	1,554	1,734
Employee benefit provisions	C3-4	7,635	8,138	6,122
Provisions	C3-5	20	228	–
Total current liabilities		21,711	23,226	17,045
Non-current liabilities				
Lease liabilities	C2-1	1,665	1,704	–
Borrowings	C3-3	4,750	6,256	7,865
Employee benefit provisions	C3-4	387	–	–
Provisions	C3-5	21,247	21,306	20,210
Total non-current liabilities		28,049	29,266	28,075
Total liabilities		49,760	52,492	45,120
Net assets		652,614	610,840	551,965
EQUITY				
Accumulated surplus		431,163	402,070	365,043
IPPE revaluation reserve		221,451	208,770	186,922
Council equity interest		652,614	610,840	551,965
Total equity		652,614	610,840	551,965

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

Wollondilly Shire Council

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
					Restated	Restated	Restated
Opening balance at 1 July		398,061	230,480	628,541	363,414	208,632	572,046
Correction of prior period errors ¹	F3-1	4,009	(21,710)	(17,701)	1,629	(21,710)	(20,081)
Changes due to AASB 1058 and AASB 15 adoption		–	–	–	(739)	–	(739)
Restated opening balance		402,070	208,770	610,840	364,304	186,922	551,226
Net operating result for the year		29,093	–	29,093	35,386	–	35,386
Correction of prior period errors ²	F3-1	–	–	–	2,380	–	2,380
Restated net operating result for the period		29,093	–	29,093	37,766	–	37,766
Other comprehensive income							
– Gain / (loss) on revaluation of IPP&E	C1-6	–	8,347	8,347	–	21,848	21,848
Other reserves movements		–	4,334	4,334	–	–	–
Other comprehensive income		–	12,681	12,681	–	21,848	21,848
Total comprehensive income		29,093	12,681	41,774	37,766	21,848	59,614
Closing balance at 30 June		431,163	221,451	652,614	402,070	208,770	610,840

(1) Restatement of Infrastructure Asset carrying value and payables balance - refer note F3-1

(2) Restatement of materials and services expenses

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

Wollondilly Shire Council

Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
Cash flows from operating activities				
<i>Receipts:</i>				
48,734	Rates and annual charges		50,970	46,411
5,021	User charges and fees		8,254	5,143
925	Investment and interest revenue received		236	2,299
26,688	Grants and contributions		47,188	58,796
–	Bonds, deposits and retention amounts received		–	604
820	Other		8,842	4,127
<i>Payments:</i>				
(26,607)	Employee benefits and on-costs		(28,955)	(25,899)
(13,845)	Materials and services		(31,086)	(27,611)
(504)	Borrowing costs		(449)	(61)
–	Bonds, deposits and retention amounts refunded		(29)	–
(6,107)	Other		(2,937)	(4,292)
35,125	Net cash flows from operating activities	F1-1a	52,034	59,517
Cash flows from investing activities				
<i>Receipts:</i>				
28,750	Sale of investment securities		84,510	45,571
–	Sale of infrastructure, property, plant and equipment		331	53
<i>Payments:</i>				
(22,000)	Purchase of investment securities		(77,113)	(49,021)
–	Acquisition of term deposits		(2,936)	–
(33,682)	Purchase of infrastructure, property, plant and equipment		(52,030)	(54,056)
(26,932)	Net cash flows from investing activities		(47,238)	(57,453)
Cash flows from financing activities				
<i>Payments:</i>				
(1,557)	Repayment of borrowings		(1,557)	(1,724)
–	Principal component of lease payments		(827)	(836)
(1,557)	Net cash flows from financing activities		(2,384)	(2,560)
6,636	Net change in cash and cash equivalents		2,412	(496)
8,202	Cash and cash equivalents at beginning of year		8,202	8,698
14,838	Cash and cash equivalents at end of year	C1-1	10,614	8,202
62,926	plus: Investments on hand at end of year	C1-2	65,133	69,676
77,764	Total cash, cash equivalents and investments		75,747	77,878

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

Wollondilly Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24 May 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- B5-1 – Material budget variations

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-5

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

A1-1 Basis of preparation (continued)

The Consolidated Fund has been included in the Council's Financial Statements.

Due to their immaterial value and nature, Council's Management Committees have been excluded from this consolidation.

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other 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 that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Council receives the benefit of volunteer services across various parts of its service delivery, including the Community Nursery and library service. No adjustment has been included within the financial statements to reflect these services as they are not considered to be material in financial value and may not be reliably measured.

New accounting standards and interpretations issued not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting periods.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

COVID-19 Impact on Council's 2020/21 Financial Statements

In 2020 Council reviewed its hardship policies and provided additional support to ratepayers who were financially affected by Covid-19. Apart from a general slowdown in business activities, several Council facilities, services and events were directly impacted as a result of mandatory lockdowns. This resulted in reduced revenues.

Council recognised the strain on ratepayers and suspended its debt collection activities. This resulted in higher than normal outstanding rates and annual charges as at 30 June 2021.

The continuing pandemic is expected to have a continued impact on Council operations during 2021/22.

A1-1 Basis of preparation (continued)

Subsequent Events

Council has been impacted by Storms and Flooding during March 2022. This event has caused varying degrees of damage to Council assets (primarily the road network), Councils Infrastructure team are completing an assessment of the damage and until this is complete an estimate of the financial effects cannot be made.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020 Restated	2021	2020 Restated	2021	2020	2021	2020 Restated
\$ '000										
Functions or activities										
Sustainable and Balanced Growth	13,326	12,157	11,312	9,773	2,014	2,384	–	–	1,310	1,242
Management & Provision of Infrastructure	41,706	43,721	47,073	42,814	(5,367)	907	7,279	7,534	589,135	556,265
Caring for the Environment	10,762	10,148	12,662	10,355	(1,900)	(207)	2,033	2,104	7,362	6,983
Looking after the Community	1,607	1,110	5,084	4,859	(3,477)	(3,749)	412	427	2,041	1,936
Efficient and Effective Council	1,594	1,193	6,310	6,652	(4,716)	(5,459)	–	–	102,526	96,906
General Purpose	44,650	43,890	2,111	–	42,539	43,890	44,489	46,050	–	–
Total functions and activities	113,645	112,219	84,552	74,453	29,093	37,766	54,213	56,115	702,374	663,332

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Sustainable and Balanced Growth

Outcomes/Objectives:

1. A built environment that supports liveable communities, respects the character, setting and heritage of our towns and villages and retains the vision of Rural Living.
2. A unique environment and rural landscape balanced with managed growth that is consistent with Council's position on Growth and vision of Rural Living.
3. A strong local economy providing employment and other opportunities.
4. Expansion of employment and other opportunities based on the Shire's natural assets, strong agricultural base and tourism potential.
5. A strong and viable agricultural sector supported by the protection and preservation of agricultural assets and resources.

Management & Provision of Infrastructure

Outcomes/Objectives:

1. Infrastructure that is safe, accessible and fit for purpose.
2. Infrastructure that is sustainably maintained.
3. Infrastructure that delivers upon the expectations and needs of our growing community.

Caring for the Environment

Outcomes/Objectives:

1. An environment that is valued, preserved and protected, with new planning and development proposals supporting these values.
2. A community that is engaged with and cares about their environment.

Looking after the Community

Outcomes/Objectives:

1. Access to a range of activities, services and facilities.
2. Communities that are engaged, cohesive, included, and have a sense of belonging.
3. Communities that are healthy, happy and feel safe.

Efficient and Effective Council

Outcomes/Objectives:

1. Government, community and business talking and working together.
2. A Council that demonstrates good business management and ethical conduct.
3. A Council that is viewed by the community as transparent, accountable and responsive to their concerns.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2021	2020
Ordinary rates		
Residential	36,452	34,689
Farmland	1,053	1,020
Mining	1,717	1,676
Business	1,865	1,771
Less: pensioner rebates (mandatory)	(336)	(330)
Less: pensioner rebates (Council policy)	(384)	(378)
Rates levied to ratepayers	40,367	38,448
Pensioner rate subsidies received	261	256
Total ordinary rates	40,628	38,704
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	9,269	8,851
Stormwater management services	306	299
Waste management services (non-domestic)	192	182
Section 611 charges	15	16
Less: pensioner rebates (Council policy)	(649)	(629)
Annual charges levied	9,133	8,719
Pensioner subsidies received:		
– Domestic waste management	76	75
Total annual charges	9,209	8,794
Total rates and annual charges	49,837	47,498

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

\$ '000	Timing	2021	2020
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	3,399	1,643
Section 10.7 certificates (EP&A Act)	2	238	168
Section 603 certificates	2	143	86
Other	2	230	196
Animal registration fees	2	99	138
Rezoning fees	2	141	–
Septic tank fees	2	217	504
Total fees and charges – statutory/regulatory		4,467	2,735
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	2	109	109
Leaseback fees – Council vehicles	2	389	355
Leisure centre	2	31	–
Restoration charges	2	127	69
Waste disposal tipping fees	2	321	729
Children services	2	370	392
Development management	2	264	137
Plan checking fees	2	825	286
Royalties	2	70	63
Other	2	176	154
Total fees and charges – other		2,682	2,294
Total user charges and fees		7,149	5,029
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		7,149	5,029
Total user charges and fees		7,149	5,029

Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

B2-3 Other revenue

\$ '000	Timing	2021	2020
Rental income – other council properties (2019 only)	2	699	657
Fines	2	438	432
Legal fees recovery – rates and charges (extra charges)	2	1	35
Legal fees recovery – other	2	185	100
Commissions and agency fees	2	36	34
Diesel rebate	2	30	28
Insurance claims recoveries	2	–	7
Sales – general	2	30	95
Insurance premium rebate	2	110	147
Reimbursements	2	174	267
Other	2	51	15
Total other revenue		1,754	1,817

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)		1,754
Total other revenue		1,754

Accounting policy for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	1,843	1,889	-	-
Payment in advance - future year allocation					
Financial assistance	2	1,974	2,002	-	-
Amount recognised as income during current year		3,817	3,891	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Bushfire and emergency services	1	2,786	1,620	-	-
Child care	2	46	56	-	-
Library	2	192	200	-	-
LIRS subsidy	2	108	138	-	-
Recreation and culture	2	550	102	7,135	3,045
Community services	2	563	171	351	-
Environmental management	2	348	214	-	-
Street lighting	2	87	87	-	-
Transport (roads to recovery)	2	-	-	423	3,576
Transport (other roads and bridges funding)	2	432	585	6,111	-
Previously contributions:					
Bushfire services	2	570	1,352	29	-
Community services	2	30	284	-	-
Recreation and culture	2	-	5	30	-
Roads and bridges	2	-	-	-	25
Transport for NSW contributions (regional roads, block grant)	2	2,299	2,018	1,867	81
Other contributions	2	417	1,250	25	-
Environmental management	2	-	(35)	-	-
Total special purpose grants and non-developer contributions – cash		8,428	8,047	15,971	6,727
Total special purpose grants and non-developer contributions (tied)		8,428	8,047	15,971	6,727
Total grants and non-developer contributions		12,245	11,938	15,971	6,727
Comprising:					
– Commonwealth funding		4,767	4,048	6,446	3,825
– State funding		7,286	2,961	8,914	2,796
– Other funding		192	4,929	611	106
		12,245	11,938	15,971	6,727

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	F4					
Cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	2,358	4,598
S 7.11 – contributions towards amenities/services		2	–	–	5,505	2,433
S 7.12 – fixed development consent levies		2	–	–	19	558
Total developer contributions – cash			–	–	7,882	7,589
Non-cash contributions						
Other developer contributions		2	–	–	18,115	29,861
Total developer contributions non-cash			–	–	18,115	29,861
Total developer contributions			–	–	25,997	37,450
Total contributions			–	–	25,997	37,450
Total grants and contributions			12,245	11,938	41,968	44,177
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			12,245	11,938	41,968	44,177
Total grants and contributions			12,245	11,938	41,968	44,177

B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Unspent grants and contributions				
Unspent funds at 1 July	6,282	3,447	1,124	270
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	1,883	–	2,055	–
Add: Funds received and not recognised as revenue in the current year	–	5,122	–	980
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(3,170)	–	(1,099)	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(2,287)	–	(126)
Unspent funds at 30 June	4,995	6,282	2,080	1,124
Contributions				
Unspent funds at 1 July	40,828	35,753	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	8,312	5,864	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	(2,744)	(789)	–	–
Unspent contributions at 30 June	46,396	40,828	–	–

Accounting policy

Grant and contributions - enforceable agreement with sufficiently specific performance obligations

Where grant and contribution revenue arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue are recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but include events, construction of council owned assets, crown land management plans and planning reviews. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Councils considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

B2-4 Grants and contributions (continued)

Capital grants received to enable Council to acquire or construct an item of infrastructure, property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

Developer Contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

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

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standards.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

\$ '000	2021	2020
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	150	257
– Cash and investments	624	1,503
Fair value adjustments		
– Movements in investments (other)	(82)	–
Finance income on the net investment in the lease	–	–
Total interest and investment income (losses)	692	1,760
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	150	257
General Council cash and investments	40	828
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	179	417
Domestic waste management operations	38	193
Restricted investments/funds – internal:		
Internally restricted assets	285	65
Total interest and investment income	692	1,760

Accounting policy

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

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	25,769	24,070
Employee leave entitlements (ELE)	153	2,218
Superannuation	2,578	2,310
Workers' compensation insurance	393	366
Fringe benefit tax (FBT)	81	67
Training costs (other than salaries and wages)	185	235
Employment advertising	95	107
Other	29	24
Total employee costs	29,283	29,397
Less: capitalised costs	(1,239)	(1,366)
Total employee costs expensed	28,044	28,031
Number of 'full-time equivalent' employees (FTE) at year end	278	270

Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2021	2020 Restated
Raw materials and consumables ¹		15,001	13,325
– Environmental services		1,821	2,019
– General maintenance		7,274	2,348
– Leisure centre management		514	206
– Planning and development consultants		2,505	1,103
– Planning and development contractors/labour hire		189	272
– Road maintenance and construction		10,150	4,428
– Street and gutter cleaning contract		158	253
– Waste contractors		7,848	6,973
- Building construction services		3,842	10,906
- Technological services		429	648
- Investment and financial advisory services		104	98
– Other		31	26
Audit Fees	E2-1	155	139
Previously other expenses: ²			
Councillor and Mayoral fees and associated expenses	E1-2	227	255
Advertising		71	80
Bank charges		68	66
Computer software charges		941	639
Electricity and heating		549	258
Insurance		631	599
Postage		136	128
Street lighting		586	537
Telephone and communications		334	237
Valuation fees		128	122
Agency charges		88	65
Photocopier charges		77	74
Vehicle registration / insurance		72	71
Water charges		109	106
Short Term Lease Payments		216	–
Other expenses		337	496
Legal expenses:			
– Legal expenses: planning and development		986	345
– Legal expenses: other		345	420
Other		–	1
Total materials and services		55,922	47,243
Less: capitalised costs		(30,192)	(20,679)
Total materials and services		25,730	26,564

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

(1) Raw materials and consumables 2019/20 have been restated Refer N.4.3

(2) Some Other Expenses have been re-classified as Materials and services

B3-3 Borrowing costs

\$ '000	Notes	2021	2020
(i) Interest bearing liability costs			
Interest on loans		492	547
Total interest bearing liability costs		492	547
Total interest bearing liability costs expensed		492	547
(ii) Other borrowing costs			
Amortisation of discounts and premiums			
– Remediation liabilities	C3-5	(216)	1,157
Total other borrowing costs		(216)	1,157
Total borrowing costs expensed		276	1,704

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2021	2020
Depreciation and amortisation			
Plant and equipment		519	356
Office equipment		32	22
Furniture and fittings		88	52
Land improvements (depreciable)		–	53
Infrastructure:	C1-6		
– Buildings – non-specialised		651	781
– Buildings – specialised		1,683	1,307
– Roads		8,012	7,890
– Bridges		764	796
– Footpaths		491	356
– Other road assets		1,933	1,914
– Stormwater drainage		486	477
– Swimming pools		59	78
– Other open space/recreational assets		2,080	676
Right of use assets	C2-1	888	813
Other assets		20	20
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-6	2,822	298
Total gross depreciation and amortisation costs		20,528	15,889
Total depreciation and amortisation costs		20,528	15,889
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-6		
– Roads		259	–
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-6	18	9
Total gross IPPE impairment / revaluation decrement costs		277	9
Total IPPE impairment / revaluation decrement costs charged to Income Statement		277	9
TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT FOR IPP&E		20,805	15,898

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136. This is because these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2021	2020 ¹
Impairment of receivables			
Other		(7)	1
Total impairment of receivables	C1-4	(7)	1
Other			
Contributions/levies to other levels of government			
– Department of planning levy		55	54
– Emergency services levy (includes FRNSW, SES, and RFS levies)		1,072	771
– Section 88 waste and environment levy		756	1,094
Donations, contributions and assistance to other organisations (Section 356)		349	173
Total other		2,232	2,092
Total other expenses		2,225	2,093

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

(1) Some Other Expenses have been re-classified as Materials and services

B4 Gains or losses**B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

\$ '000	Notes	2021	2020
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		(1)	–
Gain (or loss) on disposal		(1)	–
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		332	53
Less: carrying amount of plant and equipment assets sold/written off		(17)	(22)
Gain (or loss) on disposal		315	31
Gain (or loss) on disposal of infrastructure			
	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(7,786)	(194)
Gain (or loss) on disposal		(7,786)	(194)
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		84,510	45,571
Less: carrying amount of investments sold/redeemed/matured		(84,510)	(45,571)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of term deposits			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		–	–
Less: carrying amount of term deposits sold/redeemed/matured		–	–
Gain (or loss) on disposal		–	–
Net gain (or loss) on disposal of assets		(7,472)	(163)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 16/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Other revenues	820	1,754	934	114% F
Operating grants and contributions	7,241	12,245	5,004	69% F
Capital grants and contributions	19,447	41,968	22,521	116% F
EXPENSES				
Borrowing costs	504	276	228	45% F
Net losses from disposal of assets	-	7,472	(7,472)	∞ U
STATEMENT OF CASH FLOWS				
Cash flows from operating activities	35,125	52,034	16,909	48% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	10,614	8,202
Total cash and cash equivalents	10,614	8,202

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	10,614	8,202
Balance as per the Statement of Cash Flows	10,614	8,202

Accounting policy

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

C1-2 Financial investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Debt securities at amortised cost				
Long term deposits	49,177	4,009	43,250	7,000
NCD's, FRN's (with maturities > 3 months)	2,504	6,554	–	16,150
Mortgage backed securities	–	1,009	–	1,526
Listed equity securities	–	1,880	–	1,750
Total	51,681	13,452	43,250	26,426
Total financial investments	51,681	13,452	43,250	26,426
Total cash assets, cash equivalents and investments	62,295	13,452	51,452	26,426

C1-2 Financial investments (continued)

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the Statement of Financial Position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on derecognition are recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss comprise investments in FRNS and NCDS in the Statement of Financial Position.

C1-3 Restricted cash, cash equivalents and investments

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	62,295	13,452	51,452	26,426
attributable to:				
External restrictions	49,620	13,452	30,728	26,426
Internal restrictions	11,475	–	17,687	–
Unrestricted	1,200	–	3,037	–
	62,295	13,452	51,452	26,426

\$ '000	2021	2020
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	–	738
External restrictions – included in liabilities	–	738

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	46,398	40,828
Specific purpose unexpended grants (recognised as revenue) – general fund	7,075	6,668
Stormwater management	931	925
Domestic waste management	8,668	7,995
External restrictions – other	63,072	56,416
Total external restrictions	63,072	57,154

Internal restrictions

Council has internally restricted cash, cash equivalents and investments as follows:

Employees leave entitlement	3,328	3,977
Animal management	–	1
Effluent disposal	352	415
Election	427	352
Growth management strategy	249	602
Information technology	49	198
Infrastructure and asset maintenance	2,826	4,716
Organisational development	81	344
Plant and vehicle replacement	1,069	1,519
Property	581	2,901
Recreation	328	328
Legal & Risk management	813	826
Roads	328	326
Sportsgrounds	322	281
Swimming pool	458	489
Tourism and economic development	184	183
Strategic Planning	80	–
Work in progress	–	229
Total internal restrictions	11,475	17,687
Total restrictions	74,547	74,841

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

C1-4 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Purpose				
Rates and annual charges	2,802	-	3,935	-
Interest and extra charges	520	-	(449)	-
User charges and fees	289	-	1,262	-
Accrued revenues				
– Interest on investments	-	-	431	-
Bank Accruals	-	-	-	-
– Other income accruals	6	-	1,718	-
Net investment in finance lease	-	-	-	-
Government grants and subsidies	7,181	-	48	-
Net GST receivable	746	-	929	-
Other debtors	-	-	(64)	-
Total	11,544	-	7,810	-
Less: provision of impairment				
User charges and fees	(26)	-	(47)	-
Total provision for impairment – receivables	(26)	-	(47)	-
Total net receivables	11,518	-	7,763	-
Externally restricted receivables				
Domestic waste management	928	-	842	-
Stormwater management	35	-	34	-
Total external restrictions	963	-	876	-
Unrestricted receivables	10,555	-	6,887	-
Total net receivables	11,518	-	7,763	-

\$ '000	2021	2020
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	47	48
– amounts already provided for and written off this year	(26)	(1)
Balance at the end of the year	21	47

C1-4 Receivables (continued)

Accounting policy

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

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

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(i) Inventories at cost				
Stores and materials	2,049	-	2,054	-
Trading stock	3	-	3	-
Total inventories at cost	2,052	-	2,057	-
(ii) Inventories at net realisable value (NRV)				
Trading stock	38	-	38	-
Total inventories at net realisable value (NRV)	38	-	38	-
Total inventories	2,090	-	2,095	-

Externally restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current Restated	2020 Non-current
Other				
RFS stores and materials	1,842	-	1,842	-
Total other	1,842	-	1,842	-
Total externally restricted assets	1,842	-	1,842	-
Total internally restricted assets	-	-	-	-
Total unrestricted assets	248	-	253	-
Total inventories	2,090	-	2,095	-

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period										At 30 June 2021			
	Gross carrying amount Restated	Accumulated depreciation and impairment	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Other movements (transfer between asset classes)	Transfers to right of use assets	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress ²	531	–	531	7,347	–	–	–	–	(530)	–	–	–	–	–	7,348	–	7,348
Plant and equipment	14,198	(11,649)	2,549	14	1,000	(17)	(519)	–	–	–	–	–	–	–	12,993	(9,966)	3,027
Office equipment	4,007	(3,844)	163	7	–	–	(32)	–	–	–	–	–	–	–	4,014	(3,876)	138
Furniture and fittings	1,183	(775)	408	1	–	–	(88)	–	–	–	–	–	–	–	1,184	(863)	321
Land:																	
– Operational land	24,496	–	24,496	–	2,090	–	–	–	–	–	(1,300)	–	–	1,462	26,748	–	26,748
– Community land ²	38,032	–	38,032	–	270	–	–	–	–	–	1,300	–	–	4,109	43,711	–	43,711
Land improvements – depreciable	2,510	(535)	1,975	–	–	–	–	–	–	–	(2,510)	–	535	–	–	–	–
Infrastructure:																	
– Buildings – non-specialised	33,644	(18,197)	15,447	331	951	–	(651)	–	–	–	–	–	–	–	34,933	(18,855)	16,078
– Buildings – specialised	62,622	(34,069)	28,553	1,019	837	(485)	(1,683)	–	–	–	(378)	–	149	–	62,687	(34,675)	28,012
– Roads	353,472	(128,091)	225,381	17,706	4,148	(6,981)	(8,012)	(259)	53	4,334	–	–	–	–	367,482	(131,112)	236,370
– Bridges	65,613	(33,759)	31,854	1,473	1,504	(143)	(764)	–	477	–	–	–	–	–	68,700	(34,299)	34,401
– Footpaths	27,864	(9,823)	18,041	620	1,148	(101)	(491)	–	–	–	–	–	–	–	29,516	(10,299)	19,217
– Other road assets (including bulk earthworks)	84,646	(37,813)	46,833	1,463	1,626	(74)	(1,933)	–	–	–	–	–	–	–	87,575	(39,660)	47,915
– Bulk earthworks (non-depreciable)	59,446	–	59,446	843	253	–	–	–	–	–	–	–	–	–	60,542	–	60,542
– Stormwater drainage	54,218	(12,730)	41,488	–	7,275	(2)	(486)	–	–	–	–	–	566	–	62,055	(13,214)	48,841
– Swimming pools	3,023	(1,504)	1,519	–	–	–	(59)	–	–	–	–	–	184	59	2,838	(1,135)	1,703
– Other open space/recreational assets	36,413	(6,304)	30,109	–	104	–	(2,080)	–	–	–	2,888	–	(149)	3,098	48,994	(15,024)	33,970
Other assets:																	
– Library books	1,025	(1,025)	–	–	–	–	–	–	–	–	–	–	–	–	1,025	(1,025)	–
– Other	763	(370)	393	–	–	–	(20)	–	–	–	–	–	–	–	763	(390)	373
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																	
– Tip assets	22,476	(16,748)	5,728	–	–	–	(2,822)	(18)	–	–	–	–	(1,666)	–	20,792	(19,570)	1,222
Total infrastructure, property, plant and equipment	890,182	(317,236)	572,946	30,824	21,206	(7,803)	(19,640)	(277)	–	4,334	–	–	(947)	9,294	943,900	(333,963)	609,937

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) The actual values for 2019/20 have been restated - refer to Note F3-1

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period										At 30 June 2020		
	Gross carrying amount Restated	Accumulated depreciation and impairment	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Transfers to right of use assets	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount Restated	Accumulated depreciation and impairment	Net carrying amount Restated
\$ '000																
Capital work in progress ²	359	–	359	4,237	961	–	–	–	(5,026)	–	–	–	–	531	–	531
Plant and equipment	12,419	(11,513)	906	–	597	(69)	(356)	–	–	1,522	(51)	–	–	14,198	(11,649)	2,549
Office equipment	3,996	(3,822)	174	–	11	–	(22)	–	–	–	–	–	–	4,007	(3,844)	163
Furniture and fittings	1,153	(723)	430	–	30	–	(52)	–	–	–	–	–	–	1,183	(775)	408
Land:																
– Operational land	23,144	–	23,144	–	1,352	–	–	–	–	–	–	–	–	24,496	–	24,496
– Community land ²	38,032	–	38,032	–	–	–	–	–	–	–	–	–	–	38,032	–	38,032
Land improvements – depreciable	2,510	(482)	2,028	–	–	–	(53)	–	–	–	–	–	–	2,510	(535)	1,975
Infrastructure:																
– Buildings – non-specialised	33,638	(17,416)	16,222	6	–	–	(781)	–	–	–	–	–	–	33,644	(18,197)	15,447
– Buildings – specialised	60,925	(32,762)	28,163	1,599	98	–	(1,307)	–	–	–	–	–	–	62,622	(34,069)	28,553
– Roads	306,046	(120,201)	185,845	10,412	20,942	–	(7,890)	–	2,586	(4,334)	–	–	17,820	353,472	(128,091)	225,381
– Bridges	64,607	(32,963)	31,644	761	–	–	(796)	–	245	–	–	–	–	65,613	(33,759)	31,854
– Footpaths	17,306	(9,467)	7,839	343	3,841	(193)	(356)	–	297	–	–	–	6,276	27,864	(9,823)	18,041
– Other road assets (including bulk earthworks)	73,959	(35,899)	38,060	848	3,535	–	(1,914)	–	543	–	–	–	5,761	84,646	(37,813)	46,833
– Bulk earthworks (non-depreciable)	69,179	–	69,179	–	1,729	–	–	–	–	–	–	(11,462)	–	59,446	–	59,446
– Stormwater drainage	47,462	(12,253)	35,209	163	4,019	–	(477)	–	36	–	–	–	2,538	54,218	(12,730)	41,488
– Swimming pools	3,022	(1,425)	1,597	–	–	–	(78)	–	–	–	–	–	–	3,023	(1,504)	1,519
– Other open space/recreational assets	33,607	(5,627)	27,980	1,486	–	–	(676)	–	1,319	–	–	–	–	36,413	(6,304)	30,109
Other assets:																
– Library books	1,025	(1,025)	–	–	–	–	–	–	–	–	–	–	–	1,025	(1,025)	–
– Other	763	(350)	413	–	–	–	(20)	–	–	–	–	–	–	763	(370)	393
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	21,570	(16,450)	5,120	–	–	–	(298)	(9)	–	–	–	–	915	22,476	(16,748)	5,728
Total infrastructure, property, plant and equipment	814,722	(302,378)	512,344	19,855	37,115	(262)	(15,076)	(9)	–	(2,812)	(51)	(11,462)	33,310	890,182	(317,236)	572,946

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) The actual values for 2018/19 have been restated - refer to Note G4-2

C1-6 Infrastructure, property, plant and equipment (continued)

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and Equipment		Infrastructure (cont...)	
- Vehicles	5 to 8 years	- Swimming pools	50 years
- Heavy plant/road making equip.	5 to 8 years	- Other open space/recreational assets	
- Other plant and equipment	5 to 15 years	Playground equipment	5-15 years
Office equipment		Tennis courts	
- Computer equipment	5 years	- Concrete	50 years
- Other office equipment	5 to 10 years	- Synthetic	10 years
Furniture and fittings	10 to 20 years	Outdoor furniture	10 years
		Shelters	20 years
Buildings		Sporting equip (goal posts, etc)	20-30 years
- Buildings: masonry	50 to 100 years	Floodlighting	10 years
- Buildings: other	20 to 40 years	BBQ's	20 years
Infrastructure		- Traffic facilities	
- Sealed surfacings		LATM devices, traffic islands	70 years
Asphalt	25 years	Steel guard rails	20 years
Flush Seal	15 years	Roadside fencing	20 years
- Sealed pavement structure	80 years	- Line marking	5 years
- Kerb and gutter	70 years	- Signs	10 years
- Paved footpaths		- Roadside furniture	10-20 years
Concrete	50 years	Stormwater drainage	
Asphalt seal	20 years	- Culverts	
Gravel	10 years	Major	100 years
- Unsealed pavement structure	10 years	Steel	50 years
- Bulk earthworks	Infinite	- Pipes	150 years
- Concrete bridges	100 years	- Pits	70 years
- Timber bridges	80 years	- Structures including headwalls	70 years
Structure and girders	60 years	- Detention basins	100 years
Deck	30 years	- Gross pollutant traps	60 years

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

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

C1-6 Infrastructure, property, plant and equipment (continued)

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

These Rural Fire Service assets are not recognised as assets of the Council in these financial statements.

C1-7 Other

Other assets

\$ '000	2021 Current	2021 Non-current	2020 Current Restated	2020 Non-current
Prepayments	244	-	248	-
Other	358	-	-	-
Total other assets	602	-	248	-

Current other assets not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

\$ '000	2021 Current	2021 Non-current	2020 Current Restated	2020 Non-current
Total externally restricted assets	-	-	-	-
Total internally restricted assets	-	-	-	-
Total unrestricted assets	602	-	248	-
Total other assets	602	-	248	-

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings, vehicles, and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Motor Vehicles Leases have term of between 3 and 5 years

Land & Building Leases typically have a term of 3 years

IT equipment Leases have a term of 4 to 5 years

Buildings

Council leases land and buildings for the Rural Fire Service; the lease is generally between 3 and 4 years and includes a renewal option to allow Council to renew every 3 years.

The building leases contains an annual pricing mechanism based on a fixed increases every year at each anniversary date of the lease inception.

Vehicles

Council leases vehicles and equipment with lease terms varying from 3 to 5 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 4 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

Extension options

Council includes options in the building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

(a) Right of use assets

\$ '000	Plant & Equipment	Total
2021		
Opening balance at 1 July	2,402	2,402
Additions to right-of-use assets	775	775
Adjustments to right-of-use assets due to re-measurement of lease liability	191	191
Depreciation charge	(888)	(888)
Balance at 30 June	2,480	2,480
2020		
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	2,597	2,597
Adoption of AASB 16 at 1 July 2019 – transfer of IPP&E from Note 10	51	51
Additions to right-of-use assets	460	460
Adjustments to right-of-use assets due to re-measurement of lease liability	75	75
Depreciation charge	(813)	(813)
Balance at 30 June	2,402	2,402

C2-1 Council as a lessee (continued)

(b) Lease liabilities

\$ '000	2021		2020	
	Current	Non-current	Current	Non-current
Lease liabilities	918	1,665	740	1,704
Total lease liabilities	918	1,665	740	1,704

(c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

\$ '000				Total	Total per Statement of Financial Position
	< 1 year	1 – 5 years	> 5 years		
2021					
Cash flows	918	1,665	–	2,583	2,583
2020					
Cash flows	802	1,433	209	2,444	2,444

(d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

\$ '000	2021	2020
Interest on lease liabilities	73	2
Depreciation of right of use assets	888	813
Expenses relating to short-term leases	–	24
	961	839

(e) Statement of Cash Flows

Total cash outflow for leases	2021	2020
	897	836
	897	836

(f) Leases at significantly below market value – concessionary / peppercorn leases

Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

C2-1 Council as a lessee (continued)

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current Restated	2020 Non-current
Payables				
Goods and services	4,981	–	6,148	–
Accrued expenses:				
– Borrowings	31	–	39	–
– Other expenditure accruals	2,752	–	2,860	–
Security bonds, deposits and retentions	2,189	–	2,218	–
Other	1,098	–	444	–
Total payables	11,051	–	11,709	–
Total payables	11,051	–	11,709	–

Payables relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current Restated	2020 Non-current
Total payables relating to unrestricted assets	11,051	–	11,709	–
Total payables	11,051	–	11,709	–

Current payables not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

C3-1 Payables (continued)

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Grants and contributions received in advance:					
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	468	-	738	-
User fees and charges received in advance:					
Fees received in advance of services provided	(iii)	116	-	119	-
Total payments received in advance		584	-	857	-
Total contract liabilities		584	-	857	-

Notes

(i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

(iii) User fees and charges invoiced or paid in advance for services to be provided in a future accounting period, where the funds are refundable should the service not be provided.

Contract liabilities relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	-	-	738	-
Contract liabilities relating to externally restricted assets	-	-	738	-
Total contract liabilities relating to restricted assets	-	-	738	-
Total contract liabilities relating to unrestricted assets	584	-	119	-
Total contract liabilities	584	-	857	-

C3-2 Contract Liabilities (continued)

Significant changes in contract liabilities

There have been no significant changes in contract liabilities

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Loans – secured ¹	1,503	4,750	1,554	6,256
Total borrowings	1,503	4,750	1,554	6,256

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 19.

Borrowings relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total borrowings relating to unrestricted assets	1,503	4,750	1,554	6,256
Total borrowings	1,503	4,750	1,554	6,256

Current borrowings not anticipated to be settled within the next twelve months

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	7,810	(1,557)	–	–	–	–	6,253
Lease liability (Note C2-1b)	2,444	139	–	–	–	–	2,583
Total liabilities from financing activities	10,254	(1,418)	–	–	–	–	8,836

	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	9,534	(1,724)	–	–	–	–	7,810
Lease liability (Note C2-1b)	65	2,379	–	–	–	–	2,444
Total liabilities from financing activities	9,599	655	–	–	–	–	10,254

(b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Bank overdraft facilities ¹	300	300
Credit cards/purchase cards	100	100
Bank Guarantee	1,000	–
Total financing arrangements	1,400	400
Drawn facilities		
– Credit cards/purchase cards	31	100
Bank Guarantee	107	–
Total drawn financing arrangements	138	100
Undrawn facilities		
– Bank overdraft facilities	300	300
– Credit cards/purchase cards	69	–
Bank Guarantee	893	–
Total undrawn financing arrangements	1,262	300

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

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

C3-4 Employee benefit provisions

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Annual leave	2,483	–	2,518	–
Sick leave	134	–	201	–
Long service leave	4,952	387	5,367	–
Time in lieu	66	–	52	–
Total employee benefit provisions	7,635	387	8,138	–

Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	4,965	6,320
	4,965	6,320

Description of and movements in provisions

\$ '000	ELE provisions					Total
	Annual leave	Sick leave	Long service leave	Other	Other employee benefits	
2021						
At beginning of year	2,518	201	5,367	66	(14)	8,138
Amounts used (payments)	(1,391)	(631)	(878)	–	–	(2,900)
Other	1,356	564	850	–	14	2,784
Total ELE provisions at end of year	2,483	134	5,339	66	–	8,022
2020						
At beginning of year	1,861	194	3,801	66	(14)	5,908
Amounts used (payments)	(1,209)	(607)	(338)	–	–	(2,154)
Other	1,866	614	1,904	–	–	4,384
Total ELE provisions at end of year	2,518	201	5,367	66	(14)	8,138

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

C3-4 Employee benefit provisions (continued)

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C3-5 Provisions

\$ '000	2021 Current	2021 Non-Current	2020 Current	2020 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	20	21,247	228	21,306
Sub-total – asset remediation/restoration	20	21,247	228	21,306
Total provisions	20	21,247	228	21,306
Provisions relating to restricted assets				
Total provisions relating to restricted assets	–	–	–	–
Total provisions relating to unrestricted assets	20	21,247	228	21,306
Total provisions	20	21,247	228	21,306

Current provisions not anticipated to be settled within the next twelve months

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
2021		
At beginning of year	21,534	21,534
Unwinding of discount	(165)	(165)
Amounts used (payments)	(51)	(51)
Other	(51)	(51)
Total other provisions at end of year	21,267	21,267
2020		
At beginning of year	20,424	20,424
Unwinding of discount	1,705	1,705
Amounts used (payments)	(46)	(46)
Other	(549)	(549)
Total other provisions at end of year	21,534	21,534

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

C3-5 Provisions (continued)

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

D Risks and accounting uncertainties

D1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

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

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2021	Carrying value 2020 Restated	Fair value 2021	Fair value 2020 Restated
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	10,614	8,202	10,614	8,202
Receivables	11,518	7,763	11,518	7,763
Investments				
– Debt securities at amortised cost	65,133	69,676	65,133	69,676
Total financial assets	87,265	85,641	87,265	85,641
Financial liabilities				
Payables	11,051	11,709	11,051	11,661
Loans/advances	6,253	7,810	6,253	7,810
Total financial liabilities	17,304	19,519	17,304	19,471

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and measure at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.

D1-1 Risks relating to financial instruments held (continued)

- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – interest rate and price risk

\$ '000	2021	2020
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	754	762
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

D1-1 Risks relating to financial instruments held (continued)

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021						
Gross carrying amount	(49)	2,508	343	–	–	2,802
2020						
Gross carrying amount	(2)	2,693	619	625	–	3,935

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2021						
Gross carrying amount	1,024	7,220	171	10	317	8,742
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2020						
Gross carrying amount	2,783	806	35	66	185	3,875
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

D1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables, lease liabilities 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.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year LY Restated	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2021							
Trade/other payables	0.00%	2,189	8,862	–	–	11,051	11,051
Loans and advances	0.00%	–	1,945	4,651	863	7,459	6,253
Lease liabilities	0.00%	986	1,735	–	–	2,721	–
Total financial liabilities		3,175	12,542	4,651	863	21,231	17,304
2020							
Trade/other payables	0.00%	2,218	9,491	–	–	11,709	11,709
Loans and advances	6.85%	–	2,056	6,039	1,429	9,524	7,810
Lease liabilities	0.00%	–	802	1,433	209	2,444	2,444
Total financial liabilities		2,218	12,349	7,472	1,638	23,677	21,963

D2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy								
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total		
		2021	2020	2021	2020	2021	2020	2021	2020	
					Restated		Restated		Restated	
Recurring fair value measurements										
Infrastructure, property, plant and equipment										
	C1-6									
Plant and equipment		30/06/21	30/06/20	–	–	3,027	2,549	3,027	2,549	
Office equipment		30/06/21	30/06/16	–	–	138	163	138	163	
Furniture and fittings		30/06/21	30/06/16	–	–	322	408	322	408	
Operational land		30/06/18	30/06/18	–	–	26,748	24,496	26,748	24,496	
Community land		30/06/21	30/06/16	–	–	43,711	38,032	43,711	38,032	
Land improvements – depreciable		30/06/21	30/06/20	–	–	–	1,975	–	1,975	
Buildings		30/06/18	30/06/18	–	–	44,090	44,000	44,090	44,000	
Swimming pools and other recreational assets		30/06/21	30/06/16	–	–	35,674	31,628	35,674	31,628	
Road infrastructure		30/06/20	30/06/20	–	–	398,442	381,555	398,442	381,555	
Stormwater drainage		30/06/20	30/06/20	–	–	48,842	41,488	48,842	41,488	
Other assets		30/06/20	30/06/20	–	–	1,595	6,121	1,595	6,121	
Total infrastructure, property, plant and equipment				–	–	602,589	572,415	602,589	572,415	

Non-recurring fair value measurements

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Work in Progress

Work in Progress is disclosed at cost in the notes. Separate valuation of these assets is not deemed necessary due to the small period of time that has elapsed between the incurring of the expenditure and the reported valuation in the financial statements. There has been no change to the valuation techniques during the reporting period.

Plant & Equipment, Office Equipment and Furniture & Fittings

D2-1 Fair value measurement (continued)

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amounts are assumed to approximate fair value due to the nature of the items.

The key unobservable inputs to the valuation are the remaining useful life and residual value. Council reviews the value of these assets against quoted prices for the gross replacement cost of similar assets and by taking account of the pattern of consumption, the remaining useful life and residual value are able to be estimated. There has been no change to the valuation process during the reporting period.

Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The valuation of Council's operational land was undertaken at 30 June 2018 by Scott Fullarton Valuations Pty Ltd, FAPI, Certified Practising Valuer, Registration No. VAL2144. Operational land has been valued at market value, having regard to the "highest and best use", after identifying all elements that would be taken into account by buyers and sellers in settling the price. Generally, fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset; and cash flows from the future use and disposal. There has been no change to the valuation process during the reporting period.

Community Land

Valuations of all Council's Community Land and Council managed land were based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer-General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3. There has been no change to the valuation process during the reporting period.

Land Improvements - depreciable

This asset class comprises land improvements such as gardens, mulched areas, streetscaping and landscaping. These assets may be located on parks, reserves and also within road reserves.

Council carries fair value of land improvements using Level 3 valuation inputs. Such valuations are undertaken by Council Staff or by an external valuer depending upon the asset.

The unobservable Level 3 inputs used include as estimated pattern of consumption, residual value, asset condition and useful life. There has been no change to the valuation techniques during the reporting period.

Buildings – Non Specialised and Specialised

Council's buildings were valued utilising the cost approach by Scott Fullarton Valuations Pty Ltd in June 2018.

The approach estimated the replacement cost of each building and componentising of significant parts with different useful lives and taking into account a range of factors. The unit rates could be supported by market evidence (Level 2 inputs), other inputs (such as estimates of residual value, useful life and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value.

As such, these assets have been valued using Level 3 inputs. There has been no change to the valuation techniques during the reporting period.

Swimming Pools & Other Open Space/Recreational Assets

Council's Swimming Pools & Other Open Space/Recreational Assets were valued using the cost approach. Council carries fair value of these assets using Level 3 inputs. Such valuations are undertaken by Council Staff or by an external valuer depending upon the structure.

The unobservable Level 3 inputs used include as estimated pattern of consumption, residual value, asset condition and useful life. There has been no change to the valuation techniques during the reporting period.

Road Infrastructure

This asset class includes roads, bridges, car parks, kerb and gutter, traffic facilities, footpaths and bulk earthworks undertaken in the course of construction. The 'Cost Approach' using Level 3 inputs was used to value the road carriageway and other road infrastructure. Valuations for the road carriageway, comprising surface, pavement and formation were based primarily on unit rates determined in collaboration with sixteen neighbouring Councils. Other inputs (such as estimated pattern of consumption,

D2-1 Fair value measurement (continued)

residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there some uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Stormwater Drainage

Assets within this class comprise pits, pipes, open channels, headwalls and various types of water quality devices. The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The Level of componentisation adopted by Council is in accordance with OLG Circular 09-09 and the Institute of Public Works Engineers Australia's International Infrastructure Management Manual (IIMM). Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Other Assets

Council's Other Assets were valued using the cost approach. Council carries fair value of Other Assets using Level 3 inputs. Such valuations are undertaken by Council Staff or by an external valuer depending upon the asset. The unobservable Level 3 inputs used include estimated patterns of consumption, residual value, asset condition and useful life. There has been no change to the valuation techniques during the reporting period.

Tip Assets

Council is obligated to restore/rehabilitate closed former landfill sites at Warragamba, Picton, Appin and Wilton and the closed Bargo Effluent Ponds. Council will also eventually be required to remediate the existing active landfill site at Bargo. It has been recognised that there will be significant costs associated with the closure and remediation or post closure management of these sites. Remediation of the sites to meet the requirements of the stringent standards and guidelines will involve a wide range of activities including preparation of a Landfill Closure and Management Plans, as well as environmental assessments with appropriate remediation works. In some instances this remediation may involve extensive re-profiling or shaping works, final capping of the landfill waste and site re-vegetation, installation of a final landfill gas management system, revision of the surface water management system and leachate management infrastructure to suit post-closure operation, decommissioning and removing infrastructure and equipment that will not be required post-closure, and fencing sensitive infrastructure.

The key unobservable inputs are the discount rate, cost escalation rate, actual timing of costs and future environmental management requirements.

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

D3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current standard employer contribution rates are:

Division B	1.9 times employee contributions for non-180 Point Members Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times employee contributions

*For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2021 (increasing to 7.5%) to these member's accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total additional contributions of \$40 million from 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$367,817.35. The last valuation of the Scheme was performed by fund actuary, Mr Richard Boyfield, FIAA as at 30 June 2020.

D3-1 Contingencies (continued)

The amount of additional contributions included in the total employer contribution advised above is around 0.39% of the total additional lump sum contributions for all Pooled employers (of \$40m each year from 1 July 2019 to 30 June 2021). Council's expected contribution to the plan for the next annual reporting period is \$351,756.24.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.50	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

* excluding member accounts and reserves in both assets and liabilities.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.50% per annum
Increase in CPI	2.50% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

D3-1 Contingencies (continued)

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

E People and relationships

E1 Related party disclosures

E1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2021	2020
Compensation:		
Short-term benefits	1,137	1,529
Total	1,137	1,529

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2021					
Purchase of grocery items on account at local store owned by a Councillor	-	-	30-day terms on invoices	-	-
Advertising with a business owned by the spouse of a Councillor	6	-	30-day terms on invoices	-	-
2020					
Purchase of grocery items on account at local store owned by a Councillor	-	-	30-day terms on invoices	-	-
Advertising with a business owned by the spouse of a Councillor	12	-	30-day terms on invoices	-	-

E1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	44	44
Councillors' fees	162	182
Other Councillors' expenses (including Mayor)	21	29
Total	227	255

E2 Other relationships

E2-1 Audit fees

\$ '000	2021	2020
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	86	89
Remuneration for audit and other assurance services	86	89
Total Auditor-General remuneration	86	89
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Internal audit services external provider	69	50
Remuneration for audit and other assurance services	69	50
Total remuneration of non NSW Auditor-General audit firms	69	50
Total audit fees	155	139

F Other matters

F1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020 Restated
Net operating result from Income Statement	29,093	37,766
Adjust for non-cash items:		
Depreciation and amortisation	20,528	15,889
Net losses/(gains) on disposal of assets	7,472	163
Adoption of AASB 15/1058	-	(738)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as ‘at fair value’ or ‘held for trading’	82	-
– Revaluation decrements / impairments of IPP&E direct to P&L	277	9
Unwinding of discount rates on reinstatement provisions	(165)	1,705
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	(3,734)	(207)
Increase/(decrease) in provision for impairment of receivables	(21)	(1)
Decrease/(increase) in inventories	5	(32)
Decrease/(increase) in other current assets	(354)	(49)
Increase/(decrease) in payables	(1,167)	(350)
Increase/(decrease) in accrued interest payable	(8)	(62)
Increase/(decrease) in other accrued expenses payable	(108)	2,445
Increase/(decrease) in other liabilities	625	487
Increase/(decrease) in contract liabilities	(273)	857
Increase/(decrease) in provision for employee benefits	(116)	2,230
Increase/(decrease) in other provisions	(102)	(595)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	52,034	59,517

Council does not use Non-cash investing and financing activities.

F2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2021	2020
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	964	269
Plant and equipment	22	464
Recreation	701	2,609
Major road and bridge works	1,757	1,762
Tip remediation	5	19
Other	–	81
Total commitments	3,449	5,204
These expenditures are payable as follows:		
Within the next year	3,449	5,204
Total payable	3,449	5,204
Sources for funding of capital commitments:		
Unrestricted general funds	690	21
Section 7.11 and 64 funds/reserves	–	63
Unexpended grants	2,377	4,628
Internally restricted reserves	382	492
Total sources of funding	3,449	5,204

F3 Changes from prior year statements

F3-1 Correction of errors

Nature of prior-period error

In accordance with applicable accounting standards, Council carried out a comprehensive revaluation of Community Land during the year. The process identified a material difference in the following areas from the 2016 valuation:

- a net understatement of \$5.0 million in community land which were mainly due to the omission of 89 community lands parcels and inclusion of 10 duplicate community land parcels in its fixed asset register since 2016.
- incorrect application of Valuer General's valuation numbers when revaluing the community land in 2016 and this resulted in an overstatement of \$17.3 million in the community land.

The overall impact was that the 2016 Community Land revaluation amount was overstated due to the above factors, resulting in a correction of the value of Community Land of \$12.310 million.

Council has identified an overstatement of \$9.4 million in work in progress (WIP) assets since 30 June 2019. During the revaluation, the WIP assets were transferred into the fixed asset register and the assets recorded in the general ledger with their revalued amounts. However, Council only recorded the new revalued asset balances in the general ledger without removing the costs sitting in the WIP accounts, hence overstating both the WIP accounts and asset revaluation reserve.

Retrospective correction of the errors reduced the prior year comparatives for work in progress assets (within infrastructure, property, plant and equipment) and asset revaluation reserve by \$9.4 million.

Council has identified an overstatement of \$4.0 million in payables. This is due to the Council incorrectly accumulating Goods Receipts Not Invoiced (GRNI) balances in the Authority system even though the invoices relating to the receipted goods and services had been paid by the Council.

Retrospective correction of the errors reduced the prior year comparatives for accounts payable and accumulated surplus by \$4.0 million

F3-1 Correction of errors (continued)

The errors identified above has been corrected by restating the balances at the beginning of the earliest period presented (1 July 2019) and taking the adjustment through to the revaluation reserve and accumulated surplus at that date.

Comparatives have been changed to reflect the correction of the error. The impact on each line item is showing in the tables below:

Changes to the opening Statement of Financial Position at 1 July 2019

Statement of Financial Position

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Infrastructure, Property, Plant and Equipment	534,054	(21,710)	512,344
Total assets	618,795	(21,710)	597,085
Payables	10,677	(1,629)	9,048
Total liabilities	46,749	(1,629)	45,120
Net Assets	572,046	(20,081)	551,965
Accumulated Surplus	363,414	1,629	365,043
Revaluation Reserves	208,632	(21,710)	186,922
Total equity	572,046	(20,081)	551,965

F3-1 Correction of errors (continued)

Adjustments to the comparative figures for the year ended 30 June 2020

Statement of Financial Position

\$ '000	Original Balance 30 June, 2020	Impact Increase/ (decrease)	Restated Balance 30 June, 2020
Infrastructure, property, plant and equipment	594,656	(21,710)	572,946
Total assets	685,042	(21,710)	663,332
Payables	15,718	(4,009)	11,709
Total liabilities	56,501	(4,009)	52,492
Net Assets	628,541	(17,701)	610,840
Accumulated Surplus	398,061	4,009	402,070
Revaluation Reserves	230,480	(21,710)	208,770
Total equity	628,541	(17,701)	610,840

Income Statement

\$ '000	Original Balance 30 June, 2020	Impact Increase/ (decrease)	Restated Balance 30 June, 2020
Materials and Services	28,944	(2,380)	26,564
Total expenses from continuing operations	76,833	(2,380)	74,453
Net operating result for the year	35,386	2,380	37,766

Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2020	Impact Increase/ (decrease)	Restated Balance 30 June, 2020
Net operating result for the year	35,386	2,380	37,766
Total comprehensive income for the year	57,234	2,380	59,614

F4 Statement of developer contributions as at 30 June 2021

F4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Roads	8,481	1,420	15,439	38	(496)	–	9,443	–
Parking	–	2	–	–	–	–	2	–
Open space	14,200	3,231	–	57	(1,968)	–	15,520	–
Community facilities	6,317	852	–	29	(247)	–	6,951	–
Administration	21	253	–	–	–	–	274	–
S7.11 contributions – under a plan	29,019	5,758	15,439	124	(2,711)	–	32,190	–
S7.12 levies – under a plan	1,564	19	–	7	–	–	1,590	–
Total S7.11 and S7.12 revenue under plans	30,583	5,777	15,439	131	(2,711)	–	33,780	–
S7.4 planning agreements	10,245	2,358	–	48	(33)	–	12,618	–
Total contributions	40,828	8,135	15,439	179	(2,744)	–	46,398	–

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

F4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
2020 Consolidated Plan - Area A & B								
Roads	8,481	1,420	15,439	38	(496)	-	9,443	-
Parking	-	2	-	-	-	-	2	-
Open space	14,200	3,231	-	57	(1,968)	-	15,520	-
Community facilities	6,317	852	-	29	(247)	-	6,951	-
Administration	21	253	-	-	-	-	274	-
Total	29,019	5,758	15,439	124	(2,711)	-	32,190	-

S7.12 Levies – under a plan

CONTRIBUTION PLAN – 2005

Other	1,564	19	-	7	-	-	1,590	-
Total	1,564	19	-	7	-	-	1,590	-

F4-3 S7.4 planning agreements

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S7.4 PLANNING AGREEMENTS - Area A & B								
Roads	4,383	744	-	21	-	-	5,148	-
Parking	-	-	-	-	-	-	-	-
Open space	3,872	425	-	18	(33)	-	4,282	-
Community facilities	1,922	951	-	9	-	-	2,882	-
Administration	66	239	-	-	-	-	306	-
Total	10,243	2,359	-	48	(33)	-	12,618	-

F5 Statement of performance measures

F5-1 Statement of performance measures – consolidated results

	Amounts 2021	Indicator 2021	Indicators		Benchmark
			2020 Restated	2019	
\$ '000					
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(5,051)	(7.04)%	(9.17)%	4.98%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	71,759				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	59,514	52.33%	50.00%	66.35%	> 60.00%
Total continuing operating revenue ¹	113,727				
3. Unrestricted current ratio					
Current assets less all external restrictions	24,080	1.44x	1.74x	2.25x	> 1.50x
Current liabilities less specific purpose liabilities	16,746				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	15,753	5.92x	2.66x	5.67x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,660				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	3,322	6.21%	6.91%	5.50%	< 5.00%
Rates and annual charges collectable	53,474				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	63,800	11.63	11.61	12.50	> 3.00
Monthly payments from cash flow of operating and financing activities	5,487	mths	mths	mths	mths

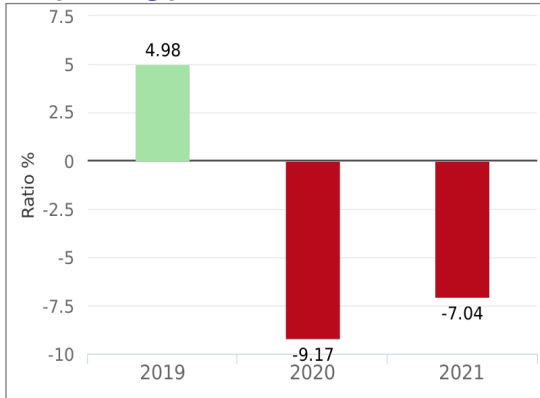
(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G Additional Council disclosures (unaudited)

G1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2020/21 result

2020/21 ratio (7.04)%

The operating performance ratio has seen an improvement since 2020. Council was impacted by floods in March 2021, the financial effects of which are reflected in this ratio.

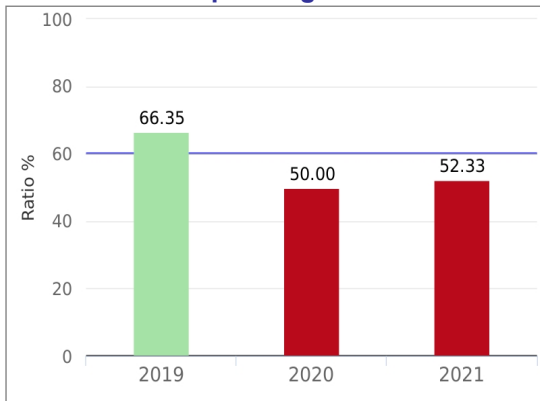
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2020/21 result

2020/21 ratio 52.33%

Council's own source revenue ratio has improved since 2020. This ratio is influenced by Council's success in obtaining both Operating and Capital grants, along with contributions made by developers (Cash and Non Cash).

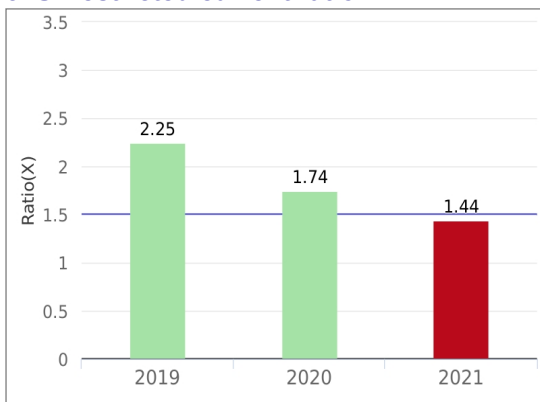
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2020/21 result

2020/21 ratio 1.44x

The significant increase in expenditure relating to externally funded projects has impacted this ratio with much of the obligations outstanding at 30 June 2021 relating to those projects, the funds for which are excluded from the calculation of this ratio.

Benchmark: — > 1.50x

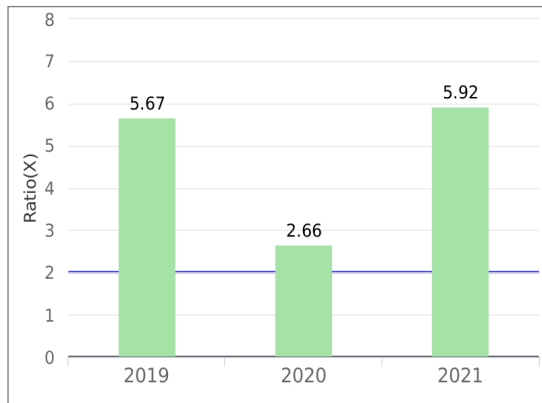
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

G1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2020/21 result

2020/21 ratio 5.92x

Council's borrowing levels remain low due to the availability of other funding sources.

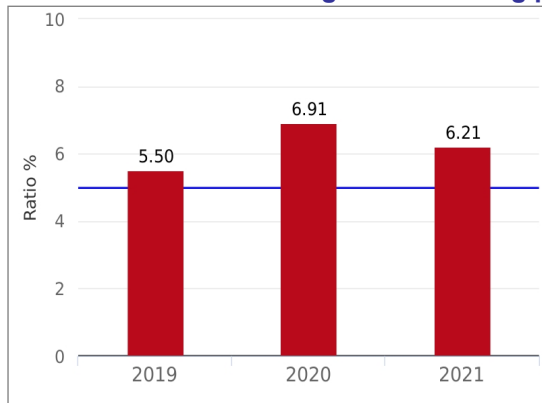
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2020/21 result

2020/21 ratio 6.21%

As a result of the impact of floods and Covid on the community, Council has provided additional support to ratepayers who were in financial difficulty and has not recommended any formal collection activities. There has been a reduction in the amount of rates and annual charges outstanding as at 30 June 2021

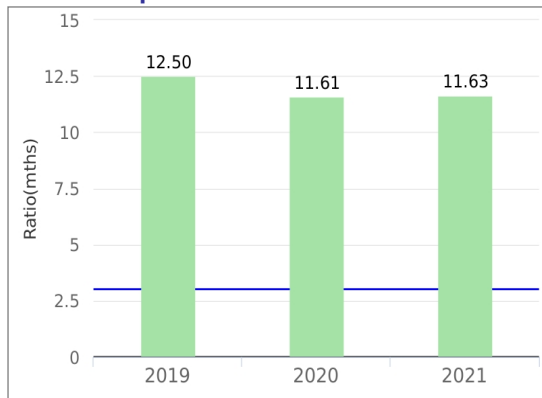
Benchmark: — < 5.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2020/21 result

2020/21 ratio 11.63 mths

Council's cash and equivalents assets have increased in line with capital projects being funded from external sources without the need to increase borrowings.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

G1-2 Financial review

G1-2 Financial review (continued)

Key financial figures of Council over the past 5 years

\$ '000	2021	2020 Restated	2019	2018	2017
Inflows:					
Rates and annual charges revenue	49,837	47,498	45,502	40,768	32,724
User charges revenue	7,149	5,029	5,790	5,840	5,069
Interest and investment revenue (losses)	692	1,760	2,130	1,788	1,730
Grants income – operating and capital	28,216	18,665	7,563	8,189	7,640
Total income from continuing operations	113,645	112,219	83,783	71,965	68,188
Sale proceeds from IPPE	331	53	588	278	107
Outflows:					
Employee benefits and on-cost expenses	28,044	28,031	23,772	20,796	20,609
Borrowing costs	276	1,704	1,906	6,762	1,789
Materials and contracts expenses	25,730	26,564	15,929	19,603	14,841
Total expenses from continuing operations	84,552	74,453	61,567	72,578	54,304
Total cash purchases of IPPE	52,030	54,056	25,118	17,122	11,165
Total loan repayments (incl. finance leases)	2,445	2,560	1,597	1,559	2,024
Operating surplus/(deficit) (excl. capital income)	(12,875)	(6,411)	3,775	(14,970)	(5,559)
Financial position figures					
Current assets	76,505	61,558	64,015	53,854	41,057
Current liabilities	21,711	23,226	18,674	15,173	13,165
Net current assets	54,794	38,332	45,341	38,681	27,892
Available working capital (Unrestricted net current assets)	950	(1,631)	3,583	2,368	–
Cash and investments – unrestricted	1,200	3,037	7,341	2,019	2,205
Cash and investments – internal restrictions	11,475	17,687	17,832	18,864	21,190
Cash and investments – total	75,747	77,878	74,924	60,026	49,211
Total borrowings outstanding (loans, advances and finance leases)	6,253	7,810	9,599	11,196	14,570
Total value of IPPE (excl. land and earthworks)	812,899	768,208	693,767	625,245	568,915
Total accumulated depreciation	333,963	317,236	302,378	277,715	238,835
Indicative remaining useful life (as a % of GBV)	59%	59%	56%	56%	58%

Source: published audited financial statements of Council (current year and prior year)

G1-3 Council information and contact details

Principal place of business:

62-64 Menangle Street
Picton NSW 2571

Contact details

Mailing Address:

PO Box 21
Picton NSW 2571

Telephone: (02) 4677 1100

Facsimile: (02) 4677 2339

Internet: www.wollondilly.nsw.gov.au

Email: councill@wollondilly.nsw.gov.au

Officers

Chief Executive Officer

Ben Taylor

Responsible Accounting Officer

Rob Seidel

Public Officer

Charles Weber

Auditors

Auditor General
Audit Office of NSW
Level 19, 201 Sussex Street
SYDNEY NSW 2000

Elected members

Mayor

Cr M Gould

Councillors

Cr M Deeth (Deputy Mayor)
Cr H Gibbs
Cr B Briggs
Cr J Hannan
Cr B Spearpoint
Cr P Rogers
Cr S Brandstater
Cr M Banasik

Other information

ABN: 93 723 245 808



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Wollondilly Shire Council

To the Councillors of the Wollondilly Shire Council

Opinion

I have audited the accompanying financial statements of Wollondilly Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Lee
Delegate of the Auditor-General for New South Wales

26 May 2022
SYDNEY



Mr Matt Gould
Mayor
Wollondilly Shire Council
62 - 64 Menangle Street
PICTON NSW 2571

Contact: Min Lee
Phone no: 02 9275 7151
Our ref: D2107696/1810

26 May 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2021
Wollondilly Shire Council**

I have audited the general purpose financial statements (GPFS) of the Wollondilly Shire Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Rural fire-fighting equipment not recognised in the financial statements

Council did not record rural fire-fighting equipment in the financial statements.

Rural fire fighting equipment, specifically the red fleet vehicles, is controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the Rural Fires Act 1997 and service agreements between councils and the RFS.

The Department of Planning and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

Quality and timeliness of financial reporting

The quality and timeliness of Council's financial reporting process was significantly impacted by the absence of several key staff due to the COVID-19 pandemic, flooding events and resignation of staff involved in the process.

These has led to significant delays in the finalisation of comprehensive revaluation of community land and open space and other recreational asset, the quantification of the prior period errors relating to community land, work in progress and accounts payable and the preparation of the financial statements. Audit work identified a number of monetary misstatements and disclosure changes that were required to be made to the financial statements.

INCOME STATEMENT

Operating result

	2021	2020*	Variance
	\$m	\$m	%
Rates and annual charges revenue	49.8	47.5	4.8
Grants and contributions revenue	54.2	56.1	3.4
Operating result from continuing operations	29.1	37.8	23.0
Net operating result before capital grants and contributions	(12.9)	(6.4)	101.5

* The 2020 comparatives have been restated to correct prior period errors. Note F3-2 'Correction of Errors' of the financial statements provides details of the prior period errors.

The Council's operating result from continuing operations was a surplus of \$29.1 million, which was \$8.7 million lower than the 2019–20 result. This was mainly due to the increase in net losses from the disposal of assets (\$7.3 million).

The net operating result before capital grants and contributions was a deficit of \$12.9 million, which was \$6.5 million lower than the 2019–20 result. This was mainly due to the increase in net losses from the disposal of assets (\$7.3 million).

Rates and annual charges revenue (\$49.8 million) increased by \$2.3 million (4.8. per cent) in 2020–21 due to:

- the annual rate peg 2.6% increase applied to the ordinary rates
- increase of 616 (3.2%) in the total rateable properties during the year.

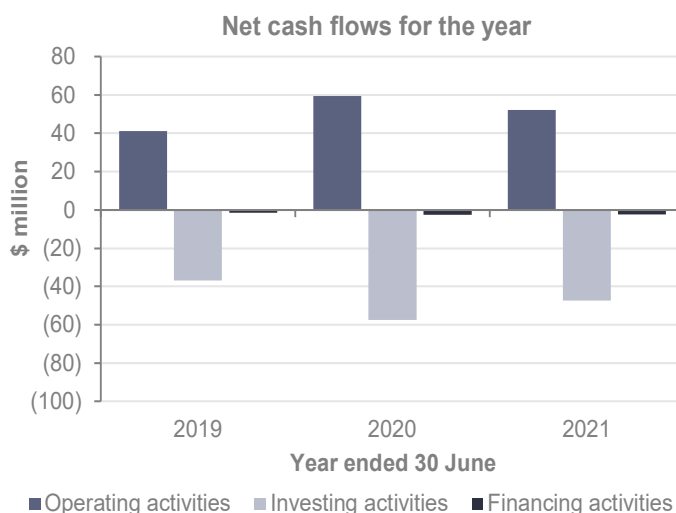
Grants and contributions revenue (\$54.2 million) decreased by \$1.9 million (3.4 per cent) in 2020–21 due to:

- an increase of \$9.2 million of specific purpose capital grants relating to transport (other roads and bridges funding) and recreation and culture.
- a decrease of \$11.5 million of developer contributions received during the year

STATEMENT OF CASH FLOWS

Council's cash and cash equivalents balance (\$10.6 million) increased by \$2.4 million (29.2 per cent) in 2020-21 due to

- net cash inflows from operating activities decreased by \$7.5 million due to \$3.1 million increase in employee benefits and on-costs and \$3.4 million increase in materials and services expenses
- net cash outflows from investing activities decreased by \$10.2 million mainly due to net increase in the cash inflows of \$10.8 million from the trading of investment securities.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	75.7	77.9	Total cash, cash equivalents and investments decreased by \$2.2 million
Restricted cash and investments:			
• External restrictions	63.1	57.2	<ul style="list-style-type: none"> • <i>Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase in Council's externally restricted cash and investments were mainly due to increase in the developer contributions and domestic waste management cash holdings.</i> • <i>Internally restricted cash and investments are due to Council policy or decisions to restrict funds for forward plans including strategic capital projects. The decrease in internally restricted cash and investments is mainly due to the reduction in the infrastructure and asset maintenance and plant and vehicle replacement funds.</i>
• Internal restrictions	11.5	17.7	

Debt

The Council has \$6.3 million of borrowings at 30 June 2021 (2020: \$7.8 million)

The Council has a combined bank overdraft and credit card facility limit of \$0.4 million as at 30 June 2021 (2020: \$0.4 million). As at 30 June 2021, \$0.37 million of the total facility remains unutilised.

PERFORMANCE

Performance measures

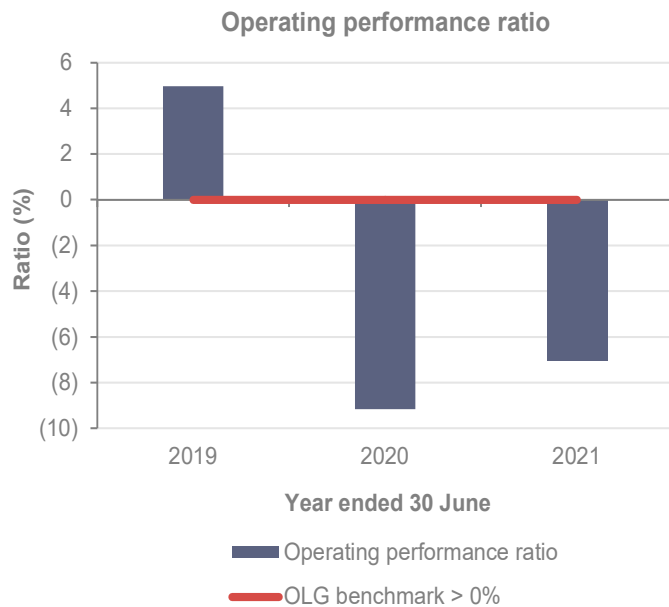
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

The Council did not meet the OLG benchmark for the current reporting period.

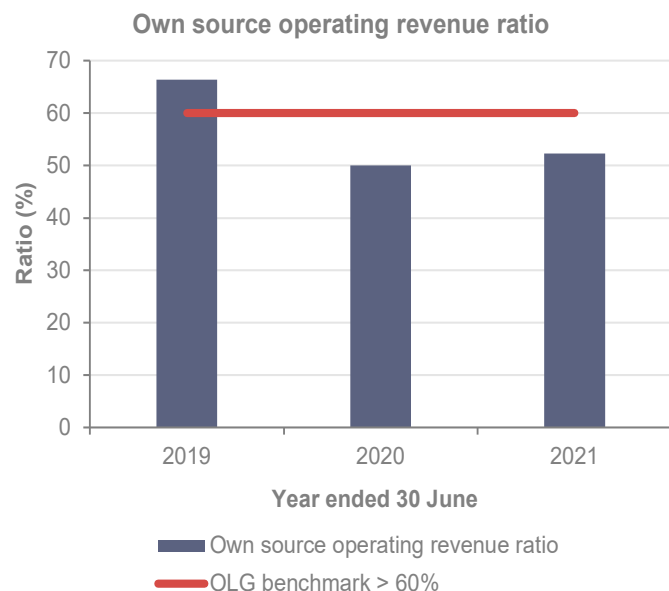
The 2019 and 2020 ratios were restated to correct a prior period error.



Own source operating revenue ratio

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

The Council did not meet the OLG benchmark for the current reporting period.

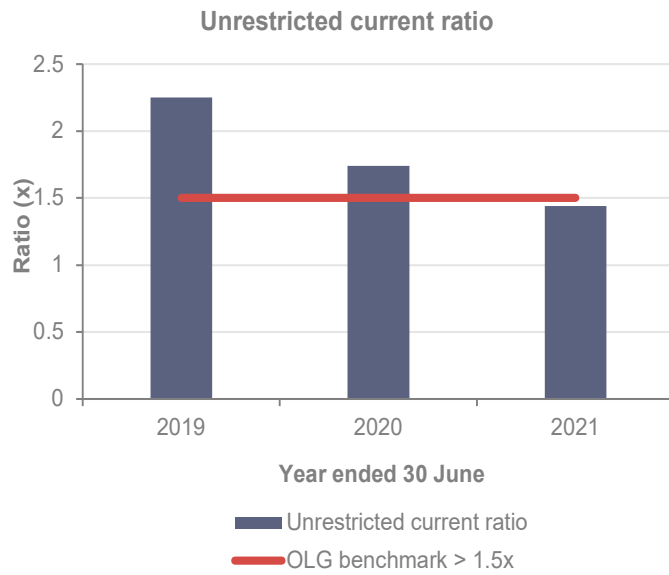


Unrestricted current ratio

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

The Council did not meet the OLG benchmark for the current reporting period.

The 2019 and 2020 ratios were restated to correct a prior period error.

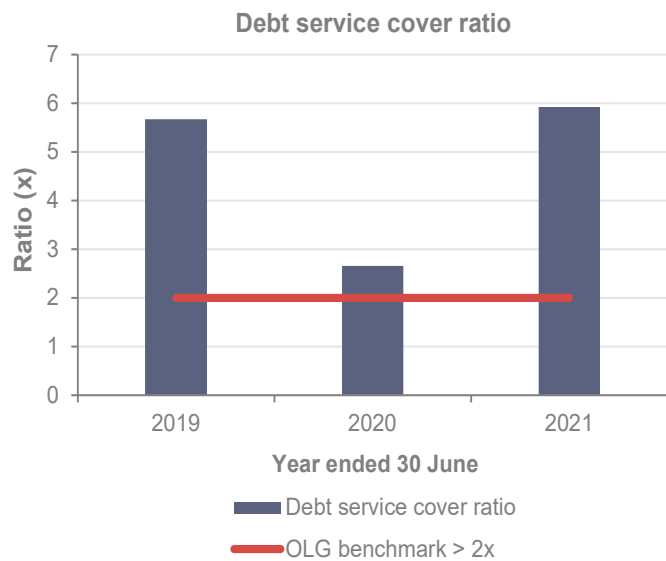


Debt service cover ratio

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

The Council met the OLG benchmark for the current reporting period.

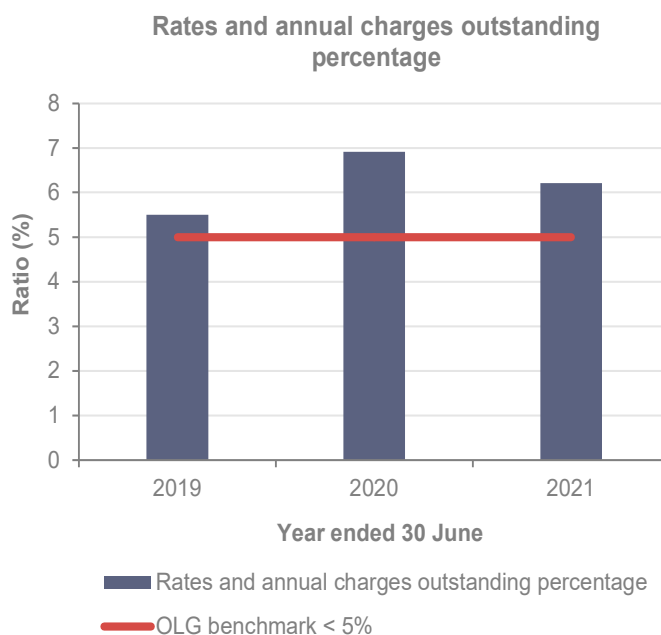
The 2019 and 2020 ratios were restated to correct a prior period error.



Rates and annual charges outstanding percentage

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.

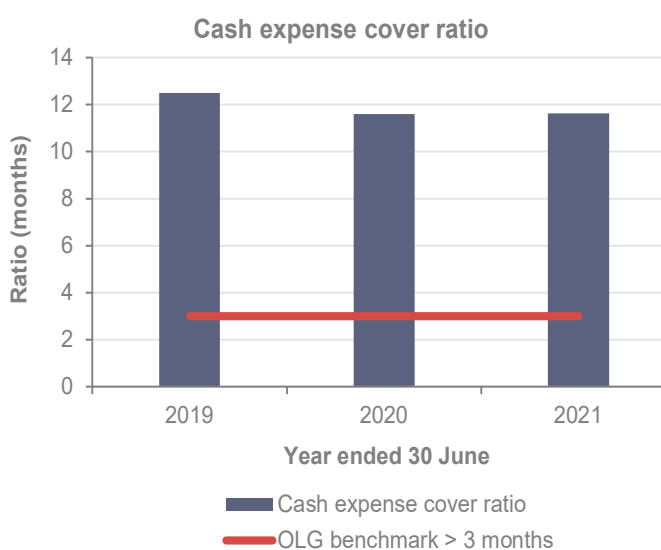
The Council did not meet the OLG benchmark for the current reporting period.



Cash expense cover ratio

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

The Council met the OLG benchmark for the current reporting period.



Infrastructure, property, plant and equipment renewals

Council reported asset renewals of \$30.8 million (\$19.9 million in 2019-20). Significant renewals included:

- roads, bridges and footpaths of \$19.8 million (\$11.5 million in 2019-20)
- buildings of \$1.4 million (\$1.6 million in 2019-20)

OTHER MATTERS

Legislative compliance

My audit procedures identified an instance of non-compliance with legislative requirement that will be reported in the Management Letter to the Minister for Local Government.

The Council was granted an extension to 27 April 2022 to lodge its audited financial statements with the Office of Local Government (OLG). There was no further extension granted by the OLG. The Council did not meet the revised deadline to lodge the audited financial statements with OLG. This is a breach of the *Local Government Act 1993*.

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Min Lee
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

cc: Ben Taylor, Chief Executive Officer
Stephen Horne, Chair of Audit, Risk and Improvement Committee
Michael Cassel, Secretary of the Department of Planning and Environment

Wollondilly Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021



Wollondilly Shire Council

Special Schedules

for the year ended 30 June 2021

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INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Wollondilly Shire Council

To the Councillors of Wollondilly Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Wollondilly Shire Council (the Council) for the year ending 30 June 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.

A handwritten signature in black ink, appearing to read 'Min Lee', with a stylized, cursive script.

Min Lee

Delegate of the Auditor-General for New South Wales

26 May 2022
SYDNEY

Wollondilly Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council					1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Buildings	Buildings	4,021	4,021	2,025	1,449	44,090	97,621	7.0%	6.0%	27.0%	59.0%	1.0%	
	Sub-total	4,021	4,021	2,025	1,449	44,090	97,621	7.0%	6.0%	27.0%	59.0%	1.0%	
Roads	Roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sealed roads	30,390	30,390	7,654	5,518	235,420	365,512	16.0%	32.0%	37.0%	11.0%	4.0%	
	Unsealed roads	525	525	158	290	950	2,375	2.0%	15.0%	66.0%	16.0%	1.0%	
	Bridges	3,590	3,590	830	120	34,401	68,699	11.0%	31.0%	53.0%	1.0%	4.0%	
	Footpaths	328	328	376	273	19,217	29,516	43.0%	32.0%	23.0%	2.0%	0.0%	
	Other road assets	2,386	2,386	1,944	2,249	47,915	87,575	26.0%	25.0%	45.0%	4.0%	0.0%	
	Bulk earthworks	–	–	–	–	60,542	60,542	0.0%	0.0%	0.0%	0.0%	100.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
Sub-total	37,219	37,219	10,962	8,450	398,445	614,219	16.5%	27.7%	35.7%	7.4%	12.7%		
Stormwater drainage	Stormwater drainage	386	386	550	371	48,841	61,490	75.0%	20.0%	4.0%	1.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	386	386	550	371	48,841	61,490	75.0%	20.0%	4.0%	1.0%	0.0%	
Open space / recreational assets	Swimming pools	–	–	34	316	1,703	2,837	0.0%	100.0%	0.0%	0.0%	0.0%	
	Other	309	309	1,690	3,479	33,970	48,995	24.0%	66.0%	9.0%	0.0%	1.0%	
	Sub-total	309	309	1,724	3,795	35,673	51,832	22.7%	67.9%	8.5%	0.0%	0.9%	
Total – all assets		41,935	41,935	15,261	14,065	527,049	825,162	20.1%	27.1%	30.6%	12.6%	9.6%	

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Wollondilly Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2021	Indicator 2021	Indicators		Benchmark
			2020 Restated	2019	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	23,477	143.00%	109.41%	110.21%	>= 100.00%
Depreciation, amortisation and impairment	16,418				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	41,935	7.85%	7.45%	9.34%	< 2.00%
Net carrying amount of infrastructure assets	534,397				
Asset maintenance ratio					
Actual asset maintenance	14,065	92.16%	101.15%	170.87%	> 100.00%
Required asset maintenance	15,261				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	41,935	5.08%	4.74%	6.42%	
Gross replacement cost	825,162				

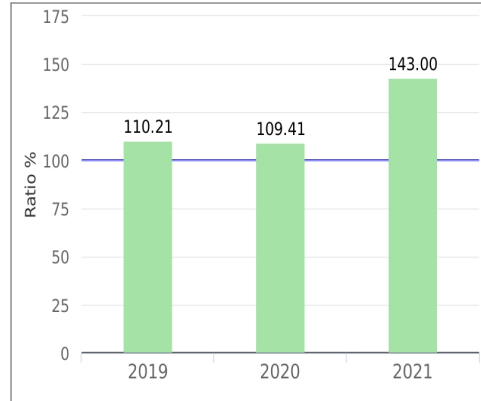
(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Wollondilly Shire Council

Report on infrastructure assets as at 30 June 2021

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

20/21 ratio 143.00%

Historically, infrastructure renewals were insufficiently funded, resulting in a large infrastructure backlog. Council addressed this issue by seeking a special rate variation for the purpose of renewing infrastructure assets. The annual renewal of infrastructure assets has been exceeding the benchmark over the past 4 reporting years.

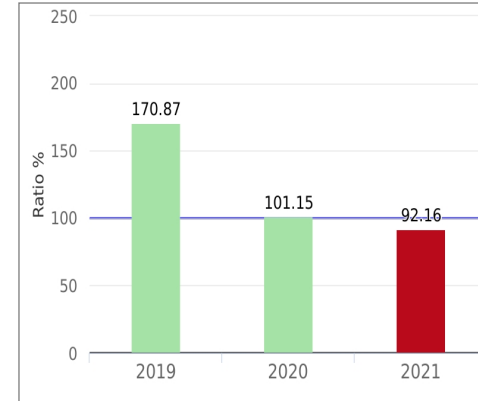
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

20/21 ratio 92.16%

The 92.16% ratio reflects two significant contributions to change over 2021/22:
 * 2021 storm events resulting in the need to fund storm recovery works, not classed as maintenance under the accounting standards, instead of direct maintenance
 * Additional assets, plus the annual re-valuation and condition assessment process, resulting in an increase in the estimated cost of required maintenance.

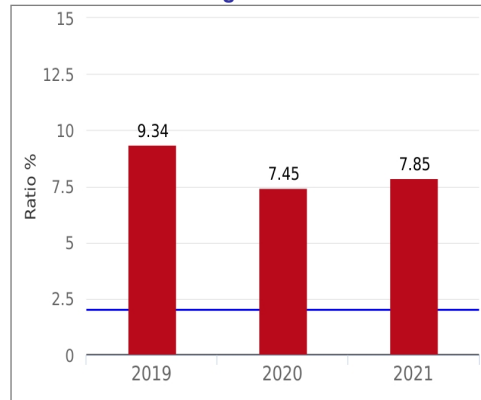
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

Commentary on result

20/21 ratio 7.85%

Investment in infrastructure renewal remains high. The 0.4% softening reflects two main contributors:
 * the 2020 and 2021 storms significantly impacted Council's assets, particularly the roads, meaning an increase in the estimated cost to return assets to satisfactory standard
 * Net Carrying Amount for infrastructure assets had a significant increase due to contributed assets and delivery of new assets and increased asset values.

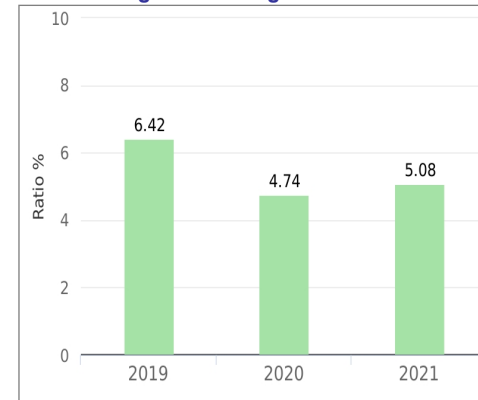
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

20/21 ratio 5.08%

Wollondilly Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Benchmark
	2021	2020	
Buildings and infrastructure renewals ratio			
Asset renewals ¹	143.00%	109.41%	>= 100.00%
Depreciation, amortisation and impairment			
Infrastructure backlog ratio			
Estimated cost to bring assets to a satisfactory standard	7.85%	7.45%	< 2.00%
Net carrying amount of infrastructure assets			
Asset maintenance ratio			
Actual asset maintenance	92.16%	101.15%	> 100.00%
Required asset maintenance			
Cost to bring assets to agreed service level			
Estimated cost to bring assets to an agreed service level set by Council	5.08%	4.74%	
Gross replacement cost			

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



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Lake Burrangorang and valley in Nattai