



Wollondilly  
Shire Council

# ANNUAL REPORT

2021/22



## 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<sup>\*</sup>

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 all Aboriginal Nation Groups that may have connections to the area; and that Wollondilly is remarkably placed as the intersection of many tribal lands.

We recognise the traditional Custodians who have occupied and cared for this Country over countless generations and celebrate their continuing contributions 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 continuing collaboration with the Tharawal Local Aboriginal Land Council*





# CONTENTS

# TS

<b>WELCOME</b>	<b>2</b>
Acknowledgement of Country	2
Mayor's Message	6
<b>EXECUTIVE SUMMARY</b>	<b>8</b>
Message from the CEO	10
Our Executive Team	12
Organisational Structure	13
Purpose of the Annual Report	14
Four Key Focus Areas	16
Financial Summary	19
<b>OVERVIEW: WOLLONDILLY AT A GLANCE</b>	<b>20</b>
Our Vision	22
Your Councillors & Wards	24
Our Year in a Snapshot	32
<b>PROGRESS ON DELIVERY PROGRAM</b>	<b>34</b>
Tracking Our Progress	36
Sustainable and Balanced Growth	38
Management and Provision of Infrastructure	48
Caring for the Environment	56
Looking after the Community	64
Efficient and Effective Council	74
<b>STATUTORY INFORMATION</b>	<b>82</b>
Amount Of Rates and Charges Written Off	84
Mayoral & Councillors' Fees, Expenses and Facilities	85
Overseas Visits	88
Senior Staff Salaries	88
Legal Proceedings	88
Contracts Awarded For Amounts Greater Than \$150,000	89
Private Works	91
Environmental Agreement Update	91
Local Planning Panel	91
Community Grants Program	95
External Bodies, Companies And Partnerships	99
Wollondilly Workforce Report	104
Stormwater Management Services	104
Companion Animals	104
Capital Works Program	106
Planning Agreements	108
Recovery And Threat Abatement Plans	108
Swimming Pool Inspection Program	109
Government Information – Public Access Act (GIPA)	109
Public Interest Disclosure Activity	116
Privacy And Personal Information Protection	117



# MAYOR'S MESSAGE

As a proud lifelong resident of the Shire I was honoured to become Wollondilly's first popularly elected Mayor at the 2021 Local Government elections. I have been working with the Councillors, Council staff and the community to ensure Wollondilly gets the infrastructure it needs while also managing the growth challenges ahead, so that the area's unique character and lifestyle is maintained. A key priority has been to get the Shire's road network up to the standard expected by the community; a challenge our team is working hard to achieve despite the devastating impacts of the extreme weather events this year.

Though storms and floods have seriously impacted our roads, facilities and businesses, and COVID restrictions have put a stop to many of our face to face activities, it is absolutely clear that the spirit of community is alive and well in the Dilly. It is inspiring to see how we help each other through the hard times; from providing meals and transport, to checking in on neighbours, to volunteering to fill sandbags. This is what makes me so proud to represent this community.

The Annual Report reflects a team who are committed to delivering high quality services to the people of Wollondilly. Regardless of strict COVID lockdowns and devastating storm events, Council staff have worked tirelessly to make sure the needs of the community are met and essential services are provided. Council is continuing to invest in priority infrastructure, once again delivering a record Capital Works Program which will continue to directly provide jobs and stimulate economic activity across the Shire. We are working together with the community to increase tourism and agricultural opportunities, supporting local businesses and promoting one of the most beautiful places on the map. Thank you all for working with me to achieve so much already. I look forward to the many opportunities ahead for the Wollondilly Shire.

**Matt Gould - Mayor**







# Executive SUMMARY



# MESSAGE FROM THE CEO

What a year! Reading this annual report and reflecting on everything Wollondilly Shire Council has achieved makes me incredibly proud. Our teams have faced many challenges, from constantly changing COVID restrictions to frequent catastrophic storm events. Through it all our organisation continues to be agile, adapting to constantly moving circumstances while maintaining a focus on delivering high quality services to our community.

It's been a busy year for our crews. We've invested over \$30 million in our capital works program, with \$16 million going directly to road reconstructions and upgrades. Whilst this significant investment helps, we know we need more funding and we have been continuing to advocate for increased support from the State Government to help us repair and maintain our extensive 870kms+ road network.

We have made significant progress on our major projects such as the Wollondilly Cultural Precinct, which is really starting to take shape with the refurbishment of the Shire Hall and construction of the Children's Services Building. Take a look on page 49 for a summary of the projects our teams have completed.

A new term of Councillors and our first ever popularly elected Mayor were voted in at the Local Government Elections on 4 December 2021, representing the community as we implement our shared vision of making Wollondilly even better.

One of the most exciting aspects of welcoming in a new team of passionate Councillors is the opportunity to review and develop a Community Strategic Plan for the next 10 years. We've heard from our residents that they want:

- an improved and safe road network
- to celebrate and enhance our unique towns and villages
- protection of our vast natural environment
- development managed in a sustainable and balanced way
- to leverage the opportunities of growth with new and improved infrastructure
- to unlock the capacity for more local jobs and Agri-tourism.

Council's core business and priority projects will be guided by these focus areas.

As an organisation, we are focused on meeting the demands of growth as our Shire transforms. We are continually improving the way we engage with our customers; supported by our new Customer Service Charter and Customer Experience Framework. We're also continuing to implement our award-winning digital platform, enabling faster communication and action on customer requests. This includes the launch of our new rates portal where residents can pay and manage their rates online.

This annual report gives us an opportunity to reflect on what we have achieved, together. I'd like to thank all our amazing staff for all the hard work put in over the past year, and our wonderful community for coming on this journey with us.

**Ben Taylor**  
CEO





# OUR EXECUTIVE TEAM



**BEN TAYLOR**  
Chief Executive Officer



**CAROLINE ARGENT**  
Director  
Shire Connections



**PETER BUCKLEY**  
Director  
Shire Services



**MARTIN COOPER**  
Director  
Shire Futures



**ROB SEIDEL**  
Chief  
Financial Officer

# ORGANISATIONAL STRUCTURE





# PURPOSE OF THE ANNUAL REPORT

The Annual Report is a report to the community on the progress Council has made towards achieving the goals of our Community Strategic Plan, what has been achieved from the commitments of the Operational Plan, and how effective Council has been in delivering services to the community.

It forms an important part of the Integrated Planning and Reporting (IP&R) framework, a legislative requirement for all NSW councils under the *Local Government Act, 1993*.

Council decision making is guided by the Community Strategic Plan, which articulates the community's long-term vision for the Shire. The aspirations and objectives in the Community Strategic Plan inform the priority projects and actions in the four-year Delivery Program and yearly Operational Plans. They also guide Council's financial investment, workforce management and asset management through the Resourcing Strategy. Throughout the term, Council reports regularly on progress on the Delivery Program. This includes six monthly progress reports, annual reports and an End of Term report.

For more information on these documents, please visit [wollondilly.nsw.gov.au/council/corporate-planning-and-reporting](http://wollondilly.nsw.gov.au/council/corporate-planning-and-reporting)

2021/22  
represents the  
**FINAL YEAR**  
of the  
2017/18-2021/22  
*Community Strategic Plan*  
and  
**DELIVERY PROGRAM**





# FOUR KEY FOCUS AREAS

The 2021/22 Operational Plan was guided by four key focus areas. Driven by the priorities of the community and the need to respond to growth, Council committed to prioritising resources in these areas to deliver even better outcomes for the community.

## 1. ROADS, WITH MORE RESOURCES AND FUNDING



The Capital Works Program for 2021/22 saw a large number of road works and maintenance projects completed across the Shire. With a spend of over \$16 million, our road crews were focused on making important repairs to the extensive road network.

### Major projects that were completed include:

- Mount Hercules Road bridge – works included culvert replacement and road widening to improve safety levels
- Road safety improvements to Silverdale Road
- Pedestrian crossing upgrades at Tahmoor and The Oaks
- Road safety upgrade at Lupton Road and Remembrance Driveway, Bargo
- Road safety upgrade at Montpellier Drive
- Heavy vehicle safety upgrade at Wallacia

Our teams faced additional challenges due to the major storm events that impacted the Shire, particularly in the second half of the 2021/22 financial year. The weather caused significant and widespread damage to the road network with estimated damage over \$20 million. To date, Council has received limited support from State or Federal government and repair works have had to be funded through budget reallocation from other projects. The amount of unplanned emergency work has cost Council over \$2 million across the three flooding events.

While Council continues to invest heavily in the Capital Works program for road renewal, our budget is not enough to cover the 870km of road network. We continued to advocate for funding and were successful in obtaining the following grants:

- \$6 million from the Federal Government's 'Local Roads Package', which has been invested in improvements to Silverdale Road
- \$1.7 million of funding for a number of high priority projects across Wollondilly

Thanks to the support from the community and Council's advocacy efforts, the Federal Government has pledged \$95.6 million for the planning and scoping of Picton Bypass and safety upgrades to Picton Road. This recognises the need for this vital piece of infrastructure to support our growing community.

## 2. JOBS, INVESTMENT & TOURISM



The growth that is coming to Wollondilly presents opportunities for our Shire, especially in terms of boosting our local economy. This operational plan period saw Council spend over \$30 million in capital works to improve the Shire and stimulate local jobs. Major projects included the commencement of the Tahmoor Sporting Complex and upgrades to the old Menangle School site.

Progress continued to be made on the Wollondilly Cultural Precinct. Stage 1 of the Shire Hall Refurbishment was completed and construction began on the new Children's Services Building. The Wollondilly Cultural Precinct is an important and transformative project, providing contemporary community and cultural facilities for the wider Wollondilly Shire community.

Council has also supported investment in our Shire, including a new \$20 million shopping centre in Silverdale and approved upgrades to the Highway Service Centres at Pheasants Nest that will boost the local economy with the delivery of over 40 new job opportunities.

While tourism was put on hold due to the COVID-19 lockdown restrictions, Council continued to plan for ways to increase visitation to the Shire. This included the adoption of the "Developing the Visitor Economy and Employment Land Uses Planning Proposal", which is a Council initiative that aims to amend the local environmental plan to increase opportunities for tourism while protecting the agricultural, scenic and environmental values of the land.

Council has commenced a planning proposal process which aims to amend the Wollondilly Local Environmental Plan 2011, which will make it easier for farmers to use their land in new and innovative ways to complement their existing businesses and support farms to generate alternative income streams.

This year also saw the launch of a new visitor guidebook 'Visit Wollondilly' and a new look website. The guidebook shines a light on many of our hidden treasures and our business community looks forward to welcoming more visitors now that COVID restrictions have eased.

## 3. CUSTOMER EXPERIENCE



Council is continually focused on improving the customer experience. Despite COVID restrictions, we sought ways to continue a high level of service delivery while maintaining the health and safety of our community and our staff. In total we received 50,465 calls through the contact centre and 11,076 customer requests through our online portal.

We have developed our new Customer Experience Framework to help provide all round better customer service. The Framework is aimed at process mapping the complex customer experience, benchmarking the desired service levels from the community and delivering great outcomes for the community. This has also seen a new and updated Customer Charter, which is our commitment to all of our customers on how we will continue to deliver high quality service. Find it on our website [wollondilly.nsw.gov.au/customer-service/customer-service-charter/](http://wollondilly.nsw.gov.au/customer-service/customer-service-charter/)



This year saw the exciting launch of the online rates portal. This has allowed property owners to manage and pay their rates online. Since the online rates portal launched, the organization has helped serve 1,499 ratepayers online.

Development applications are one of the most frequently requested services when customers contact Council. To support the development application process, we introduced a full-time Duty Planner allowing residents to receive planning advice, support and progress updates.

Wollondilly was the first Council in NSW to launch an entirely digital version of our Local Environment Plan, which provides quick, easy and accurate access to planning information online. This new digital version provides more reliable information to the public and stakeholders while saving time and money for both users and Council.

#### 4. IMPROVING ORGANISATIONAL PERFORMANCE FOR OUR GROWING SHIRE



The growth that is expected for the Shire means that the organisation needs to be prepared to meet the increasing needs of the community. This year we finalised our Business Enhancement Plan and teams are now implementing key actions and priority projects that will help the organisation to deliver even better outcomes for our community.

A milestone achievement has been the adoption of a new organisational framework which was based on the guiding principles of our Business Enhancement Plan and the key priorities for Council in the years ahead. Our key directorates are now Customer and Corporate Services, Shire Futures and Shire Services. With support from the Finance team, our new organisation framework will help us to be agile and responsive to the pressure growth brings.

Our teams have also received recognition for the outstanding work that has been done. This year we've received the following awards and recognition:

- LG Professional Innovative Leadership Award for the implementation of Salesforce and the Customer Portal
- Winner of 2022 Local Government Award – Asset and Infrastructure Projects under \$1.5 million – Telopea Park Fire Truck Memorial Playground, Buxton
- Events Trainee winning the Indigenous Trainee of the Year.
- Three (3) Family Day Care Educators nominated for Excellence in Family Day Care Awards
- Wollondilly Family Day Care Scheme nominated for Service of the Year Award

Improving performance across the organisation continues to be a focus as we look ahead for the next term of Council.





OVERVIEW:

# Wollondilly AT A GLANCE



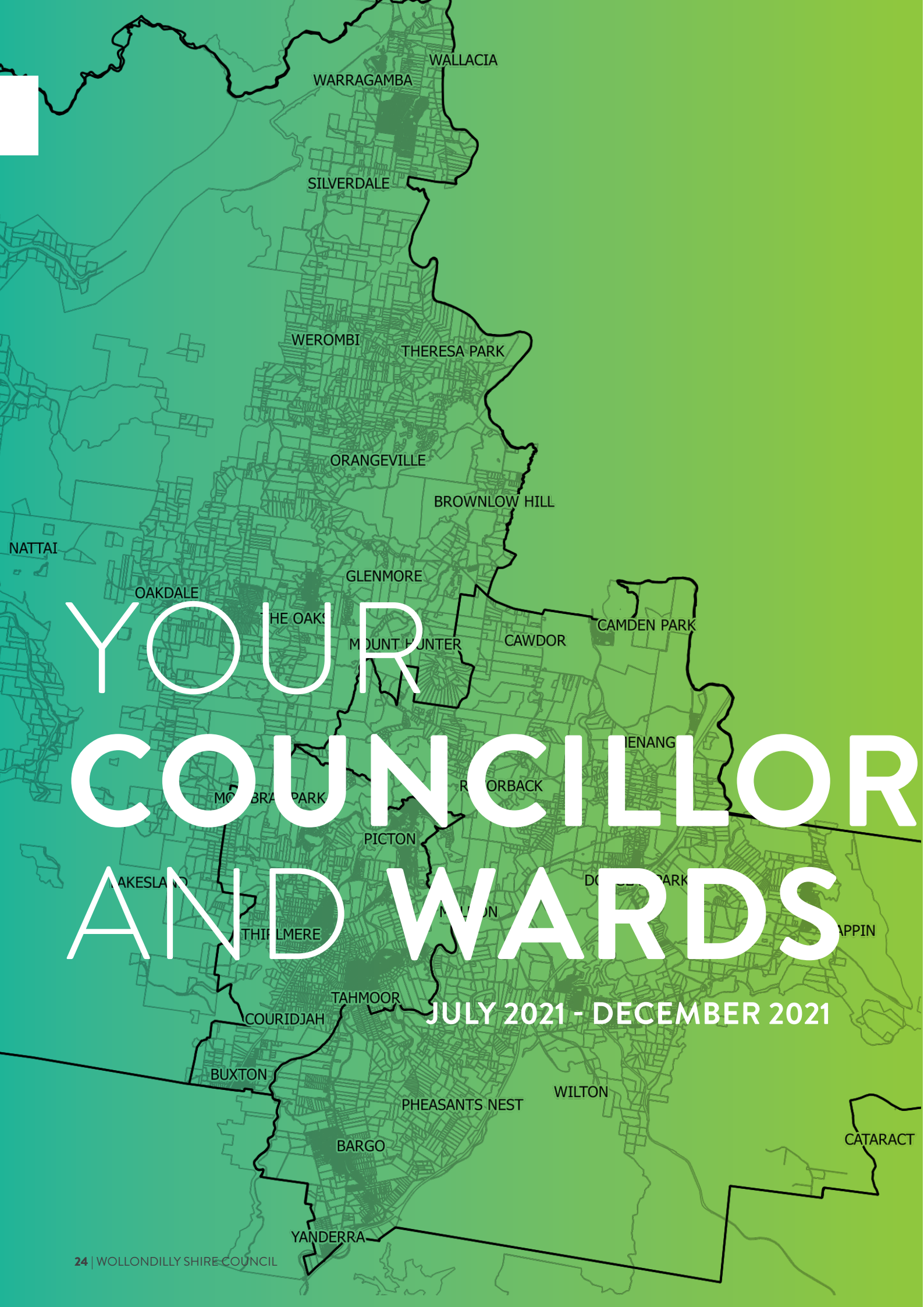
OUR VISION:

MAKING

*Wollondilly*

EVEN BETTER TOGETHER





# YOUR COUNCILLORS AND WARDS

JULY 2021 - DECEMBER 2021

## NORTH



**JUDITH HANNAN**  
 P 0414 557 799  
 E [judith.hannan@wollondilly.nsw.gov.au](mailto:judith.hannan@wollondilly.nsw.gov.au)



**SIMON LANDOW**  
 P 0415 406 719  
 E [simon.landow@wollondilly.nsw.gov.au](mailto:simon.landow@wollondilly.nsw.gov.au)



**MATT GOULD**  
 P 0427 936 471  
 E [matt.gould@wollondilly.nsw.gov.au](mailto:matt.gould@wollondilly.nsw.gov.au)

## CENTRAL



**ROBERT KHAN** - Mayor  
 P 0407 705 100  
 E [robert.khan@wollondilly.nsw.gov.au](mailto:robert.khan@wollondilly.nsw.gov.au)



**MICHAEL BANASIK** - Deputy Mayor  
 P 0425 798 068  
 E [michael.banasik@wollondilly.nsw.gov.au](mailto:michael.banasik@wollondilly.nsw.gov.au)



**BLAIR BRIGGS**  
 P 0418 269 913  
 E [blair.briggs@wollondilly.nsw.gov.au](mailto:blair.briggs@wollondilly.nsw.gov.au)

## EAST



**MATTHEW DEETH**  
 P 0428 335 743  
 E [matthew.deeth@wollondilly.nsw.gov.au](mailto:matthew.deeth@wollondilly.nsw.gov.au)



**NOEL LOWRY**  
 P 0406 047 086  
 E [noel.lowry@wollondilly.nsw.gov.au](mailto:noel.lowry@wollondilly.nsw.gov.au)



# Past Wards

Wollondilly Shire Council was, until recently divided into three wards. There were 8 Councillors and The Mayor who was elected by the Councillors every 2 years.

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*

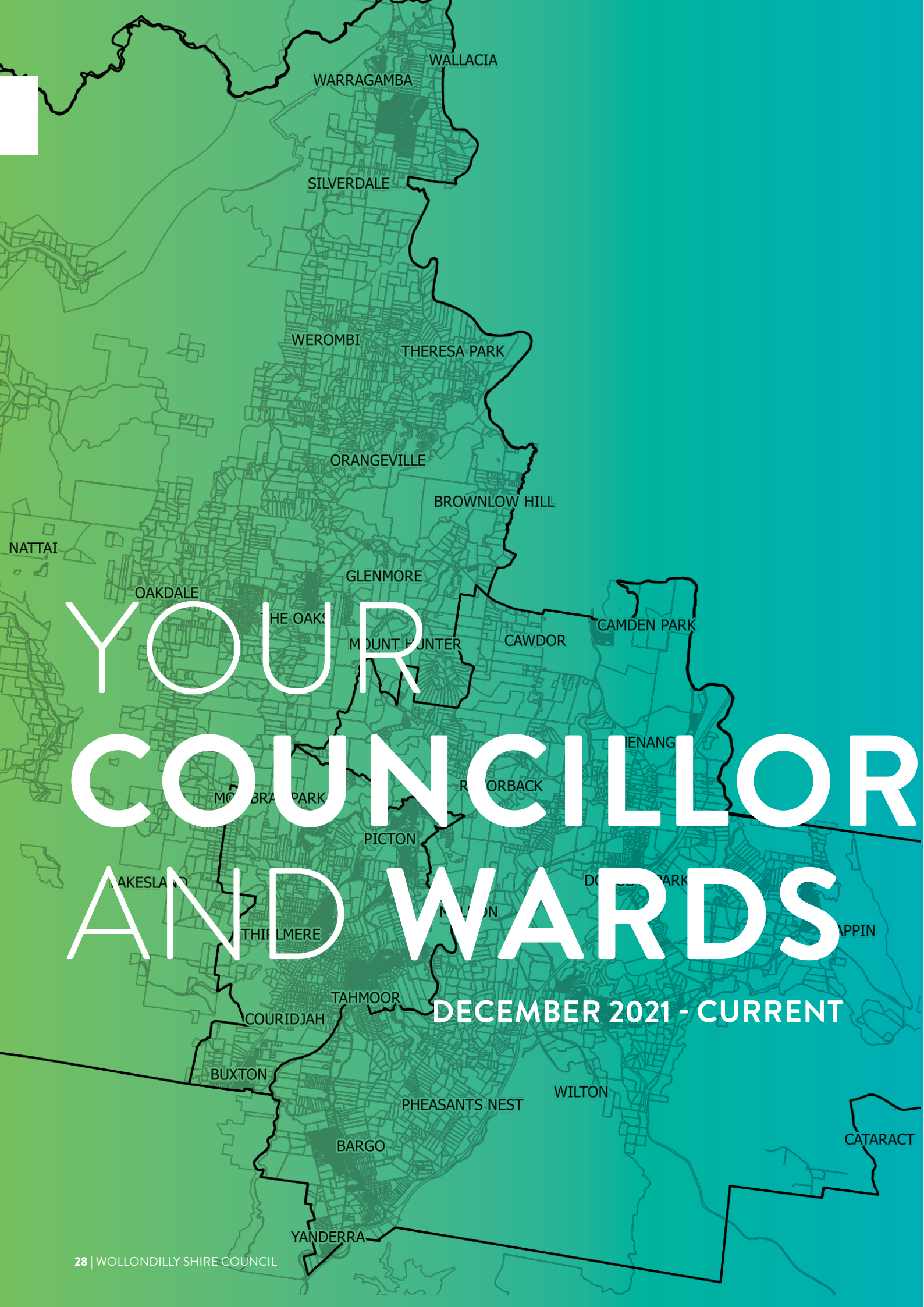
E

## EAST

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







# YOUR COUNCILLORS AND WARDS

DECEMBER 2021 - CURRENT

## COUNCILLORS



**MATT GOULD**  
MAYOR | WOLLONDILLY SHIRE  
P 0427 936 471  
E matt.gould@wollondilly.nsw.gov.au



**MATTHEW DEETH**  
DEPUTY MAYOR | EAST WARD  
P 0428 335 743  
E matthew.deeth@wollondilly.nsw.gov.au



**BLAIR BRIGGS**  
COUNCILLOR | NORTH WARD  
P 0418 269 913  
E blair.briggs@wollondilly.nsw.gov.au



**HILTON GIBBS**  
COUNCILLOR | NORTH WARD  
P 0407 872 138  
E hilton.gibbs@wollondilly.nsw.gov.au



**JUDITH HANNAN**  
COUNCILLOR | NORTH WARD  
P 0414 557 799  
E judith.hannan@wollondilly.nsw.gov.au



**BEVERLEY SPEARPOINT**  
COUNCILLOR | NORTH WARD  
P 0407 822 251  
E beverley.spearpoint@wollondilly.nsw.gov.au



**MICHAEL BANASIK**  
COUNCILLOR | EAST WARD  
P 0425 798 068  
E michael.banasik@wollondilly.nsw.gov.au



**SUZY BRANDSTATER**  
COUNCILLOR | EAST WARD  
P 0407 801 242  
E suzy.brandstater@wollondilly.nsw.gov.au



**PAUL ROGERS**  
COUNCILLOR | EAST WARD  
P 0407 825 774  
E paul.rogers@wollondilly.nsw.gov.au



# Current Wards

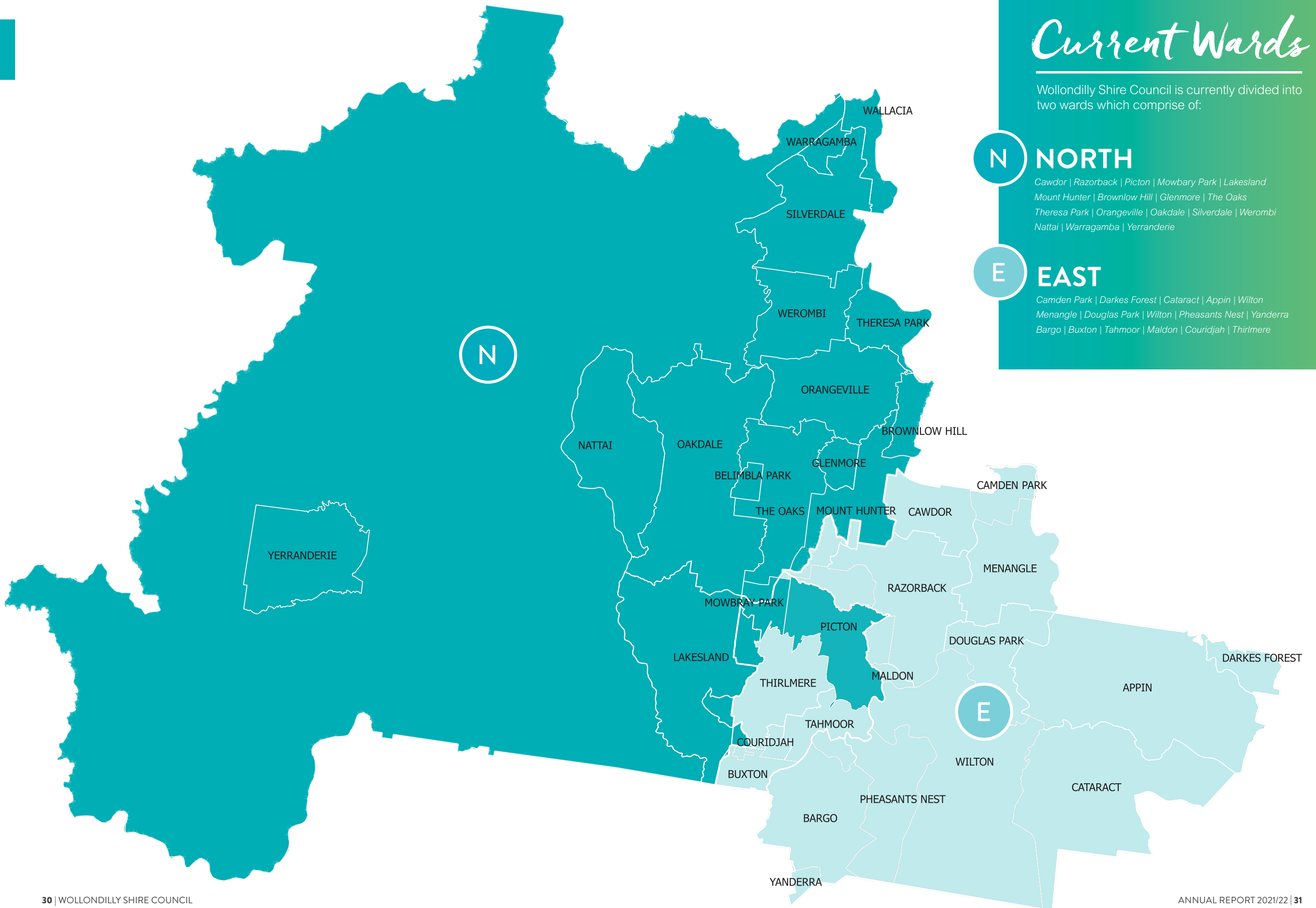
Wollondilly Shire Council is currently divided into two wards which comprise of:

## N NORTH

*Cawdor | Razorback | Picton | Mowbary Park | Lakesland  
Mount Hunter | Brownlow Hill | Glenmore | The Oaks  
Theresa Park | Orangeville | Oakdale | Silverdale | Werombi  
Nattai | Warragamba | Yerranderie*

## E EAST

*Camden Park | Darkes Forest | Cataract | Appin | Wilton  
Menangle | Douglas Park | Wilton | Pheasants Nest | Yanderra  
Bargo | Buxton | Tahmoor | Maldon | Couridjah | Thirlmere*





# OUR YEAR IN A SNAPSHOT

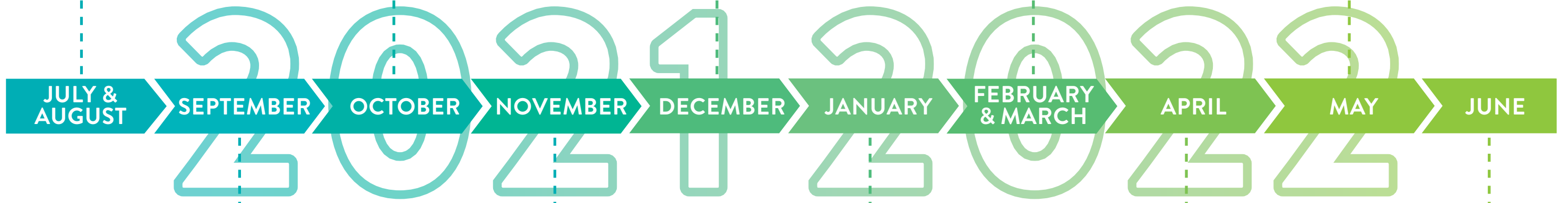
*Lockdown*

*LEP*  
GOES DIGITAL

LOCAL GOVERNMENT  
*Election*

*Storm*  
EVENT

*Illuminate*  
FESTIVAL OF  
ART & LIGHT



*Community*  
GRANTS PROGRAM

*Tahmoor BMX*  
PUMP TRACK OPENED

*Australia Day*

*Youth Week*

*Thirlmere*  
FESTIVAL OF STEAM





PROGRESS ON

# Delivery Program



# TRACKING our progress

Measuring our performance allows Council to evaluate, learn and improve.  
Here's a snapshot of how to read our progress pages.

## ACTION PROGRESS

Numerical snapshot of the Progress Indicators for this delivery area.

## PROGRESS INDICATORS



**ACTION  
COMPLETE**



**INCORPORATED  
INTO CORE  
BUSINESS**



**ROLLED INTO  
NEW DELIVERY  
PROGRAM**



**NO LONGER  
UNDERTAKING  
THIS ACTION**

## ACTIONS

Actions describe specific projects Council will undertake with consideration for community needs and resourcing constraints.

## STATUS

Shows the current progress or position of each action.

## COMMENTS

Comments briefly outline the action progress and project highlights.

ACTION PROGRESS TABLE			
TRACKING OUR PROGRESS  Complete = 8    Incorporated into Core Business = 0    Rolled into new Delivery Program = 6    No longer undertaking this action = 0			
CODE	ACTION	STATUS	COMMENT
OP28	Continue to identify opportunities for improvement in efficiencies on the road pavement repair program to enhance service delivery to the community	Complete	Council teams prepared a 5-year capital program which included redistribution of funds between the various capital programs. This included more funding for phase 2 projects to deal with the damage from recent flooding. This updated 5-year Capital Program was adopted by Council and is being delivered.
OP29	Prepare regular reports to the community on the progress of transport related works within the Capital Works Program.	Complete	21/22 was an extremely challenging year with significant rainfall events significantly impacting on the entire road network. Adjustments to the Capital Works Program was one of the levers to address the damage with the implementation to occur over the short to medium term. Formal reporting and community updates were continuous during this time
OP30	Continue to pursue additional Grant funding Opportunities to respond to high crash locations.	Complete	Applications for 7 projects submitted to the Safer Roads Funding Program for high crash locations. Awaiting funding announcement.
OP31	Deliver priority infrastructure works as identified in the Capital Works Program.	Complete	In 2021-22 Council has delivered a significant transport Capital Works Program (including roads, footpaths, kerb and guttering). Over 170 individual projects were delivered, and 98% of available funding expended by end of June.
OP32	Progress plans and designs for the Buildings of the Wollondilly Community, Cultural & Civic Plan.	Rolled over into new Delivery Program	Key projects completed in this reporting period included: <ul style="list-style-type: none"> <li>• Reopening of the Shire Hall</li> <li>• Construction begun on the Child Services Building</li> <li>• Designs progressed for Stage 2, which includes the Village Green, Library and Government Services Building</li> </ul>
OP33	Continue master planning, design and planning to deliver quality open and public spaces across Wollondilly.	Complete	Our process for developing Master Plans for open space has continued with the adoption of the Warragamba Open Space Master Plan in May 2022. Master Plans for Picton Parklands and the Bargo Gorge and Pot Holes Reserve continue to progress with adoption scheduled for 2022/23. Implementation of existing master planned sites continues to occur with the commencement of the construction of the Telopea Park Youth Zone, completion of the BMX pump track works and commencement of the construction of the new multi-purpose amenities building at Tahmoor District Sporting Complex.
OP34	Review asset strategies and plans to ensure Council's programs meet the changing needs of the community	Complete	A revised Asset Management Strategy was prepared as part of the Resourcing Strategy. The AMS considered and adjusted for the ongoing challenge of managing a significant large network and ongoing major weather events.
OP35	Revise the reporting mechanisms to effectively communicate scheduled infrastructure programs and actions to the community.	Complete	Council continues to evolve and implement its roads communication strategy, which aims to provide current up-to-date information to the community about Council scheduled projects



# SUSTAINABLE AND BALANCED GROWTH



# Highlights

## OUR LOCAL ENVIRONMENTAL PLAN GOES FULLY DIGITAL

Wollondilly breaks new ground as the first council in NSW to move its Local Environmental Plan to a digital format to provide quick, easy and accurate access to information online.



SCAN QR TO READ OUR LEP ONLINE!



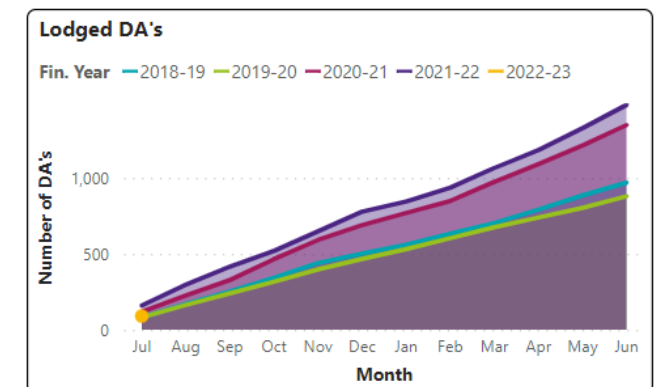
## WILTON GROWTH AREA DEVELOPMENT CONTROL PLAN

The Wilton Growth Area DCP was adopted along with greening & tree canopy targets.

Wilton Growth Area	Environmental Living
Hume Motorway	Employment Land
Arterial Roads	Employment Land Use for Further Investigation
Rail Line and Station	Waterways
Conservation	Wilton Town Centre
Existing rural/non-urban land (potential for conservation)	Proposed Sub-Arterial Road
Urban Capable	Proposed Collector Road
Existing Urban Land	Regional Open Space (proposed and under investigation)

## RECORD DA NUMBERS FOR THE DILLY

Since 2018/19 the number of applications has been increasing at a rate of 10-15% every year. Even with the increased pressures of growth, the impacts of the pandemic and the turbulent introduction of the online NSW Planning Portal, our average processing times have been maintained and improved.





# Customer Satisfaction & CONTINUOUS IMPROVEMENT



2022 Development Application Service Customer Satisfaction Survey Results

84%

of applicants rated the service given to them during their application process as

**GOOD OR VERY GOOD**

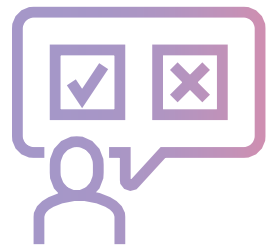


94%

of applicants were **OVERWHELMINGLY POSITIVE** about the politeness of Council staff.

77%

rated Council's building certification service as **GOOD OR VERY GOOD**



72%

of applicants considered our Duty Planning service as **GOOD OR VERY GOOD**

78%

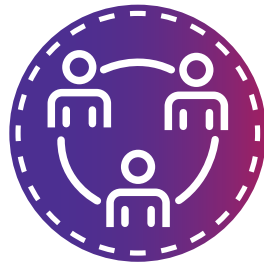
of applicants that had **PREVIOUSLY LODGED DA'S IN OTHER COUNCILS** felt that their **EXPERIENCE WITH US** was about the **SAME OR BETTER** than their previous experiences.



## Customer Service ACTION PLAN

Council is committed to improving customer service by:

**EARLY IDENTIFICATION** of potential bottlenecks and **RESOURCING ISSUES** in other departments.



**IMPROVED COMMUNICATION** of estimated timelines and **PROVIDING UPDATES** of delays or when timelines are unable to be met.

**IMPROVED CLARITY OF INFORMATION/ADVICE** so applicants know exactly what is required thereby **REDUCING BACK & FORTH.**



**ENHANCED AND SIMPLIFIED DA TRACKER** with publication of supporting documents.

New **FACT SHEETS** and **WEBSITE IMPROVEMENTS**



## GRANTS



**\$4M** in grant funding

for important community infrastructure

Funded through the NSW Public Spaces Legacy Program for accelerated average DA turnaround times.

## Supporting OUR LOCAL ECONOMY

Council supported our local businesses in various different ways, including:

**80** BUSINESS WOLLONDILLY DIGITAL NEWSLETTERS **>>** **1,287** LOCAL BUSINESSES

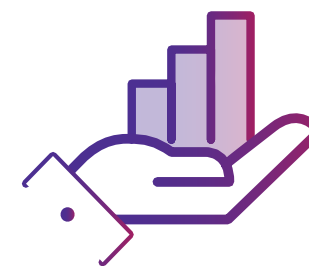


Launched **BUSINESSWOLLONDILLY.COM.AU**



SCAN QR TO CHECK IT OUT!

Delivery of a **COVID-19 BUSINESS SUPPORT PACKAGE** including a **FEE WAIVER INITIATIVE**, back to business videos and bespoke EDMs.



## STRATEGIC MEASURES



**65.7%**

Percentage of people leaving the Shire for employment

Source: Forecast.ID

**32** DAYS

Net median time for determination of development applications



**48%** POSITIVE RATING

Community satisfaction with the built environment

Source: MARKYT Community Scorecard



Community satisfaction with our support provided to local businesses




**81%** POSITIVE RATING











Source: MARKYT Community Scorecard














# ACTION PROGRESS TABLE









TRACKING OUR PROGRESS  Complete = 9 |  Incorporated into Core Business = 9 |  Rolled into new Delivery Program = 8 |  No longer undertaking this action = 1

CODE	ACTION	STATUS	COMMENT
OP1	Continue to deliver the land use planning vision for Wollondilly by delivering key projects as part of Council's highest level land use growth strategy, the Local Strategic Planning Statement - Wollondilly 2040.	 Complete	Wollondilly's land use vision continues to be implemented with the following progress during the reporting period: <ul style="list-style-type: none"> <li>• Adoption of the Rural Lands Strategy</li> <li>• Wollondilly Local Environmental Plan transitioned to digital maps</li> <li>• Progress of planning agreements</li> <li>• Continued strategic planning for Growth and Rural areas</li> </ul>
OP2	Support employment growth across the Shire by actioning the Employment Lands Strategy (July, 2020) to ensure land use planning provides for jobs and employment opportunities.	 Now incorporated into core business	Investigations have commenced on the additional sites for potential inclusion in the adopted Employment Lands Strategy. Technical studies are now underway for land in Silverdale, Bargo and Douglas Park.
OP3	Continue to monitor and review the Local Planning Framework to ensure the best planning outcomes can be achieved and contribute to the strategic goals identified in the Community Strategic Plan.	 Complete	Local Planning framework is regularly monitored to ensure alignment with best practice and alignment with community goals.
OP4	Continue to work with the State Government to ensure ongoing effective integration of the State's online planning document lodgement system (State Government E-Planning Portal) with Wollondilly's systems.	 Rolled over into new Delivery Program	Work continues to integrate systems with the State Government E-Planning Portal with a main focus on ensuring a high level of customer service.
OP5	Continue to keep Council's Local Planning Framework up to date in line with the State Government's Developer Contributions Reforms	 Complete	Council made a submission to the NSW Government's Improving the infrastructure contributions system package. Government announcements were expected by 1 July 2022 however no information has been released at the time of writing this report
OP6	Ensure effective Voluntary Planning Agreements are informed by evidence-based studies that promote and identify necessary infrastructure to support growth and the community.	 Complete	4 Planning Agreements executed during the year: <ul style="list-style-type: none"> <li>• \$32.45m - Bingara Gorge No. 2 Wilton</li> <li>• \$0.256m - Penny Lane (Oaks Street) Thirlmere</li> <li>• \$0.221m - 30 Bronzewing Street Tahmoor</li> <li>• \$0.098m - 90-100 Myrtle Creek Avenue Tahmoor</li> </ul>
OP7	Review Council's engineering and civil design specifications in accordance with the schedule. Ensuring consistency with the Local Planning Framework and important environmental policies including, for example, Smart City and Water Sensitive Urban Design	 Now incorporated into core business	The engineering and civil design specification update program has been conducted in accordance with the schedule, which includes the incorporation of the Water Sensitive Urban Design Strategy directions.
OP8	Undertake initiatives to revitalise Picton, including: <ul style="list-style-type: none"> <li>• Commence a review of the Local Planning Framework to guide planning and design for the Picton Town Centre Precinct.</li> <li>• Undertake a feasibility study of planning initiatives as identified in the Picton Place Plan.</li> <li>• Finalise the Picton Town Centre Place Plan.</li> </ul>	 Complete	Picton Place Plan Implementation draft has been delivered and undergoing internal review. This includes a review of the local planning framework and costs of nominated works.
OP9	Finalise the planning proposal for the Government Services Building	 Complete	This action was completed in the last reporting period.
OP10	Consider the needs of businesses when undertaking changes to the Local Planning Framework and in planning decision making.	 Now incorporated into core business	Council continues to make planning decisions that consider business needs. This is achieved through the Economic Development Strategy and business concierge service. Ensuring any changes are communicated with affected businesses such as the Employment Zone Reforms work led by DPE.



CODE	ACTION	STATUS	COMMENT
OP11	<p>Undertake key initiatives to promote investment in Wollondilly and support local businesses including:</p> <ul style="list-style-type: none"> <li>• Establish a Smart Hub in Picton</li> <li>• Continue to encourage visitation to Wollondilly through destination awareness and advocate for local businesses through year 2 of the “Love the Dilly” campaign</li> <li>• Continue to support local businesses by way of connecting them to relevant support services and resources</li> <li>• Continue to support local associations, including for example, Wollondilly Tourism Association Inc (WTAI), Wollondilly Women in Business (WWBI) and Chambers of Commerce</li> <li>• Continue to support local committees focused on economic and business development such as Economic Development Community Advisory Committee and the Tourism Community Advisory Committee</li> </ul>	 Part Rolled over into new Delivery Program	<p>Building works at the Old Post Office were delayed in 21/22 but are expected to be completed in the first quarter of 22/23. Selection of a prospective operator for the co-working space (“smart hub”) is underway and the operation is aimed to begin second quarter 22/23. Commencing the operating model is a Delivery Plan commitment for the 22/23 FY.</p> <p>Muti-media communication initiatives have been utilised throughout 21/22 to connect local businesses with support opportunities (Facebook, Instagram, LinkedIn, BusinessWollondilly.com.au, VisitWollondilly.com.au, Business Wollondilly eDM and Visit Wollondilly Guide)</p> <p>Ongoing support has been provided to Wollondilly Tourism Association Inc (WTAI), Wollondilly Women in Business (WWBI) and our local Chambers of Commerce</p> <p>A series of 10 Economic Development Community Advisory Committee and Tourism Community Advisory Committee meetings were held in 2021.</p>
OP12	<p>Continue to seek external funding to support Wollondilly’s tourism, investment and the local economy, including as a priority;</p> <ul style="list-style-type: none"> <li>• A feasibility study for the Great Burragorang Valley Walk;</li> <li>• A feasibility study for a Destination Holiday Park and Eco-Lodge &amp; Wellness Centre;</li> <li>• A Wollondilly tourism signage strategy and implementation plan;</li> <li>• Participation in joint marketing and promotions campaigns conducted by Destination NSW and Destination Sydney South Surrounds</li> </ul>	 Now incorporated into core business	<p>Throughout 2021/22, assessment of external funding opportunities were considered where relevant to projects. Council was successful in its bid to participate in Destination NSW’s 2022 Feel New collaborative marketing campaign.</p>
OP13	<p>Develop a Tourism Market Investment Prospectus to encourage investment in the Shire’s visitor economy, as per the Destination Management Plan</p>	 No longer undertaking this action	<p>Developing a Tourism Market Investment Prospectus to encourage investment in the Shire’s visitor economy is a project that needs to be pursued in the future when our planning framework (land use rules and regulations) has been amended.</p> <p>There are pending LEP planning amendments which aim to enable greater tourism investment and event investment opportunities.</p>
OP14	<p>Plan for housing needs across the Shire by delivering key projects identified in the final Local Housing Strategy (Anticipate finalisation late 2021).</p>	 Complete	<p>Social and Health Assessment guidelines adopted and now form part of Council’s planning framework.</p>
OP15	<p>Update the Local Planning Framework to align with outcomes of the Wollondilly Planning Social and Health Impact Assessment (anticipated mid 2021).</p>	 Now incorporated into core business	<p>Social and Health Impact Assessment (SaHIA) Working Group provides advice on development applications, planning proposals and other planning documents in accordance with the adopted SaHIA Policy and Guidelines.</p>
OP16	<p>Deliver the Heritage Study for Appin, Thirlmere &amp; Warragamba (anticipated mid 2021).</p>	 Rolled over into new Delivery Program	<p>Following the completion of the Heritage Study for Appin, Thirlmere, Menangle and Warragamba a draft planning proposal is under preparation to amend the Wollondilly Local Environmental Plan 2011.</p>
OP17	<p>Finalise a Hazard Analysis and Emergency Management Study by the end of 2021, including preparation of an implementation plan.</p>	 Rolled over into new Delivery Program	<p>Work continues to finalise the study.</p>
OP18	<p>Investigate and advocate for improved public transport options for Wollondilly’s residents and businesses including: North-South Rail, the Rapid Bus Network and the electrification of the Southern Rail line through to Picton</p>	 Complete	<p>Council is a key stakeholder in Transport for NSW Sub-District Integrated Network Planning with this project ongoing. In parallel, Council continues its strong advocacy for Picton Bypass and the South West Illawarra Rail Link (SWIRL)</p>
OP19	<p>Commence the development of a framework for a 20-year Wollondilly Transport Plan based on existing precinct and shire wide transport investigations and planning</p>	 Rolled over into new Delivery Program	<p>Key actions that were undertaken in this reporting period included:</p> <ul style="list-style-type: none"> <li>- Development of the Picton Town Centre Transport Plan</li> <li>- Adoption of the Asset Management Strategy</li> </ul>



CODE	ACTION	STATUS	COMMENT
OP20	Develop a new street lighting strategy that includes the potential for Smart and/or Multifunction Poles.	 Now incorporated into core business	A revised street light strategy is well developed and due for completion in 2022 that will consider the use of smart luminaires as well as multi-function poles. Council has also been liaising with Endeavour Energy to retrofit LED luminaires to its existing street network with the potential option for smart controls.
OP21	Support job creation across the Shire by undertaking priority actions for 2021/22 as identified within the Employment Land Strategy (March 2021).	 Rolled over into new Delivery Program	Employment Lands Strategy adopted by Council. Work commenced on implement Strategy.
OP22	Influence and plan for sustainable planning outcomes at Wilton by implementing the transport and connectivity initiatives outlined in the Wilton Health and Wellbeing Strategy (September, 2020).	 Complete	Development applications, development control plans and neighbourhood plans demonstrate commitment to active transport and safe connecting spaces. Planning officers continue to advocate and facilitate for these outcomes. This includes regular meetings with Transport for NSW to ensure bus planning is prioritised.
OP23	Contribute to the Sydney Peri-Urban Network of Councils and the delivery of the action plan (2020).	 Now incorporated into core business	Council staff engaged with the Sydney Peri-Urban Network to progress the action plan.
OP24	Pursue grant funding opportunities for the support of agribusiness and agri- COMMUNITY tourism initiatives to enable the delivery of key projects identified in the Economic Development Strategy	 Rolled over into new Delivery Program	Advocacy opportunities to support opportunities that have been identified in the economic development strategy are being continued in the new Delivery Program period.
OP25	Research, assess and make submissions on intergovernmental policy issues to NSW and federal governments where appropriate with a focus on economic development, growth and connected transport options for Wollondilly	 Now incorporated into core business	Over 30 submissions have been made to State Government, Federal Government and peak bodies on issues of Transport, housing, policy reform and infrastructure, to support the growing needs of Wollondilly.
OP26	Partner with other growth councils to seek support from State and Federal Governments for adequate infrastructure investment to support growth including through membership and representation on the National Growth Areas Alliance (NGAA).	 Rolled over into new Delivery Program	Several meetings were held last year and as a result Wollondilly was represented to ensure growth relates issues and opportunities were represented. This includes ensuring our contribution to advocacy issues and also inform this year's strategic priorities. This is an ongoing action that will continue throughout 2022.
OP27	Strengthen State and Regional partnerships through collaboration, consultation, advocacy, and knowledge exchange to improve decision making and facilitate the achievement of shared objectives, particularly related to sustainable growth planning and infrastructure funding including through membership and representation with the Planning Partnership Office.	 Now incorporated into core business	Council staff participated in several meetings organised by the Western Sydney Planning Partner (WSPP) Office during the year, including the WSPP Project Control Group and planning working groups to collaborate with other Western Sydney Council's and advocate for sustainable growth area planning and infrastructure funding.



# MANAGEMENT AND PROVISION OF INFRASTRUCTURE



## Highlights

UPGRADES TO ROAD NETWORK

TOTAL AMOUNT SPENT  
*improving*  
 OUR ROADS  
**\$16.3**  
 MILLION\*

Over  
**170**  
 INDIVIDUAL PROJECTS  
*delivered*

**SOME COMPLETED PROJECTS INCLUDE:**

1. Mount Hercules Road bridge – safety improvements including culvert replacement and road widening
2. Silverdale Road – road safety improvements
3. Tahmoor - Pedestrian crossing upgrades
4. The Oaks - Pedestrian crossing upgrades
5. Road safety upgrade at Lupton Road & Remembrance Driveway, Bargo
6. Road safety upgrade at Montpelier Drive
7. Heavy vehicle safety upgrade at Wallacia
8. Remembrance Drive, Bargo
9. Werombi Road near Brownlow Hill Loop Road
10. Pheasants Nest Road
11. Moreton Park Road
12. Montpellier Drive
13. Menangle Road

### FEATURED ROAD UPGRADE LOCATIONS



Scan the QR code to find out more about our Capital Works Program and view our Road Renewal Tracker.

\*Total actual expenditure on major roads & bridge works  
 ANNUAL REPORT 2021/22 | 49





## SUCCESSFUL GRANTS



## AWARDS



  
**Telopea Park**  
*Fire Truck*  
*Memorial Playground*  
**BUXTON**



**2022 WINNER**  
 NSW LOCAL GOVERNMENT  
 EXCELLENCE AWARDS  
 Asset and Infrastructure  
 Projects under \$1.5million

## COMPLETED PROJECTS

**Telopea Park**  
*Youth Zone*



STAGE 1

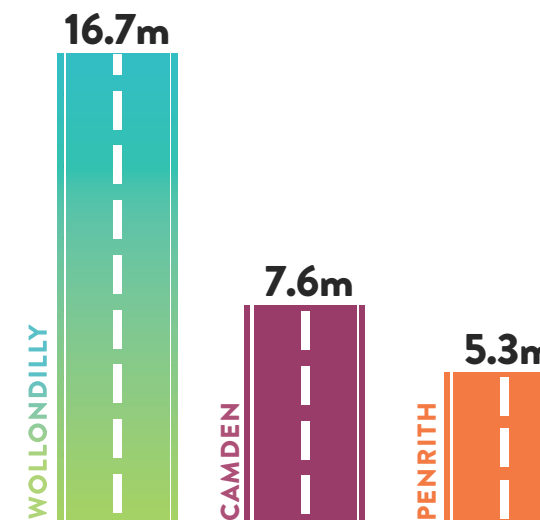
**Tahmoor District**  
*Sporting Complex*



**Tahmoor BMX**  
*Pump Track*



## STRATEGIC MEASURES



**Metres of Road**  
*per rate payer*

*Did you know?*



We fix  
**1,510\* POTHOLES**  
 per month  
\*monthly average

*Community satisfaction*



with the  
 road network











**20%**  
 POSITIVE RATING

Source: MARKYT Community Scorecard









# ACTION PROGRESS TABLE

TRACKING OUR PROGRESS  Complete = 8 |  Incorporated into Core Business = 1 |  Rolled into new Delivery Program = 5 |  No longer undertaking this action = 0

CODE	ACTION	STATUS	COMMENT
OP28	Continue to identify opportunities for improvement in efficiencies on the road pavement repair program to enhance service delivery to the community	 Complete	Council teams prepared a 5-year capital program which included redistribution of funds between the various capital programs. This included more funding for phase 2 projects to deal with the damage from recent flooding. This updated 5-year Capital Program was adopted by Council and is being delivered.
OP29	Prepare regular reports to the community on the progress of transport related works within the Capital Works Program.	 Complete	21/22 was an extremely challenging year with significant rainfall events significantly impacting on the entire road network. Adjustments to the Capital Works Program was one of the levers to address the damage with the implementation to occur over the short to medium term. Formal reporting and community updates were continuous during this time
OP30	Continue to pursue additional Grant funding Opportunities to respond to high crash locations.	 Complete	Applications for 7 projects submitted to the Safer Roads Funding Program for high crash locations. Awaiting funding announcement.
OP31	Deliver priority infrastructure works as identified in the Capital Works Program.	 Complete	In 2021-22 Council has delivered a significant transport Capital Works Program (including roads, footpaths, kerb and guttering). Over 170 individual projects were delivered, and 98% of available funding expended by end of June.
OP32	Progress plans and designs for the Buildings of the Wollondilly Community, Cultural & Civic Plan.	 Rolled over into new Delivery Program	Key projects completed in this reporting period included: <ul style="list-style-type: none"> <li>• Reopening of the Shire Hall</li> <li>• Construction begun on the Child Services Building</li> <li>• Designs progressed for Stage 2, which includes the Village Green, Library and Government Services Building</li> </ul>
OP33	Continue master planning, design and planning to deliver quality open and public spaces across Wollondilly.	 Complete	Our process for developing Master Plans for open space has continued with the adoption of the Warragamba Open Space Master Plan in May 2022. Master Plans for Picton Parklands and the Bargo Gorge and Pot Holes Reserve continue to progress with adoption scheduled for 2022/23.  Implementation of existing master planned sites continues to occur with the commencement of the construction of the Telopea Park Youth Zone, completion of the BMX pump track works and commencement of the construction of the new multi-purpose amenities building at Tahmoor District Sporting Complex.
OP34	Review asset strategies and plans to ensure Council's programs meet the changing needs of the community	 Complete	A revised Asset Management Strategy was prepared as part of the Resourcing Strategy. The AMS considered and adjusted for the ongoing challenge of managing a significant large network and ongoing major weather events.
OP35	Revise the reporting mechanisms to effectively communicate scheduled infrastructure programs and actions to the community.	 Complete	Council continues to evolve and implement its roads communication strategy, which aims to provide current up-to-date information to the community about Council scheduled projects



CODE	ACTION	STATUS	COMMENT
OP36	Determine current service levels of asset delivery and maintenance to help identify continuous improvement opportunities that enhance service delivery and customer needs. Including, for example the management of public spaces and facilities	 Rolled over into new Delivery Program	A revised Asset Management Strategy, which considered services levels at a high strategic perspective. Service levels need to be further explored as Asset Management Plans for the various asset classes are reviewed following the adoption of the asset management strategy
OP37	Ensure flood mitigation measures are implemented for Stonequarry Creek by updating the Stonequarry Creek Vegetation Management Plan (2015) to align with the Risk Management Study & Plan.	 Now incorporated into core business	A selective RFQ process was undertaken however no suitable quotes was received. A new procurement round will be developed and undertaken in 2022/23
OP38	Continue to reduce fire risks across Wollondilly by undertaking Council's annual Hazard Reduction Control program.	 Complete	Program for 2021-22 year completed. Planning already underway to manage vegetation/ fire risk for the 2022-23 financial year.
OP39	Undertake a community consultation program to engage with the community on the potential sale of three community sites (Thirlmere, The Oaks and Oakdale Community Halls) to fund the embellishment and improvement of nearby community lands.	 Rolled over into new Delivery Program	This is an action in the new Delivery Program: 9.4.4. Plan for the renewal of the community halls at Thirlmere, the Oaks and Oakdale.
OP40	Continue to influence the prioritisation of the Picton Bypass by seeking commitment and funding from the State Government.	 Rolled over into new Delivery Program	Council is continuing its strong advocacy for Picton Bypass noting that there is no confirmed commitment by the State Government to its implementation as at June 2022
OP41	Continue to implement initiatives to seek commitment from the State Government to manage roads that are considered State Significant. Recognising reclassification is required as a result of significant growth across the locality. Ensure the State contributes fairly to Wollondilly's significant Road Renewal program.	 Rolled over into new Delivery Program	Council is continuing its strong advocacy for an appropriate State and Regional road review to ensure a fair apportionment of responsibility and funding across the whole road network.



# CARING FOR THE ENVIRONMENT



## Highlights



### SUCCESSFUL GRANTS

**\$520,000**

from the **EPA** for the removal of vegetation effected by the

**GREEN WATTLE CREEK FIRES**



**\$267,000**

from **LGNSW GREENING OUR CITIES**

grant, which delivered a total of

**454 ADVANCED TREES PLANTED**



**STORMWATER MANAGEMENT**

In a collaborative partnership with **WATER NSW**, Council received funding to **IMPROVE STORMWATER MANAGEMENT** and **RAISE COMMUNITY AWARENESS**.

## Significant Tree Register

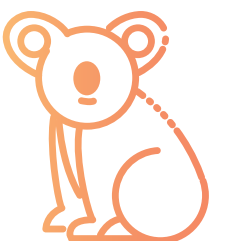
Thanks to the **GREENER NEIGHBOURHOOD GRANT FUNDING PROGRAM**, Council received funding to prepare a **SIGNIFICANT TREE REGISTER**



based on ecological and tree health criteria.

### **KOALA** monitoring program

Council **RECEIVED FUNDING** for a number of projects through extensive collaboration with the **NSW KOALA STRATEGY TEAM** to increase the understanding of koalas & their habitat including a two year koala monitoring program.





## RECOVERY & RESILIENCE

**RESPONSE, RECOVERY AND RESILIENCE EXPO** hosted by Wollondilly Council in partnership with Wingecarribee Council and the NRRRA.

The event included **TWO DAYS OF CONFERENCE** presentations highlighted by **RESILIENCE NSW COMMISSIONER** Shane Fitzsimmons and **DISASTER RECOVERY EXPERT** Anne Leadbeater. There was also an exhibition space that included **STALLS FROM EMERGENCY SERVICES**, community organisations, Council and service providers. **150 PEOPLE** attended the expo.



**THREE COMMUNITY RECOVERY POP-UPS** hosted following the **THIRLMERE STORM DISASTER** event. These provided **SUPPORT AND INFORMATION** to residents impacted by the disaster event. Services present included **RESILIENCE NSW | RED CROSS COMMUNITY LINKS WELLBEING INSURANCE COUNCIL OF AUSTRALIA SOUTH WEST SYDNEY LOCAL HEALTH DISTRICT**

## SPREADING THE WORD ON SUSTAINABILITY

### Community Nursery Rebrand

**REBRANDED** the Community Nursery to **ALIGN** with the main Council brand and **POSITIVELY REPRESENTED** the service.

THE ROBIN DAVIES  
**WOLLONDILLY COMMUNITY NURSERY**

### SustainaDilly WORKSHOPS

We hosted **20 FREE** Sustainadilly Workshops at the Robin Davies Community Nursery with more than **180 PARTICIPANTS**. The workshops included:



**WORM FARMING & COMPOSTING**



**GROW SEASONAL VEGETABLES**

**WATERWISE HABITAT GARDEN**



## PROTECTING THE HEALTH OF OUR COMMUNITY

Despite the **COVID RESTRICTIONS AND LOCKDOWN** that forced Food and Health inspections to be deferred until the end of February, Council's **ENVIRONMENTAL HEALTH OFFICERS** worked extremely hard to achieve all required inspections for the year.

### FOOD Inspections

**151**

**HIGH TO MEDIUM RISK INSPECTIONS**



with **61** premises receiving **5 STARS** and **48** premises receiving **4 STARS**

**24**

**FOOD PREMISE FAILURES** resulting in **14 WARNING LETTERS ISSUED**

**8 IMPROVEMENT NOTICES**

+

**2 PENALTY INFRINGEMENT NOTICES**



### 41 Public Health INSPECTIONS COVERING

**PUBLIC SWIMMING POOLS**



**COMMERCIAL WASTE WATER SYSTEMS**



**UNDERGROUND PETROLEUM TANKS**



**SKIN PENETRATION PREMISES**

**COOLING TOWERS**



## REINVENTING OUR WASTE SERVICE

### ZERO waste EVENTS

Trailed a transition **ZERO WASTE EVENTS** by aiming to divert as much landfill as possible at the last two largest Council events;

**ILLUMINATE FESTIVAL** Illuminate had a **64% DIVERSION** rate.

**FESTIVAL OF STEAM**

Waste management was then adjusted for The Festival of Steam which saw an improvement with **84% DIVERSION** from landfill.



### WASTE SURVEY

**FANTASTIC ENGAGEMENT** on our Waste Survey during lockdown when face to face engagement wasn't possible. Received **OVER 1400 RESPONSES** to our questionnaire including **35 HARD COPY RESPONSES**. This **COMPREHENSIVE FEEDBACK** has been used to **PLAN THE FUTURE DIRECTION OF WASTE MANAGEMENT** in Wollondilly.



**WASTE COMPACTOR TRUCK**

Waste compactor truck became **FULLY OPERATIONAL**, **ALL 60LTR BINS** were **REMOVED** from **PUBLIC AREAS** and **REPLACED** with **240LTR MOBILE GARBAGE BINS**.

### CLEAN UP THE DILLY

**THANKS TO A GRANT OF \$33,000** Council held a special **CLEAN UP AUSTRALIA ACTIVITY** at 55 Charlies Point Rd, Bargo.

**THIS CLEAN INVOLVED THE REMOVAL OF:**

**107** **MOTORCYCLE TYRES**

**204** **PASSENGER TYRES**

**13** **LIGHT TRUCK TYRES**

**15** **TRUCK TYRES**

**8.5** **TONNES OF ASBESTOS**











**7.02** **TONNES OF GENERAL WASTE**














# ACTION PROGRESS TABLE

TRACKING OUR PROGRESS  Complete = 9 |  Incorporated into Core Business = 1 |  Rolled into new Delivery Program = 9 |  No longer undertaking this action = 0

CODE	ACTION	STATUS	COMMENT
OP42	Subject to the finalisation of the Cumberland Plain Conservation Plan, finalise the Wollondilly Biodiversity Strategy and start implementing the priority actions. Start implementing key actions under the Integrated Water Management Strategy (December 2020)	 Rolled over into new Delivery Program	On hold. No action to finalise this objective could be undertaken during this reporting period as the Department of Planning and Environment is still to release the finalised Cumberland Plain Conservation Plan. This planning instrument is crucial to the directions outlined in the draft Wollondilly Biodiversity Strategy.
OP43	Use the adopted Integrated Water Management Strategy (December, 2020) (including, for example, water sensitive urban design (WSUD)) to inform guidelines for new developments to achieve a zero impact on waterways.	 Rolled over into new Delivery Program	The objectives of this strategy continue to be achieved during this period through ongoing development application referrals, pre-DA meeting process and advice provided to developers on these matters. Development of the final guidelines has been adopted in the 22-23 Delivery Plan
OP44	Ensure the Local Planning Framework and planning decision making continues to consider important conservation measures. Including through 'business as usual' practices such as internal communications in addition to effective communication with State Government environmental agencies	 Rolled over into new Delivery Program	Planning proposals and control plans continue to consider conservation and sustainability, such as white roofs in Wilton DCP, and Cumberland Plain Conservation Plan in some proposals not proceeding until conversation values are protected.
OP45	Continue to develop Wollondilly's Comprehensive Koala Plan of Management (CKPoM) based on the new State Environmental Planning Policy 2021 and supporting guidelines to help manage land development to support the conservation of Koalas.	 Rolled over into new Delivery Program	On hold. No action to completely finalise this objective could be undertaken during this reporting period as the The Department of Planning and Environment is still to release the guidelines for Koala SEPP 21. This planning instrument is crucial to inform the direction of the draft CKPoM.
OP46	Continue to implement Council's key strategies developed to protect and enhance our natural environment including, for example; the Integrated Water Management Strategy (December, 2020) and Wollondilly Biosecurity Strategy (September, 2020).	 Complete	This objective was achieved throughout the period via ongoing development application referrals, Pre-DA meeting process, advice to property owners and advice provided to developers on these matters via informal and formal meeting opportunities.
OP47	Continue programs and activities that guide the management of vegetation across Wollondilly, informed by adopted Council strategies including, for example, the Wollondilly Biosecurity Strategy (September, 2020) and Council's Tree Management Policy (November, 2020).	 Complete	Continuous ongoing delivery of the action through development application referrals, Pre-DA meetings and delivery of the Weed Action Plan funded project through the Commencement of the council's first Biosecurity Officer
OP48	Develop a Significant Tree Register process that will enable certain trees within the Local Government Area to be classified as having significant values related to their visual, historic, botanical, cultural or commemorative significance and have an appropriate retention or conservation protection applied to them.	 Rolled over into new Delivery Program	Greener Neighbourhoods Grant funding secured for preparation of this register in 2022/23.
OP49	Continue to identify opportunities that encourage greater community participation and awareness on environmental issues and opportunities across Wollondilly, including undertaking environmental themed educational workshops.	 Complete	Delivery of face to face workshops and promotional activities returned in second half of the reporting period following the relaxing of the COVID management rules. Participation in workshops and nursery events returned to pre-COVID levels.
OP50	Support the community to manage the impact of the local Grey Headed Flying Fox population by undertaking approved and funded programs.	 Complete	Prince St Bridge sign has been installed. Reduced management activities for the local Grey Headed Flying Fox population was required during the second half of reporting period due to the reduction and movement of the colony to another location.
OP51	Implement initiatives that encourage responsible pet ownership and educate the community on the unique flora and fauna of Wollondilly	 Complete	To raise awareness of the importance of looking after pets responsible companion animal ownership, Council staff created a series of educational videos which appear on Council's Facebook page and website. The videos help to promote responsible pet ownership and strategies.



CODE	ACTION	STATUS	COMMENT
OP52	Complete the review of Council's approach to sustainability across the organisation to inform operations and business planning.	 Rolled over into new Delivery Program	During this reporting period, a draft Sustainability Policy was prepared and preparation of the draft Sustainability Strategy begun. Timeline prepared for public consultation of policy in October 2022.
OP53	Seek the protection and support of viable agricultural land across the Shire by finalising the Rural Land Strategy (Anticipate completion late 2021).	 Complete	The Wollondilly Rural Lands Strategy was adopted by Council on 21 September 2021 to provide the long term strategic direction for rural areas in Wollondilly.
OP54	Consult and engage with the agriculture industry to ensure Council policies and strategies consider the agricultural needs of the Shire.	 Complete	The Rural Industry Community Advisory Committee was engaged up until the end of Council term.
OP55	Continue to identify continuous improvement opportunities in compliance investigation, enforcement and policy review that enhance service delivery and customer needs.	 Complete	Council signed a partnership agreement with WaterNSW to receive funding to assist with the digitisation of inspection results from Waste Water Consultants, lodgement to Council on a portal and integration with our records and data base systems. This will improve efficiency for the contractors and will streamline the process at Council's end with a result of reducing time frames and alerting staff to any potential environmental and non-compliant legislation issues
OP56	Engage a waste management contractor(s) for managing domestic waste, recycling and garden organics with the contracted works to commence from 2024 onwards in conjunction with the partner councils.	 Complete and  Rolled over into new Delivery Program	Regional FOGO Feasibility Study and FOGO Focus Groups with Rural landowners completed during this period. P24 regional waste disposal tender process has been following the adopted timeline which included completion of the tender advertisement and the commencement of the evaluation process during this period. The adopted timeline involves further actions which have been rolled into the new Delivery Program. Domestic Waste Bin Composition Audit completed. A review of the components required for the waste collection tender process was undertaken.
OP57	Commence the implementation of the Waste Management Strategy and Action Plan (December, 2020) to improve the management of waste across the Shire. Actions for 2021/22 include: • Investigate the need and feasibility of developing a waste transfer station. • Continue to support the annual Clean up Australia Day event by providing advice to volunteers and organisers, providing additional equipment to volunteers and removing waste collected by volunteers. • The development of the Community Recycling Centre. • Undertake annual review of the strategy and supporting actions • Undertaking scheduled educational, marketing and communication initiatives.	 Rolled over into new Delivery Program	Progress on the waste transfer station and community recycling centre was put on hold due to Project Officer vacancy in the Project Team and Manager Waste & Environmental Services vacancy for the majority of the annual reporting period. An additional special Clean Up Australia activity was coordinated on behalf Crown Land using a grant of \$33,000 in October 2021 for 55 Charlies Point Rd Bargo. Review and programming of Waste Strategy actions continued during the period. Review and scheduling of community information and promotional materials continued during the period which included clean up service flyer, website updates, waste management services updates in relation to natural disasters, festive season additional recycling service etc.
OP58	Ensure the Local Planning Framework and decision making continues to consider waste management needs across the Shire.	 Now incorporated into core business	Continuous ongoing delivery of objective through development application referrals, Pre-DA meetings and advice to developers. A procurement timeline being prepared for finalisation of Draft Waste DCP guidelines in 22-23
OP59	Continue to promote the vision and local aspirations identified within Wollondilly 2040 (March, 2020) and the Local Planning Framework to the State Government, in particular when planning for Wilton, Greater Macarthur and surrounds.	 Rolled over into new Delivery Program	The LSPS continues to be the source for messaging around growth in Wollondilly. Aspiring to make Wilton a great town supported by infrastructure.



# LOOKING AFTER THE COMMUNITY



# Highlights

EVENTS BRINGING THE COMMUNITY TOGETHER

**ILLUMINATE WOLLONDILLY**  
FESTIVAL OF ART & LIGHT

BETWEEN 15,000 &  
**18,000**  
festival attendees

ILLUMINATE FESTIVAL OF ART & LIGHT

SCAN TO WATCH ILLUMINATE VIDEO

**THIRLMERE**  
FESTIVAL OF STEAM

RECORD CROWDS

**8,300**  
festival attendees

-----

**6,000**  
train tickets sold



CONTINUOUS IMPROVEMENT FOR COUNCIL SERVICES

Exceptional FAMILY DAY CARE SERVICE

**3** Family Day Care Educators nominated for **EXCELLENCE** in **FAMILY DAY CARE AWARDS**



Library Service

Delivered an **EXTENSION AND ADJUSTMENT** to **LIBRARY SATURDAY HOURS**.

Now operating **10AM-2PM**, the change in hours **PROVIDES** the **COMMUNITY**, specifically **FAMILIES, WORKERS AND STUDENTS**, with **MORE ACCESS** to **LIBRARY SERVICES** at suitable times.



**\$400,000** LIBRARY GRANT

The Library was successful in the **2021/22 PUBLIC LIBRARY INFRASTRUCTURE GRANT PROGRAM**, providing over \$400,000 towards the refurbishment of the library.



MAJOR MILESTONES FOR COMMUNITY PROJECTS & OUTREACH TEAMS

Development AND DISTRIBUTION of the



WOLLONDILLY SENIORS HEALTHY LIFESTYLE GUIDE during Seniors Festival 2022

**SUPPORTED** the Camden /Wollondilly Domestic Violence Committee's **SAYNO2DV BREAKFAST**.



This event **RAISED AWARENESS** about DV, **HEARD SURVIVORS** tell their stories and raised money towards **BLUE WREN HOUSE** A DV shelter being built to house women leaving domestic violence.

**250 PEOPLE ATTENDED**

Community Engagement AND ENDORSEMENT of the **DISABILITY INCLUSION ACTION PLAN** 2022-2026



Scan to read!

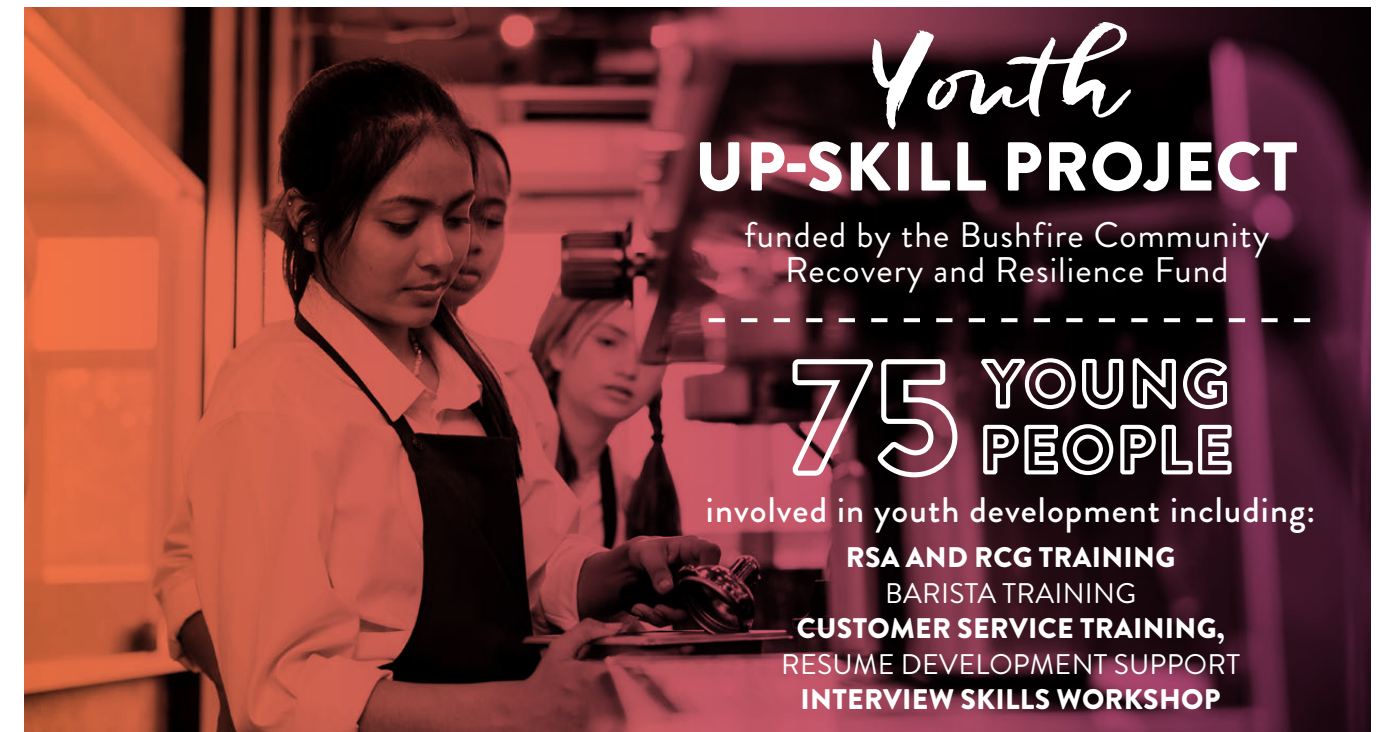
SUPPORTING DILLY'S YOUTH



The Beach Bus ran for its **9TH YEAR**

**4 DAYS | 182 PEOPLE**

Wollondilly to North Wollongong Beach



Youth UP-SKILL PROJECT

funded by the Bushfire Community Recovery and Resilience Fund

**75 YOUNG PEOPLE**

involved in youth development including:

- RSA AND RCG TRAINING**
- BARISTA TRAINING**
- CUSTOMER SERVICE TRAINING,**
- RESUME DEVELOPMENT SUPPORT**
- INTERVIEW SKILLS WORKSHOP**

STRATEGIC MEASURES

Community satisfaction with quality of life



**91%**

POSITIVE RATING



Community satisfaction with library services

**86%**

POSITIVE RATING

Community satisfaction with childcare services



**76%**





POSITIVE RATING

Source: MARKYT Community Scorecard | L-R - 'Place to Live', 'Library Services', 'Services and facilities for families and children (including childcare services)'











# ACTION PROGRESS TABLE

TRACKING OUR PROGRESS  Complete = 5 |  Incorporated into Core Business = 5 |  Rolled into new Delivery Program = 2 |  No longer undertaking this action = 0

CODE	ACTION	STATUS	COMMENT
OP60	Commence the implementation of the Wollondilly Library Strategy 2020 - 2026 to enhance library services for the community.	 Complete	<p>Key actions completed in this reporting period:</p> <ul style="list-style-type: none"> <li>• Scoping in progress for pod/kiosks</li> <li>• Prioritised improvement of Saturday opening hours</li> <li>• Ongoing scoping for improved Mobile Library locations with the Tahmoor site moved to a more prominent location</li> <li>• Continued library rebranding and website redesign project</li> <li>• Memorandum of Understanding has been developed with the Picton &amp; District Historical and Family History Society</li> <li>• Applied for Community Heritage Grant to fund review of existing local studies collection and significance assessments in partnership with Picton &amp; District Historical and Family History Society</li> <li>• Public Library Infrastructure Grant funding application successful. Floor plan and fitout confirmed for Library Community Lounge and working space. Construction is close to being underway.</li> <li>• Ongoing communications with Cultural Precinct Project Control Group and Williams Ross architect to steer development of new library</li> </ul>
OP61	Prepare for Council's new preschool service (due to commence in 2022/23 pending completion of the new Children's Services Building).	 Incorporated into core business	Internal working group continues to meet regularly providing updates on capital works, building schedule and the proposed Preschool.
OP62	<p>Promote community participation and engagement by delivering a series of community events (subject to grant funding), including, for example:</p> <ul style="list-style-type: none"> <li>• Illuminate in September, 2021;</li> <li>• Festival of Steam – in March 2022, and;</li> <li>• Summer Fest.</li> </ul>	 Complete	<p>Council delivered a range of community corporate and civic events that enabled residents and visitors to recreate, socialise and engage despite inclement weather, fire and flood impacts.</p> <p>Highlights included:</p> <ul style="list-style-type: none"> <li>• The expanded Illuminate Festival was held over three (3) days in May which incorporated an Illuminated Sculpture Display, Long Table Dinner, Jazz and Swing Afternoon, Markets, Art Exhibitions, Live Entertainment and much more. Attendance at Illuminate was estimated to range from 15,000 to 18,000 depending on the day, time and weather conditions.</li> <li>• A revitalised Thirlmere Festival of Steam was held in June with record attendances across two (2) days which featured an expanded program of Heritage Train Rides, Family Fun Day, Amusement Rides, Markets and Live Entertainment. Record crowds were in attendance at the Thirlmere Festival of Steam with 6,000 train tickets sold and over 8,300 people attending the Thirlmere Rail Museum.</li> <li>• The Summer Fest Series commenced with events held in Picton, The Oaks and Oakdale while a further five (5) events are proposed for the Summer months.</li> </ul>
OP63	Establish a Diabetes Awareness Project with the Dilly Wanderer Service, under the Wollondilly Health Alliance and in partnership with the University of Western Sydney	 Complete	Council's graphic design team assisted in the development of promotional flyers for the Diabetes and Healthy Lifestyles Program, with a specific Aboriginal focus and culturally appropriate artwork. Dilly Wanderer Project Officer and Team Leader continue to engage with the Diabetes Project Team though COVID-19 Pandemic has meant Health resources have been redeployed to frontline responses.



CODE	ACTION	STATUS	COMMENT
OP64	Plan for the diverse needs of community groups by developing a new Disability Inclusion Action Plan for 2022 – 2026	 Complete	Wollondilly Shire Council's Disability Inclusion Action Plan 2022-2026 has been developed following extensive community consultation along with research into best practice and internal feedback from Council staff. The DIAP is a whole of Council approach to ensure better access and inclusion for people living with disabilities. The DIAP is focused on the essential four themes: Attitudes & Behaviours, Liveability, Systems & Process and Employment Opportunities. The DIAP's four areas are consistent with NSW Disability Inclusion Plan and aims to create long-term change to enhance inclusion across the Wollondilly Shire. Wollondilly Shire Councils DIAP 2022-2026 was endorsed by Council on Tuesday 28 June 2022 and will now be embedded into the delivery program for action.
OP65	Ensure the Local Planning Framework and decision making continues to consider the disability needs within the community.	 Now incorporated into core business	Council's Ageing and Disability Officer continues to contribute to the Social and Health Impact Assessment working group assisting in the review of Development Applications and Planning Proposals and ongoing review and development of Council's Social and Health Impact Assessment policy and guidelines.
OP66	Develop and implement a Communications and Engagement Strategy.	 Rolled over into new Delivery Program	Due to the competing priority of needing to review the Community Strategic Plan during 2021/22, resources were redirected to complete the Community Engagement Strategy for the CSP. The development of a Communications and Engagement Strategy is now planned for the 2022/23 FY
OP67	Establish a Mobile Recovery Hub to support community recovery after natural disasters, and preparedness for future emergency events	 Rolled over into new Delivery Program	This vehicle was delivered on 29/06/2022. The van is now being measured and booked in for quoted external wrap and internal fit out.
OP68	Continue to identify opportunities to support businesses and the community rebound from the impacts of the COVID-19 pandemic.	 Complete	Key actions to support business and the community undertaken during 2021/22 included: <ul style="list-style-type: none"> <li>• Delivery of a weekly Business Wollondilly eDM connecting businesses with support opportunities</li> <li>• Delivery of the BusinessWollondilly.com.au website linking businesses with State, and government agency support.</li> <li>• Delivery of Special Covid19 Business Support Package including Council "fee waiver" program for small businesses</li> </ul>
OP69	Maintain and leverage strong partnerships with local agencies and services to help meet the needs of the community.	 Now incorporated into core business	Council Project Officers continue to work in partnership with a wide range of local community organised to meet the changing needs in the local community including in the youth, young families, mental health, ageing, disability and resilience space. Working with a wide range of local organisations and government agencies to deliver services and community development projects has been incorporated into core business activities.
OP70	Continue to seek external funding for initiatives that support Wollondilly's tourism, investment, and the local economy	 Now incorporated into core business	Potential funding opportunities are reviewed and considered as relevant. Council also connects local associations to applicable funding opportunities.
OP71	Regularly review the Wollondilly Recovery Plan and Activate Wollondilly Long Term Recovery and Resilience Plan.	 Now incorporated into core business	Team Leader and Community Recovery Officer now regularly attend LEMC meetings as well as internal pre and post LEMC meetings. This provides the opportunity to regularly discuss and review the Activate Wollondilly Long-Term Recovery and Resilience plan. This document is also discussed and reviewed with the Local Recovery and Resilience Committee.



# DISABILITY INCLUSION ACTION PLAN ANNUAL REPORT

Council has a key role in promoting and supporting inclusion of people with disability. We do this by ensuring access and inclusion is a key consideration in everything we do. This includes how we develop the built environment, provide our information and services, employ our staff, and promote and support positive community attitudes and behaviors towards people with disability. The delivery of our Disability Inclusion Action Plan 2017-21 is now complete and we are proud of the progress that has been made highlighted in our annual report.

However, we continue to strive to make Wollondilly an inclusive place to live, work and visit by providing equal opportunity for people with disability to participate in all aspects of community life. In June 2021 we adopted a new Disability Inclusion Action Plan 2022-26 (DIAP). Our new DIAP sets out what we will do to continue to support inclusion of people with disability in our Shire over the next 4 years. It was developed after extensive community engagement including hearing from people living with disability, carers, service providers and local business to make sure our actions reflect what is important to our residents. The new DIAP will assist us to meet requirements for local government in the NSW Disability Inclusion Act 2014.

## Council has undertaken a variety of projects and upgrades since our first Disability Inclusion Action Plan that was established in 2017, which have included:

- New accessible toilet facilities built across the Shire including Thirlmere, Bargo, Tahmoor and The Oaks
- Continuation of the Inclusion and Access Community Advisory Committee
- Live Auslan Storytime on Wollondilly Library Facebook
- Completion of 'Livvi's Place', an inclusive play space with a changing places accessible lift and change facility located in the township of Warragamba
- Renewal of a number of bus stops including new facilities at Mt Hunter and Camden Park
- Youth employment project 'Adulting 101' which included courses in responsible service of alcohol, responsible conduct of gambling, barista training and resume writing courses
- Accessibility upgrades to the website implemented, to ensure our website is compatible with adaptive technology such as screen readers
- Open captioning implemented in all Council short videos that were used for internal & external purposes
- Quiet/Sensory Space established at the 2022 Illuminate Festival of Art and Light.

## Final Snapshot 2017-21

ACTION	STATUS
<b>SUSTAINABLE AND BALANCED GROWTH</b>	
Promote Access and inclusion to local businesses through our current partnership with Macarthur Access Group for Inclusive Communities (MAGIC)	🚫 No longer undertaking this action
DIAP be promoted to development process through the Development Application process	⚙️ Incorporated into core business
<b>MANAGEMENT AND PROVISION OF INFRASTRUCTURE</b>	
Public Toilets Strategy development	✅ Complete
Public Toilets Strategy implementation	✅ Complete

Playground upgrade in Warragamba to be an Inclusive playground in partnership with Touched by Olivia Foundation	✅ Complete
Advocacy for completion of access upgrades to all Bus Stops	⚙️ Incorporated into core business
Advocacy for upgrade of all Train Stations	⚙️ Incorporated into core business
Strategic Commitment when we work to a minimum standard to upgrade our Council Buildings and Facilities	⚙️ Incorporated into core business
<b>LOOKING AFTER THE COMMUNITY</b>	
Utilise International Day of People with Disability to promote inclusion to the greater community	✅ Complete
Quarterly Disability Information Forums to inform the community in an inclusive and accessible setting	⚙️ Incorporated into core business
Provision of Accessible Community Bus available to hire to transport and socially disadvantaged groups in the Community	⚙️ Incorporated into core business
Provide Talking Newspaper	🚫 No longer undertaking this action
Advocacy for Services to have a presence in Wollondilly and provide services where gaps are evident	⚙️ Incorporated into core business
Include National Relay Service (TTY - Teletypewriter) contact details in all generic Council publicity and advertising materials and information provided	✅ Complete
Community Engagement Strategy to include a checklist on inclusive consultation	⚙️ Incorporated into core business
<b>EFFICIENT AND EFFECTIVE COUNCIL</b>	
Engage external facilitator to develop and deliver comprehensive Inclusion Training	⚙️ Incorporated into core business
Continue to employ Ageing and Disability Officer after salary subsidy ceases 30 June 2018	⚙️ Incorporated into core business
Council wide annual inclusion & diversity month with all teams working on a mini inclusion project	🚫 No longer undertaking this action
Flexible working hours for staff to facilitate and support staff work life balance, family and caring commitments and support staff who have disability	⚙️ Incorporated into core business
As part of Council's Workforce Management Strategy, include and develop new guidelines for inclusion and Equal Employment Opportunities	✅ Complete
Review recruitment processes, forms and language for accessibility	⚙️ Incorporated into core business
Identify and work with a disability employment organisation to assist with opportunities for employment and Job Access to support employees in their role	⚙️ Incorporated into core business
Develop an Inclusion and Access tool for Council staff to use when organising public events and activities	✅ Complete
Customer Service Training delivered to all staff (including new starters) to include Disability Awareness	⚙️ Incorporated into core business
Use plain English in our communication	⚙️ Incorporated into core business
Promote that Information is available in a range of formats on request	⚙️ Incorporated into core business
Council internal Steering Group to implement the DIAP and track progress	✅ Complete
Develop and implement plan to ensure web content compliance with Web Content Accessibility Guidelines 2.0 of AA standard as required by the National Transition Strategy	⚙️ Incorporated into core business
Investigate closed captioning of Council archived videos including	✅ Complete
Disability Access Advisory Committee	⚙️ Incorporated into core business



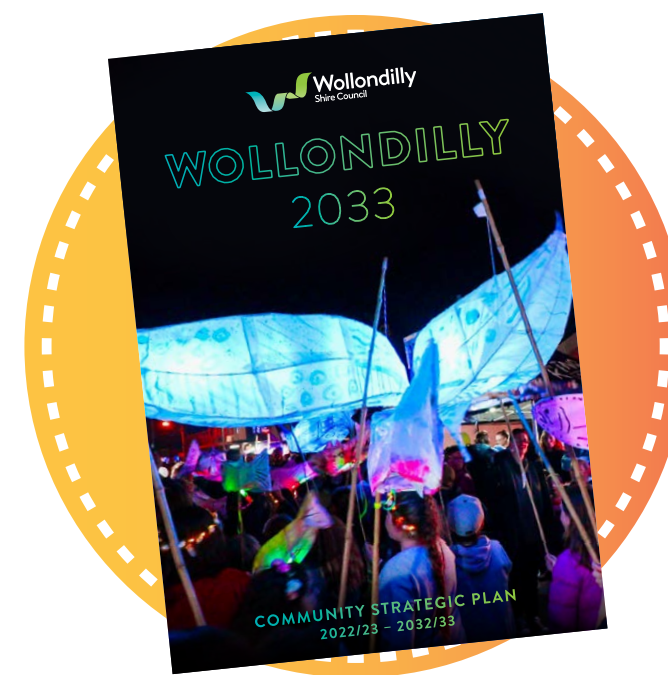
## EFFICIENT AND EFFECTIVE COUNCIL



## Highlights

A NEW TERM OF COUNCIL & A REFRESHED VISION FOR WOLLONDILLY SHIRE

The **WOLLONDILLY COMMUNITY** voted for **MATTHEW GOULD** to be our first ever **POPULARLY ELECTED MAYOR**. Joining him for the **NEXT TERM OF COUNCIL** are Deputy Mayor Matthew Deeth, Blair Briggs, Hilton Gibbs, Judith Hannan, Beverley Spearpoint, Michael Banasik, Suzy Brandstater and Paul Rogers.



## Community STRATEGIC PLAN

**SINCE THE BEGINNING** of the new term, Council has already **SHAPED THE COMMUNITY** with the **ENDORSEMENT** of the new **COMMUNITY STRATEGIC PLAN & ADOPTION** of the **DELIVERY PROGRAM**.



## TECHNOLOGY INNOVATION IMPROVING CUSTOMER SERVICE



### Digital Building Inspection Software

Our **PLANNING TEAM** have worked hard with our **IT TEAM** to **DEVELOP AND IMPLEMENT** a **DIGITAL BUILDING INSPECTION** software system that has resulted in **SIGNIFICANT EFFICIENCY IMPROVEMENTS**.



At the **LG PROFESSIONALS NSW 2022 LOCAL GOVERNMENT AWARDS**, Council received the **INNOVATIVE LEADERSHIP AWARD** for the **IMPLEMENTATION OF SALESFORCE**.

This initiative involved the **PROJECT TEAM, IT & CUSTOMER SERVICE** & staff from right across the organisation. This **INTEGRATED SERVICE DELIVERY PLATFORM** has helped us **IMPROVE THE CUSTOMER EXPERIENCE, INCREASE PRODUCTIVITY & SAVE MONEY**.

## STRATEGIC MEASURES

Community satisfaction with Council's overall performance

**61%**  
POSITIVE RATING



Community satisfaction with the elected Council

**53%**  
POSITIVE RATING



Source: MARKYT Community Scorecard | L-R - 'Governing Organisation', 'Councillors' Overall Performance'

## COMMUNICATING WITH OUR COMMUNITY

We know the **IMPORTANCE** of keeping our **COMMUNITY INFORMED** and aware of what is happening. Our **COMMUNICATIONS TEAM** have been focused on **IMPROVING OUR COMMUNICATIONS PROCESSES**. Some highlights include:

### Roads WORKING GROUP



Consolidation of the **'ROADS WORKING GROUP'** to produce *consistent, planned communications* which is keeping the **COMMUNITY INFORMED** of what Council is doing **ACROSS THE road network**.

### Emergency COMMUNICATIONS STRATEGY



An emergency *communications process* including development of the **EMERGENCY COMMUNICATIONS STRATEGY** and **STRENGTHENING** of *communications channels* with other teams during **COVID, STORM & FLOOD EVENTS**.

### Planning & Development COMMUNICATIONS PARTNERSHIP



Establishing a **PLANNING & DEVELOPMENT COMMUNICATIONS PARTNERSHIP** to proactively & consistently *communicate and educate the community* about the positive work Council is undertaking in this space.

## ON THE ROAD TO A HIGHER PERFORMING ORGANISATION

### Workforce MANAGEMENT STRATEGY

This year saw the **DEVELOPMENT AND ENDORSEMENT** of the **'WORKFORCE MANAGEMENT STRATEGY'**, which forms an integral part of the new **RESOURCING STRATEGY** adopted by Council in June.

### Staff Safety

Staff safety continues to be a focus, with **ALL CORPORATE WORK HEALTH AND SAFETY TARGETS ACHIEVED** in this financial year. Council has also created a **HAZARDOUS MANUAL TASK REGISTER**, which has helped to **ELIMINATE** or **REDUCE** the **RISK** of hazardous manual tasks.

## OUR STAFF HAVE BEEN SUPPORTED IN VARIOUS Professional Development Opportunities

**LEADERSHIP  
Development  
PROGRAM**  
Including the  
Diploma in Leadership  
& Management
















**CUSTOMER  
Excellence  
PROGRAM**

*Effective Feedback  
and  
Leading  
through Change*  
**WORKSHOPS**









# ACTION PROGRESS TABLE

TRACKING OUR PROGRESS  Complete = 4 |  Incorporated into Core Business = 4 |  Rolled into new Delivery Program = 8 |  No longer undertaking this action = 0

CODE	ACTION	STATUS	COMMENT
OP72	Prepare a corporate business plan for the organisation to ensure Council is effective in responding to growth.	 Rolled over into new Delivery Program	The corporate business plan will be developed at the start of the new Delivery program period, with the commencement of a new executive leadership team.
OP73	Deliver programs to embed risk management principles into organisational decision making.	 Rolled over into new Delivery Program	This is an action in the new Delivery Program: <i>“15.1.3 Scope, develop and implement a risk management framework which continues to manage Council’s risk while ensuring business continuity, agility and resilience.”</i>
OP74	Implement improvements to Council’s customer request management system to make it easier for customers to communicate with Council including implementing a user-friendly way to pay and manage online accounts and payments.	 Complete	The customer request management system has been implemented. We have completed the rates payment functionality.
OP75	Review opportunities to make improvements to Council’s systems and processes to enhance customer experience when dealing with Wollondilly Council	 Complete	Key actions undertaken in this reporting period include: <ul style="list-style-type: none"> <li>• Launch of the online rates portal to allow residents to manage their rate payments online</li> <li>• Development of the Customer Experience Framework</li> <li>• Collaboration between the Planning Directorate and the Customer Service team to identify opportunities to improve service delivery for customers</li> </ul>
OP76	Continue to enhance the effectiveness of Council’s financial reporting and decision-making governance framework.	 Complete	Council continues to improve financial reporting in all areas. In this period the team introduced BIS, which allows for up to date and accurate internal reporting.
OP77	Continue to enhance the effectiveness of Council’s financial reporting and decision-making governance framework.	 Now incorporated into Core Business	This is an ongoing initiative as guidelines and recommendations change depending on legislation and organisational responses to risk events.
OP78	Undertake a review on measurement and reporting across the organisation with the objective of ensuring Council is efficient and effective, is accountable to the community, effectively reports to the state government and promotes a continuous improvement culture.	 Rolled over into new Delivery Program	As part of the development of the new suite of Integrated Planning and Reporting documents, a review of strategic performance measures was undertaken. These will be used and improved upon during the next Delivery Program period, with the staged roll out of service area reviews and ongoing quarterly reporting.
OP79	Enhance organisational capabilities by reviewing, implementing and monitoring priority actions of the Information Technology Strategy (July, 2018).	 Rolled over into new Delivery Program	All the actions in the Information Technology Strategy have been completed. The new IT strategy covering 2022-2026 will begin by the end of the 2022 financial year.
OP80	Review Council’s planning application software and internal processes to ensure continual improvement and enhanced customer service delivery	 Rolled over into new Delivery Program	During this reporting period, work commenced on scoping the integration of the online planning portal to ensure timely processing of development applications. Council will continue to implement the digitisation of the planning approval process to further improve assessment time frames, productivity and customer service.
OP81	Ensure an appropriate level of public access to information to promote informed participation by the community including, for example, new developments and/or changes in projects, programs and policies.	 Now incorporated into Core Business	This is an ongoing function for the Governance team. With respect to access to information such as informal and formal GIPAA requests, this function is currently being transferred to the Information Management Team.



CODE	ACTION	STATUS	COMMENT
OP82	Continue online Council meetings to ensure high level of accessibility for the community and stakeholders.	 Now incorporated into Core Business	This will continue to be a core business output of Council's Governance team.
OP83	Review Council's website to ensure Open Access requirements are met to ensure accessibility for residents.	 Now incorporated into Core Business	The need to ensure accessibility on our Website is now an ongoing "business as usual" responsibility so we will continue to comply with AA Accessibility Standards when creating and designing any new web content & web layout. Our contracted website hosts are also obligated to do the same.
OP84	Deliver programs to integrate risk management principles into organisational decision making including, for example, implementing 2020/21 - 2024/25 Internal Audit Program.	 Rolled over into new Delivery Program	This is an action in the new Delivery Program: "15.1.3 Scope, develop and implement a risk management framework which continues to manage Council's risk while ensuring business continuity, agility and resilience."
OP85	Continue to deliver and enhance the Integrated Planning & Reporting requirements to ensure effective integrated long-term planning and sustainability.	 Complete	The new Integrated Planning and Reporting suite of documents has been completed and were endorsed & adopted at the 28 June Council meeting.
OP86	Monitor and continue to action Wollondilly's State and Federal Issues Paper 2018 of which seeks to advocate for issues that are important to Wollondilly including health and well-being, public schools and infrastructure, business investment, innovative health services, planning for Wilton, affordable and diverse housing and improved telecommunications and services.	 Rolled over into new Delivery Program	Over 30 submissions made over the financial year to key agencies and Government Departments on a range of issues including, health and well-being, public schools and infrastructure, business investment, innovative health services, planning for Wilton, affordable and diverse housing and improved telecommunications and services.
OP87	Participate in the Western Parkland Councils Group to ensure Wollondilly is represented when investigating opportunities in education, business, and employment for this growing region.	 Rolled over into new Delivery Program	Several officers across Council continue to participate in a range of WPC meetings and initiatives. Towards the end of 2021 in particular there were a number of joint WPC submissions made to the State Government regarding infrastructure needs to support growth including needs relating to transport, social, education, and jobs. Wollondilly continues to participate in a range of workgroups including: Western Sydney Health Alliance, Digital Coordination group and a range of project specific workgroups, Planning partnerships, Cybersecurity Working group.





# STATUTORY *Information*



# AMOUNT OF RATES AND CHARGES WRITTEN OFF

The following rates and charges were written off during the year:

LOCAL GOVERNMENT (GENERAL) REGULATION 2005 PART 5	
Clause 132 Rates and Charges Written Off	
Written off under s564 LGA 1993 Accrued interest written off under a payment arrangement	\$6
Written off under s567 LGA 1993 Accrued interest written off	\$21
Written off under s572 LGA 1993 Accrued interest written off due to changes in rateability	\$30,024
Written off under s575 LGA 1993 Mandatory pensioner rates and charges rebate	\$613,788
Written off under s575 LGA 1993 Voluntary pensioner rates and charges rebate	\$777,787
	\$1,391,575
Written off under s595 LGA 1993 Postponed rates written off	\$2,236
Rates and charges written off	\$ -
Small balances written off	\$1,180
	<b>\$1,425,043</b>

# MAYORAL AND COUNCILLORS' FEES, EXPENSES AND FACILITIES

During the 2021/22 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	\$4,250.00
Telephone calls made by Councillors	\$2,301.19
Attendance of Councillors at conferences and seminars	\$5,908.67
Provision of induction training and professional development for Mayor and other Councillors	\$660.00
Training of Councillors and provision of skill development	\$3,181.82
Intra and Interstate visits by Councillors, including transport, accommodation and other out of pocket transport expenses	\$2,128.00
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	\$300.00
<b>Total</b>	<b>\$18,729.68</b>

## COUNCILLOR ATTENDANCE AT TRAINING

### Councillor Brandstater attended the following training:

- 22 February 2022 - LGNSW Essentials Cyber Security Training
- 19 March 2022 - OLG Hit the Ground Running Webinar - Working Together
- 17/28 May 2022 - LGNSW Executive Certificate for Elected Members Part 1

### Ongoing Professional Development

Councillors attended:

- LGNSW Essentials Cyber Security Training
- OLG Hit the Ground Running Webinar Series (12 in total)
- LGNSW Executive Certificate for Elected Members Part 1

Mayor and Councillor individual Professional Development Plans have been created including a self-reflection component that aligns with the Local Government NSW Elected Member Capabilities.



## INDUCTION TRAINING

ELECTED MAYOR & COUNCILLORS DECEMBER 2021 - SEPTEMBER 2024	PRE-INDUCTION	WEEK 1	WEEK 2	WEEK 3	WEEK 4		WEEK 5					CARRY OVER SESSIONS
	24 DECEMBER 2021	18 JANUARY 2022	25 JANUARY 2022	1 FEBRUARY 2022	8 FEBRUARY 2022	11 FEBRUARY 2022	15 FEBRUARY 2022	17 FEBRUARY 2022	18 FEBRUARY 2022	21 FEBRUARY 2022	23 FEBRUARY 2022	23 MARCH 2022
	Orientation, Welcome & Overview Key Highlights Tools of the Trade Councillor On-boarding Oath or Affirmation	Chairing and Effective Meeting Procedures	Strategic Leadership Being in the Spotlight, Managing Media & Social Media Understanding Local Government Financials Aspirations for the Future Workshop	Directorate Introductions Overview of Directorate structure and responsibilities Enterprise Risk Management Role of the Audit Risk & Improvement Committee Councillors Work Health & Safety Responsibilities	WHS Induction for Councillors CSP & Development Program Professional Development for Councillors	Strategic Planning Day	Let's Get Ready for Our First Council Community Forum	Good Governance LSPS & Employment Generation Wilton Growth Area Greater Macarthur Area	Community Strategic Plan Workshop	Let's Get Ready for Our First Ordinary Council Meeting	Picton Cultural Precinct Roads, Roads, Roads Councillor Conduct 'Do's & Don'ts'	Carry Over Induction Sessions: Understanding Councillors Role in Development Assessment Legal Liability of Councillors
COUNCILLOR BANASIK	⊗	✓	✓	✓	✓	✓	✓	✓	✓	⊗	⊗	✓
COUNCILLOR BRANDSTATER	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
COUNCILLOR BRIGGS	⊗	✓	✓	✓	✓	✓	⊗	⊗	⊗	✓	⊗	⊗
DEPUTY MAYOR DEETH	✓	✓	⊗	✓	✓	✓	✓	✓	✓	✓	✓	✓
COUNCILLOR GIBBS	✓	✓	✓	✓	✓	✓	✓	⊗	✓	✓	✓	✓
MAYOR GOULD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	⊗
COUNCILLOR HANNAN	⊗	⊗	⊗	⊗	⊗	✓	✓	⊗	⊗	⊗	⊗	⊗
COUNCILLOR ROGERS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
COUNCILLOR SPEARPOINT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓



# OVERSEAS VISITS

NIL

## 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	Superannuation	Motor Vehicle	FBT	Total
<b>CEO</b>	\$327,890.70	\$24,021.19	\$25,000	\$19,775.36	<b>\$396,687.25</b>
<b>Senior Staff</b>	\$812,558.29	\$81,192.35	\$42,407.86	\$33,579.53	<b>\$953,174.18</b>

## LEGAL PROCEEDINGS

Offence / Case	Suburb	Court	Result	Legal Cost
Development without Consent	Cawdor	Land & Environment Court – Class 4	Listed for Hearing April 2023	\$62,682.15
Development without Consent	Menangle	Land & Environment Court - Class 4	Withdrawn	\$50,031.83
Development without Consent	Silverdale	Land & Environment Court – Class 4	Withdrawn – amendment made to LEP by Minister Planning	\$84,567.16
Development without consent	The Oaks	Picton Local Court – Class 4	Listed for hearing 28 July 2022	\$91,680.49
Pollute Waters	Razorback	Picton Local Court – Class 4	Listed for Judgement 27 January 2022; <i>Sentencing 31 January 2022 - Convicted of eight (8) offences – Penalties awarded to Council \$185,000</i>	\$11,170.01
Development without consent	Razorback/Picton	Land & Environment Court	Hearing set for 17-19 October 2022 – <i>Awaiting determination of Class 1 matter</i>	\$14,523.74
Development without Consent	Cawdor	Land & Environment Court	Hearing set for November 2023 ; <i>Awaiting determination of Class 1 matter</i>	\$96,939.03

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

Contract Description	Contractor	Start Date	Duration of Contract	Contract Value (inc GST)
RFQ Design, Supply and Construction of Shade Sails	Central Industries	13/05/2022	3 months	\$356,719.00
Shire Wide Heritage Strategy	City Plan Heritage	16/05/2022	6 months	\$141,889.00
Thirlmere Sportsground - Roof Replacement and Associated Works	Level Building Solutions t/a DBM	25/02/2022	4 months	\$265,733.60
Wollondilly Community Leisure Centre Roof Replacement	Rogers Construction Group Pty Ltd	23/05/2022	6 months	\$768,777.90
Parks and Facilities Mowing Contract	Sure Green Pty Ltd	13/05/2022	2 years	Schedule of Rates
Design and Construction - Telopea Park Youth Hub	Glascott Landscape and Civil Pty Ltd	14/02/2022	4 months	\$395,327.90
Design & Construction of New Masons Lodge – Principal Contractor	Westbury Constructions Pty Ltd	10/01/2022	6 months	\$1,380,002.80
Love the Dilly Campaign	Momentum Worldwide Pty Ltd	18/02/2022	18 months	\$440,000.00
Provision of 5T Excavator	Sydney Trucks and Machinery	7/02/2022	1 month	\$135,685.00
Provision of Compact Track Loader	Earthmoving Equipment Australia Pty Ltd	14/02/2022	2 months	\$144,650.00
Picton To Tahmoor Shareway	Western Earthmoving Pty Ltd	4/11/2021	3 years	\$1,992,703.34
Government Services Building - Quantity Surveying	Genus Advisory Pty Ltd	4/11/2021	2 years	\$144,100.00
Government Services Building - Civil Engineering and Structural Engineering	Indesco Pty Ltd	4/11/2021	2 years	\$437,112.50
Government Services Building - Multi Services Engineering	Lucid Consulting Engineers (NSW) Pty Ltd	4/11/2021	2 years	\$452,708.30



Contract Description	Contractor	Start Date	Duration of Contract	Contract Value (inc GST)
Government Services Building - Architectural and Interior Design	Williams Ross Architects Pty Ltd	4/11/2021	2 years	\$1,594,230.00
Management of Warragamba Swimming Pool Facility	Bluefit Pty Ltd	27/09/2021	6 months	Schedule of Rates
Tahmoor Sports Complex - Construction of Amenities Building and Associated Works	Project Coordination (Australia) Pty Ltd	4/11/2021	9 months	\$4,727,250.00
New Sewer and Potable Water Upgrade Works for New Childcare Centre	Killard Infrastructure Pty Ltd	4/11/2021	3 months	\$783,508.59
Supply of Personal Protective Clothing and Personal Protective Equipment	Aceit Sportswear Pty Ltd	28/09/2021	2 years	Schedule of Rates
Construction of Mt Hercules Culvert Renewal	TRN Group	15/10/2021	Until completion	\$660,715.42
Construction of Pedestrian Refuge - Remembrance Dwy Tahmoor	Fulton Hogan Industries Pty Ltd	2/08/2021	Until Completion	\$226,309.22
Stabilisation of Johnstone Road Bargo	Specialised Pavement Services	21/07/2021	Until Completion	\$158,680.50
Provision of Spray Sealing Services 2021/2022	State Asphalt Services	30/07/2021	12 months	Schedule of Rates
Provision of Asphalt Services 2021/2022	Bitupave Ltd T/A Boral Asphalt	12/07/2021	12 months	Schedule of Rates
Principal Contractor for WCCCP Stage 1 Building A Childcare Centre	Patterson Building Group Pty Ltd	27/08/2021	8 months	\$4,378,634.70
Principal Contractor - Silverdale Road Stage 2	Nace Civil Engineering Pty Ltd	29/07/2021	8 months	\$5,396,361.00
Repairs, Alterations & Construction of a Smart Working Hub - Old Post Office Picton	Rogers Construction Group Pty Ltd	2/08/2021	Until completion	\$1,073,254.34
New RFS Building and Associated Works - Victoria Park - Principal Contractor	Westbury Constructions Pty Ltd	14/07/2021	Until completion	\$1,535,689.10

For a full list of our current contracts, please scan the QR code to see Council's publicly available contract register.



## PRIVATE WORKS

In accordance with section 67 of the Local Government Act, Council is permitted to provide, at current approved market rates, specific services on private land. Any private works carried out in 2021/22 were charged as per Council's adopted fees and charges.

## ENVIRONMENTAL AGREEMENT UPDATE

In 2021/22, Council entered into the following environmental agreements:

Other Party to the Agreement with Council	Name of Environmental Project	Funding amount	Overview of Project
Department of Planning and Environment	Significant Tree Register	\$50,000 GST Exclusive	The development of a Significant Tree and Asset Register to obtain a framework for the maintenance of existing canopy, particularly large specimen trees that provide greatest canopy benefits that cannot be easily replaced.
Department of Planning and Environment	Koala Monitoring Program	\$50,000 (Exempt from GST)	The undertaking of a monitoring program at strategic locations by DPE in partnership with Council to enhance awareness of koala populations and their distribution.

## LOCAL PLANNING PANEL

The Wollondilly Shire Local Planning Panel (LPP), is a Panel comprising of three experts and local community members who determine certain Development Applications (DAs) and provide advice on Planning Proposals submitted to Council.

From 1 March 2018, introduced legislation made it mandatory for all local Councils in the greater Sydney area, including Wollondilly Shire Council, to have a LPP in place to determine DAs with a high level of public interest, sensitivity, strategic importance, or risk of corruption. The criteria for which types of applications must be determined by the LPP was set by the NSW Minister for Planning.



The Wollondilly Shire LPP determine development applications that meet one or more of the following criteria:

- Conflict of interest
- Contentious development
- Departure from development standards
- Sensitive development

Planning Proposals are also required to be referred to the Wollondilly Shire LPP for advice only, which form part of the subsequent report to Council on the matter.

### THE COSTS INCURRED BY COUNCIL AS A RESULT OF THE LPP

Resource	Total (2021-22)
Labour	\$61,787
Local Planning Panel Fees	\$42,904
<b>Total</b>	<b>\$104,691</b>

### THE AVERAGE AMOUNT OF TIME TAKEN FOR A MATTER BEFORE THE LPP TO BE DETERMINED

A total of 8 development applications and four planning proposals were referred to the LPP from July 2021 – June 2022. The average determination time across the 8 development applications was 277.5 days

### A LIST OF ALL MATTERS CONSIDERED BY THE PANEL AND WHETHER THEY WERE APPROVED, REJECTED OR DEFERRED

Meeting Date	Matter	Determination / Advice
29-Jul-21	DA/2021/288/1 - PROPOSED DOUBLE GARAGE AND CARPORT ATTACHED TO AN EXISTING NSW RFS SHED - 22 Oaks Street THIRLMERE	Approved
29-Jul-21	DA/2020/912/1 - CHILDREN SERVICES CENTRE - 6-8 COLDEN STREET AND 42 MENANGLE STREET, PICTON	Approved subject to conditions
30-Sep-21	DA/2016/750/2 - SECTION 4.55(2) MODIFICATION TO AMEND THE DESIGN OF VPA PARK 5, BINGARA GORGE	Approved subject to conditions
30-Sep-21	DA/2021/650/1 - DWELLING HOUSE: 29 STRINGYBARK DRIVE WILTON	Approved subject to conditions

Meeting Date	Matter	Determination / Advice
30-Sep-21	DA/2020/909/1 - CHILD CARE CENTRE - 125 HORNBY STREET, WILTON	Refused
30-Sep-21	DRAFT PLANNING PROPOSAL - 20 TYLERS ROAD, BARGO	The Panel does not support the proposal
28-Oct-21	DA/2019/580/1 - 5 MULTI DWELLING HOUSES AND STRATA SUBDIVISION - 73 RADNOR ROAD, BARGO	The Panel Deferred
28-Oct-21	DA/2021/551/1 - 745 BARKERS LODGE ROAD MOWBRARY PARK - CONTINUED USE	The Panel Deferred
16-Dec-21	DA/2019/689/1 - FESTIVAL OF STEAM - ANNUAL THREE DAY EVENT FOR FIVE YEARS - BARBOUR ROAD THIRLMERE	Approved subject to conditions
16-Dec-21	DA/2019/640/1 - THIRTEEN (13) LOT COMMUNITY TITLE SUBDIVISION AND ASSOCIATED WORKS	Approved subject to conditions
16-Dec-21	DRAFT PLANNING PROPOSAL - MALDON BRIDGE ROAD, MALDON	The Panel supports the Planning Proposal
16-Dec-21	DRAFT PLANNING PROPOSAL - STONEQUARRY FLOODPLAIN & NATURAL DISASTERS	The Panel supports the Planning Proposal
7-Apr-22	DA/2021/551/1 - SUPPLEMENTARY REPORT - 745 BARKERS LODGE ROAD, MOWBRAY PARK	Approved subject to conditions
7-Apr-22	DA/2019/722/1 - CONSTRUCTION OF SINGLE STOREY 51 PLACE CENTRE BASED CHILD CARE FACILITY WITH BASEMENT CARPARK AND ASSOCIATED WORKS	The Panel Deferred
2-Jun-22	DA/2021/1122/1 - CONSTRUCTION OF A DWELLING HOUSE WITH AN ATTACHED GARAGE - 705 Werombi Road, Orangeville	The Panel Deferred
2-Jun-22	DRAFT PLANNING PROPOSAL - 24 WALLAROO ROAD, BUXTON	The Panel does not support the proposal
2-Jun-22	DA 2019/296/1 - CONCEPT DEVELOPMENT: MASTERPLAN FOR THE CREAMERY 53 ROTOLACTOR PARADE MENANGLE	The Panel Deferred
28-Jun-22	DA/2019/722/1 - SUPPLEMENTARY REPORT - CONSTRUCTION OF SINGLE STOREY 51 PLACE CENTRE BASED CHILD CARE FACILITY WITH BASEMENT CARPARK AND ASSOCIATED WORKS	Approved subject to conditions





Australian Wildlife Sanctuary, Bargo - Community Grants Recipient

# COMMUNITY GRANTS PROGRAM

Council are proud to have supported a number of community groups, local businesses and residents throughout the year.

COMMUNITY GRANTS		
Organisation	Project	Amount
Appin Chamber of Commerce	Appin Carols in the Park	1500.00
The Oaks Historical Society	Volunteer Uniforms	3000.00
Wollondilly Men's Social Health Group	Purchase BBQ and Urn for monthly meetings	2000.00
South West Community Transport Ltd	Monthly Movie Madness for Seniors	1500.00
River Road Interactive Learning	Wollondilly Men's Music Cave	3000.00
Wollondilly Branch of the Fellowship of Australian Writers	2021 Children's Short Story Competition	1000.00
WOLCOMS Promotional Video	Promotional video of local Men's Sheds	3000.00
Community Links Men's Health Week	Health Week event catering	1350.00
WSNC Community Hampers Program	Hampers for people in need	3000.00
Youth Solutions	AOD Training	1500.00
IC Care	Care Bootcamp for seniors and people with a disability	3000.00
St Marks Anglican Church	Divorce Care Course	500.00
Australian Wildlife Sanctuary	Backyard Buddies	3000.00
Picton Swim School	Gazebos	3000.00
Wollondilly Resilience Network	Network and Conference Day	3000.00
Australian Wildlife Sanctuary	Wild Winter Night Out	1000.00
Greyhound Racing	Volunteer Recruitment Drive	1500.00
Picton Public P&C	Indigenous Mural Painting	1000.00
His House Inc	Cage 54 Band Night	1000.00
River Road Interactive Learning	Wollondilly Kids Music Group	1000.00
River road Interactive Learning	Wollondilly Film and Media Workshops	1000.00
Wilton Anglican Church	Outdoor Movie Night	1000.00
Buxton Community Association	Double Wok Burner	350.00



COMMUNITY GRANTS CONT...		
Organisation	Project	Amount
St Pauls Anglican Mt Hunter	Play Equipment	500.00
Wollondilly Arts Group	Website Upgrade	500.00
Appin Chamber of Commence	Printer	500.00
Wollondilly Tourism Association Inc	PA System	470.00
Gutawang Catholic Youth Centre	Seating	500.00
Riding for Disabled Wollondilly	Shelving and Storage	500.00
Warradale Men's Shed	Air Filtration System	500.00
Australian Wildlife Sanctuary	Blinds for Visitor Centre	500.00
Buxton Community Association	Playgroup Mats	420.00
Tahmoor Uniting Men's Shed	Bar Bender	500.00
Menangle Men's Shed	Pin Nailer	500.00
Bargo Men's Shed	Combination bender and guillotine roller	500.00
Greyhound Rescue	Water Tank	500.00
Wilton Anglican Church	Basketball Hoop	500.00
WIRES	Native Animal Monitoring	500.00
Traxside Youth Health	Youth Week Colour Run	500.00
Sydney Quarter Horse Association	State Championships	500.00
<b>Total</b>		<b>49,590.00</b>

DONATION PROGRAM		
Organisation/Recipient	Project	Amount
The Oaks Historical Society	Kungla Sign Remediation	316.35
Riding for the Disabled Wollondilly	Memorial Garden	500.00
Riley Sutcliffe	U18 National Softball Championships	250.00
Blake Hunter	U23 National Softball Championships	250.00
Mason Sutcliffe	U14 National Softball Championships	250.00
Katrina Robertson	Hyundai Archery World Cup 2	250.00
Sophie Stevens	Australian Junior Indoor Cricket Championships	250.00
Bella Stevens	Australian Junior Indoor Cricket Championships	250.00
Australian Wildlife Sanctuary	Wildlife Week	500.00
<b>Total</b>		<b>2,816.35</b>

ANNUAL ASSISTANCE PROGRAM		
Organisation/Recipient	Project	Amount
Menangle Community Association	Menangle School of Arts / Community Hall building	17,355.00
Western Sydney University	Medical Prizes	1500.00
Western Sydney University	Scholarships Prize	2000.00
NSW Police	Policeman Awards	1200.00
South West Sydney Academy of Sport	Member Contribution	15000.00
<b>Total</b>		<b>\$37,055.00</b>

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
<b>Total</b>		<b>49,590.00</b>



# EXTERNAL BODIES, COMPANIES AND PARTNERSHIPS

SPONSORSHIP PROGRAM		
Organisation	Project	Amount
Tharawal Local Aboriginal Land Council	NAIDOC Week	1000.00
Appin Public School	Appin Wheels Festival	1000.00
Oakdale Public School	150th Anniversary Celebrations	1000.00
Picton Swim Club	Club Resources	1000.00
<b>Total</b>		<b>4,000.00</b>

CAROLS BY CANDLELIGHT		
Organisation/Recipient	Project	Amount
St Stephens Anglican Church Thirlmere	Thirlmere Carols in the Park	500.00
Douglas Park Evangelical Church	Douglas Park Annual Community Carols	500.00
St Pauls Anglican Church Mt Hunter	Lights Display on Church	500.00
Wollondilly Support and Community Care	Client & Volunteers Christmas Party	500.00
Buxton Community Association	Carols in the Park	500.00
Picton Anglican Parish	St Marks Lessons and Carols by Candlelight	500.00
St James Anglican Menangle	Carols on the Hill	500.00
Wollondilly Rotary North	Light Up the Oaks	500.00
Men's Social Health Group / Community Links	Men's Social Group Christmas Event	500.00
Wilton Anglican Parish	Wilton Festival & Carols	500.00

RATES SUBSIDY		
Organisation	Project	Amount
1 Mason St, Thirlmere – Thirlmere Returned Serviceman's League	Rates Subsidy	4043.90
1984 Silverdale Rd, Silverdale – Warragamba Silverdale Neighbourhood Centre Inc.	Rates Subsidy	2786.19
4 Station St, Menangle – Menangle Community Associate Inc.	Rates Subsidy	1958.80
22 West Parade, Buxton – Buxton School of Arts Hall	Rates Subsidy	5349.42
<b>Total</b>		<b>\$14,138.31</b>

Council provided support to 20 businesses under Council's COVID Business Support Program. Total value \$2,676.

STRATEGIC REFERENCE AND ADVISORY GROUPS
People Strategic Reference Group
Environment Strategic Reference Group
Place and Landscape Strategic Reference Group
Economy Strategic Reference Group
Performance Strategic Reference Group
Youth Advisory Group
Indigenous Culture and Heritage Advisory Group
Disability Access and Inclusion Advisory Group
Australia Day Awards Advisory Group
Recovery and Resilience Advisory Group
Agriculture and Rural Industries Advisory Group
Tourism Advisory Group
History and Heritage Advisory Group

COMMITTEES
Wollondilly Local Recover and Resilience Committee
Australia Day Awards Committee
The Wollondilly Road Safety Group
Rural Industry Community Advisory Committee
Companion Animals Reference Committee
Heritage Community Advisory Committee
Youth Advisory Committee
Inclusion and Access Community Advisory Committee
Audit, Risk and Improvement Committee
Local Traffic Committee
Wollondilly Floodplain Risk Management Committee
Bulli Seam Community Consultative Committee
Wollondilly Local Emergency Management Committee



## COMMITTEES CONT...

Wollondilly /Wingecarribee Bush Fire Management Committee

Wollondilly Health Alliance partnership with South West Sydney Local Health District and South

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

Regional Development Australia – Sydney

Western Sydney Parkland City Sensor Network

Institute For Sustainable Futures (UTS)

Greater Sydney Commission Environmental Peak Panel Roundtable

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

Tahmoor Sportsground Management Committee

Douglas Park Reserve and Facility Management 355 Committee

Thirlmere Sportsground Management Committee

Victoria Park 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

Illawarra Shoalhaven Joint Organisation

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



## PARTNERSHIPS WITH COUNCIL CONT...

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 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





# WOLLONDILLY WORKFORCE REPORT

On the 25 May 2022, Wollondilly's workforce composed of the following:

WOLLONDILLY WORKFORCE	
Position Type	Number of Staff
Permanent Full Time	249
Permanent Part Time	35
Casuals	14
Fixed Term Contracts	18
Senior Staff Contracts	4
Apprentices and Trainees	12
<b>Total</b>	<b>332</b>

## STORMWATER MANAGEMENT SERVICES

Major Stormwater Works completed in 2021/22 included:

- Removal of waste collected in gross pollutant traps on stormwater pipe systems
- Construction of a large gross pollutant trap on Argyle St Picton
- Completion of creek realignment for Kennedy Creek Appin
- Completion of draft Shire wide flood mapping in the first stage of a Shire Wide Flood Study
- Investigation of flood warning upgrades for Stonequarry Creek as a recommendation from the Floodplain Risk Management Plan (funding received for implementation in future)
- Working with SES on social media videos for flood education and awareness as a recommendation from the Floodplain Risk Management Plan

## COMPANION ANIMALS

Pound collection data return to OLG submitted as required. Of the 170 dogs seized or impounded 94% have been released to owners, sold or rehomed with agencies. Of the 45 cats seized or impounded 40% were sold or rehomed with the balance of 60% not able to be rehomed as they were deemed bonafide feral cats.

Dog attack information is notified to the OLG via the Companion Animal Register. The initial attack is recorded on the Register and then updated during the process of Notice of Intention to Declare a Dog Dangerous/Menacing and then finalised with the outcome as to whether a Declaration was issued or not proceeded with and reasons as to why a particular outcome was decided upon.

Council's scheduled 'Doggy Day Out' which would normally include educational programs and free microchipping was cancelled due to COVID. Council staff in lieu created a series of videos which appear on Council's Facebook page and website promoting responsible pet ownership and strategies.

Council has a Protocol entitled 'Impoundment Release and Euthanasia of Companion Animals' in place.

### Council is committed to:

- Reducing euthanasia rates and releasing all suitable impounded animals to their identified owners
- The re-homing of all other suitable impounded or surrendered cats and dogs
- Management of impounded cats and dogs to improve welfare outcomes
- Returning animals in the field, free of charge as per Council's long-standing resolution if the animal:
  - has not been previously impounded, ie., first offence;
  - the animal is registered and the owners have been contacted
- Promotion of responsible pet ownership through community education.

In accordance with Council's long-standing position, every effort will be made to rehome cats and dogs that have been assessed as being suitable to rehome. Suitable cats and dogs will be sold or will be considered for release (including infants) to Rescue Groups.

In accordance with Section 64B of the Companion Animals Act 1998, Council must take the following action before destroying a seized or surrendered animal;

- a) Give written notice to at least two (2) rehoming organisations that that animal is available for rehoming and provide not less than seven (7) days from the date of the notice for the rehoming organisations to provide a response.
- b) Take reasonable steps to advertise the animal as available for rehoming.

A number of off-leash areas have been developed throughout the Shire and are located in all the larger towns. These areas provide an opportunity for people to exercise their dogs in a safe manner and generally facilities such as shade and water for the animals is available.

Council engages two dedicated Animal Control Officers who are primarily responsible for managing straying animals, fielding complaints regarding dog attacks, nuisance dog behaviours and management of feral cats. These officers also are responsible for the maintenance of the dedicated Animal Shelter and the care and control of the Companion Animals impounded. Four separate Rangers assist with investigations of dog attacks, unregistered animals, appear in Court as Council's representative, manage complaints around nuisance barking dogs and unacceptable aggression. All officers are scheduled to work on weekends and Ranger staff are on a roster to be responsive to complaints regarding attacking dogs after hours and to assist Police when necessary.

Funding spent \$350,600. The money was invested in salaries, overtime, allowances, uniforms, fleet, equipment, animal food, veterinary assistance, running of and maintenance of the animal shelter.



# CAPITAL WORKS PROJECTS

CAPITAL WORKS PROJECTS			
Capital Programs	Proposed Program of Expenditure	Actual Program of Expenditure	Percentage Completion
Pavement Reconstruction	10,587,752	8,670,956	82%
Road Upgrade	4,938,087	4,927,388	100%
Kerb and Gutter New	300,000	122,655	41%
Kerb and Gutter Renew	240,000	232,719	97%
Footpaths and Cycleway New	790,931	418,306	53%
Footpaths and Cycleway Renew	144,000	180,166	125%
Public Transport Facilities New	22,000	48,274	219%
Public Transport Facilities Renew	15,000	31,012	207%
Traffic Facilities New	840,000	812,946	97%
Traffic Facilities Renew	15,000	81,265	542%
Bridges Renew	400,706	770,690	192%
Open Space New	2,553,000	2,809,718	110%
Open Space Renew	200,000	400,854	200%
Precinct Project	8,876,415	5,816,131	66%
Building New	900,000	1,227,326	136%
Building Renew	1,150,000	1,163,633	101%
Plant and Fleet	980,000	1,092,428	111%
Stormwater Projects	228,000	789,839	346%
Other Projects	535,000	710,063	133%

CAPITAL PROJECTS	BUDGET		EXPENDITURE		% COMPLETED		SRV (REVENUE)	Grant	Developer Contributions	Restricted Cash	General Revenue
	Original Budget	Revised Budget	Actual Expenditure	Original v Actual	Revised v Actual						
<b>TRANSPORT</b> Major Roads & Bridge Works											
Pavement Reconstruction	10,587,752	10,144,230	8,670,956	82%	85%	6,054,077	1,665,523	0	314,955	636,402	
Road Upgrade	4,938,087	4,694,832	4,927,388	100%	105%	786,792	3,967,411	118,783	0	54,402	
<b>Kerb and Gutter</b>											
New	\$300,000	\$300,000	\$356,638	119%	119%	\$300,000	\$0	\$0	\$0	\$56,638	
Renew	\$115,000	\$115,000	\$105,541	92%	92%	\$0	\$0	\$0	\$40,000	\$65,541	
<b>Footpaths &amp; Cycleways</b>											
New	300,000	300,000	122,655	41%	41%	122,655	0	0	0	0	
Renew	240,000	240,000	232,719	97%	97%	40,000	0	0	0	192,719	
<b>Public Transport Facilities</b>											
New	22,000	48,274	48,274	219%	100%	26,274	22,000	0	0	0	
Renew	15,000	32,190	31,012	207%	96%	0	0	0	0	30,872	
<b>Traffic Facilities</b>											
New	840,000	770,000	812,946	97%	106%	0	812,946	0	0	0	
Renew	15,000	75,054	81,265	542%	108%	80,886	0	0	0	758	
<b>Bridge Program</b>	400,706	700,706	770,690	192%	110%	369,984	400,706	0	0	0	
<b>OPEN SPACE</b> Open Space Projects											
New	2,553,000	2,610,203	2,809,718	110%	108%	0	674,597	2,019,361	115,760	0	
Renew	200,000	554,268	400,854	200%	72%	49,422	351,433	0	0	0	
<b>BUILDINGS</b> Buildings Programs											
New	900,000	1,311,281	1,227,326	136%	94%	0	872,842	52,008	302,475	0	
Renew	1,150,000	1,189,068	1,163,633	101%	98%	121,485	503,294	0	512,679	26,175	
<b>PLANT &amp; FLEET</b>											
Plant Fleet Purchases	880,000	1,115,181	1,065,740	121%	96%	0	67,429	0	748,310	250,000	
Car Fleet Purchases	100,000	63,000	26,689	27%	42%	0	0	0	26,689	0	
<b>STORMWATER DRAINAGE</b>											
Stormwater Improvement Program	228,000	750,990	789,839	346%	105%	0	94,344	50,000	645,495	0	
<b>OTHER CAPITAL PROJECTS</b>											
Various	535,000	243,589	710,063	133%	292%	887	445,044	0	250,454	13,678	
<b>TOTAL</b>	<b>33,715,891</b>	<b>30,822,750</b>	<b>30,306,371</b>	<b>90%</b>	<b>98%</b>	<b>8,185,331</b>	<b>14,559,864</b>	<b>2,397,956</b>	<b>3,814,433</b>	<b>1,349,007</b>	



# PLANNING AGREEMENTS

## 4 PLANNING AGREEMENTS EXECUTED DURING THE YEAR WITH COMBINED VALUE OVER \$33M

Bingara Gorge No. 2 Wilton: \$32.45M (Additional 645 Lot residential development)

Penny Lane (Oaks Street) Thirlmere: \$0.256M (Carpark construction to support mixed use development)

30 Bronzewing Street Tahmoor: \$0.221M (Stormwater facilities)

90-100 Myrtle Creek Avenue Tahmoor: \$0.098M (Stormwater facilities)

## COMPLIANCE WITH PLANNING AGREEMENTS

1-41 Marsh Road Silverdale  
Dedicated 2.5ha of drainage reserves to Council and monetary contributions of \$580K for infrastructure and maintenance

Station Street Menangle  
Monetary contributions of \$1.169M for open space

Bingara Gorge No.1  
Monetary contributions of \$338K for local infrastructure

30 Jarvis Street Thirlmere  
Contribution of \$144 for maintenance. VPA complete.

# RECOVERY AND THREAT ABATEMENT PLANS

Council's Open Space were successful in obtaining grants from the EPA for \$520,000 for removal of vegetation effected by the Green Wattle Creek fires. The vegetation that was removed was then converted into mulch and used at other sites around Wollondilly.

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.

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.

# SWIMMING POOL INSPECTION PROGRAM

## SWIMMING POOL INSPECTION PROGRAM

Inspection Type	Number of Inspections
Tourist and Visitor	0
More than two dwellings	0
High Risk Premises Child Care Centres	7
Issuance of certificate of compliance under s22D of the SP Act	60
Issuance of Certificate of non compliance under CI21 SP Reg	40
<b>Total</b>	<b>107</b>

# GOVERNMENT INFORMATION – PUBLIC ACCESS ACT (GIPA)

## GENERAL INFORMATION

Number of Informal Access to Information Applications = 810

Number of Formal Access to Information Applications = 30

**Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review**

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

Wollondilly Shire Council uses a Digital Communications reporting dashboard on Google Data Studio, which monitors website performance and analytics across our website. The dashboard is accessed on a monthly basis to review performance and update as required. In an overview of statistics we observe how users are accessing the website, such as via mobile, desktop or tablet. Using this data, we ensure all pages scale down effectively to ensure all users are having an optimal experience. For the reporting period we had 268,345 users with 922,313 unique page views. Our statistics show the split is 54.2% female and 45.8% male.



Top 10 pages are used to help guide the hierarchy of information on our home page icons and menu to ensure these frequently visited pages are quick and easy to access.

**Our top 10 pages visited are:**

1. Alerts
2. Home
3. DA Tracker & Development
4. Search Results
5. Animals for Sale
6. Look Up Your Clean Up Details
7. Employment Opportunities
8. Contact Us
9. Twice Yearly Clean Up
10. 200th Anniversary of Picton, Tahmoor & Bargo

**Our top 10 searches are checked weekly. These include the following search terms:**

1. Road closures
2. DA
3. Alerts
4. Jobs
5. Sports ground
6. Fees and charges
7. Driveway
8. Ground closures
9. Rates
10. DCP

The team pro-actively reviews search terms used by the community on a weekly basis and uses this information as the catalyst for many updates to our website as well as improvements to the information released.

**Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)**

Total number of applications received
30

**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	Partly	Total
	0	2	2
% of Total	0%	100%	

**THE BELOW INFORMATION IS UNDER SCHEDULE 2 OF THE GOVERNMENT INFORMATION (PUBLIC ACCESS) REGULATION 2018.**

**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	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	1	1	0	0	0	0	0	0	2	6%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (application by legal representative)	0	0	0	1	0	1	0	0	2	6%
Members of the public (other)	8	14	1	1	1	0	0	2	27	87%
<b>Total</b>	<b>9</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>31</b>	<b>100%</b>
<b>% of Total</b>	<b>29%</b>	<b>48%</b>	<b>3%</b>	<b>6%</b>	<b>3%</b>	<b>3%</b>	<b>0%</b>	<b>6%</b>	<b>100%</b>	

\* 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 APPLICATION AND OUTCOME**

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Personal information applications*	0	2	0	0	0	0	0	0	2	6%
Access applications (other than personal information applications)	9	13	1	2	1	1	0	2	29	94%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
<b>Total</b>	9	15	1	2	1	1	0	2	31	100%
<b>% of Total</b>	29%	48%	3%	6%	3%	3%	0%	6%	100%	

\* 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).

**TABLE C: INVALID APPLICATIONS**

Reason for Invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	2	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
<b>Total number of invalid applications received</b>	2	100%
Invalid applications that subsequently became valid applications	2	100%

**TABLE D: CONCLUSIVE PRESUMPTION OF OVERRIDING PUBLIC INTEREST AGAINST DISCLOSURE: MATTERS LISTED IN SCHEDULE 1 TO ACT**

Matter Type	No of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	2	100%
Excluded information	0	0%
Documents affecting law enforcement & public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally - Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
<b>Total</b>	2	100%

\* 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 ACT**

Consideration	No of times consideration used*	% of Total
Responsible and effective government	3	15%
Law enforcement and security	2	10%
Individual rights, judicial processes & natural justice	11	55%
Business interests of agencies and other persons	4	20%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
<b>Total</b>	20	100%



**TABLE F: TIMELINESS**

Time Period	No of applications	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	25	93%
Decided after 35 days (by agreement with applicant)	2	7%
Not decided within time (deemed refusal)	0	0%
<b>Total</b>	<b>27</b>	<b>100%</b>

**TABLE G: NUMBER OF APPLICATIONS REVIEWED UNDER PART 5 OF THE ACT (BY TYPE OF REVIEW AND OUTCOME)**

Review Type	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	1	1	50%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	1	1	50%
Total	0	2	2	100%
% of Total	0%	100%	100%	

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

**TABLE H: APPLICATIONS FOR REVIEW UNDER PART 5 OF THE ACT (BY TYPE OF APPLICANT)**

Type of Applicant	No of applications for review	% of Total
Applications by access applicants	1	100%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
<b>Total</b>	<b>1</b>	<b>100%</b>





**TABLE 1: APPLICATIONS TRANSFERRED TO OTHER AGENCIES UNDER DIVISION 2 OF PART 4 OF THE ACT (BY TYPE OF TRANSFER)**

Transfer Type	No of applications for review	% of Total
Agency-initiated transfers	1	100%
Applicant-initiated transfers	0	0%
<b>Total</b>	<b>1</b>	<b>100%</b>

## PUBLIC INTEREST DISCLOSURE ACTIVITY

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	Partly	Total
Number of Public Officials who made PIDs to Council	1	0	0
Number of PIDs received by Council in total	1	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	Under a statutory or other legal obligation	All other PID's
Corrupt Conduct	1	0	0
Maladministration	0	0	0
Serious and substantial waste	0	0	0
Government information contraventions	0	0	0
Local government pecuniary interest contravention	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>

## 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.





Wollondilly  
Shire Council

GENERAL PURPOSE  
FINANCIAL  
*Statements*

FOR THE YEAR ENDED  
30 JUNE 2022



# Wollondilly Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2022

---

Contents	Page
<b>Understanding Council's Financial Statements</b>	<b>3</b>
<b>Statement by Councillors and Management</b>	<b>4</b>
<b>Primary Financial Statements:</b>	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
<b>Notes to the Financial Statements</b>	<b>10</b>
<b>Independent Auditor's Reports:</b>	
On the Financial Statements (Sect 417 [2])	76
On the Financial Statements (Sect 417 [3])	80

---

### 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](http://www.wollondilly.nsw.gov.au)



# Wollondilly Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2022

### 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 2022.

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 2022

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.

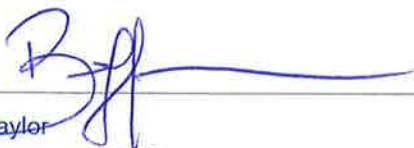
Signed in accordance with a resolution of Council made on 27 October 2022.



Matthew Gould  
**Mayor**  
27 October 2022



Matthew Deeth  
**Deputy Mayor**  
27 October 2022



Ben Taylor  
**Chief Executive Officer**  
27 October 2022



Antoinette Naudi  
**Acting Responsible Accounting Officer**  
27 October 2022







## Wollondilly Shire Council

### Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Net operating result for the year – from Income Statement</b>		<b>45,137</b>	<b>29,093</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain / (loss) on revaluation of IPP&E	C1-6	<b>3,290</b>	8,347
Other Movements		<b>–</b>	4,334
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>3,290</b>	12,681
<b>Total other comprehensive income for the year</b>		<b>3,290</b>	12,681
<b>Total comprehensive income for the year attributable to Council</b>		<b>48,427</b>	41,774

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 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	5,124	10,614
Investments	C1-2	51,894	51,681
Receivables	C1-4	12,038	11,518
Inventories	C1-5	2,255	2,090
Other	C1-7	1,519	602
<b>Total current assets</b>		<b>72,830</b>	<b>76,505</b>
<b>Non-current assets</b>			
Investments	C1-2	32,630	13,452
Infrastructure, property, plant and equipment (IPPE)	C1-6	643,407	609,937
Right of use assets	C2-1	2,148	2,480
<b>Total non-current assets</b>		<b>678,185</b>	<b>625,869</b>
<b>Total assets</b>		<b>751,015</b>	<b>702,374</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	14,129	11,051
Contract liabilities	C3-2	546	584
Lease liabilities	C2-1	732	918
Borrowings	C3-3	1,570	1,503
Employee benefit provisions	C3-4	7,139	7,635
Provisions	C3-5	500	20
<b>Total current liabilities</b>		<b>24,616</b>	<b>21,711</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	1,490	1,665
Borrowings	C3-3	3,139	4,750
Employee benefit provisions	C3-4	379	387
Provisions	C3-5	20,350	21,247
<b>Total non-current liabilities</b>		<b>25,358</b>	<b>28,049</b>
<b>Total liabilities</b>		<b>49,974</b>	<b>49,760</b>
<b>Net assets</b>		<b>701,041</b>	<b>652,614</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	476,300	431,163
IPPE revaluation reserve	C4-1	224,741	221,451
<b>Council equity interest</b>		<b>701,041</b>	<b>652,614</b>
<b>Total equity</b>		<b>701,041</b>	<b>652,614</b>

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 2022

\$ '000	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		431,163	221,451	652,614	402,070	208,770	610,840
<b>Restated opening balance</b>		<b>431,163</b>	<b>221,451</b>	<b>652,614</b>	<b>402,070</b>	<b>208,770</b>	<b>610,840</b>
Net operating result for the year		45,137	–	45,137	29,093	–	29,093
<b>Restated net operating result for the period</b>		<b>45,137</b>	<b>–</b>	<b>45,137</b>	<b>29,093</b>	<b>–</b>	<b>29,093</b>
<b>Other comprehensive income</b>							
– Gain / (loss) on revaluation of IPP&E	C1-6	–	3,290	3,290	–	8,347	8,347
Other reserves movements		–	–	–	–	4,334	4,334
<b>Other comprehensive income</b>		<b>–</b>	<b>3,290</b>	<b>3,290</b>	<b>–</b>	<b>12,681</b>	<b>12,681</b>
<b>Total comprehensive income</b>		<b>45,137</b>	<b>3,290</b>	<b>48,427</b>	<b>29,093</b>	<b>12,681</b>	<b>41,774</b>
<b>Closing balance at 30 June</b>		<b>476,300</b>	<b>224,741</b>	<b>701,041</b>	<b>431,163</b>	<b>221,451</b>	<b>652,614</b>

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 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
51,553	Rates and annual charges		51,716	50,970
8,397	User charges and fees		7,233	8,254
679	Interest received		833	236
27,586	Grants and contributions		50,973	47,188
–	Bonds, deposits and retentions received		115	–
1,243	Other		3,873	8,842
<i>Payments:</i>				
(29,158)	Payments to employees		(31,442)	(28,955)
(22,442)	Payments for materials and services		(35,284)	(31,086)
(403)	Borrowing costs		(23)	(449)
–	Bonds, deposits and retentions refunded		–	(29)
(1,912)	Other		(4,091)	(2,937)
35,543	<b>Net cash flows from operating activities</b>	G1-1	<b>43,903</b>	52,034
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
51,681	Sale of investments		120,500	84,510
–	Proceeds from sale of IPPE		117	331
<i>Payments:</i>				
(51,000)	Purchase of investments		(143,202)	(77,113)
–	Acquisition of term deposits		2,809	(2,936)
(33,716)	Payments for IPPE		(27,089)	(52,030)
(33,035)	<b>Net cash flows from investing activities</b>		<b>(46,865)</b>	(47,238)
<b>Cash flows from financing activities</b>				
<i>Payments:</i>				
(1,544)	Repayment of borrowings		(1,544)	(1,557)
–	Principal component of lease payments		(984)	(827)
(1,544)	<b>Net cash flows from financing activities</b>		<b>(2,528)</b>	(2,384)
964	<b>Net change in cash and cash equivalents</b>		<b>(5,490)</b>	2,412
10,614	Cash and cash equivalents at beginning of year		10,614	8,202
11,578	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>5,124</b>	10,614
66,385	plus: Investments on hand at end of year	C1-2	84,524	65,133
77,963	<b>Total cash, cash equivalents and investments</b>		<b>89,648</b>	75,747

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



# Wollondilly Shire Council

## Contents for the notes to the Financial Statements for the year ended 30 June 2022

<b>A About Council and these financial statements</b>	<b>12</b>
A1-1 Basis of preparation	12
<b>B Financial Performance</b>	<b>15</b>
<b>B1 Functions or activities</b>	<b>15</b>
B1-1 Functions or activities – income, expenses and assets	15
B1-2 Components of functions or activities	16
<b>B2 Sources of income</b>	<b>17</b>
B2-1 Rates and annual charges	17
B2-2 User charges and fees	18
B2-3 Other revenues	19
B2-4 Grants and contributions	20
B2-5 Interest and investment income	24
B2-6 Other income	24
<b>B3 Costs of providing services</b>	<b>25</b>
B3-1 Employee benefits and on-costs	25
B3-2 Materials and services	26
B3-3 Borrowing costs	27
B3-4 Depreciation, amortisation and impairment of non-financial assets	28
B3-5 Other expenses	29
<b>B4 Gains or losses</b>	<b>30</b>
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	30
<b>B5 Performance against budget</b>	<b>31</b>
B5-1 Material budget variations	31
<b>C Financial position</b>	<b>32</b>
<b>C1 Assets we manage</b>	<b>32</b>
C1-1 Cash and cash equivalents	32
C1-2 Financial investments	32
C1-3 Restricted and allocated cash, cash equivalents and investments	34
C1-4 Receivables	36
C1-5 Inventories	38
C1-6 Infrastructure, property, plant and equipment	39
C1-7 Other	42
<b>C2 Leasing activities</b>	<b>43</b>
C2-1 Council as a lessee	43
<b>C3 Liabilities of Council</b>	<b>46</b>
C3-1 Payables	46
C3-2 Contract Liabilities	47
C3-3 Borrowings	48
C3-4 Employee benefit provisions	50
C3-5 Provisions	51
<b>C4 Reserves</b>	<b>52</b>



# Wollondilly Shire Council

## Contents for the notes to the Financial Statements for the year ended 30 June 2022

C4-1 Nature and purpose of reserves	52
<b>D Risks and accounting uncertainties</b>	<b>53</b>
D1-1 Risks relating to financial instruments held	53
D2-1 Fair value measurement	57
D3-1 Contingencies	60
<b>E People and relationships</b>	<b>63</b>
<b>E1 Related party disclosures</b>	<b>63</b>
E1-1 Key management personnel (KMP)	63
E1-2 Councillor and Mayoral fees and associated expenses	64
<b>E2 Other relationships</b>	<b>65</b>
E2-1 Audit fees	65
<b>F Other matters</b>	<b>66</b>
F1-1 Statement of Cash Flows information	66
F2-1 Commitments	67
<b>F3 Statement of developer contributions as at 30 June 2022</b>	<b>68</b>
F3-1 Summary of developer contributions	68
F3-2 Developer contributions by plan	69
F3-3 S7.4 planning agreements	70
<b>F4 Statement of performance measures</b>	<b>71</b>
F4-1 Statement of performance measures – consolidated results	71
<b>G Additional Council disclosures (unaudited)</b>	<b>72</b>
G1-1 Statement of performance measures – consolidated results (graphs)	72
G1-2 Financial review	73
G1-3 Council information and contact details	75



## A About Council and these financial statements

### A1-1 Basis of preparation

---

These financial statements were authorised for issue by Council on 27 October 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 (Act)* and Local Government (General) Regulation 2005 (Regulation), 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) fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) 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 – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.



## A1-1 Basis of preparation (continued)

---

### 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.

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 but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2022 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 2022.

#### COVID-19 Impact on Council's 2021/22 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 2022.



## A1-1 Basis of preparation (continued)

---

Debt collection has re-commenced in July 2022 and therefore Council is not expecting Covid to have any future impact on Council operations.



## 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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>Functions or activities</b>										
Sustainable and Balanced Growth	15,691	13,326	11,838	11,312	3,853	2,014	–	–	1,400	1,310
Management & Provision of Infrastructure	53,222	41,706	52,199	47,073	1,023	(5,367)	9,226	7,279	629,935	589,135
Caring for the Environment	12,252	10,762	11,181	12,662	1,071	(1,900)	2,577	2,033	7,872	7,362
Looking after the Community	1,527	1,607	4,107	5,084	(2,580)	(3,477)	522	412	2,181	2,041
Efficient and Effective Council	1,547	1,594	5,040	6,310	(3,493)	(4,716)	–	–	109,626	102,526
General Purpose	46,989	44,650	1,726	2,111	45,263	42,539	57,057	44,742	1	–
<b>Total functions and activities</b>	<b>131,228</b>	<b>113,645</b>	<b>86,091</b>	<b>84,552</b>	<b>45,137</b>	<b>29,093</b>	<b>69,382</b>	<b>54,466</b>	<b>751,015</b>	<b>702,374</b>



## 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.

### General Purpose

Includes:

1. Rates and annual charges
2. Non-Capital general purpose grants and contributions
3. Interest on investments and overdue rates and charges
4. General administrative expenses



## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2022	2021
<b>Ordinary rates</b>		
Residential	37,573	36,452
Farmland	1,073	1,053
Mining	1,749	1,717
Business	1,931	1,865
Less: pensioner rebates (mandatory)	(334)	(336)
Less: pensioner rebates (Council policy)	(383)	(384)
<b>Rates levied to ratepayers</b>	<b>41,609</b>	<b>40,367</b>
Pensioner rate subsidies received	259	261
<b>Total ordinary rates</b>	<b>41,868</b>	<b>40,628</b>
<b>Annual charges</b>		
<small>(pursuant to s.496, s.496A, s.496B, s.501 &amp; s.611)</small>		
Domestic waste management services	10,106	9,269
Stormwater management services	316	306
Waste management services (non-domestic)	204	192
Section 611 charges	14	15
Less: pensioner rebates (Council policy)	(675)	(649)
<b>Annual charges levied</b>	<b>9,965</b>	<b>9,133</b>
Pensioner subsidies received:		
– Domestic waste management	77	76
<b>Total annual charges</b>	<b>10,042</b>	<b>9,209</b>
<b>Total rates and annual charges</b>	<b>51,910</b>	<b>49,837</b>

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	2022	2021
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Planning and building regulation	2	2,679	3,146
Section 10.7 certificates (EP&A Act)	2	221	238
Section 603 certificates	2	119	143
Other	2	196	230
Animal registration fees	2	182	99
Rezoning fees	2	192	141
Septic tank fees	2	217	217
<b>Total fees and charges – statutory/regulatory</b>		<b>3,806</b>	<b>4,214</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Cemeteries	2	84	109
Leaseback fees – Council vehicles	2	425	389
Leisure centre	2	30	31
Restoration charges	2	108	127
Waste disposal tipping fees	2	1,122	321
Children services	2	334	370
Development management	2	580	264
Plan checking fees	2	808	825
Royalties	2	69	70
Other	2	266	176
<b>Total fees and charges – other</b>		<b>3,826</b>	<b>2,682</b>
<b>Total other user charges and fees</b>		<b>7,632</b>	<b>6,896</b>
<b>Total user charges and fees</b>		<b>7,632</b>	<b>6,896</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		7,632	6,896
<b>Total user charges and fees</b>		<b>7,632</b>	<b>6,896</b>

### 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 revenues

\$ '000	Timing	2022	2021
Rental income – other council properties (2019 only)	2	768	699
Fines	2	333	438
Legal fees recovery – rates and charges (extra charges)	2	1	1
Legal fees recovery – other	2	40	185
Commissions and agency fees	2	35	36
Diesel rebate	2	41	30
Sales – general	2	26	30
Insurance premium rebate	2	90	110
Reimbursements	2	318	174
Other	2	226	51
<b>Total other revenue</b>		<b>1,878</b>	<b>1,754</b>
<b>Timing of revenue recognition for other revenue</b>			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		1,878	1,754
<b>Total other revenue</b>		<b>1,878</b>	<b>1,754</b>

### 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 2022	Operating 2021	Capital 2022	Capital 2021
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance	2	2,020	1,843	-	-
<b>Payment in advance - future year allocation</b>					
Financial assistance	2	3,106	1,974	-	-
<b>Amount recognised as income during current year</b>		<b>5,126</b>	<b>3,817</b>	<b>-</b>	<b>-</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
<b>Previously specific grants:</b>					
<b>Pensioners' rates subsidies:</b>					
Bushfire and emergency services	1	3,819	2,786	1,651	-
Child care	2	-	46	-	-
Library	2	201	192	403	-
LIRS subsidy	2	79	108	-	-
Recreation and culture	2	281	550	11,044	7,135
Community services	2	557	563	-	351
Environmental management	2	645	348	-	-
Street lighting	2	174	87	-	-
Transport (roads to recovery)	2	-	-	920	423
Transport (other roads and bridges funding)	2	17	432	5,516	6,111
Other specific grants	2	10	-	-	-
<b>Previously contributions:</b>					
Bushfire services	2	440	570	503	29
Community services	2	21	30	-	-
Recreation and culture	2	6	-	110	30
Transport for NSW contributions (regional roads, block grant)	2	2,024	2,299	2,080	1,867
Other contributions	2	152	417	-	25
Environmental management	2	30	-	-	-
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>8,456</b>	<b>8,428</b>	<b>22,227</b>	<b>15,971</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>8,456</b>	<b>8,428</b>	<b>22,227</b>	<b>15,971</b>
<b>Total grants and non-developer contributions</b>		<b>13,582</b>	<b>12,245</b>	<b>22,227</b>	<b>15,971</b>
<b>Comprising:</b>					
- Commonwealth funding		5,314	4,767	6,615	6,446
- State funding		7,848	7,286	15,411	8,914
- Other funding		420	192	201	611
		<b>13,582</b>	<b>12,245</b>	<b>22,227</b>	<b>15,971</b>



## B2-4 Grants and contributions (continued)

## Developer contributions

\$ '000	Notes	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>	F3					
<b>Cash contributions</b>						
S 7.4 – contributions using planning agreements		2	315	–	1,950	2,358
S 7.11 – contributions towards amenities/services		2	355	253	8,077	5,505
S 7.12 – fixed development consent levies		2	–	–	33	19
<b>Total developer contributions – cash</b>			<b>670</b>	<b>253</b>	<b>10,060</b>	<b>7,882</b>
<b>Non-cash contributions</b>						
Other developer contributions		2	–	–	22,843	18,115
<b>Total developer contributions non-cash</b>			<b>–</b>	<b>–</b>	<b>22,843</b>	<b>18,115</b>
<b>Total developer contributions</b>			<b>670</b>	<b>253</b>	<b>32,903</b>	<b>25,997</b>
<b>Total contributions</b>			<b>670</b>	<b>253</b>	<b>32,903</b>	<b>25,997</b>
<b>Total grants and contributions</b>			<b>14,252</b>	<b>12,498</b>	<b>55,130</b>	<b>41,968</b>
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			14,252	12,498	55,130	41,968
<b>Total grants and contributions</b>			<b>14,252</b>	<b>12,498</b>	<b>55,130</b>	<b>41,968</b>



## 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 2022	Operating 2021	Capital 2022	Capital 2021
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	4,995	6,282	2,080	1,124
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,820	1,883	7,312	2,055
<b>Add:</b> Funds received and not recognised as revenue in the current year	-	-	-	-
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(3,736)	(3,170)	(718)	(1,099)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	-	-	-	-
<b>Unspent funds at 30 June</b>	<b>6,079</b>	<b>4,995</b>	<b>8,674</b>	<b>2,080</b>
<b>Contributions</b>				
Unspent funds at 1 July	46,396	40,828	-	-
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	11,164	8,312	-	-
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	(2,398)	(2,744)	-	-
<b>Unspent contributions at 30 June</b>	<b>55,162</b>	<b>46,396</b>	<b>-</b>	<b>-</b>

### 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.



## B2-4 Grants and contributions (continued)

---

### Capital grants

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	2022	2021
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	276	150
– Cash and investments	643	624
Finance income on the net investment in the lease	–	–
Movement in Investments at FV through P&L (CivicRisk)	9	–
<b>Total interest and investment income (losses)</b>	<b>928</b>	<b>774</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	276	150
General Council cash and investments	11	122
<b>Restricted investments/funds – external:</b>		
Development contributions		
– Section 7.11	436	179
Domestic waste management operations	81	38
<b>Restricted investments/funds – internal:</b>		
Internally restricted assets	124	285
<b>Total interest and investment income</b>	<b>928</b>	<b>774</b>

### Accounting policy

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

## B2-6 Other income

\$ '000	2022	2021
<b>Fair value increment on investments</b>		
Fair value increment on investments (other) <sup>1</sup>	(502)	(82)
<b>Total Fair value increment on investments</b>	<b>(502)</b>	<b>(82)</b>
<b>Total other income</b>	<b>(502)</b>	<b>(82)</b>

(1) This represents the mark to market adjustment on Council's investments including bonds and FRNs



## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	27,251	25,769
Employee leave entitlements (ELE)	523	153
Superannuation	2,716	2,578
Workers' compensation insurance	500	393
Fringe benefit tax (FBT)	106	81
Training costs (other than salaries and wages)	243	185
Employment advertising	311	95
Other	26	29
<b>Total employee costs</b>	<b>31,676</b>	<b>29,283</b>
Less: capitalised costs	(886)	(1,239)
<b>Total employee costs expensed</b>	<b>30,790</b>	<b>28,044</b>
Number of 'full-time equivalent' employees (FTE) at year end	279	278

#### 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	2022	2021
Raw materials and consumables		12,944	15,001
– Environmental services		3,660	1,821
– General maintenance		9,376	7,274
– Leisure centre management		710	514
– Planning and development consultants		328	2,505
– Planning and development contractors/labour hire		935	189
– Road maintenance and construction		7,557	10,150
– Street and gutter cleaning contract		148	158
– Waste contractors		7,839	7,848
- Building construction services		7,268	3,842
- Technological services		349	429
- Investment and financial advisory services		115	104
– Other		4	31
Audit Fees	E2-1	137	155
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	E1-2	238	227
Advertising		107	71
Bank charges		77	68
Computer software charges		1,128	941
Election expenses		305	–
Electricity and heating		466	549
Insurance		356	631
Office expenses (including computer expenses)		87	–
Postage		133	136
Street lighting		669	586
Telephone and communications		404	334
Valuation fees		134	128
Agency charges		92	88
Photocopier charges		96	77
Vehicle registration / insurance		87	72
Water charges		108	109
Short Term Lease Payments		–	216
Other expenses		414	337
<b>Legal expenses:</b>			
– Legal expenses: planning and development		1,597	986
– Legal expenses: other		168	345
<b>Total materials and services</b>		<b>58,036</b>	<b>55,922</b>
Less: capitalised costs		<b>(25,286)</b>	<b>(30,192)</b>
<b>Total materials and services</b>		<b>32,750</b>	<b>25,730</b>

### Accounting policy

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



### B3-3 Borrowing costs

\$ '000	Notes	2022	2021
<b>(i) Interest bearing liability costs</b>			
Interest on loans		392	492
<b>Total interest bearing liability costs</b>		<b>392</b>	<b>492</b>
<b>Total interest bearing liability costs expensed</b>		<b>392</b>	<b>492</b>
<b>(ii) Other borrowing costs</b>			
Amortisation of discounts and premiums			
– Remediation liabilities	C3-5	(240)	(216)
<b>Total other borrowing costs</b>		<b>(240)</b>	<b>(216)</b>
<b>Total borrowing costs expensed</b>		<b>152</b>	<b>276</b>

#### 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	2022	2021
<b>Depreciation and amortisation</b>			
Plant and equipment		509	519
Office equipment		34	32
Furniture and fittings		84	88
<b>Infrastructure:</b>	C1-6		
– Buildings – non-specialised		618	651
– Buildings – specialised		1,220	1,683
– Roads		8,056	8,012
– Bridges		818	764
– Footpaths		389	491
– Other road assets		1,965	1,933
– Stormwater drainage		650	486
– Swimming pools		59	59
– Other open space/recreational assets		1,382	2,080
Right of use assets	C2-1	955	888
Other assets		18	20
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5,C1-6	1,221	2,822
<b>Total gross depreciation and amortisation costs</b>		<b>17,978</b>	<b>20,528</b>
<b>Total depreciation and amortisation costs</b>		<b>17,978</b>	<b>20,528</b>
<b>Impairment / revaluation decrement of IPPE</b>			
<b>Infrastructure:</b>	C1-6		
– Roads		552	259
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5,C1-6	–	18
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>552</b>	<b>277</b>
<b>Total IPPE impairment / revaluation decrement costs charged to Income Statement</b>		<b>552</b>	<b>277</b>
<b>TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT FOR IPP&amp;E</b>		<b>18,530</b>	<b>20,805</b>

### 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	2022	2021
<b>Impairment of receivables</b>			
Other		24	(7)
<b>Total impairment of receivables</b>	C1-4	<b>24</b>	<b>(7)</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Department of planning levy		56	55
– Emergency services levy (includes FRNSW, SES, and RFS levies)		798	1,072
– Section 88 waste and environment levy		754	756
Donations, contributions and assistance to other organisations (Section 356)		177	349
<b>Total other</b>		<b>1,785</b>	<b>2,232</b>
<b>Total other expenses</b>		<b>1,809</b>	<b>2,225</b>

#### Accounting policy

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

Impairment expenses are recognised when identified.

## B4 Gains or losses

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

\$ '000	Notes	2022	2021
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		–	(1)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>(1)</b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
	C1-6		
Proceeds from disposal – plant and equipment		117	332
Less: carrying amount of plant and equipment assets sold/written off		–	(17)
<b>Gain (or loss) on disposal</b>		<b>117</b>	<b>315</b>
<b>Gain (or loss) on disposal of infrastructure</b>			
	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(2,177)	(7,786)
<b>Gain (or loss) on disposal</b>		<b>(2,177)</b>	<b>(7,786)</b>
<b>Gain (or loss) on disposal of investments</b>			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		120,500	84,510
Less: carrying amount of investments sold/redeemed/matured		(120,500)	(84,510)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Gain (or loss) on disposal of term deposits</b>			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		–	–
Less: carrying amount of term deposits sold/redeemed/matured		–	–
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(2,060)</b>	<b>(7,472)</b>

#### 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 15/06/2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
<b>Revenues</b>				
Other revenues	1,243	1,878	635	51% <b>F</b>
Operating grants and contributions	8,851	14,252	5,401	61% <b>F</b>
Capital grants and contributions	18,735	55,130	36,395	194% <b>F</b>
Other income	-	(502)	(502)	∞ <b>U</b>
<b>Expenses</b>				
Borrowing costs	403	152	251	62% <b>F</b>
Net losses from disposal of assets	-	2,060	(2,060)	∞ <b>U</b>
<b>Statement of cash flows</b>				
Cash flows from operating activities	35,543	43,903	8,360	24% <b>F</b>

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2022	2021
<b>Cash assets</b>		
Cash on hand and at bank	5,124	10,614
<b>Total cash and cash equivalents</b>	<b>5,124</b>	<b>10,614</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	5,124	10,614
<b>Balance as per the Statement of Cash Flows</b>	<b>5,124</b>	<b>10,614</b>

#### 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Financial assets at fair value through the profit and loss</b>				
Civic Risk Mutual	9	-	-	-
<b>Total</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt securities at amortised cost</b>				
Long term deposits	49,127	1,250	49,177	4,009
NCD's, FRN's (with maturities > 3 months)	2,758	28,653	2,504	6,554
Mortgage backed securities	-	978	-	1,009
Listed equity securities	-	1,749	-	1,880
<b>Total</b>	<b>51,885</b>	<b>32,630</b>	<b>51,681</b>	<b>13,452</b>
<b>Total financial investments</b>	<b>51,894</b>	<b>32,630</b>	<b>51,681</b>	<b>13,452</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>57,018</b>	<b>32,630</b>	<b>62,295</b>	<b>13,452</b>



## 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 and interest in CivicRisk Mutual in the Statement of Financial Position.

Council is a member of CRML (CivicRisk Mutual Limited), which is a local government-controlled company limited by guarantee. CRML provides a discretionary mutual cover to its members for liability, property, motor and other risks.

### C1-3 Restricted and allocated cash, cash equivalents and investments

\$ '000	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>89,648</b>	75,747
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>10,700</b>	12,675
External restrictions	(78,948)	(63,072)
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	(2)	–
<b>External restrictions – included in liabilities</b>	<b>(2)</b>	–
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	55,165	46,398
Specific purpose unexpended grants (recognised as revenue) – general fund	14,755	7,075
Stormwater management	490	931
Domestic waste management	8,540	8,668
<b>External restrictions – other</b>	<b>78,950</b>	63,072
<b>Total external restrictions</b>	<b>78,948</b>	63,072

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

\$ '000	2022	2021
(b) Internal allocations		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>10,700</b>	12,675
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>1,646</b>	1,200
Internal restrictions	(9,054)	(11,475)
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Employees leave entitlement	2,010	3,328
Effluent disposal	445	352
Election	195	427
Growth management strategy	204	249
Information technology	99	49
Infrastructure and asset maintenance	1,600	2,826
Organisational development	181	81
Plant and vehicle replacement	1,266	1,069
Property	741	581
Recreation	328	328
Legal & Risk management	664	813
Roads	328	328
Sportsgrounds	322	322
Swimming pool	455	458



**C1-3 Restricted and allocated cash, cash equivalents and investments (continued)**

<b>\$ '000</b>	<b>2022</b>	2021
Tourism and economic development	<b>193</b>	184
Strategic Planning	<b>23</b>	80
<b>Total internal allocations</b>	<b>9,054</b>	11,475

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

<b>\$ '000</b>	<b>2022</b>	2021
(c) Unrestricted and unallocated		
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>1,646</b>	1,200

## C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	2,996	-	2,802	-
Interest and extra charges	615	-	520	-
User charges and fees	994	-	289	-
Government grants and subsidies	2,943	-	7,181	-
Net GST receivable	772	-	746	-
Accrued Revenues	3,764	-	6	-
<b>Total</b>	<b>12,084</b>	<b>-</b>	<b>11,544</b>	<b>-</b>
<b>Less: provision for impairment</b>				
User charges and fees	(46)	-	(26)	-
<b>Total provision for impairment – receivables</b>	<b>(46)</b>	<b>-</b>	<b>(26)</b>	<b>-</b>
<b>Total net receivables</b>	<b>12,038</b>	<b>-</b>	<b>11,518</b>	<b>-</b>
<b>Externally restricted receivables</b>				
Domestic waste management	1,071	-	928	-
Stormwater management	36	-	35	-
<b>Total external restrictions</b>	<b>1,107</b>	<b>-</b>	<b>963</b>	<b>-</b>
<b>Unrestricted receivables</b>	<b>10,931</b>	<b>-</b>	<b>10,555</b>	<b>-</b>
<b>Total net receivables</b>	<b>12,038</b>	<b>-</b>	<b>11,518</b>	<b>-</b>

\$ '000	2022	2021
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 139)	26	47
– amounts already provided for and written off this year	20	(26)
<b>Balance at the end of the year</b>	<b>46</b>	<b>21</b>



## 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>(i) Inventories at cost</b>				
Stores and materials	2,178	-	2,049	-
Trading stock	-	-	3	-
<b>Total inventories at cost</b>	<b>2,178</b>	<b>-</b>	<b>2,052</b>	<b>-</b>
<b>(ii) Inventories at net realisable value (NRV)</b>				
Trading stock	77	-	38	-
<b>Total inventories at net realisable value (NRV)</b>	<b>77</b>	<b>-</b>	<b>38</b>	<b>-</b>
<b>Total inventories</b>	<b>2,255</b>	<b>-</b>	<b>2,090</b>	<b>-</b>

## Externally restricted assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Other</b>				
RFS stores and materials	1,995	-	1,842	-
<b>Total other</b>	<b>1,995</b>	<b>-</b>	<b>1,842</b>	<b>-</b>
<b>Total externally restricted assets</b>	<b>1,995</b>	<b>-</b>	<b>1,842</b>	<b>-</b>
<b>Total internally restricted assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total unrestricted assets</b>	<b>260</b>	<b>-</b>	<b>248</b>	<b>-</b>
<b>Total inventories</b>	<b>2,255</b>	<b>-</b>	<b>2,090</b>	<b>-</b>

## 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 2021			Asset movements during the reporting period							At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress <sup>2</sup>	7,348	–	7,348	–	11,438	–	–	–	(5,097)	–	13,689	–	13,689
Plant and equipment	12,993	(9,966)	3,027	1,045	–	–	(509)	–	–	–	14,032	(10,469)	3,563
Office equipment	4,014	(3,876)	138	15	–	–	(34)	–	–	–	4,029	(3,910)	119
Furniture and fittings	1,184	(863)	321	–	–	–	(84)	–	–	–	1,184	(947)	237
<b>Land:</b>													
– Operational land	26,748	–	26,748	786	–	–	–	–	45	–	27,579	–	27,579
– Community land	43,711	–	43,711	–	30	–	–	–	–	–	43,741	–	43,741
<b>Infrastructure:</b>													
– Buildings – non-specialised	34,933	(18,855)	16,078	123	–	–	(618)	–	–	–	35,057	(19,474)	15,583
– Buildings – specialised	62,687	(34,675)	28,012	1,747	–	(174)	(1,220)	–	2,060	–	66,149	(35,724)	30,425
– Roads	367,482	(131,112)	236,370	7,310	6,267	(1,771)	(8,056)	(552)	2,803	–	379,621	(137,250)	242,371
– Bridges	68,700	(34,299)	34,401	29	–	(3)	(818)	–	–	–	68,721	(35,112)	33,609
– Footpaths	29,516	(10,299)	19,217	410	1,928	(44)	(389)	–	186	–	31,892	(10,584)	21,308
– Other road assets (including bulk earthworks)	87,575	(39,660)	47,915	2,204	2,825	(109)	(1,965)	–	3	–	92,364	(41,491)	50,873
– Bulk earthworks (non-depreciable)	60,542	–	60,542	401	320	(52)	–	–	–	–	61,211	–	61,211
– Stormwater drainage	62,055	(13,214)	48,841	329	11,473	(25)	(650)	–	3,290	–	78,040	(14,782)	63,258
– Swimming pools	2,838	(1,135)	1,703	–	–	–	(59)	–	–	–	2,838	(1,194)	1,644
– Other open space/recreational assets	48,994	(15,024)	33,970	1,254	–	–	(1,382)	–	–	–	50,249	(16,407)	33,842
<b>Other assets:</b>													
– Library books	1,025	(1,025)	–	–	–	–	–	–	–	–	1,025	(1,025)	–
– Other	763	(390)	373	–	–	–	(18)	–	–	–	764	(409)	355
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>													
– Tip assets	20,792	(19,570)	1,222	–	–	–	(1,221)	–	–	–	20,792	(20,792)	–
<b>Total infrastructure, property, plant and equipment</b>	<b>943,900</b>	<b>(333,963)</b>	<b>609,937</b>	<b>15,653</b>	<b>34,281</b>	<b>(2,178)</b>	<b>(17,023)</b>	<b>(552)</b>	<b>–</b>	<b>3,290</b>	<b>992,977</b>	<b>(349,570)</b>	<b>643,407</b>

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

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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period											At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Other movements (details...)	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	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	
<b>Land:</b>																	
– Operational land	24,496	–	24,496	–	2,090	–	–	–	–	(1,300)	–	–	1,462	26,748	–	26,748	
– Community land	38,032	–	38,032	–	270	–	–	–	–	1,300	–	–	4,109	43,711	–	43,711	
Land improvements – depreciable	2,510	(535)	1,975	–	–	–	–	–	–	(2,510)	–	535	–	–	–	–	
<b>Infrastructure:</b>																	
– 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	
<b>Other assets:</b>																	
– Library books	1,025	(1,025)	–	–	–	–	–	–	–	–	–	–	–	1,025	(1,025)	–	
– Other	763	(370)	393	–	–	–	(20)	–	–	–	–	–	–	763	(390)	373	
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>																	
– Tip assets	22,476	(16,748)	5,728	–	–	–	(2,822)	(18)	–	–	–	–	(1,666)	20,792	(19,570)	1,222	
<b>Total infrastructure, property, plant and equipment</b>	<b>890,182</b>	<b>(317,236)</b>	<b>572,946</b>	<b>30,824</b>	<b>21,206</b>	<b>(7,803)</b>	<b>(19,640)</b>	<b>(277)</b>	<b>–</b>	<b>4,334</b>	<b>–</b>	<b>–</b>	<b>(947)</b>	<b>943,900</b>	<b>(333,963)</b>	<b>609,937</b>	

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



## 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".

The recognition of the "Red Fleet" within the Financial Statements of the Local Government sector is an ongoing issue. These Rural Fire Service assets are not recognised as assets of the Council within these Financial Statements.

## C1-7 Other

### Other assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Prepayments	242	-	244	-
Other	1,277	-	358	-
<b>Total other assets</b>	<b>1,519</b>	<b>-</b>	<b>602</b>	<b>-</b>

### 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Total externally restricted assets	-	-	-	-
Total internally restricted assets	-	-	-	-
Total unrestricted assets	1,519	-	602	-
<b>Total other assets</b>	<b>1,519</b>	<b>-</b>	<b>602</b>	<b>-</b>



## 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
<b>2022</b>		
Opening balance at 1 July	2,480	2,480
Additions to right-of-use assets	605	605
Adjustments to right-of-use assets due to re-measurement of lease liability	18	18
Depreciation charge	(955)	(955)
<b>Balance at 30 June</b>	<b>2,148</b>	<b>2,148</b>
<b>2021</b>		
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)
<b>Balance at 30 June</b>	<b>2,480</b>	<b>2,480</b>

## C2-1 Council as a lessee (continued)

### (b) Lease liabilities

\$ '000	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Lease liabilities	732	1,490	918	1,665
<b>Total lease liabilities</b>	<b>732</b>	<b>1,490</b>	<b>918</b>	<b>1,665</b>

### (c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per
					Statement of
					Financial
					Position
<b>2022</b>					
Cash flows	732	1,490	–	2,222	2,222
2021					
Cash flows	918	1,665	–	2,583	2,583

### (d) Income Statement

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

\$ '000	2022	2021
	Interest on lease liabilities	89
Depreciation of right of use assets	955	888
	<b>1,044</b>	<b>961</b>

### (e) Statement of Cash Flows

Total cash outflow for leases	1,092	897
	<b>1,092</b>	<b>897</b>

### (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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Goods and services	8,730	-	4,981	-
Accrued expenses:				
– Borrowings	22	-	31	-
– Other expenditure accruals	1,787	-	2,752	-
Security bonds, deposits and retentions	2,304	-	2,189	-
Other	1,286	-	1,098	-
<b>Total payables</b>	<b>14,129</b>	<b>-</b>	<b>11,051</b>	<b>-</b>

#### Payables relating to restricted assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Total payables relating to unrestricted assets</b>	<b>14,129</b>	<b>-</b>	<b>11,051</b>	<b>-</b>
<b>Total payables</b>	<b>14,129</b>	<b>-</b>	<b>11,051</b>	<b>-</b>

#### 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	467	-	468	-
<b>User fees and charges received in advance:</b>					
Fees received in advance of services provided	(iii)	79	-	116	-
<b>Total payments received in advance</b>		<b>546</b>	<b>-</b>	<b>584</b>	<b>-</b>
<b>Total contract liabilities</b>		<b>546</b>	<b>-</b>	<b>584</b>	<b>-</b>

### 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Externally restricted assets</b>				
Unspent grants held as contract liabilities (excl. Water & Sewer)	(2)	-	-	-
<b>Contract liabilities relating to externally restricted assets</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total contract liabilities relating to restricted assets</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total contract liabilities relating to unrestricted assets</b>	<b>548</b>	<b>-</b>	<b>584</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>546</b>	<b>-</b>	<b>584</b>	<b>-</b>

## 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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured <sup>1</sup>	1,570	3,139	1,503	4,750
<b>Total borrowings</b>	<b>1,570</b>	<b>3,139</b>	<b>1,503</b>	<b>4,750</b>

(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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
<b>Total borrowings relating to unrestricted assets</b>	<b>1,570</b>	<b>3,139</b>	<b>1,503</b>	<b>4,750</b>
<b>Total borrowings</b>	<b>1,570</b>	<b>3,139</b>	<b>1,503</b>	<b>4,750</b>



## C3-3 Borrowings (continued)

## (a) Changes in liabilities arising from financing activities

	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
<b>\$ '000</b>							
Loans – secured	6,253	(1,544)	–	–	–	–	4,709
Lease liability (Note C2-1b)	2,583	(361)	–	–	–	–	2,222
<b>Total liabilities from financing activities</b>	<b>8,836</b>	<b>(1,905)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,931</b>

	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
<b>\$ '000</b>							
Loans – secured	7,810	(1,557)	–	–	–	–	6,253
Lease liability (Note C2-1b)	2,444	139	–	–	–	–	2,583
<b>Total liabilities from financing activities</b>	<b>10,254</b>	<b>(1,418)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,836</b>

## (b) Financing arrangements

<b>\$ '000</b>	<b>2022</b>	<b>2021</b>
<b>Total facilities</b>		
Bank overdraft facilities <sup>1</sup>	300	300
Credit cards/purchase cards	100	100
Bank Guarantee	1,000	1,000
<b>Total financing arrangements</b>	<b>1,400</b>	<b>1,400</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	33	31
Bank Guarantee	40	107
<b>Total drawn financing arrangements</b>	<b>73</b>	<b>138</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	300	300
– Credit cards/purchase cards	67	69
Bank Guarantee	960	893
<b>Total undrawn financing arrangements</b>	<b>1,327</b>	<b>1,262</b>

(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	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
Annual leave	2,729	–	2,483	–
Sick leave	129	–	134	–
Long service leave	4,226	379	4,952	387
Time in lieu	55	–	66	–
<b>Total employee benefit provisions</b>	<b>7,139</b>	<b>379</b>	<b>7,635</b>	<b>387</b>

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	5,274	4,965
	<b>5,274</b>	<b>4,965</b>

### Description of and movements in provisions

\$ '000	ELE provisions					Other employee benefits	Total
	Annual leave	Sick leave	Long service leave	Other			
<b>2022</b>							
At beginning of year	2,483	134	5,339	66	–	–	8,022
Amounts used (payments)	(1,462)	(12)	(1,282)	(41)	–	–	(2,797)
Other	1,708	7	548	(25)	55	–	2,293
<b>Total ELE provisions at end of year</b>	<b>2,729</b>	<b>129</b>	<b>4,605</b>	<b>–</b>	<b>55</b>	<b>–</b>	<b>7,518</b>
<b>2021</b>							
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
<b>Total ELE provisions at end of year</b>	<b>2,483</b>	<b>134</b>	<b>5,339</b>	<b>66</b>	<b>–</b>	<b>–</b>	<b>8,022</b>

### 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.

The discount rate used to calculate the provision has increased significantly since 2021.

### 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.



## C3-4 Employee benefit provisions (continued)

### On-costs

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	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	500	20,350	20	21,247
<b>Sub-total – asset remediation/restoration</b>	<b>500</b>	<b>20,350</b>	<b>20</b>	<b>21,247</b>
<b>Total provisions</b>	<b>500</b>	<b>20,350</b>	<b>20</b>	<b>21,247</b>
<b>Provisions relating to restricted assets</b>				
<b>Total provisions relating to restricted assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total provisions relating to unrestricted assets</b>	<b>500</b>	<b>20,350</b>	<b>20</b>	<b>21,247</b>
<b>Total provisions</b>	<b>500</b>	<b>20,350</b>	<b>20</b>	<b>21,247</b>

### 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	Total
<b>2022</b>		
At beginning of year	21,267	21,267
Unwinding of discount	138	138
Amounts used (payments)	(177)	(177)
Remeasurement effects	(201)	(201)
Other	(177)	(177)
Total other provisions at end of year	<b>20,850</b>	<b>20,850</b>
<b>2021</b>		
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	<b>21,267</b>	<b>21,267</b>

### 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.

## C4 Reserves

### C4-1 Nature and purpose of reserves

---

#### IPPE Revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

Opening Balance 30.06.2021	\$221,451
Stormwater Indexation 21/22	\$ 3,290
Claosing Balance 30.06.2022	<u>\$224,741</u>



## 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 2022	Carrying value 2021	Fair value 2022	Fair value 2021
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	5,124	10,614	5,124	10,614
Receivables	12,038	11,518	12,038	11,518
Investments				
– Debt securities at amortised cost	84,515	65,133	84,515	65,133
<b>Fair value through profit and loss</b>				
Investments				
– Held for trading	9	–	9	–
<b>Total financial assets</b>	<b>101,686</b>	<b>87,265</b>	<b>101,686</b>	<b>87,265</b>
<b>Financial liabilities</b>				
Payables	14,129	11,051	14,129	11,051
Loans/advances	4,709	6,253	4,709	6,253
<b>Total financial liabilities</b>	<b>18,838</b>	<b>17,304</b>	<b>18,838</b>	<b>17,304</b>

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.

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

- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **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	2022	2021
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	900	754
Impact of a 10% movement in price of investments		
– Equity / Income Statement	3,488	–



## 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	overdue rates and annual charges				Total
		< 5 years	1 - 2 years	2 - 5 years	≥ 5 years	
<b>2022</b>						
Gross carrying amount	–	2,903	–	–	93	2,996
2021						
Gross carrying amount	(49)	2,508	343	–	–	2,802

##### 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	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
<b>2022</b>						
Gross carrying amount	5,107	3,238	115	448	180	9,088
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>ECL provision</b>	–	–	–	–	–	–
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%
<b>ECL provision</b>	–	–	–	–	–	–

## 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	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2022</b>							
Payables	0.00%	2,304	10,660	–	–	12,964	14,129
Borrowings	0.00%	–	1,908	3,154	443	5,505	4,709
Lease liabilities	0.00%	813	1,573	–	–	2,386	–
<b>Total financial liabilities</b>		<b>3,117</b>	<b>14,141</b>	<b>3,154</b>	<b>443</b>	<b>20,855</b>	<b>18,838</b>
<b>2021</b>							
Payables	0.00%	2,189	8,862	–	–	11,051	11,051
Borrowings	0.00%	–	1,945	4,651	863	7,459	6,253
Lease liabilities	0.00%	986	1,735	–	–	2,721	–
<b>Total financial liabilities</b>		<b>3,175</b>	<b>12,542</b>	<b>4,651</b>	<b>863</b>	<b>21,231</b>	<b>17,304</b>



## 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	
		2022	2021	2022	2021	2022	2021	2022	2021
<b>Recurring fair value measurements</b>									
<b>Infrastructure, property, plant and equipment</b> <span style="float: right;">C1-6</span>									
		30/06/22	30/06/21	–	–	3,563	3,027	3,563	3,027
		30/06/22	30/06/21	–	–	119	138	119	138
		30/06/22	30/06/21	–	–	237	322	237	322
		30/06/18	30/06/18	–	–	27,579	26,748	27,579	26,748
		30/06/21	30/06/21	–	–	43,741	43,711	43,741	43,711
		30/06/21	30/06/21	–	–	–	–	–	–
		30/06/18	30/06/18	–	–	46,008	44,090	46,008	44,090
		30/06/21	30/06/21	–	–	35,486	35,674	35,486	35,674
		30/06/20	30/06/20	–	–	409,372	398,442	409,372	398,442
		30/06/20	30/06/20	–	–	63,258	48,842	63,258	48,842
		30/06/20	30/06/20	–	–	355	1,595	355	1,595
				–	–	629,718	602,589	629,718	602,589
<b>Total infrastructure, property, plant and equipment</b>									

### 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.

## D2-1 Fair value measurement (continued)

### Plant & Equipment, Office Equipment and Furniture & Fittings

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



## D2-1 Fair value measurement (continued)

infrastructure. In this approach, we estimated the replacement cost for each asset by componentising the asset into significant components with different useful lives and taking into account a range of factors. Most of the unit rates based on square meters were derived from current Council tenders, Rawlinson's handbook and rates from other similar organisations. Other inputs such as estimates of residual values, useful lives, pattern of consumption and asset condition were also derived from extensive professional judgment, IPWEA guidelines and best available industry practices etc. As such these assets were classified as having been valued using level 3 valuation inputs. An internal revaluation was conducted in 2020 in accordance with the fair valuation policy as mandated by the Office of Local Government..

### 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 7.5% of salaries for the year ending 30 June 2022 (increasing to 8%) 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 31 December 2021 and \$20 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. 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 2022 was \$273,515.53. The last valuation of the Scheme was performed by fund actuary, Mr Richard Boyfield, FIAA as at 30 June 2021.



## D3-1 Contingencies (continued)

The amount of additional contributions included in the total employer contribution advised above is around 0.34% of the total additional lump sum contributions for all Pooled employers (of \$40m until 31 December 2021 followed by \$20m per annum thereafter). Council's expected contribution to the plan for the next annual reporting period is \$209,506.80.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

<b>Employer reserves only *</b>	<b>\$millions</b>	<b>Asset Coverage</b>
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

\* 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	5.50% 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) 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.

### (iii) Other guarantees

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

## 2. Other liabilities

### (i) Third party claims

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

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

### (ii) 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.

## D3-1 Contingencies (continued)

---

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	2022	2021
<b>Compensation:</b>		
Short-term benefits	1,213	1,137
<b>Total</b>	<b>1,213</b>	<b>1,137</b>

#### 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					
<b>2022</b>					
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	3	-	30-day terms on invoices	-	-
<b>2021</b>					
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	-	-

## E1-2 Councillor and Mayoral fees and associated expenses

<b>\$ '000</b>	<b>2022</b>	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	<b>43</b>	44
Councillors' fees	<b>164</b>	162
Other Councillors' expenses (including Mayor)	<b>31</b>	21
<b>Total</b>	<b>238</b>	<b>227</b>



## E2 Other relationships

### E2-1 Audit fees

\$ '000	2022	2021
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
<b>Auditors of the Council - NSW Auditor-General:</b>		
<b>(i) Audit and other assurance services</b>		
Audit and review of financial statements	90	86
<b>Remuneration for audit and other assurance services</b>	<b>90</b>	<b>86</b>
<b>Total Auditor-General remuneration</b>	<b>90</b>	<b>86</b>
<b>Non NSW Auditor-General audit firms</b>		
<b>(i) Audit and other assurance services</b>		
Internal audit services   external provider	47	69
<b>Remuneration for audit and other assurance services</b>	<b>47</b>	<b>69</b>
<b>Total remuneration of non NSW Auditor-General audit firms</b>	<b>47</b>	<b>69</b>
<b>Total audit fees</b>	<b>137</b>	<b>155</b>

## F Other matters

### F1-1 Statement of Cash Flows information

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

\$ '000	2022	2021
<b>Net operating result from Income Statement</b>	<b>45,137</b>	29,093
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	17,978	20,528
(Gain) / loss on disposal of assets	2,060	7,472
Non-cash capital grants and contributions	(22,843)	–
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as ‘at fair value’ or ‘held for trading’	502	82
– Revaluation decrements / impairments of IPP&E direct to P&L	552	277
Unwinding of discount rates on reinstatement provisions	138	(165)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(540)	(3,734)
Increase / (decrease) in provision for impairment of receivables	20	(21)
(Increase) / decrease of inventories	(165)	5
(Increase) / decrease of other current assets	(917)	(354)
Increase / (decrease) in payables	3,749	(1,167)
Increase / (decrease) in accrued interest payable	(9)	(8)
Increase / (decrease) in other accrued expenses payable	(965)	(108)
Increase / (decrease) in other liabilities	303	625
Increase / (decrease) in contract liabilities	(38)	(273)
Increase / (decrease) in employee benefit provision	(504)	(116)
Increase / (decrease) in other provisions	(555)	(102)
<b>Net cash flows from operating activities</b>	<b>43,903</b>	<b>52,034</b>

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



## F2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings	5,464	964
Plant and equipment	13	22
Recreation	2,894	701
Major road and bridge works	11,371	1,757
Tip remediation	7	5
Other	518	–
<b>Total commitments</b>	<b>20,267</b>	<b>3,449</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	20,267	3,449
<b>Total payable</b>	<b>20,267</b>	<b>3,449</b>
<b>Sources for funding of capital commitments:</b>		
Unrestricted general funds	4,789	690
Unexpended grants	15,458	2,377
Internally restricted reserves	20	382
<b>Total sources of funding</b>	<b>20,267</b>	<b>3,449</b>

## F3 Statement of developer contributions as at 30 June 2022

### F3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Roads	9,443	2,367	22,813	91	(169)	–	11,732	–
Parking	2	5	–	–	–	–	7	–
Open space	15,520	4,535	–	162	–	–	20,217	–
Community facilities	6,951	1,177	30	55	(1,030)	–	7,153	–
Administration	274	355	–	3	–	–	632	–
<b>S7.11 contributions – under a plan</b>	<b>32,190</b>	<b>8,439</b>	<b>22,843</b>	<b>311</b>	<b>(1,199)</b>	<b>–</b>	<b>39,741</b>	<b>–</b>
<b>S7.12 levies – under a plan</b>	<b>1,590</b>	<b>33</b>	<b>–</b>	<b>15</b>	<b>–</b>	<b>–</b>	<b>1,638</b>	<b>–</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>33,780</b>	<b>8,472</b>	<b>22,843</b>	<b>326</b>	<b>(1,199)</b>	<b>–</b>	<b>41,379</b>	<b>–</b>
S7.4 planning agreements	12,618	2,258	–	110	(1,200)	–	13,786	–
<b>Total contributions</b>	<b>46,398</b>	<b>10,730</b>	<b>22,843</b>	<b>436</b>	<b>(2,399)</b>	<b>–</b>	<b>55,165</b>	<b>–</b>

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.



## F3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
<b>2020 Consolidated Plan - Area A &amp; B</b>								
Roads	9,443	2,367	22,813	91	(169)	-	11,732	-
Parking	2	5	-	-	-	-	7	-
Open space	15,520	4,535	-	162	-	-	20,217	-
Community facilities	6,951	1,177	30	55	(1,030)	-	7,153	-
Administration	274	355	-	3	-	-	632	-
<b>Total</b>	<b>32,190</b>	<b>8,439</b>	<b>22,843</b>	<b>311</b>	<b>(1,199)</b>	<b>-</b>	<b>39,741</b>	<b>-</b>

## S7.12 Levies – under a plan

## CONTRIBUTION PLAN – 2005

Other	1,590	33	-	15	-	-	1,638	-
<b>Total</b>	<b>1,590</b>	<b>33</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>1,638</b>	<b>-</b>

## F3-3 S7.4 planning agreements

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
<b>S7.4 PLANNING AGREEMENTS - Area A &amp; B</b>								
Roads	5,148	1,255	–	41	(1,148)	–	5,296	–
Parking	–	–	–	–	–	–	–	–
Open space	4,282	544	–	40	–	–	4,866	–
Community facilities	2,882	231	–	26	(52)	–	3,087	–
Administration	306	229	–	3	–	–	538	–
<b>Total</b>	<b>12,618</b>	<b>2,259</b>	<b>–</b>	<b>110</b>	<b>(1,200)</b>	<b>–</b>	<b>13,787</b>	<b>–</b>



## F4 Statement of performance measures

### F4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021      2020		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(6,855)</b>	<b>(8.95)%</b>	(7.04)%	(9.17)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>76,600</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>62,348</b>	<b>47.33%</b>	52.11%	50.00%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>131,730</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>23,410</b>	<b>1.21x</b>	1.44x	1.74x	> 1.50x
Current liabilities less specific purpose liabilities	<b>19,344</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>11,275</b>	<b>4.21x</b>	5.92x	2.66x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>2,680</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>3,611</b>	<b>6.51%</b>	6.21%	6.91%	< 5.00%
Rates and annual charges collectable	<b>55,509</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>55,501</b>	<b>9.08</b>	11.63	11.61	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>6,114</b>	<b>months</b>	months	months	months

(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

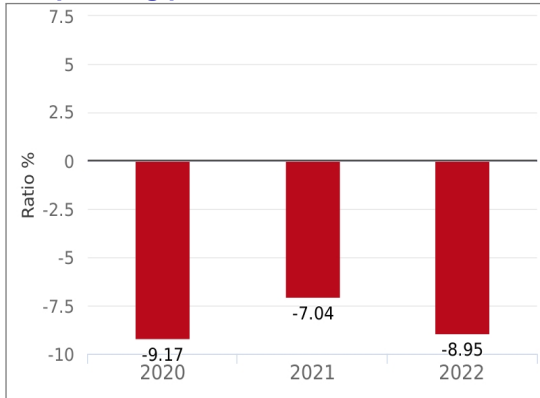
(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

**End of the audited financial statements**

## 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 2021/22 result

2021/22 ratio (8.95)%

The ratio has been below benchmark the last three years.

Council was again impacted by natural disasters (Flood/Storm) in 2021/22, the financial impacts of which are reflected in this ratio

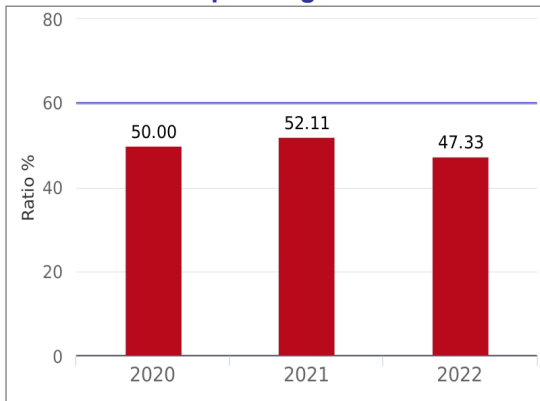
Benchmark: — > 0.00%

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 2021/22 result

2021/22 ratio 47.33%

The ratio for the 2021/22 year is consistent with the two years prior.

This ratio is influenced by Council's ongoing success in obtaining both Operating and Capital grants, along with contributions made by developers (Cash and Non Cash).

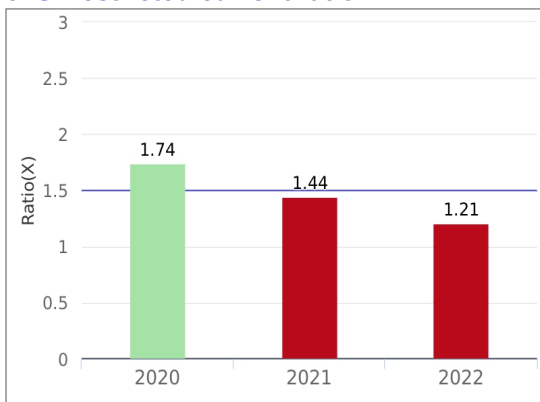
Benchmark: — > 60.00%

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 2021/22 result

2021/22 ratio 1.21x

This ratio has been impacted by the flood/storm events throughout the year, funding of capital projects and placement of a cash bond with Sydney Water.

Funds relating to these items are to be recouped in 2022/23.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

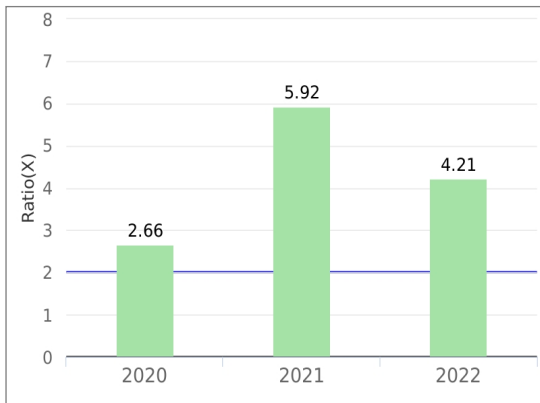
Ratio achieves benchmark

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 2021/22 result**

**2021/22 ratio 4.21x**

Councils borrowing levels remain low due to the availability of other funding sources.

Council holds sufficient levels of operating cash to meet its debt repayments.

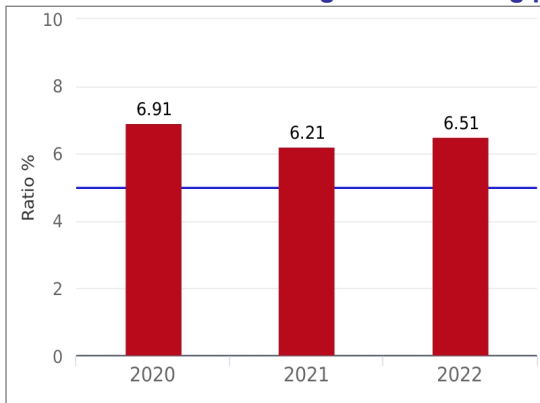
Benchmark: — > 2.00x

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 2021/22 result**

**2021/22 ratio 6.51%**

As a result of the ongoing natural disasters and the hardship this places on ratepayers, the commencement of formal collection activities remained on hold until June 2022.

There has been a reduction in the amount of annual rates and charges outstanding since 30 June 2022.

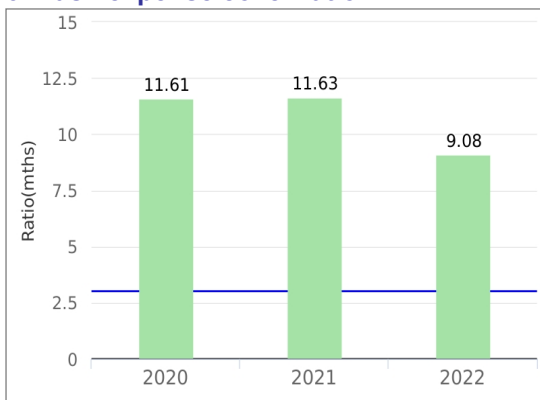
Benchmark: — < 5.00%

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 2021/22 result**

**2021/22 ratio 9.08 months**

Councils cash and cash equivalents assets increased throughout the year, this led to a change in the investment profile with non current investments increasing by \$19.2M, this contributed to the result of this ratio, which whilst lower than 2021 still remains healthy.

Benchmark: — > 3.00months

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	2022	2021	2020	2019	2018
<b>Inflows:</b>					
Rates and annual charges revenue	51,910	49,837	47,498	45,502	40,768
User charges revenue	7,632	6,896	5,029	5,790	5,840
Interest and investment revenue (losses)	928	774	1,760	2,130	1,788
Grants income – operating and capital	35,809	28,216	18,665	7,563	8,189
Total income from continuing operations	131,228	113,645	112,219	83,783	71,965
Sale proceeds from IPPE	117	331	53	588	278
<b>Outflows:</b>					
Employee benefits and on-cost expenses	30,790	28,044	28,031	23,772	20,796
Borrowing costs	152	276	1,704	1,906	6,762
Materials and contracts expenses	32,750	25,730	26,564	15,929	19,603
Total expenses from continuing operations	86,091	84,552	74,453	61,567	72,578
Total cash purchases of IPPE	27,089	52,030	54,056	25,118	17,122
Total loan repayments (incl. finance leases)	2,470	2,384	2,560	1,597	1,559
Operating surplus/(deficit) (excl. capital income)	(9,993)	(12,875)	(6,411)	3,775	(14,970)
<b>Financial position figures</b>					
Current assets	72,830	76,505	61,558	64,015	53,854
Current liabilities	24,616	21,711	23,226	18,674	15,173
Net current assets	48,214	54,794	38,332	45,341	38,681
Available working capital (Unrestricted net current assets)	(821)	950	(1,631)	3,583	2,368
Cash and investments – unrestricted	1,646	1,200	3,037	7,341	2,019
Cash and investments – internal restrictions	9,054	11,475	17,687	17,832	18,864
Cash and investments – total	89,648	75,747	77,878	74,924	60,026
Total borrowings outstanding (loans, advances and finance leases)	4,709	6,253	7,810	9,599	11,196
Total value of IPPE (excl. land and earthworks)	860,446	812,899	768,208	693,767	625,245
Total accumulated depreciation	349,570	333,963	317,236	302,378	277,715
Indicative remaining useful life (as a % of GBV)	59%	59%	59%	56%	56%
<b>Source:</b> 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](http://www.wollondilly.nsw.gov.au)

**Email:** [councill@wollondilly.nsw.gov.au](mailto: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

### Qualified 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 2022, the Statement of Financial Position as at 30 June 2022, 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, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- 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 2022, 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 qualified opinion should be read in conjunction with the rest of this report.

### Basis for Qualified Opinion

#### Non recognition of rural fire-fighting equipment

As disclosed in Note C1-6 to the financial statements, the Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.



Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the Rural Fires Act 1997 (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 7 February 2011
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2022
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2022
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note F4-1 'Statement of performance measures – consolidated results'.

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 qualified audit opinion.

## **Other Information**

The Council's annual report for the year ended 30 June 2022 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](http://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  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

17 November 2022  
SYDNEY



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

Contact: Min Lee  
Phone no: 02 9275 7151  
Our ref: D2221137/1810

17 November 2022

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2022  
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 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified 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 2022 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.

### **Modification to the opinion in the Independent Auditor's Report**

#### **Non-recognition of rural fire-fighting equipment**

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.



Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 7 February 2011
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

Consequently, we were unable to determine the carrying values of rural firefighting equipment assets and related amounts that should be recorded and recognised in the council's 30 June 2022 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

## INCOME STATEMENT

### Operating result

	2022	2021*	Variance
	\$m	\$m	%
Rates and annual charges revenue	51.9	49.8	↑ 4.2
Grants and contributions revenue	69.4	54.5	↑ 27.3
Operating result from continuing operations	45.1	29.1	↑ 55.0
Net operating result before capital grants and contributions	(10.0)	(12.9)	↑ 22.5

Rates and annual charges revenue (\$51.9 million) increased by \$2.1 million (4.2 per cent) in 2021–22 due to:

- the annual rate peg 2.0% increase applied to ordinary rates
- increase of 557 (2.8%) in the total rateable properties during the year.

Grants and contributions revenue (\$69.4 million) increased by \$14.9 million (27.3 per cent) in 2021–22 due to:

- increase of \$7.3 million of developer contributions recognised during the year
- increase of \$5.5 million of special purpose capital grants relating to recreation and culture and bushfire and emergency services.

The Council's operating result from continuing operations was a surplus of \$45.1 million, which was \$16.0 million higher than the 2020–21 result. This was mainly due to the increase in grants and contributions revenue of \$14.9 million.

The net operating result before capital grants and contributions was a deficit of \$10.0 million which has improved by \$2.9 million from the 2020–21 result. This was mainly due to:

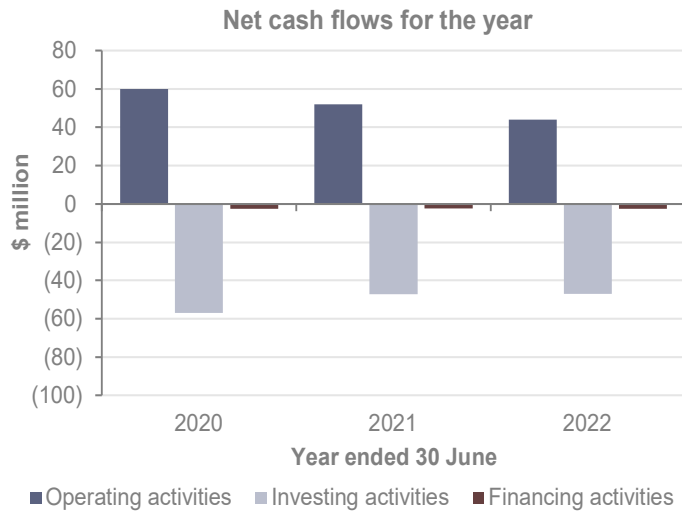
- increase of \$4.4 million of total revenue excluding grants and contributions provided for capital purposes
- decrease of \$5.4 million of net losses from the disposal of assets
- increase of \$7.0 million of materials and services expenses.



## STATEMENT OF CASH FLOWS

Council's cash and cash equivalents balance (\$5.1 million) decreased by \$5.5 million (51.7 per cent) in 2021-22 due to

- net cash inflows from operating activities decreased by \$8.1 million due to \$2.5 million increase in payments to employees and \$4.2 million increase in payments for materials and services during the year
- net cash outflows from investing activities decreased by \$0.4 million mainly due to net increase in the cash outflows of \$24.4 million from the trading of financial investments and partially offset by the net decrease of \$24.7 million in the payments of purchasing property, plant and equipment during the year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>89.6</b>	<b>75.7</b>	Total cash, cash equivalents and investments increased by \$13.9 million: <ul style="list-style-type: none"> <li>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 specific purpose unexpended grants cash holdings.</li> <li>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 employee leave entitlements.</li> </ul>
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	78.9	63.1	
• Internal allocations	9.1	11.5	

### Debt

The Council has \$4.7 million of borrowings at 30 June 2022 (2021: \$6.3 million)

The Council has a combined bank overdraft and credit card facility limit of \$0.4 million as at 30 June 2022 (2021: \$0.4 million). As at 30 June 2022, \$0.37 million of the total facility remains unutilised.

# PERFORMANCE

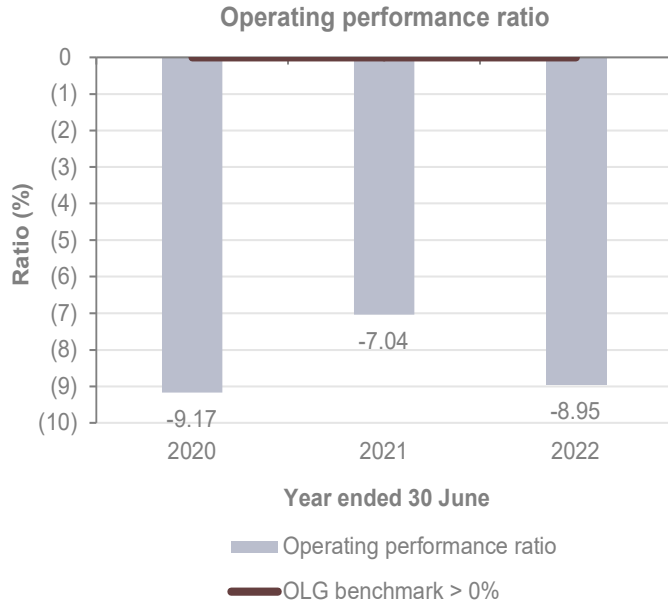
## Performance measures

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

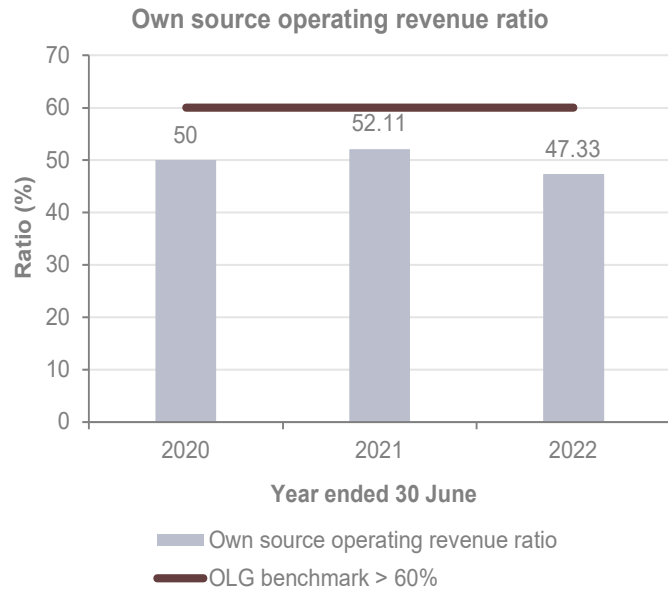
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

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

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

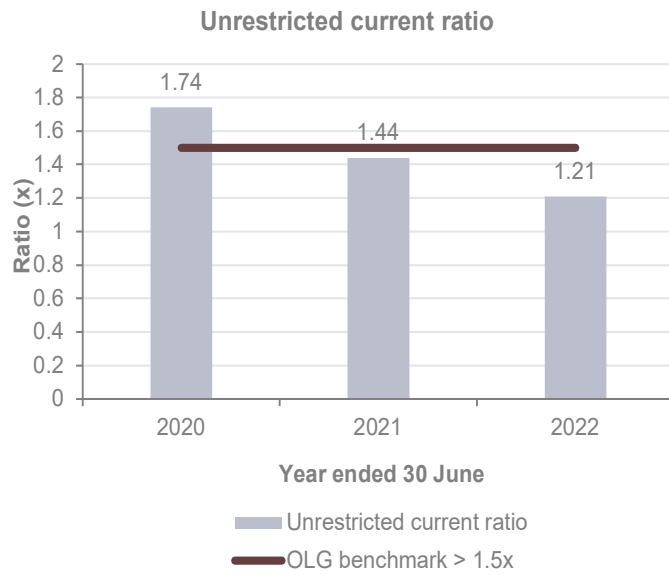




### Unrestricted current ratio

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

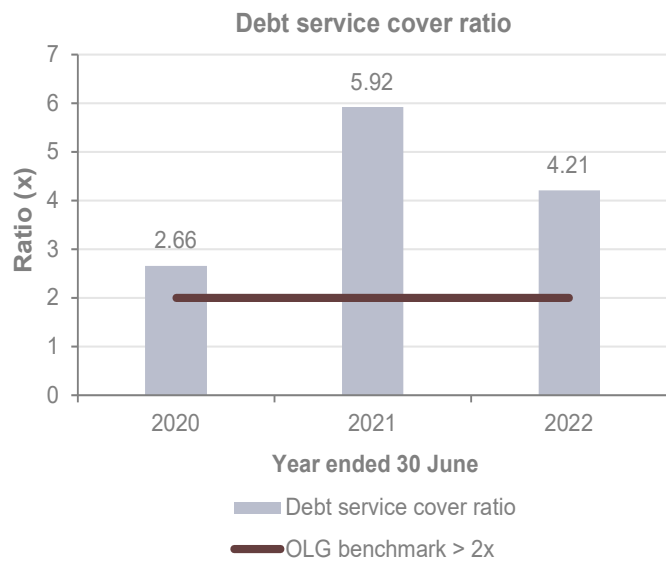
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

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

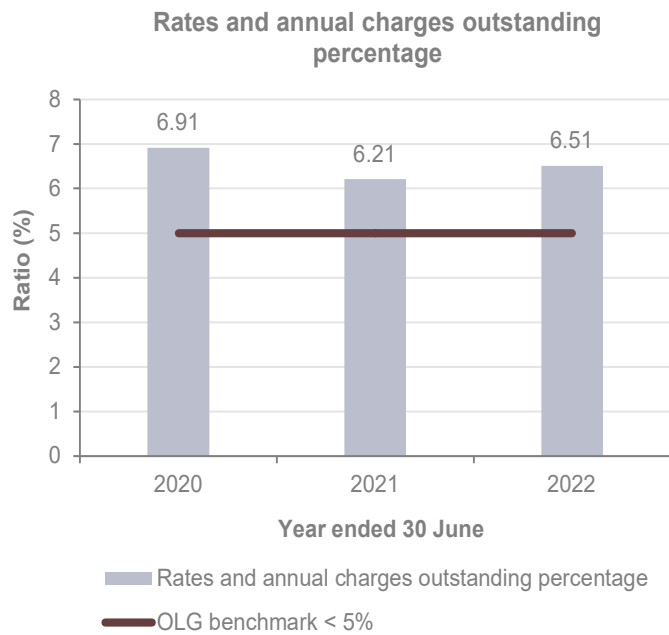
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



## Rates and annual charges outstanding percentage

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

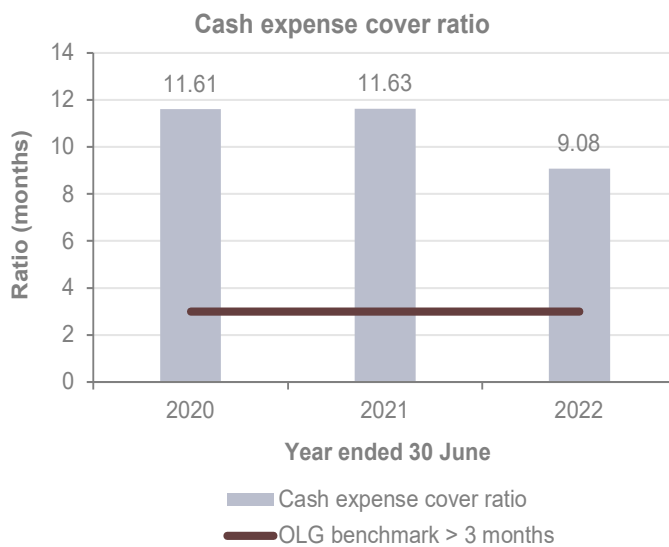
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metropolitan councils.



## Cash expense cover ratio

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

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.



## Infrastructure, property, plant and equipment renewals

Council reported asset renewals of \$15.7 million (\$30.8 million in 2020-21). Significant renewals included:

- roads, bridges, footpaths and other road assets of \$10.4 million (\$22.1 million in 2020-21)
- buildings of \$1.9 million (\$1.4 million in 2020-21)



## OTHER MATTERS

### Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

Except for the matter outlined above, 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

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 2022**

# Wollondilly Shire Council

## Special Schedules

for the year ended 30 June 2022

---

### Contents

Page

#### **Special Schedules:**

Permissible income for general rates

3

Report on infrastructure assets as at 30 June 2022

7



## Wollondilly Shire Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	39,741	41,354
Plus or minus adjustments <sup>2</sup>	b	801	800
<b>Notional general income</b>	c = a + b	<b>40,542</b>	<b>42,154</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	2.00%	1.30%
Or plus rate peg amount	i = e x (c + g)	811	548
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>41,353</b>	<b>42,702</b>
Plus (or minus) last year's carry forward total	l	4	(3)
<b>Sub-total</b>	n = (l + m)	<b>4</b>	<b>(3)</b>
<b>Total permissible income</b>	o = k + n	<b>41,357</b>	<b>42,699</b>
Less notional general income yield	p	41,354	42,694
<b>Catch-up or (excess) result</b>	q = o - p	<b>3</b>	<b>5</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	r	-	23
<b>Carry forward to next year <sup>6</sup></b>	t = q + r + s	<b>3</b>	<b>28</b>

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## 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 2023.

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 2021–22 (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 2022 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 2022'.

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](http://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

17 November 2022  
SYDNEY

## Wollondilly Shire Council

## Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost				Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2021/22 Required maintenance <sup>a</sup> \$ '000	2021/22 Actual maintenance \$ '000			1	2	3	4	5
<b>Buildings</b>	Buildings	3,990	3,990	1,838	1,689	46,008	101,206	7.0%	5.0%	26.0%	60.0%	2.0%
	<b>Sub-total</b>	<b>3,990</b>	<b>3,990</b>	<b>1,838</b>	<b>1,689</b>	<b>46,008</b>	<b>101,206</b>	<b>7.0%</b>	<b>5.0%</b>	<b>26.0%</b>	<b>60.0%</b>	<b>2.0%</b>
<b>Roads</b>	Roads	33,292	33,292	8,462	5,436	241,560	377,246	19.0%	31.0%	35.0%	11.0%	4.0%
	Sealed roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Unsealed roads	394	394	146	286	811	2,375	2.0%	15.0%	66.0%	16.0%	1.0%
	Bridges	3,239	3,239	818	200	33,609	68,721	12.0%	30.0%	53.0%	1.0%	4.0%
	Footpaths	300	300	389	42	21,308	31,892	50.0%	28.0%	20.0%	1.0%	1.0%
	Other road assets	2,365	2,365	1,965	458	50,873	92,364	30.0%	23.0%	43.0%	3.0%	1.0%
	Bulk earthworks	–	–	–	–	61,211	61,211	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%
<b>Sub-total</b>	<b>39,590</b>	<b>39,590</b>	<b>11,780</b>	<b>6,422</b>	<b>409,372</b>	<b>633,809</b>	<b>19.5%</b>	<b>26.5%</b>	<b>34.1%</b>	<b>7.2%</b>	<b>12.7%</b>	
<b>Stormwater drainage</b>	Stormwater drainage	386	386	650	194	63,258	78,040	79.0%	20.0%	4.0%	1.0%	(4.0%)
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>386</b>	<b>386</b>	<b>650</b>	<b>194</b>	<b>63,258</b>	<b>78,040</b>	<b>79.0%</b>	<b>20.0%</b>	<b>4.0%</b>	<b>1.0%</b>	<b>(4.0%)</b>
<b>Open space / recreational assets</b>	Swimming pools	–	–	59	114	1,644	2,838	0.0%	100.0%	0.0%	0.0%	0.0%
	Other	309	309	1,382	2,498	33,842	50,249	22.0%	54.0%	22.0%	2.0%	0.0%
	<b>Sub-total</b>	<b>309</b>	<b>309</b>	<b>1,441</b>	<b>2,612</b>	<b>35,486</b>	<b>53,087</b>	<b>20.8%</b>	<b>56.5%</b>	<b>20.8%</b>	<b>1.9%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>44,275</b>	<b>44,275</b>	<b>15,709</b>	<b>10,917</b>	<b>554,124</b>	<b>866,142</b>	<b>23.5%</b>	<b>25.3%</b>	<b>29.6%</b>	<b>12.5%</b>	<b>9.1%</b>

(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 2022

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2022	Indicator 2022	Indicators		Benchmark
			2021	2020	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>18,459</b>	<b>117.51%</b>	143.00%	109.41%	>= 100.00%
Depreciation, amortisation and impairment	<b>15,709</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>44,275</b>	<b>7.80%</b>	7.85%	7.45%	< 2.00%
Net carrying amount of infrastructure assets	<b>567,813</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>10,917</b>	<b>69.50%</b>	92.16%	101.15%	> 100.00%
Required asset maintenance	<b>15,709</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>44,275</b>	<b>5.11%</b>	5.08%	4.74%	
Gross replacement cost	<b>866,142</b>				

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

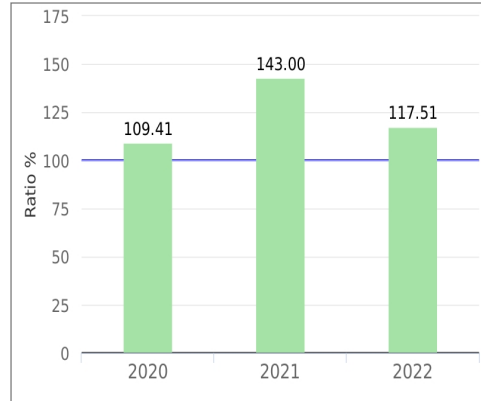
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



# Wollondilly Shire Council

## Report on infrastructure assets as at 30 June 2022

### 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	
21/22 ratio	117.51%
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 5 reporting years.	

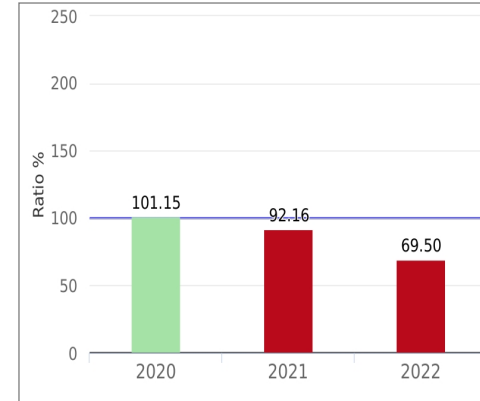
Benchmark: —  $\geq 100.00\%$

■ 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	
21/22 ratio	69.50%
This ratio is significantly lower than 2021 (last 4 years average: 108.4%), primarily as a result of the sheer volume of floods/storms experienced during 2022 and the impact this had on Council assets, increasing the amount of required maintenance in conjunction with the need to focus on disaster recovery efforts rather than direct maintenance.	

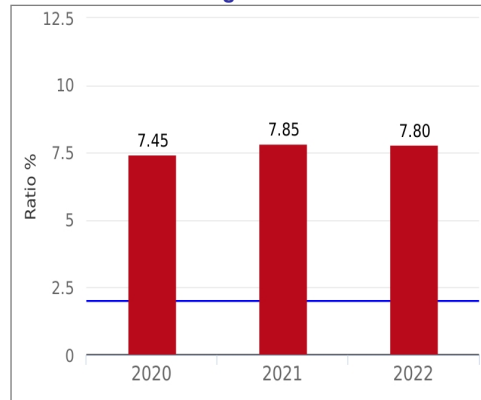
Benchmark: —  $> 100.00\%$

■ 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	
21/22 ratio	7.80%
Investment in infrastructure renewals remains high. The ratio has remained flat from 2021, reflecting two contributors	
<ul style="list-style-type: none"> <li>•Storm/Flood events throughout 2022 significantly impacted assets including roads, increasing the estimated cost to return assets to a satisfactory standard.</li> <li>•The net carrying value of the infrastructure assets increased due to contributed assets and the delivery of new assets.</li> </ul>	

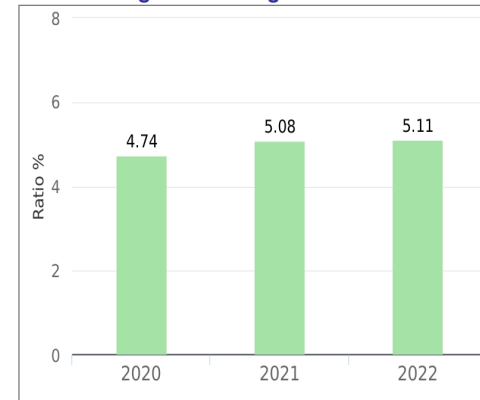
Benchmark: —  $< 2.00\%$

■ 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	
21/22 ratio	5.11%

## Wollondilly Shire Council

### Report on infrastructure assets as at 30 June 2022

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Benchmark
	2022	2021	
<b>Buildings and infrastructure renewals ratio</b>			
Asset renewals <sup>1</sup>	<b>117.51%</b>	143.00%	>= 100.00%
Depreciation, amortisation and impairment			
<b>Infrastructure backlog ratio</b>			
Estimated cost to bring assets to a satisfactory standard	<b>7.80%</b>	7.85%	< 2.00%
Net carrying amount of infrastructure assets			
<b>Asset maintenance ratio</b>			
Actual asset maintenance	<b>69.50%</b>	92.16%	> 100.00%
Required asset maintenance			
<b>Cost to bring assets to agreed service level</b>			
Estimated cost to bring assets to an agreed service level set by Council	<b>5.11%</b>	5.08%	
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.



**Wollondilly**  
Shire Council

[wollondilly.nsw.gov.au](http://wollondilly.nsw.gov.au)

**IN PERSON** 62-64 Menangle Street, Picton NSW 2571

**PHONE** 4677 1100 | **EMAIL** [council@wollondilly.nsw.gov.au](mailto:council@wollondilly.nsw.gov.au)

*Cawdor Road, Cawdor*