



Bayside Council
Serving Our Community

2019-2020 **ANNUAL REPORT**



Digital copy of this report is available online on Council's website at
www.bayside.nsw.gov.au/your-council/corporate-planning-and-reporting



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Message from the Mayor



On behalf of Bayside Council it is a pleasure to present Council's 2019/2020 Annual Report.

The past 12 months have been challenging, particularly the past six months which have seen us, as a community and as a nation face unprecedented bushfires, floods and a worldwide pandemic.

Throughout these unusual times I am proud to say that Bayside Council has stepped up and provided help where needed and adapted to change when required.

Council has made a number of important decisions this year, which will have lasting benefits for our community and this report provides a snapshot of those including major projects, achievements in services provided and initiatives taken.

It also provides accountability on the strategic matters and gives Council an opportunity to reflect on future challenges.

For me there have been a number of highlights including the opening of a record number of new facilities and amenities which greatly enhance our sporting fields and parks and gardens. We also hosted some colourful and vibrant community events such our annual Spring Fair and the rebranded Food and Wine Fair, before COVID-19 hit.

It is a privilege to serve as the Mayor of Bayside during these times which have provided us with many challenges and forced us to change and rethink how we do things.

I am particularly proud of how we were able to provide both in kind and financial support to our local government colleagues impacted by the bush fires. For example we sent a team to the Upper Lachlan Shire to lend a hand with the recovery process and ensure the road to the Wombeyan Caves was re-opened as quickly as possible.

It is a privilege to serve as the Mayor of Bayside during these times which have provided us with many challenges and forced us to change and rethink how we do things.

I am looking forward to the next 12 months and I would like to take this opportunity to thank my fellow Councillors, the General Manager and Council staff for their ongoing commitment to the community.

Cr Joe Awada
Mayor

General Manager's Message

I am proud to say that Bayside Council has had a very successful year despite the challenges we faced during the second half with catastrophic bushfires and a worldwide COVID-19 pandemic. COVID-19 has forced us all to rethink how we do things.

As a service provider, and as a work place, we have had to adapt and change as we learn to live with COVID-19 and the restrictions imposed to keep us safe, particularly during the first few months of 2020.

I am proud of what we have achieved and the high level of service we have maintained and delivered to our residents and community.

After a tough three years unravelling the financial challenges of merging two former councils I am proud to say our financial records are better than they have ever been and we have met all our statutory compliance and reporting requirements on time. Our 2019/2020 financial statements have been audited and received the tick of approval from the Auditor General's Department. It contains positive financial ratios that exceed or achieve the industry benchmarks and would be the envy of many other councils throughout the State.

Despite COVID-19 having a negative impact on our revenue streams, we have still delivered key projects within budget and on time.

During the 2019/2020 financial year we completed 37 major projects, and started work on another 15.

These projects included new playgrounds, upgrades to local parks and sporting amenities across our local government area, restoring historical buildings, constructing seawalls and reclaiming beaches.

Highlights included the opening of the skate park in Pagewood which provides local youth with a healthy outdoor activity and the Rockdale Park Water feature which has transformed this beautiful green space into a much used community hub. The details of all 52 projects are outlined in this report.

As well as investing in infrastructure improvements council's outdoor staff also maintained 721km of kerb and guttering, 684km of paved footpaths as well as 8063 drainage pits. These are daily tasks which often go unnoticed.

Over 800 trees were planted this year to improve our tree canopy making our suburbs more liveable and attractive as part of our Greening Bayside program. Over 400 trees were planted in our streets and along main roads, 159 in parks and reserves and 240 in natural areas.

Our major events program was gaining momentum promoting Bayside to the wider community, but sadly came to a halt from New Year's Eve onwards when our annual Family Friendly Fireworks display was cancelled due to a combination of bad weather and threatening bushfires. All outdoor gatherings for 2020 have been cancelled due to COVID-19 restrictions.



Council also added its voice to several important campaigns. We strongly opposed the State Government's move to bring cruise ships into Botany Bay because of the impact it would have on the Bay and our roads. Council also got behind the push to Bring Back the Ferries to boost local tourism.

We have done this, and much more as you will see when you read the report.

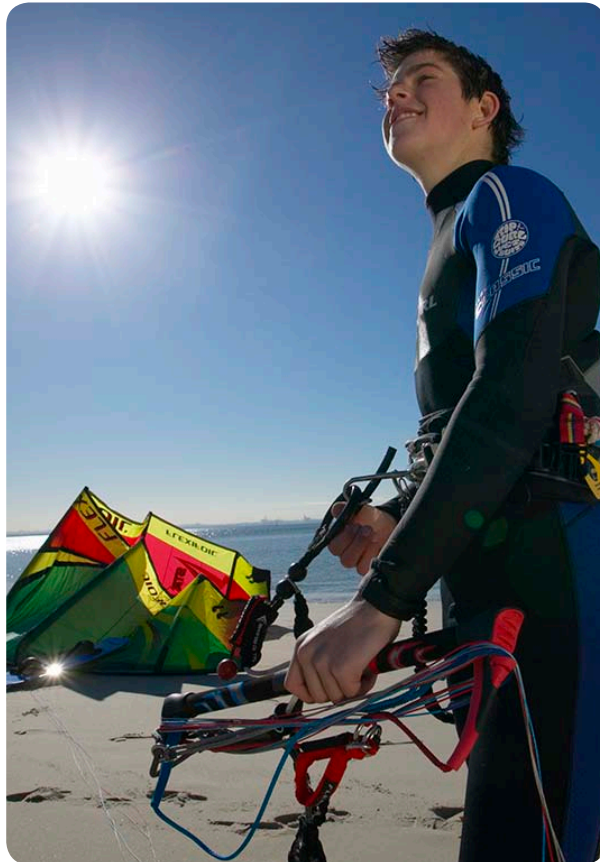
Our success is the sum of many parts, and Bayside Council's result this financial year is testament to the performance of everyone involved. I take this opportunity to thank our Councillors, staff and stakeholders for their efforts to ensure Bayside's growth and development continues in a way that benefits our entire community.

A handwritten signature in black ink that reads "Meredith Wallace".

Meredith Wallace
General Manager

About Bayside

On 9 September 2016, the Minister for Local Government issued the Governor's Proclamation that created Bayside Council by amalgamating the former local government areas of the Rockdale City Council and the City of Botany Bay.



Snapshot

The Bayside local government area now comprises 29 suburbs covering a combined land area of 5,538 hectares (55 square kilometres). At 30 June 2016 the estimated resident population of Bayside local government area was 160,944. This is forecast to grow to 213,291 by the year 2036 – an increase of 25.7%.

Bayside has a high residential population with an approximate population density of 32.24 persons per hectare. 54% of Bayside's housing is comprised of medium and high density as compared to 40% in Greater Sydney. Whereas only 45.4% of housing is a separate dwelling as compared to 58.9% in Greater Sydney.

The Bayside local government area is a culturally diverse community with 38% of residents coming from a culturally and linguistically diverse background and 8.2% of residents do not speak English fluently compared to the Greater Sydney average of 5.8%.

The Bayside Council has significant NSW infrastructure within our boundaries and key transport corridors between Port Botany, Sydney Airport and greater Sydney, change is everywhere and so are the opportunities.

More information on Bayside Council's Profile may be found on Council's website at www.bayside.nsw.gov.au

Infrastructure Assets

8 km	Lady Robinsons Beach
721 km	Kerb & Gutter
684 km	Paved Footpaths
358 km	Sealed Roads
44	Bridges
15 km	Retaining Walls & Sea Walls
10 km	Creeks & Channels
8063	Drainage Pits
207 km	Pipes, Culverts & Channels
80	Pollutant Traps & Quality Devices
227	Parks & Reserves
124	Playgrounds
23	Reserves with Sport Facilities
3	Depots
2	Administration Buildings
3	Town Halls
2	Aquatic Centres
8	Library Buildings
8	Child Care & Kindergarten Buildings
4	Baby Health Centre Buildings
62	Public Amenity Buildings
80	Recreation & Community Buildings
5	Grandstands



About Council

Council's Role

The Local Government Act requires Council to:

- ▶ Properly manage appropriate services and facilities for the local community;
- ▶ Exercise community leadership;
- ▶ Exercise its functions taking into account the principles of multiculturalism and social justice;
- ▶ Look after the environment, taking into account the long-term and cumulative effects of its decisions;
- ▶ Effectively account for and manage local assets;
- ▶ Plan for future and current communities;
- ▶ Aid the involvement of Councillors, the public and Council staff for the benefit of local government;
- ▶ Keep our community and the State Government informed about its activities;
- ▶ Raise money for local purposes by such means as levying rates, charges and fees in a fair way; and
- ▶ Exercise its regulatory functions consistently and without bias.

Our Values

VISIONARY LEADERSHIP

We are all leaders - decisive, outward focused and forward thinking, setting the vision for Bayside Council today and into the future.

MEANINGFUL RELATIONSHIPS

We support and invest in each other - creating a strong collaborative culture.

EMPOWERED PEOPLE

We are courageous and innovative - committed to making a difference in our work.

EXCEPTIONAL SERVICE

We go above and beyond - delivering an outstanding customer experience every time

At Bayside Council, we believe that to achieve sustainable success, we need to grow in a responsible way and meet the expectations of our customers, regulators, employees and the wider community. This belief is reflected in the values that are at the heart of our culture and guide us in our day-to-day operations.

We aim to be dependable, open and connected in everything we do. We want to ensure our employees feel able to stand up for what is right, highlight potential risks and act with integrity, even when faced with pressure to act otherwise.

To make sure everybody at Council lives up to these values, they form part of everyone's annual performance review. The values include identifying statements and signature behaviours to demonstrate what working at Bayside means.

Reporting

This report is for the period 1 July 2019 to 30 June 2020. It includes the achievements of Council in implementing the first Bayside Operational Plan as well as the statutory information required by clause 217 of the Local Government (General Election) Regulation 2005, the reporting on the complaints statistics as required under the procedure for the administration of the Model Code of Conduct and other required information.

Bayside Local Planning Panel

Council has established an Independent Hearing and Assessment Panel, referred to as the 'Bayside Local Planning Panel'. It comprises appropriately qualified people independent of Council and community representatives.

The Panel is charged with determining a range of development applications on behalf of Council and reviewing and making recommendations to the Council about planning proposals. Panel determinations are made as independent assessments consistent with the Local Environment Plans and Development Control Plans, adopted by Council.

Councillor Activity 2019/2020

A snapshot of how Councillors advocate on behalf of the community. Meetings provide the forum to inform fair and accountable decision making, and events promote the interests of the citizens and inspire direction and purpose for the vision of the community.



STATE MEMBERS OF PARLIAMENT

Executive and Services



Meredith Wallace
**General
Manager**

- ▶ Business Improvement & Organisational Development
- ▶ City Projects
- ▶ Communications & Events
- ▶ Executive Services



Michael McCabe
**Director
City Futures**

- ▶ Certification
- ▶ City Infrastructure
- ▶ Development Services
- ▶ Property
- ▶ Strategic Planning



Debra Dawson
**Director
City Life**

- ▶ Community Life
- ▶ Compliance
- ▶ Customer Experience & Libraries
- ▶ Sports & Recreation



Michael Mamo
**Director
City Performance**

- ▶ Finance
- ▶ Governance & Risk
- ▶ Information Technology
- ▶ People & Culture
- ▶ Procurement & Fleet



Colin Clissold
**Director
City Presentation**

- ▶ City Works
- ▶ Parks & Open Space
- ▶ Waste & Cleansing Services

PROGRESS REPORTING



Major Projects Update

The following projects were completed in the financial year:

- ▶ Wilson's Cottage
- ▶ Rowland Park Amenities
- ▶ Sandringham Cycleway
- ▶ Mutch Park Skate Park
- ▶ Kyeemagh Off Leash Dog Exercise Park
- ▶ Charles Reserve Playground Upgrade
- ▶ Kingsgrove Reserve Playground Upgrade
- ▶ Scott Park Playground Upgrade
- ▶ Ramsgate Beach Wayfinding
- ▶ Ramsgate Road, Ramsgate – 4 Raised Pedestrian Crossings
- ▶ AS Tanner Reserve – Archer's Hall
- ▶ Mutch Park Toilets
- ▶ Cahill Park Seawall (Stage 2)
- ▶ Stage 2 Gateway Signs
- ▶ Chuter Ave, Ramsgate – Traffic Facilities Upgrade
- ▶ Syd Frost Hall and Amenities
- ▶ Cook Park Pedestrian & Cyclist Wayfinding
- ▶ Intersection of Bay and Daniel Streets, Botany – Pedestrian Refuge

- ▶ Arncliffe Park Synthetic Field
- ▶ Rockdale Admin Level 2 Kitchen
- ▶ Herbert Street, Rockdale – Pedestrian Refuge Island
- ▶ Hercules Road, Brighton Le Sands – 90 Degree Parking
- ▶ Bourke Street, Mascot – Pathway Construction and Fencing
- ▶ Harrow Road, Rockdale – New Right Turn Lane and Upgrade of Corner
- ▶ Kyeemagh Boat Ramp Controls
- ▶ Bonar Street Black Spot Program
- ▶ Chapel Street Playground Upgrade
- ▶ New Illawarra Road, Bexley – Traffic Facilities Upgrade
- ▶ Rockdale Park Water Feature
- ▶ Rockdale Park Playground
- ▶ Rockdale Park Masterplan
- ▶ Zone 1 & 2 Brighton Le Sands Bollards
- ▶ Dolls Point Handrail
- ▶ Hensley Athletic
- ▶ Linear Park & Haran Street Turning Bay
- ▶ Corner Sutherland and King Streets
- ▶ Bus Shelter Renewal Program Bayside East

Design was completed for the following projects:

- ▶ Arncliffe Town Centre
- ▶ Bonar Street Playground
- ▶ L'Estrange Sporting Amenities

The following projects are currently underway:

- ▶ Grace Campbell Reserve Playground Upgrade
- ▶ Rockdale Park Amenities
- ▶ Bexley Library Demolition
- ▶ Kyeemagh War Memorial
- ▶ Ador Reserve Sporting Amenities
- ▶ Arncliffe Youth Centre
- ▶ Botany Town Roof Replacement
- ▶ Bonar Street Stormwater Drainage Upgrade
- ▶ Swinbourne Town Centre and Retaining Wall
- ▶ Arncliffe Street One Way Circuit
- ▶ Brighton Baths Building
- ▶ Botany Town Hall Access
- ▶ Cahill Park Amenities/Café

Wilson's Cottage

Wilson's Cottage is located at 310 West Botany Street, Rockdale within the Bayside local government area.

The cottage is listed on the NSW State Heritage Register (SHRN 00487) and the Rockdale Local Environmental Plan 2011 (item number I224). The Cottage is significant because it is the last surviving example of a modest pioneer home built along the banks of Muddy Creek with its estimated construction being in 1855-1856.

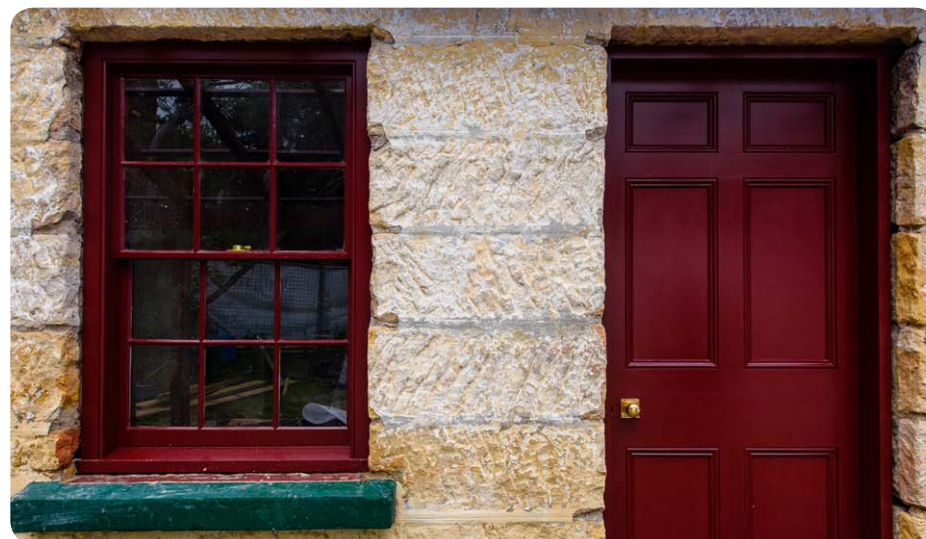
The cottage is a small four-room sandstone cottage with a front veranda. It was disused and in a poor state of repair. It required urgent works to prevent further deterioration and to secure the property.

The work undertaken were primarily reconstruction works, however the stormwater and electrical works were also upgraded.

The works included:

- ▶ Structural rectification of external and internal walls including repair of the chimney and lintels;
- ▶ Removal of existing paint and repair of original sandstone walls;

- ▶ Replacement of roof, including timber roof trusses;
- ▶ Replacement of existing verendah structure;
- ▶ New galvanised, heritage sheet roofing to roof and verendah;
- ▶ New verendah floor, side screen and other rectification works;
- ▶ Repair and replacement of existing doors and windows; and
- ▶ Landscaping works.



Rowland Park Amenities

This project provided improvements at Rowland Park, Daceyville. The improvements included the construction of a new amenities building on Banks Avenue and an upgrade of the existing children's playground on the corner of Banks Avenue and Birdwood Avenue. Both facilities were past their serviceable life.

The amenities building provides safe facilities for the community and includes:

- ▶ New public toilets, external hand wash and drinking fountain;
- ▶ New sporting facilities, including storage and changerooms;
- ▶ New covered area and external paving linking to the existing park circuit path; and
- ▶ Internal upgrade to the canteen.



Sandringham Cycleway

The shared path through Cook Park in Sandringham runs through a bottleneck near the Primrose Avenue laneway. It is also underutilised at night as visibility along the path is limited. Stage 1 of the shared path upgrade was built in 2019, from Sanoni Avenue up to the exposed seawall.

The features of the new work include:

- ▶ The shared path width increased by a minimum 500mm at the bottleneck, to a maximum width of 6m in other areas.
- ▶ The upgraded area of path is now illuminated to P3 standard.
- ▶ Full landscaping of the sand dune area, and installation of sandstone barrier, to reduce movement of wind-blown sand.
- ▶ Seating provided in an area with both shade and views to the Bay.



Mutch Park Skate Park and Amenities

In April 2015 the previous Botany Bay Council entered into a licence agreement with Sydney Water to allow the usage of five (5) parklands owned by Sydney Water as public recreational open space. Sydney Water consented to the construction of the skate park as part of the Development Approval process.

The plaza style generally was inspired by the elements and arrangements skateboarders encounter in the urban environment and was determined to be the best fit for Pagewood's location and demographics. It incorporates elements such as level changes, terraces, stairs, ledges, flat banks and quarter pipes as well as landscape and social integration.

The plaza style allows the skateboarder to discover and use the facility in their own way rather than dictating usage with more rigid elements such as ramps and pipes. They are also designed to be social spaces allowing broader social interaction and activities.

The skate park project provided to the community:

- ▶ A new plaza style concrete skate park at the southern end of Mutch Park, off Wentworth Avenue including ledges, flatbanks, stairs and hubba quarter pipe and masterfall;
- ▶ Park furniture including seating under shade;

- ▶ Improvements to the park access road off Wentworth Avenue;
- ▶ Landscaping and tree planting; and
- ▶ Lighting to assist passive surveillance.

The existing amenities in Mutch Park were for the squash courts and were past their serviceable life. To provide amenities for the Skate Park, the squash amenities building was upgraded for shared use with the skate park. Upgrades provided safe facilities for the community and included:

- ▶ Removal and disposal of Vegetation area near the squash court and construction of a new concrete slab;

- ▶ New Openings in the Toilets – Skate Park side;
- ▶ Supply and install of new toilet partitions in the male toilet;
- ▶ Supply and install of New Doors – Skate Park Side;
- ▶ Relocate the door in the Female Toilet;
- ▶ Build new brick walls to match existing as shown in the Plan;
- ▶ Supply and Install of New Basins, Toilets, Cubicle doors and bathroom accessories;
- ▶ Remove and dispose of existing showers and benches; and
- ▶ Make Good to Walls and floors.



Scott Park Playground Upgrade

The main older play piece was replaced and a small play element added within the existing playground footprint under the existing shade structure. Other improvements included:

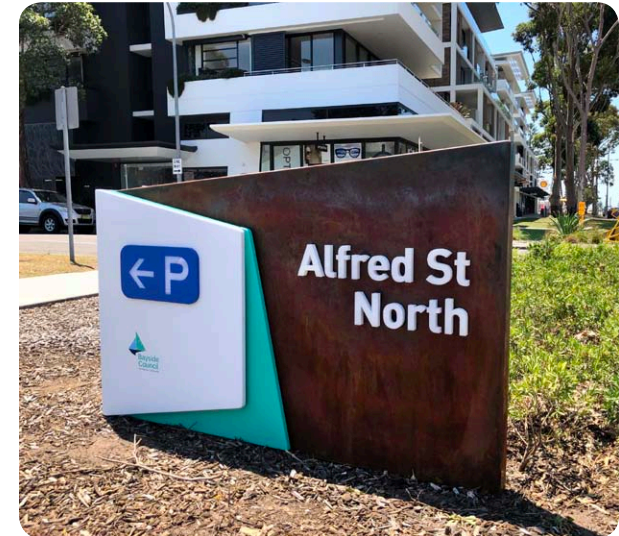
- ▶ Installation of informal block sandstone seating
- ▶ New picnic table setting and seats;
- ▶ New drinking fountain and bin;
- ▶ New fencing; and
- ▶ Mulching beneath heritage listed Norfolk Island Pines.



Ramsgate Beach Town Centre Carpark Wayfinding

New wayfinding plinths were designed and installed to better guide town centre shoppers in accessing carpark entry points within the centre. This included:

- ▶ 4, T2 primary Directional signage plinths
- ▶ 2, T3 Secondary Directional signage plinths



AS Tanner Reserve: Archer's Hall

Council delivered a new multi-purpose hall with public amenities. The project provided to the community:

- ▶ Multi-purpose hall for community activities with:
 - ▶ A kitchenette;
 - ▶ A small office space;
 - ▶ One unisex accessible toilet;
 - ▶ One unisex toilet; and
 - ▶ A venue suitable for indoor archery.
- ▶ A generous undercover outdoor grandstand style seating area looking onto the sporting field;
- ▶ Six public toilet where one is accessible with baby change and two are ambulant toilets;
- ▶ A custom handwash area with bubbler;
- ▶ Storage rooms where one is designed for fuel store;
- ▶ A staff lunch room; and
- ▶ A tree grove planted with species reflecting the local foreshore flora.



Cahill Park Seawall (Stage 2)

Council undertook an upgrade of the Cahill Park Seawall. The project aimed to provide improved facilities for the community and included:

- ▶ Repair of dilapidated seawall, renewal of failed sections;
- ▶ Construction of a new terraced seawall with salt marsh planting;
- ▶ Installation of living tiles and sandstone living logs along the seawall designed to encourage foreshore ecosystem establishment;
- ▶ Introduction of a new viewing platform with a grassed picnic area;
- ▶ New paved seating area with bike racks;
- ▶ Tree planting;
- ▶ New native garden beds; and
- ▶ Completion of the pedestrian pathway circuit connecting the foreshore to Rockwell Avenue.



Syd Frost Hall and Amenities

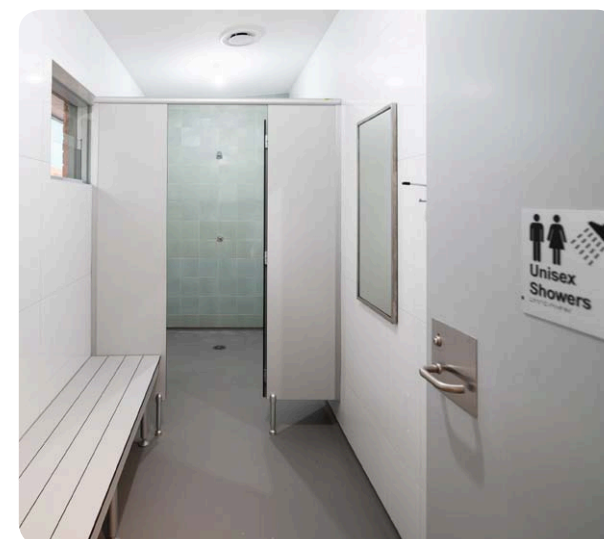
Council constructed a new amenities building and refurbished the existing hall. The project provided to the community:

Refurbished Existing Hall

- ▶ New internal male and female toilets;
- ▶ New internal accessible toilet and shower;
- ▶ New internal showers and change room;
- ▶ Storage rooms;
- ▶ New kitchen with servery; and
- ▶ General upgrade to the hall including external painting.

New Amenities

- ▶ 2 unisex toilets and 1 ambulant toilet;
- ▶ 1 accessible toilet with baby change;
- ▶ External hand wash and bubbler; and
- ▶ Storage room.



Arncliffe Park Synthetic Field, Arncliffe

Council replaced the existing soccer field with a new all-weather synthetic playing surface. The project included new and improved stormwater drainage, relocation of the sewer mains and flood mitigation works. The project provided to the community:

- ▶ Ambulance access;
- ▶ Widened concrete spectator area;
- ▶ 1.2m high white picket fence;
- ▶ 3m high black chainwire fence centred to goal box;
- ▶ 4m wide emergency vehicle gate;
- ▶ 1.2m wide pedestrian access;
- ▶ Proposed turf perimeter swale;
- ▶ Existing heritage path to be retained and protected;
- ▶ Piped overland flow beneath field; and
- ▶ Synthetic turf playing surface with white line marking for standard field and black line marking for mini fields.



Ramsgate Road, Ramsgate: 4 Raised Pedestrian Crossings

Council has installed two new raised pedestrian crossings on the eastern side of the intersection of Alfred St and Ramsgate Road. Two raised pedestrian crossings have also been constructed on the western side of the intersection of Alfred St and Ramsgate Road at existing crossings.

Due to the very busy nature of Ramsgate Shopping centre, these raised pedestrian crossings were constructed to provide a safer passage for pedestrians entering and exiting Ramsgate Shopping centre, and the slowing of vehicles:

- ▶ Four raised pedestrian crossings;
- ▶ Updated signage; and
- ▶ Updated line marking.



Harrow Road, Rockdale: New Right Turn Lane and Upgrade of Corner

Council has updated the traffic flow at the bend on Harrow Road (intersection with Alexandra Parade):

- ▶ A new right turn lane, into Alexandra Parade north bound from Warialda St;
- ▶ Upgrades to the existing traffic islands in both Harrow Road and Alexandra Parade;
- ▶ Upgrading of existing linemarking;
- ▶ Both a right and left turn option out of Alexandra Parade, onto Harrow Road; and
- ▶ An addition of a rubber cushion pad, northbound on Warialda St to slow vehicles.



Kyeemagh Boat Ramp Controls and Owen Avenue Cul De Sac

Council has constructed a Cul de Sac at the eastern end of Owen Avenue, Kyeemagh. By constructing this cul de sac, Council has upgraded the existing parking in Kyeemagh Boat Ramp reserve to create a carpark with no through access to Owen Avenue:

- ▶ Construction of a new shared pathway, between two existing sections. This has been constructed behind the kerb line and taken off road to create a safer passage for all commuters using this shared pathway;
- ▶ Construction of a cul de sac in Owen Ave;
- ▶ Creation of a carpark in Kyeemagh Boat Ramp reserve;
- ▶ Upgraded landscaping at end of Owen Ave;
- ▶ Installation of a new gate to close off new carpark at night to limit anti-social behaviour;
- ▶ Installation of Timber bollards; and
- ▶ New footpath construction in both Jacobson Ave and Owen Ave to link existing pathway infrastructure.



Chapel Street Playground Upgrade

Council replaced the existing playground with a new playground and undertook associated park improvements, including:

- ▶ Removal of all equipment including concrete tunnel, timber walls, paving & edging;
- ▶ Consolidation of various play spaces into one larger play space to increase play and equipment opportunities, on rubber wetpour surfacing;
- ▶ Provision of grassed passive area, and imaginative/ free play space, and various formal & informal seating opportunities;
- ▶ Re-location of service entry from park corner to new location adjacent existing pedestrian entry/ laneway, and consolidation of existing hedging to park corner;
- ▶ Replacement of existing ordinance signage with Bayside RG1 signage, and new large park sign;
- ▶ New graded paths and circuit track;
- ▶ Inclusion of 6 posts, double shade sail structure over equipment, including integrated lighting;
- ▶ Retention of existing trees, supplementary canopy new trees and areas of low maintenance mass planting; and
- ▶ New drinking fountain and bin.



Rockdale Park: Water Feature, Playground and Masterplan

Bayside Council completed a number of projects at Rockdale Park. The projects will provide improved facilities for the community and include:

- ▶ Circulation paths providing better connections throughout the park and improved access and entry points on all road frontages;
- ▶ Relocated public amenities, including accessible and family friendly facilities;
- ▶ A new water feature consisting of shallow reflection ponds, streams and weirs with running water, water plants, sitting edges and a new bridge crossing;
- ▶ A relocated playground catering for all age groups with inclusive play elements and nature play; and
- ▶ Landscaping and new park furniture including seats, picnic settings, bike racks, drinking fountains, signage and a BBQ.



Hensley Athletic Track

Council renewed the Hensley Reserve Athletic Track. The project provided to the community:

- ▶ Removal of the existing running track;
- ▶ Reinstatement of an IAAF certified sandwich panel running track; and
- ▶ Other minor improvements to ensure IAAF compliance.



Linear Park and Haran Street Turning Bay

Council undertook upgrade and safety improvement to the Linear Park precincts including construction of a vehicle turning bay at the end of Haran Street.

- ▶ Renewal of John Street Pocket Park with new park seats, waste bin, park sign, tree planting and landscaping;
- ▶ New vehicle turning bay at end of Haran Street, road resurfacing of section of Haran Street and landscaping;
- ▶ Introduction of safe pram ramp crossing at Haran Street with concrete connecting footpath to Linear Park;
- ▶ Renewal to footpath network interfacing Linear Park with new pram ramp crossings and turf/landscaping at Coward Street, John Street, Church Ave and O’Riordan Street; and
- ▶ Additional waste bins at Coward Street and Church Avenue.



Capital Expenditure for 2019-2020

High-level Capital Expenditure (\$) for 2019/2020 for each asset class. Based on the Office of Local Government/audit high order asset classes and finance system programs.

PROJECT PROGRAMS	\$
Asset Planning and Systems	\$280,976
Beaches and Waterways	\$887,801
Buildings and Property	\$15,151,857
IT and Communications	\$1,342,312
Library Resources	\$577,587
Open Spaces	\$8,955,576
Plant, Fleet and Equipment	\$3,470,174
Roads and Transport	\$5,509,450
Stormwater Drainage	\$1,431,759
Town Centres	\$1,992,678
Others	\$17,164
Total	\$39,617,334

City Projects Program Detail

1. ASSET PLANNING AND SYSTEMS

Completed

- ▶ Footpath Asset Condition Assessment

Commenced

- ▶ Botany Aquatic Centre Redevelopment
- ▶ Botany Bay & Foreshore Beach Floodplain Risk Management Plan
- ▶ Open Space Corridor Master planning
- ▶ Bridge condition audit
- ▶ Stormwater Asset Condition Inspection

2. BEACHES AND WATERWAYS

Completed

- ▶ Cahill Park Seawall stage 2
- ▶ Lady Robinson Beach Nourishment Works

Commenced

- ▶ Sandringham Seawall Rehabilitation Options Study

3. BUILDINGS AND PROPERTY

Completed

- ▶ Mutch Park Skate Park Toilets
- ▶ Hillsdale Hall Youth Facilities
- ▶ Hillsdale accomodation
- ▶ Wilson's Cottage Heritage item
- ▶ Mascot Administration Building Rehabilitation
- ▶ Botany Town Hall Roof Replacement
- ▶ Syd Frost Building Renewal and Amenities
- ▶ Moate Avenue Community Centre - HVAC Replacement
- ▶ Bexley Community Centre HVAC Replacement
- ▶ Bexley Library Demolition
- ▶ Accommodation Restructure
- ▶ Barton Park (St George Stadium) Safety Risks
- ▶ Relocation of the Kyeemagh War Memorial
- ▶ Cahill Park Oval Amenities
- ▶ AS Tanner Amenities Renewal



Commenced

- ▶ Arncliffe Youth Centre
- ▶ Cahill Park Amenities / Café
- ▶ Beach Hut Dolls point design
- ▶ Angelo Anestis Aquatic Centre - Solar Panels
- ▶ Rockdale Park Amenities renewal
- ▶ Ador Reserve Amenities Renewal
- ▶ Botany Town Hall Access Improvements
- ▶ Brighton Baths Amenities Building - Rehabilitation
- ▶ Lydham Hall - Heritage Restoration
- ▶ Seniors & Community Centre - Accessible Toilet Upgrades
- ▶ L'Estrange Park Amenities & Embellishment
- ▶ Mascot Library Roof Repair
- ▶ Bexley Depot Rehabilitation

4. LIBRARY RESOURCES

Completed

- ▶ Purchase Library Books

5. OPEN SPACES

Completed

- ▶ Mutch Park Skate Park
- ▶ Arncliffe Park Synthetic Football Field
- ▶ Hensley Reserve Athletic Synthetic Track Renewal
- ▶ Ador Reserve Fencing and Landscaping
- ▶ Cricket Nets Renewal (incl Frys Reserve)
- ▶ Charles Daly Reserve playground upgrade
- ▶ Rockdale Park Water Feature renewal
- ▶ Rockdale Park Renewal
- ▶ Playground - Rockdale Park
- ▶ Demolition for Open Space (Bexley, Kogarah)
- ▶ Linear Park Embellishment
- ▶ Off-Leash Dog Park Signage Renewal
- ▶ Playspace Renewal - Scott Park
- ▶ Kingsgrove Ave Reserve Playground
- ▶ Hillsdale Playground
- ▶ Chapel St Playground Renewal
- ▶ Installation of new safety rail - Dolls Point

Commenced

- ▶ Gardiner Park Synthetic Playing Field
- ▶ Park Signage Re-branding
- ▶ St George Netball Court resurfacing
- ▶ Playspace Renewal – Moorefield Reserve design
- ▶ Playspace Renewal – Grace Campbell Reserve
- ▶ Playspace Shade Improvement – Grace Campbell Reserve
- ▶ Playspace Renewal – Studdert Reserve
- ▶ Playspace Rehabilitation – Bona Park
- ▶ Playspace Renewal – Gilchrist Reserve
- ▶ Playspace Renewal – Marinea Reserve
- ▶ Playspace Renewal – Muller Reserve
- ▶ Playspace Renewal – Scarborough Park (Tonbridge Reserve)
- ▶ Playspace Renewal – Whitbread Park
- ▶ Bonar Street Park

6. PLANT, FLEET AND EQUIPMENT

Completed

- ▶ Motor Vehicle Purchases
- ▶ Domestic Waste Plant Purchases
- ▶ Heavy Plant Purchases
- ▶ General Plant Purchases

7. ROADS AND TRANSPORT

Completed

- ▶ Local and Regional Roads Resurfacing program 19/20
- ▶ Pavement Rehab program 19/20
- ▶ Regional Roads Block Grants
- ▶ Cook Pk Cycleway Lena – Sanoni
- ▶ Cycleway diversion Cook Park opp Scarborough St
- ▶ K&G Renewal – Dewsbury Street, Botany
- ▶ K&G – O'Neill Street, Brighton Le Sands
- ▶ Ramsgate Rd Pedestrian Crossing
- ▶ Footpath widening – Bourke Road, Mascot
- ▶ Road Pavement Testing and Design
- ▶ Harrow Rd Traffic management
- ▶ Kyeemagh Boat Ramp Controls
- ▶ Herbert St, Rockdale Pedestrian Refuge
- ▶ Charles St Rubber Cushions
- ▶ Safer Local Roads – Sutherland St & King St, Mascot Signals
- ▶ Safer Local Roads – Bay St & Daniel St, Botany Refuge, Signs

- ▶ Blackspot – Chuter Ave, Ramsgate Traffic Calming
- ▶ Blackspot – Evans Ave, Eastlakes Traffic Calming
- ▶ Blackspot – Bonar St btw Wollongong Rd & Guess Ave, Arncliffe
- ▶ Blackspot – Hales St, Botany Intersection Works
- ▶ Blackspot – New Illawarra Rd, Bexley Pedestrian Refuge
- ▶ Warialda Street, Kogarah Refuge Island
- ▶ Bus Shelter Renewal
- ▶ Wentworth Ave / Baker St / Page St Intersection design

Commenced

- ▶ Swinbourne St Retaining Wall Rehabilitation
- ▶ Veron Rd Retaining Wall Rehabilitation
- ▶ Arncliffe Street – Public Domain, Road & Stormwater
- ▶ Bonar Street & Mt Olympus Lighting
- ▶ Brighton Le Sands Parking Solution
- ▶ Market St Carpark – Signage Replacement
- ▶ Angelo Anestis Carpark Access Improvement



8. STORMWATER DRAINAGE

Completed

- ▶ Gibbes Street and Cameron Street, Drainage Improvement
- ▶ Gore Street Drainage Modification
- ▶ Springvale drain capacity improvements
- ▶ Floodvale drain capacity improvements

Commenced

- ▶ Water Quality – Coolibah Reserve Bardwell Creek
- ▶ Bonar Street Stormwater Stage 1
- ▶ Sir Joseph Banks – Water quality improvement

9. TOWN CENTRES

Completed

- ▶ Kingsgrove Town Centre Improvement
- ▶ Ramsgate Beach Town Centre – Wayfinding Signage
- ▶ Banskmeadow Town Centre Renewal
- ▶ Installation of Bollards at Brighton (Zone 1)
- ▶ Gateway Signage

Commenced

Swinbourne Street Town Centre

Bexley Town Centre

Arncliffe Town Centre Improvements

2019-2020 Action Reporting

Integrated Planning & Reporting

The Delivery Program and Operational Plan are a part of Council's Integrated Planning and Reporting framework. This Delivery Program shows our response to the community's long term goals, identified through community engagement and documented in the Community Strategic Plan. It is a commitment to our community from the elected Council and identifies the actions our organisation will take to work towards that commitment.

As well as the work that we do throughout the LGA, Council has an important role to play in advocating for and partnering with other agencies to achieve local outcomes.

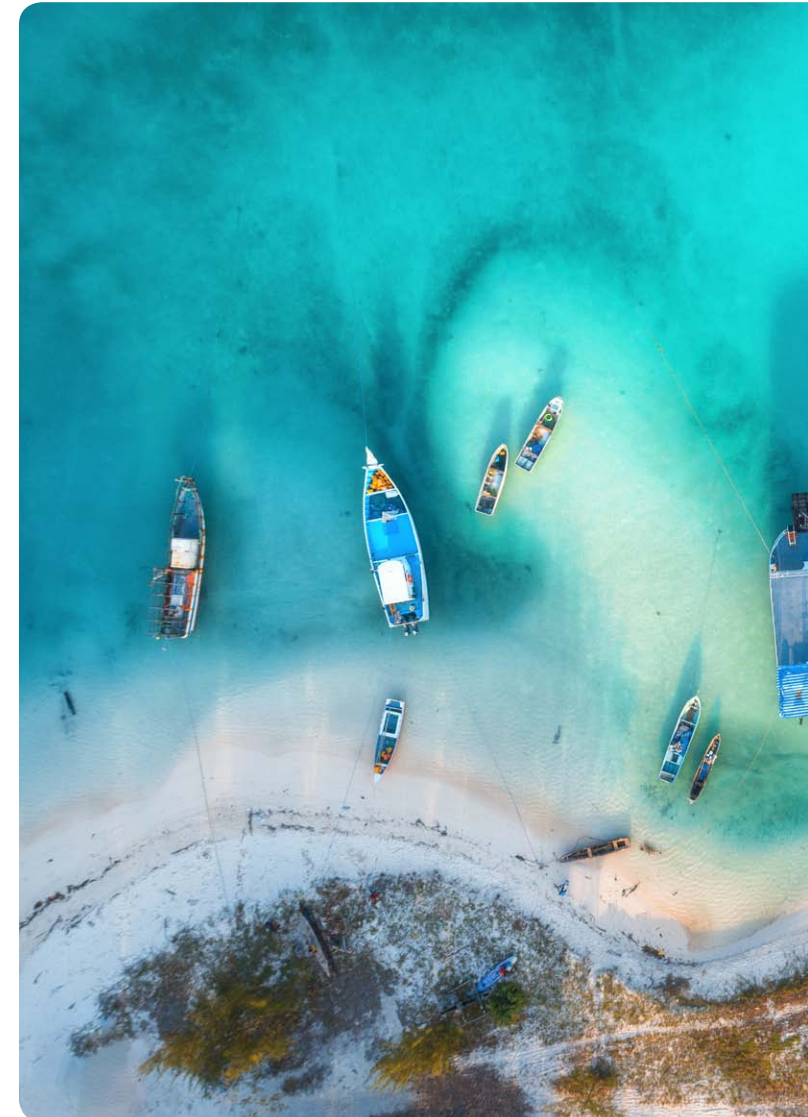
The Delivery Program is linked to the Workforce Management Plan, Long Term Financial Plan and Asset Management Strategy. They have been developed to ensure that Council is in the best possible position to deliver community priorities while continuing to provide services at current levels.

The 2018-2021 Delivery Program is designed as the single point of reference for activities undertaken throughout the organisation for the three years 2018-2021. All plans, projects, activities, funding and resource allocations are directly linked to the Delivery Program.

The Delivery Program is structured on the themes outlined in the Community Strategic Plan - Bayside 2030.

All plans, projects, activities, funding and resource allocations are directly linked to the Delivery Program.

The Council's one year Operational Plan for 2019-2020 sits within the Delivery Program. It spells out the actions and projects that will be undertaken by the Council in 2019-2020 towards achieving the commitments made in the 2018-2021 Delivery Program.





How to read this document

This document is structured on the four themes being informed by the Community Strategic Plan and Delivery Programs.

The themes are:

Theme One: In 2030 Bayside we will be a vibrant place.

Theme Two: In 2030 our people will be connected in a smart city.

Theme Three: In 2030 Bayside will be green, leafy and sustainable.

Theme Four: In 2030 Bayside will be a prosperous community.

This progress report provides the status of each action for a 12 month period from 1 July 2019 to 30 June 2020.

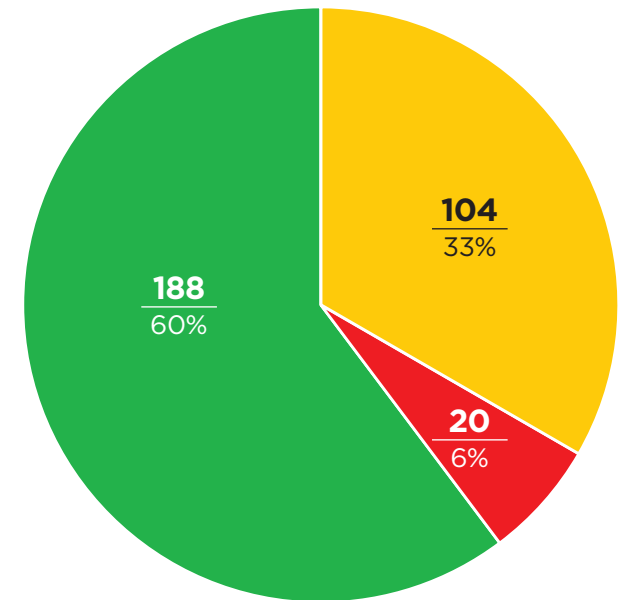
The performance against each action and project is colour coded as follows:

- Green = Completed
- Yellow = On track
- Red = On hold

Key Operational Achievements

The Operational Plan 2019/20 includes 312 actions across councils four Strategic Themes.

Of these, 60% have been completed, 33% are on track for completion, 6% are On Hold.



Community Strategic Plan Themes

The following are selected achievements for the 12 months from 1 July 2019 to 30 June 2020.

Theme One

In 2030 Bayside we will be a vibrant place

- ▶ Despite the disruptions of COVID-19 council delivered a number of major infrastructure improvements including a new skate park facility at Mutch Park, Rockdale Park upgrade, Chapel Street Playground.
- ▶ Bayside is proud of its history and successfully completed the Wilson's Cottage renovations and approving a new roof for the Botany Town Hall.
- ▶ Hillsdale Childcare centre got a new outdoor playground.
- ▶ Council announced plans to open a new council run childcare centre in Kogarah.
- ▶ A new masterplan was adopted for Barton Park, Banksia, which will create a high quality recreational hub.
- ▶ Council hosted a number of successful events before COVID-19 restrictions came into force including the Multicultural Spring Fair, the Food and Wine Fair, Carols in the Park and Carols by the Sea.
- ▶ Council recognised many citizens for their contribution including announcing the Bayside Citizen of the Year, Bayside Young Person of the Year and Bayside Sportsperson of the Year.
- ▶ Council introduced its first Summer at the Foreshore program which included a Smoke free trial zone, known as 'Breathe Easy', from Little Grand Parade to the Brighton Kiosk and stretches from Grand Parade to the water.
- ▶ Council Rangers and Police patrols also worked together to patrol the 8km of foreshore over summer for the first.

- ▶ Provided assistance to areas in need following the devastating bush fires earlier in the year. Bayside Council sent a team to the Upper Lachlan Shire (see photo below) to lend a hand with the recovery process and ensure the road to the Wombeyan Caves, closed since the bushfires late last year, can open as soon as possible.



Theme Two

In 2030 our people will be connected in a smart city

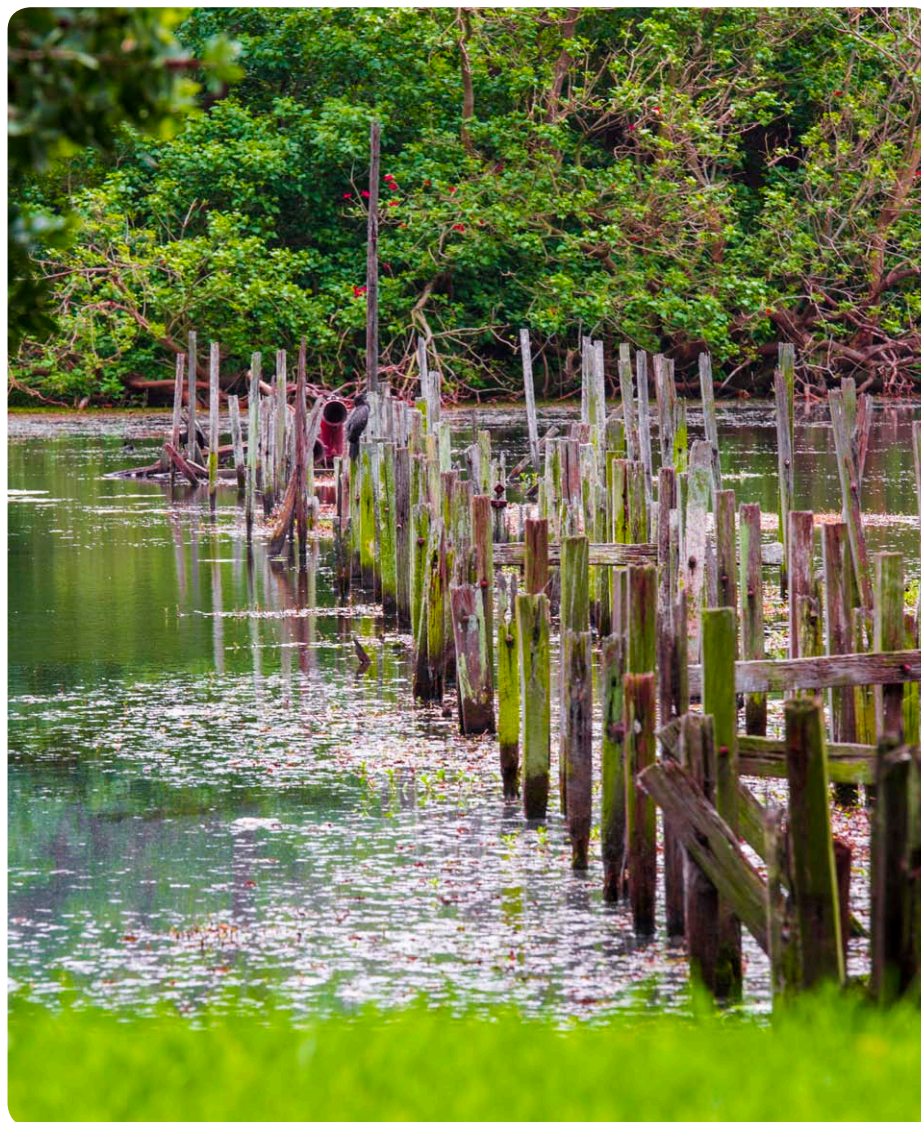
- ▶ Council installed 12 new wayfinding signs along the foreshore from Cook Park, Kyeemagh to Sans Souci.
- ▶ A new cycleway was constructed on Grand Parade opposite Scarborough Street.
- ▶ A long awaited right turn arrow was installed at the intersection King Street and Sutherland Street, Mascot improving traffic flow.
- ▶ Bayside Council highlighted the need for an integrated transport system, as well as the need for more trees, in its response to the Sydney Airport's Preliminary Draft Major Development Plan.
- ▶ Council created on-line information hubs to keep the community informed and updated on COVID-19.
- ▶ Council partnered with Holdsworth Community Centre to connect local seniors with friendly volunteers offering a chat or helping hand during COVID-19.
- ▶ Council's libraries continued to connect with their patrons by moving programs such as Story Time and Baby Rhyme Time on-line.
- ▶ Body Camera Hi Vis Vests were worn by Council Rangers and Parking Officers for the first time to improve safety and accountability.



Theme Three

In 2030 Bayside will be green, leafy and sustainable

- ▶ Council began using a recycled asphalt made from recycled materials including soft plastics, toner cartridges and glass. A trial was undertaken at Bexley Depot.
- ▶ 800 trees are being planted across Bayside to improve the tree canopy as part of the State Governments 5 million trees by 2030 initiative.
- ▶ Kerbside clean-ups were harmonised across the LGA. Every household now gets four scheduled clean-ups per year.
- ▶ Council's innovative recycling hubs at Botany and Bexley Depots were recognised at the Local Government NSW Excellence in the Environment Awards – Waste Services category – Overall winner.
- ▶ Council rolled out an upgraded version of its popular Waste App.
- ▶ New recycling bins for Dog Poo were installed in off leash parks.
- ▶ Council adopted its Water Management Strategy.
- ▶ Council commenced accepting Expanded Polystyrene (EPS) which can be recycled instead of going to landfill.
- ▶ Council replaced 28,000m³ of sand within Ramsgate Baths with sand sourced from Sandringham Bay, Dolls Point to bring back the beach.
- ▶ Bayside Council partnered with Planet Ark to encourage residents to plant trees, maintain green spaces and connect with nature for National Tree Day on Sunday 29 July.
- ▶ Council secured funding from the State Government's Metropolitan Greenspace Program to develop a strategy for three of Bayside's major green corridors.



Theme Four In 2030 Bayside will be a prosperous community

- ▶ Council co-launched the Kogarah Collaboration Area Place Strategy with Georges River Council.
- ▶ Council recognised the contribution of local businesses at its annual Business Awards held in October.
- ▶ The State Government's Greater Sydney Commission gave Council's inaugural Local Strategic Planning Statement (LSPS) the tick of approval.
- ▶ Council begin accepting Development Applications, Complying Development Certificates and post-consent certificates via the NSW Planning Portal.
- ▶ Council harmonised the Local Environmental Plans from the two former councils (City of Botany Bay and Rockdale) into one Bayside LEP.
- ▶ Bayside Council voted to provide increased rate relief to ratepayers experiencing financial hardship as a consequence of the COVID-19 pandemic.
- ▶ Bayside Council joined the call by all NSW Councils for the Federal and State Governments to urgently deliver comprehensive and multifaceted financial support and stimulus packages to local government to ensure essential services are maintained during the COVID-19 pandemic.
- ▶ Bayside Council continued to work with local Business Chambers and the Bayside BEC to promote local business through a community based #BackTheBay campaign.
- ▶ Council upgraded the local Banksmeadow Town Centre and Kingsgrove Town Centre.
- ▶ Bayside Council partnered with Service NSW to promote their Easy to do Business service which offers specialised advice from a business concierge to help small businesses navigate the complexities of starting or growing their business.



2019-2020 Action Updates

Theme One

In 2030 Bayside we will be a vibrant place

MY PLACE WILL BE SPECIAL TO ME

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Gateway sites are welcoming and attractive	Ensure Bayside Council creates and maintains partnerships with government agencies and external bodies to advocate on behalf of the community (ie SSROC, AMAC)	Engagement on strategic issues for Bayside progressing with Ministers as required.	Green
	Improve traffic flow at Wentworth Avenue; Page Street and Baker Street intersections	80% design documentation has been completed. Delays are being experienced through services providers and RMS approvals.	Yellow
	Upgrade gateway signage	Project completed.	Green
Roads rates and rubbish are not forgotten	Conduct litter collection along 8km of beachfront mechanically	Programmed maintenance schedules are on target for the beach cleaner rake. A recent purchase of new plant and machinery has ensured a reliable operation throughout the peak summer holiday season.	Green
	Deliver an efficient street sweeping program across the Bayside Local Government area	Council's Guarantee of Service for street sweeping has been met with every street within the LGA being swept twice per month; resulting in 2157 tons of litter being removed from the streets within Bayside.	Green
	Enforce Abandoned Vehicle Policy by confirmed abandoned vehicles removed from road	All identified abandoned vehicles were removed in accordance with council policy.	Green
	Provide an effective cleaning program of town centres	Council provides a daily cleaning program of Town and Neighbourhood Shopping Centre areas in conjunction with a scheduled pavement high pressure cleaning program. All programmed services were met in 2019/20. Council also provided a secondary 'in-house' toilet cleaning service that supported the primary contractor cleaning service in 2019/20.	Green



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Roads rates and rubbish are not forgotten (cont.)</i>	Undertake litter education campaigns	In 2019, Council ran a successful litter awareness program with litter prevention signage implemented throughout Cook Park, on the 8km beachfront and in town centres. This program continued in 2020. Council manages over 750 public place bins, as well as implementing temporary mobile bins for special events and during the warmer months. In 2019/2020, Council will assist and promoted ten (10) beach clean up events providing education. All schools within the local government area in 2019/20 where provided with the opportunity to receive a series of waste education modules in partnership with Keep Australia Beautiful NSW, which included litter education.	
	Undertake the Kerb and Gutter Renewal Program	Kurb & Gutter program completed.	
	Undertake the Road Pavement Renewal Program	Full program was completed.	
Traffic and parking are a thing of the past	Enforce NSW Road Rules School Parking Patrol Program	The number of patrols undertaken for the year exceeded KPIs and expectations regardless of the limitation imposed on staff by smoke from bushfires and COVID 19 crisis.	
	Ensure regulation of timed parking in shopping centres and business centres	Program was undertaken for past 12 months with 3300 patrols undertaken. 1571 patrols over what was required. Due to COVID 19, there has been a reduced number of cars using shopping centres car parks.	
	Explore opportunities for smart parking	Opportunities for incorporating aspects of smart parking has been considered in conjunction with a review of parking in Brighton Le Sands and along the Bay. The technology requires additional infrastructure, which is not currently in place, but will be revisited as technology continues to evolve.	

OUR PLACES ARE ACCESSIBLE TO ALL

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Assets meet community expectations	Administer Councils Graffiti Removal Program in accordance with Councils policy	100% graffiti removed during 19-20 within the required 72 hour response time.	
	Audit and monitor seasonal permits for sporting facilities and open space	Strict guidelines implemented for application and allocation process. Constant informal and weekly formal checks of permit compliance. COVID has resulted in all permits being suspended until end of June 2020.	
	Deliver Parks and Open Space bookings through effective systems and procedures	Bookings are delivered effectively through improved guidelines. A new software system is due to be trialled in February. Update May-20 new booking system being built during quarter 4. COVID has resulted in all bookings being suspended until end of June 2020.	
	Deliver Sport and Recreation services to the Community through Councils Aquatic Centres, Golf Courses, Tennis and Squash Courts and other facilities	All services are being delivered to the public. Review of services provided at Botany Pool and Golf Courses continue to be reviewed. COVID has resulted in all sporting facilities being closed with the exception of Botany Golf Course.	
	Design and document access improvements to Botany Town Hall including a lift	The delivery of the lift has been delayed due to COVID-19, this has been acknowledged by Council and the works will be completed when the lift arrives.	
	Develop and maintain key partnerships to improve community safety	Council continued to participate in Police Community Safety Precinct meetings, Liquor Accord meetings and Domestic Violence Interagency meetings until restrictions were imposed.	
	Ensure Councils properties and facilities are fit for purpose and meet statutory requirements	Fire and statutory compliance checks and statements completed at all relevant properties (105).	
	Explore parking and redevelopment opportunities for the Boulevard Carpark, Brighton Le Sands in accordance with adopted parking strategies and the masterplan	The site is currently the subject of a planning proposal that is currently under assessment.	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Assets meet community expectations (cont.)</i>	Implement 50 asset condition audits for Council owned buildings	50 asset condition audits completed on Council owned buildings.	Green
	Implement a city wide asset condition audit for Council footpaths, shared paths and cycle paths	Council has completed 100% condition and inventory audit of footpaths, shared paths and off-street cycleways completed as at 31 December 2019.	Green
	Implement a city wide asset condition audit for Council open space infrastructure	Council has completed 100% of the city wide asset condition and asset inventory audit of open space infrastructure, including all playgrounds, park furniture, and sport fields.	Green
	Implement a proactive program maintenance of facilities (pest control, cleaning , fire safety etc)	Proactive maintenance schedules for facilities maintenance completed as per the 2019-20 program.	Green
	Implement the Bayside Asset Management Strategy	Council is working toward an Asset Management Strategy as well as a full set of Asset Management Plans, to be completed by November 2020.	Yellow
	Implement the Fire Safety Awareness and Action Program including the management of Annual Fire Safety Statements	The program has been implemented as an internal guide and annual fire safety statements are managed in accordance with legislative requirements. Developing the program into a public facing document has been placed on hold as alternative information has been placed on Council's website.	Red
	Investigate grants and funding opportunities to enhance Sport and Recreation facilities within Bayside LGA	Grants recognised, passed onto Clubs through Associations and applied for as they become available. COVID has resulted in some programs being deferred.	Green
	Maintain flood lighting within active parks	Maintained all lighting within active parks to accommodate winter sports. Timers set in line with bookings, audits conducted quarterly to identify necessary repairs and action accordingly.	Green
	Prepare feasibility study into Bayside East Flood mitigation options	Quotations received for consultancy to commence in 2020/21.	Yellow
	Promote and increase usage of community facilities	Identification of opportunities has occurred. A need analysis has been conducted and identified in conjunction with the Social Infrastructure Strategy. Gaps promoted to possible hirers. COVID has resulted in all bookings being suspended until end of June 2020.	Green



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Assets meet community expectations (cont.)</i>	Property acquisitions and disposals are actioned in accordance with adopted strategies and Council resolutions	Works continues to ensure that property acquisitions and disposals are actioned in accordance with adopted strategies and Council resolutions, having in this quarter completed the disposal transaction for 429 Princes Highway Rockdale.	Yellow
	Report on the leasing performance of the Bayside Real Estate Portfolio - new leases, renewals and income	Procurement of a new property management system is deferred. Council continues to annually report of the income performance of its lease and income generating portfolio.	Yellow
	Report on the leasing performance of the Mascot Administration Building and Coronation Hall	Council previously resolved to seek tenancies for both the former Mascot Administration Building and Coronation Hall. A lease agreement was struck with South Eastern Community Connect for the Coronation Hall which commenced in April 2019. Council has just negotiated an agreement for the former Mascot Administration Building on commercial terms in late December 2019.	Green
	Undertake Bridges and Structures Rehab and Renewal Program including Swinbourne St retaining wall	Swinbourne St design complete, construction in 2020/21.	Yellow
	Undertake Cahill Park Seawall Construction (Stage 2)	Project completed.	Green
	Undertake restoration of Council assets impacted by public authorities works	Council undertook an extensive restoration package of works for the NBN company that will resulted in 13,000m2 of footpath being reinstated during the period and the program continues into the new FY.	Green
	Upgrade Bonar Street & Mt Olympus Lighting	Design complete and waiting for Ausgrid certification.	Red
	Upgrade Moate Ave Community Centre HVAC	Project completed on-time and on budget.	Green



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<p>Bayside provides safe and engaging spaces</p>	<p>Comply with Councils obligations under the Development Agreement to progress the construction of the Arncliffe Youth Centre</p>	<p>Development agreement complied with.</p>	<p>Green</p>
	<p>Continue to support the Summer Foreshore Program</p>	<p>Summer Foreshore program commenced on 1 November 2019 and is on track to be completed in April 2020. Patrols completed each Saturday and Sunday since 1 November 2019 with significant penalty notices issued by patrolling officers. Presence has been well received.</p> <p>Summer Foreshore Program was completed with the last patrol undertaken on 29 March 2020 with all objectives of the program met. However, patrols of the foreshore have continued with 6 rangers allocated to patrol the beach front on Fridays, Saturdays and Sundays reminding patrons of the importance of marinating social distancing.</p>	<p>Green</p>
	<p>Develop a Bayside Bus Shelter Strategy incorporating outdoor advertising opportunities</p>	<p>Bus shelter tendering strategy postponed due to market conditions. Work has commenced to reestablish the tender program.</p>	<p>Yellow</p>
	<p>Masterplan the former Brighton Fisherman's Club Site, Kyeemagh</p>	<p>Masterplan has been developed.</p>	<p>Green</p>
	<p>Report on the progress of the Bayside City Projects Program</p>	<p>End of year financial reporting underway.</p>	<p>Yellow</p>
<p>Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community</p>	<p>Construct a synthetic playing field at Arncliffe Park</p>	<p>Project completed.</p>	<p>Green</p>
	<p>Construct a synthetic playing field at Gardiner Park</p>	<p>Deferred to avoid construction during football season. Tender for construction awarded in July 2020 for construction in summer 2020/21.</p>	<p>Yellow</p>
	<p>Deliver Sporting facilities and bookings Policy to ensure community focused sports and recreation services</p>	<p>Guidelines have been implemented to support community participation. COVID hasn't resulted in any changes to the guidelines.</p>	<p>Green</p>
	<p>Enforce the Companion Animal Act</p>	<p>All reported dog attacks were investigated and recorded on the Companion Animal Register within the required 72 hours.</p>	<p>Green</p>
	<p>Ensure all active and passive parks and well maintained and fit for purpose</p>	<p>Active parks (Sports Fields) renovations completed. Maintenance schedules for both active and passive parks completed with weekly, fortnightly monthly schedules. Weed control, fertilizing and topdressing completed.</p>	<p>Green</p>
	<p>Finalise the Social Infrastructure Strategy</p>	<p>Draft Social Infrastructure Strategy is undergoing final review before being placed on public exhibition in late 2020.</p>	<p>Yellow</p>



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DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community (cont.)</i>	Implement the Disability Inclusion Action Plan	The internal working group has been in discussion during the past 6 months and priority actions have been implemented. The Implementation Plan was included in Council's Annual Report 18-19 and forwarded to the Office of Local Government in December 2019.	Green
	Maintain Councils civil assets being roads, drainage, kerb and gutter and footpaths	Council's roads drains and footpaths were maintained to agreed service levels. During a single weekend in February that was later declared a natural disaster Council received over 230 requests related to storm debris blocking drains and within 3 weeks we had addressed them all and maintained our existing services that include sweeping every street twice per month. We only received an additional 106 similar requests spread throughout the entire year. During the period Council attended to 1203 customer requests including completing 630 footpath repairs, 308 pothole repairs, and 92 kerb and gutter repairs.	Green
	Manage Parks, Recreation and Open Space bookings through online booking system	Decision made to build new booking system in May 2020.	Yellow
	Renew Hensley Reserve Athletic Synthetic Track	Hensley Reserve Synthetic Track renewed.	Green
	Upgrade Ador Reserve fencing	Upgraded fencing installed.	Green
	Upgrade Cahill Park Tennis Courts	Deferred due to Strategic Planning Review. COVID has resulted in the closure of the tennis courts.	Red
Upgrade Rockdale Park including water feature and amenities renewal	Project completed.	Green	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
People who need it can access affordable housing	Advocate for affordable housing	Additional work was undertaken for the draft Housing Strategy and is anticipated to go to a Council meeting in late 2020 to go on public exhibition.	Green
	Investigate affordable housing contribution scheme	Housing Strategy currently being finalised and will inform policy direction for Affordable Housing Contribution Scheme. Community Housing provider policy is being developed.	Yellow
	Prepare the Community Housing Provider governance framework	Draft Community Housing Provider governance framework is being prepared and anticipated to be on public exhibition by late 2020.	Yellow
	Provide property support for development of Affordable Housing Property Strategy	Property continue to provide an active support role for the development of Councils affordable housing policy.	Green
SMART cities making life better through smart use of technologies	Deploy mobile CCTV cameras in response to identified illegal dumping hotspots, reports of anti-social behaviours and requests from police	CCTV cameras were deployed as required in identified hotspots. The program has also been audited across the year and improvements made to processes and procedures.	Green
	Explore opportunities to use technology to provide better outcome for the community	the Lora Wan installation has been actioned through waste section. Delivery of services to be facilitated as part of Waste program.	Green
We welcome tourists to our city	Continued implementation of branding of Bayside Council	Project completed.	Green

OUR PLACES ARE PEOPLE FOCUSED

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Local areas are activated with cafes, restaurants and cultural events	Conduct mandatory annual inspections of regulated premises (eg food businesses, skin penetration, hairdressers)	100% of all regulated premises Inspections including cooling towers have been completed.	Green
	Deliver an inclusive Bayside Council Events Program which adds value to our community and City , activates public spaces and invigorates town centres	The adopted Events calendar was delivered in full up to December 2019, unfortunately the delivery of the remainder of the calendar was impacted by natural disasters, weather and COVID-19 pandemic.	Green
	Deliver Bayside Arts Festival including Sculptures @ Bayside, the Visual Arts prize and photography competition	COVID has impacted this activity. This activity has been cancelled. Camera art submission will be transferred to next years competition.	Red
	Engage with the local arts community through the Georges River and Bayside (GRAB) Arts and Cultural Forum	COVID has impacted this program which has been cancelled for 2020. The next program will be run in 2021.	Red
	Finalise and Implement Bayside Council Draft Community Safety Plan, with a focus on external partnerships, addressing community perceptions of safety	Strategy is in draft. Processes and systems for the Community Safety Program have been reviewed and actions are being implemented to improve the efficiency of the program.	Green
	Identify opportunities for public art through development applications and place based planning and ensure that they comply with Councils Public Art policy	Public Art Policy has been finalised. Opportunities are addressed as they become available.	Green
	Partner with community organisations to deliver a wide range of community events including Seniors and Youth Week activities	COVID has impacted this program. The Seniors Community program was delivered prior to COVID. However, Youth Week was cancelled due to government guidelines. Alternative online experiences for young people have been available.	Yellow
	Promote and oversee the use of footways for outdoor dining and retailing	The Draft Policy was exhibited and due to go the 12 August 2020 Council meeting to be adopted. However the use of the footway was impacted by COVID 19 restrictions.	Yellow



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<p><i>Local areas are activated with cafes, restaurants and cultural events (cont.)</i></p>	<p>Support and celebrate our culturally diverse community through community led local initiatives</p>	<p>COVID has impacted this program. Harmony week activities have been cancelled inline with government guidelines.</p>	<p>Yellow</p>
	<p>Upgrade Beach Hut Dolls Point</p>	<p>Detailed design work is underway to enable the lodgment of a development application for the renewal/replacement of the existing Le Beach Hut building.</p>	<p>Yellow</p>
	<p>Upgrade Cahill Park Amenities & Café</p>	<p>Construction well underway and to be completed in September 2020 as scheduled.</p>	<p>Yellow</p>
<p>My community and Council work in partnership to deliver better local outcomes</p>	<p>Assets provided to Council by developers (ie. contributed assets) will be designed and constructed to a high quality and the design review times will be reduced</p>	<p>Contributed Assets provided by developers are compliant to approved designs, DA Conditions, specification and relevant standards, resulting in a high quality and safe assets for the use and enjoyment of the community. The public domain review, assess and approval process has undergone a marked improvement in reducing the overall turn around time of approval from 12 weeks to 8 weeks. This has helped developers and builders to better plan and reduce construction the overall construction timing and costs.</p>	<p>Green</p>
	<p>Continue to work with DPE to implement Kogarah Collaboration Area</p>	<p>Four working groups have been established focusing on Governance, Transport, Communications and Public Spaces and are meeting regularly to oversee the implementation of the Kogarah Place Strategy.</p>	<p>Green</p>
	<p>Continue to work with Sydney Water for naturalisation of Muddy Creek</p>	<p>Continue to work with Sydney Water. Construction timing is dependent on Sydney Water.</p>	<p>Green</p>
	<p>Finalise and implement an Outdoor Advertising Policy in accordance with State Environmental Planning Policy 64</p>	<p>Q3/Q4 Draft Policy reviewed and determined that SEPP 64 provides appropriate level of guidance with Council to focus on development of public benefits work program.</p>	<p>Green</p>
	<p>Finalise and implement the Arncliffe Banksia s.7.11 Development Contributions Plan</p>	<p>Publicly exhibited plan. Awaiting Council adoption.</p>	<p>Yellow</p>
	<p>Finalise Bayside Housing Strategy which facilitates housing diversity including affordable housing</p>	<p>Draft Housing Strategy has been further refined and is anticipated to go to Council meeting in late 2020 for public exhibition which will meet State Government timelines.</p>	<p>Yellow</p>



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>My community and Council work in partnership to deliver better local outcomes (cont.)</i>	Finalise draft Bayside Local Environmental Plan (LEP)	Q3/Q4 Gateway Determination was received on 19 March 2020. The Planning Proposal and supporting documentation were publicly exhibited for 48 days from Wednesday 8 March 2020 to Monday 1 June 2020. At the 24 June 2020 Council meeting Council resolved to forward a copy of the Planning Proposal and relevant supporting information to the Department of Planning, Industry and Environment (the DPIE) requesting that the draft Bayside Local Environmental Plan be finalised and notified.	
	Finalise the Bayside Local Strategic Planning Statement	Q3/Q4 The revised LSPS and submission post public exhibition was provided to the Greater Sydney Commission (GSC) Assurance Panel for final review at their meeting on 4 February 2020. In March 2020 the GSC Assurance Panel issued a letter of support. At March 2020 Council meeting Council resolved to adopt Bayside Local Strategic Planning Statement (LSPS). The LSPS was uploaded to the NSW Planning Portal on 31 March 2020.	
	Finalise the draft Bayside Development Control Plan (DCP)	Draft Bayside Development Control Plan is being finalised in expectation for public exhibition by late 2020, to be in force when Bayside Local Environmental Plan is gazetted.	
	Finalise the Land Use Limitation Study	Draft Land Use Limitations Study is undergoing final review before being placed on public exhibition in late 2020.	
	Implement the Bayside Voluntary Planning Agreement Policy	Draft Voluntary Planning Agreement Policy prepared. Business Improvement processes identified to improve council actions in relation to VPAs.	
	Improve lease/licence arrangements for open space land owned by other government agencies	Council has engaged and are advancing discussions with Sydney Water to improve existing agreements that provide public access to open space.	
	Plan for and advocate to minimise the impact of the proposed F6 / WestConnex	Fortnightly meetings with M6 project team which include identifying opportunities to reduce impact of the project including location of cycle ways, and compensatory facilities to be delivered.	
	Progress planning proposals to amend the Local Environmental Plan and Development Control Plan	Two new Planning Proposals submitted during this quarter. 1-13 The Boulevarde, Brighton Le Sands and Turrella Industrial Precinct. DCPs under preparation for 1-3 Lord Street, Botany and Primrose House, Dolls Point.	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>My community and Council work in partnership to deliver better local outcomes (cont.)</i>	Provide planning advice to the organisation	Strategic Planning provide advice to the organisation in relation to potential changes to planning controls, the strategic planning framework and community engagement requirements.	Green
	Start to prepare a Bayside s.7.11 Development Contributions Plan to consolidate Rockdale and Botany Bay Plans	Preliminary review of current plans completed. First tranche of policy decisions presented to Executive Committee 16 April. Second tranche of policy issues in draft.	Yellow
	Use digital platforms to increase utilisation and better customer experience when booking sporting facilities and open space parks	New system being built in May 2020. COVID has had no impact on this action.	Yellow
Places have their own village atmosphere and sense of identity	Finalise acquisitions associated with the Rockdale Town Centre Masterplan	Acquisitions identified in the town heart and civic precinct area within the Rockdale Town Centre Masterplan complete with one further remaining. The timing of the final acquisition will be owner initiated.	Green
	Finalise and implement the Rockdale Town Centre Master Plan	Urban Design review substantially commenced.	Yellow
	Finalise Eastlakes Town Centre Masterplan	Post exhibition review of Eastlakes Town Centre Masterplan underway prior to reporting and adoption by Council in Q2 20/21.	Yellow
	Finalise Economic & Centres Strategy	Draft Centres and Employment Strategy undergoing final refinement in preparation for public exhibition in late 2020.	Yellow
	Finalise the Brighton Le Sands Master Plan	Options for Stage 1 Masterplan prepared and provided to Council.	Yellow
	Implement Arncliffe and Banksia Public Domain Plan	Tree street species selection reviewed and Public Domain Plan updated.	Green
	Improve Ramsgate Beach TC Wayfinding Signage	Project completed November 2019.	Green
	Strengthen local business through engagement and collaboration on town centre issues	COVID has affected face to face engagement, however plans have been made to continue activities when NSW Public Health Orders permit.	Yellow
	Undertake Banksmeadow Town Centre rehabilitation & traffic improvements	Project completed.	Green



T1

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Places have their own village atmosphere and sense of identity (cont.)</i>	Undertake Botany Town Hall roof restoration & access improvements	Botany Town Hall roof replacement is complete. Access improvement works are waiting for lift to be supplied. The lift supply has been delayed due to COVID-19.	Yellow
	Undertake landscape construction services throughout the LGA	Landscaping construction projects have been completed within passive parks, active parks and streetscapes.	Green
	Undertake planning and design of Swinbourne Street	Project will be completed in July 2020.	Yellow
Public spaces are innovative and put people first	Achieve value for the community in response to any F6 property acquisition notices issued by the Roads and Maritime Services	Council has executed agreements with Transport for NSW that outline a process to secure value for money in future acquisitions required for the project.	Green
	Develop a Bayside Property Strategy to optimise community benefits	Initial work undertaken to develop the framework for a Property Strategy. Project on hold pending adoption of planning policies that will inform the Property Strategy.	Green
	Improve the vibrancy of village centres at Banksmeadow; Swinbourne Street and Kingsgrove village centres	Project completed.	Green
	Plan and deliver a range of programs, initiatives and events across all libraries that engage, support and enrich our community	A limited number of programs, initiatives and events were delivered across all libraries during the January-June 2020. This was due to libraries closing in Mid March and programs / events being suspended due to COVID-19. Initiatives that did occur between Jan-March included School Holiday Program (Jan), Baby Rhyme Time, Toddler and Story Time, Coding, Tech Savvy for Seniors, Knitting and Craft Groups, Summer Reading Program, English conversational classes and book club. Some live streaming of programs occurred to stay connected to the community whilst libraries were closed and programs suspended.	Green





DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Public spaces are innovative and put people first (cont.)</i>	Promote and enable public access to utilise library spaces including study facilities and meeting rooms	The Library meeting rooms, study rooms and public computers and printers continue to be very popular and well utilized throughout 2019-20 particularly during peak study periods. Unfortunately the Libraries were closed from Mid June March to 30 June due to COVID-19 restrictions. Online resources were boosted and HSC on line study resource (Studiosity) was extended for students to access during the closure. During the closure in preparation for the public to return to the libraries, more study desks were installed at Eastgardens to cater for demand and mobile devices known as Hublets have been installed for library members to utilise to access library on line resources whilst at Eastgardens.	Green
	Respond to community complaints about unauthorised development, uses or unsafe structures	All complaints (Over 1752 CRMs) were received by the Environmental Health and Compliance team and actioned within GOS.	Green
	Review and update Bayside Park's Plan of Management	Council has reviewed and developed draft Plans of Management for Reserved Crown Land that is under its management and these draft plans of management are projected to be considered by Council and placed on public exhibition in Q1 of FY20/21.	Yellow
There is an appropriate community owned response to threats	Support Bayside Local Emergency Management Committee and provide assistance to Emergency agencies	Council has chaired 1 Local Emergency Management Committees and 9 extraordinary LEMC teleconferences and attended 1 Regional Emergency Management meeting and 8 REMC teleconferences throughout the period and provided assistance to Emergency agencies for incidents such as bushfire recovery and assisted the SES during the February storms.	Green

OUR PLACES CONNECT PEOPLE

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Our heritage and history is valued and respected	Finalise Bayside Heritage Strategy including Indigenous Heritage Strategy	Draft Heritage Strategy has been completed and is prepared for public exhibition. Indigenous Heritage Strategy is being further refined in preparation with consultation with Land Councils.	
	Implement the outcomes of the Library Services review	<p>A review of Bexley and Brighton Libraries was completed. Council agreed to the closure the library and demolition of the building and requested community consultation and engagement takes place to seek feedback on the future of the site. A community consultation and engagement strategy will be prepared during 2020-2021.</p> <p>Improvements to other Council libraries were completed during 2019/20 were:</p> <ul style="list-style-type: none"> * Replacement of Nth Bexley Library's service desk, new carpet and painting of internal walls. * Removal of deteriorated unused out buildings and asbestos at Brighton Library. * Installation of New Study desks at Eastgardens Library. * Introduction of 'Hublets' mobile devices to be loaned and used by library members at Eastgardens. 	
	Maintain Heritage Conservation Management Plans Register for key community facilities	Heritage conservation management plans are registered in Council's document management system.	
	Plan, promote and implement collaborative Local History & Museum programs	Several Local History and Museum Programs were delivered throughout the year. One of the key highlights was the successful 'People and Planes' initiative in collaboration with Sydney Airport which celebrated 100 year anniversary of Mascot Airport. Library staff contributed to this event by providing an exhibition and historical talks to the public at the Mascot Library and George Hanna Museum. Other programs initiatives implemented include 2019 Ron Rathbone Local History Competition and historical visual displays at Mascot and Rockdale Libraries. Staff also partnered with the Botany Historical Trust to replace the deteriorated War Memorial at Arthur Park and installation interpretative sign about the history and relevance of the memorial and park.	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<p><i>Our heritage and history is valued and respected (cont.)</i></p>	<p>Prepare Conservation Management Plans for individual buildings</p>	<p>Lydham Hall Conservation Management Plan review in progress.</p>	
	<p>Preserve, maintain and create community history collections that are accessible to the community</p>	<p>A lot of focus and effort occurred on the Community History Collection from Jan-June 2020 particularly when the libraries were closed due to COVID-19 restrictions. Achievements includes; completion of digitising of large maps of Rockdale including one that dates back to 1850 funded via a State Library Grant, updating indexes and reference guides, reordering archive spaces, digitising hundreds of photographs, newspaper clippings and other collection materials.. The former Botany Bay and Mascot Council Minute Books were ordered to comply with State Records NSW preservation requirements and successfully forwarded to State Records archive storage facility to be adequately preserved.</p> <p>Our Community History Librarians continue to undertake research tasks and respond to community history requests from the public and other areas of Council to assist with their projects.</p>	
<p>Walking and cycling is easy in the city and is located off road in open space where possible</p>	<p>Improve cycleways at Bayside East</p>	<p>Project rescheduled until when the Bicycle plan is complete.</p>	



T1

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
We are one city with shared objectives and desires	Manage community bookings through online booking system	Decision made to build new booking system in May 2020. COVID has had no impact on this action.	
	Manage the Design Review Panel for development applications in accordance with legislative requirements	A new DRP has been formed in 2019. Management of the panel is on going and performance has been monitored. A procedure for staff processes has been completed in December 2019.	
	Manage the Design Review Panel for Planning Proposals in accordance with legislative requirements	Design review panel continues to regularly review all development involving residential apartments to ensure quality design of new buildings in Bayside.	
	Prepare submissions and reporting to Council on environmental planning instruments and policy	Several SSDs and policies were reported on, including: Botany Rail Duplication, Sydney Gateway Project, QANTAS Training Facility, Botany Cogeneration Plant, Eastlakes MOD 4, Kyeemagh Public School, and several DAs.	
	Prepare submissions and reporting to Council on state significant development	Several SSDs and policies were reported on, including: Botany Rail Duplication, Sydney Gateway Project, QANTAS Training Facility, Botany Cogeneration Plant, Eastlakes MOD 4, Kyeemagh Public School, and several DAs.	
	Provide a Development Advisory Service	Development Advisory Services continually provided to residents, developers, professionals and internal stakeholders. No loss of service during initial COVID-19 isolation period (March-June 2020), with Rockdale counter remaining open, and phone and email enquiries, and application lodgements still undertaken.	
	Provide an effective Development Assessment Service	Development Services have created work from home strategies to maintain productivity and assessment functions during COVID 19 restrictions including remote meetings, Design Review Panel and Planning Panels.	









Theme Two In 2030 our people will be connected in a smart city

THE COMMUNITY IS VALUED

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Aboriginal culture and history is recognised and celebrated	Develop a Reconciliation Action Plan and implement actions to increase interaction with our Aboriginal & Torres Strait Islander community	COVID has impacted face to face meetings which have been cancelled, but the work is continuing to be done online.	
All segments of our community are catered for children, families, young people and seniors	Administer Bayside Councils Community Grants and Donations Policy and programs	Community Grants program was successfully implemented as per policy with 2 rounds in 19-20. Some adjustments were made for COVID 19 restrictions to allow projects to proceed online or at a later date.	
	Build capacity of seniors and other community groups to deliver relevant programs to their members	COVID has affected this action due to face to face session being cancelled. However, online meetings have been run to develop and support community connections. Face to face won't be restarted until government guidelines advise changes.	
	Deliver a range of social and recreational programs to older people in Bayside	COVID has impacted this action where some recreational activities have been cancelled. Most activities are run in quarter three.	
	Manage and operate a Family Day Care Service	Family Day Care are operating in accordance within the National Quality Framework and are meeting legislative and regulatory requirements in accordance with our funding requirements. 145 Education and Care support visits have been conducted to Family Day Care Educators.	
	Manage and operate a School Aged Care (Before and After School Care/ Vacation Care) Service	School Aged Services were operating in accordance with legislative and regulatory requirements and in accordance with funding requirements. Council's School Aged Services are now closed due to tender outcome.	
	Manage and operate Long Day Care Centres	Long Day Care Centres are operating in accordance within the National Quality Framework and are meeting legislative and regulatory requirements in accordance with our funding requirements. Bayside Council Long Day Care Centre is operating with a combined utilisation rate of 87%.	



T2

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>All segments of our community are catered for children, families, young people and seniors (cont.)</i>	Meet requirements under Federal and State funding agreements in relation to Community Builders and Commonwealth Home Support Program outputs	COVID impact - all face to face forum sessions have been cancelled in quarter 4. Alternative arrangements including on line community connections information and meetings have been run on-line instead. This will remain in place until government guidelines change.	
	Monitor and review effectiveness of Councils direct Community services	Youth and Children's services continue to be benchmarked and monitored.	
	Partner with local services to deliver programs which address gaps in service delivery for children and young people	COVID has impacted the skill development youth services programs with families and young people.. All face to face classes have been closed however several medit8 classes have been run on line. Alternative phone support is also being provided, until the government guidelines change.	
	Review social planning in the areas of Ageing , CALD, Families, Children & Safety	Social planning material has been reviewed and updated in the area of Public Art, Children and Families and Community Safety.	
	Support local youth through provision of youth drop-in and school holiday activities	COVID has impacted this program and drop in and holiday programs were cancelled. Alternatives include phone support, online sessions and web based information.	
	Undertake Playspace Renewal & Shade Improvement Program	6 playspaces have been updated and renewed	
Cultural diversity is reflected and celebrated in the city's activities	Develop and implement a Community Capacity Building program with partners to support our community through local initiatives	COVID has impacted this action. All face to face activities have been cancelled. However, online community connections directory and online meetings are continuing. Programs are expected to be delivered after government guidelines change.	
	Review guidelines and policies for events to ensure they are up to date	All required documentation following audit has been completed.	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Flexible/care support arrangements for seniors, children and people with disabilities are available across Bayside	Deliver community play session throughout Bayside to support families and children	COVID has impacted these sessions, they have been postponed but will be rescheduled when government guidelines change.	
	Promote and deliver a sustainable Bayside Home Library Service	<p>From 1 January to June 2020, there was 98 active home library service members. 82 were individual members and 16 were institutions.</p> <p>The Home Library Service continues to operate during the COVID-19 period. Some institutions and individuals suspended their membership during this time, however we did have an additional 14 new members. Staff liaised with individuals and institutions to co-ordinate deliveries in accordance with safety protocols. Staff were also proactive in sending materials on line to ensure members remained connected (example puzzles, extracts of books etc).</p> <p>Loans during this period were >4500 items.</p>	
Opportunities for passive and active activities are available to community members, including people with pets	Confirm tenancies of the Rockdale PCYC Building for recreation and community uses	Current PCYC tenancy continues in hold over and work continues to explore long term tenure options for the site.	
	Deliver ongoing programs and events across all libraries to enhance life-long learning opportunities for the range of demographic groups within the community	The library continued to provide a variety of life long learning opportunities for a range of demographic groups within the community until March 2020 when the Libraries were closed due to COVID-19 restrictions. Initiatives include Tech Savvy for Senior classes, coding and stem classes, conversational classes in various languages, book clubs, story time and baby rhyme time, dungeon and dragons for teens. These programs and classes were popular and well attended. Some initiatives were shifted on line during COVID-19 restrictions including live streaming of rhyme time and teen book club.	
	Undertake Linear Park embellishment	Project completed.	
	Undertake reactive sportsfield renovation works	Sports fields have undergone aeration, fertilising, weed and pest control, top dressing and levelling repairs, several open space areas have also been re-surfaced. Some with minor turf repairs at the end of winter sport season. Facilities without irrigation have had ongoing watering although via Councils water cart utilising using bore water.	
	Upgrade Bonar St Park	Construction commenced and is to be completed in 2020/2021 financial year.	



T2

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
We are a healthy community with access to active recreation and health education	Co-deliver Connecting Communities program in partnership with South Eastern Sydney Local Health (SESLHD)	COVID has impacted this activity. Face to face programs have been cancelled and are expected to be delivered after government guidelines change.	Yellow
	Collaborate with Office of Sport to contribute to positive regional outcomes, planning and grants opportunities	All grant requests reviewed and supported when appropriate within requested timeframe. Grant application timelines from Government are communicated through the appropriate Associations. This financial year a number grant applications have been lodged from Clubs in the LGA. COVID has resulted in some grants being put on hold, reducing the number of applications in this quarter.	Green
	Conduct minimum of 4 Food handling Workshops with food businesses across our Local Government Area.	Due to COVID 19 restriction the face to face workshops could not be undertaken.	Red
	Construct a skate park at Mutch Park to increase recreation opportunities for youth	Project completed.	Green
	Establish the Sport and Recreation Working Party with sporting clubs key stakeholders	Original need for this group not documented. Sport and Recreation Committee members and appropriate staff liaise with key stakeholders regularly. Any genuine issues are raised and dealt with at the Committee meetings. COVID has resulted in deferral of one Sport & Recreation Committee Meeting (April).	Green
	Partner with local and NSW stakeholders to advocate on behalf of the community and deliver social and health initiatives	COVID has impacted this activity. Some face to face initiatives have been cancelled or postponed in line with government guidelines.	Green



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>We are a healthy community with access to active recreation and health education (cont.)</i>	Promote and support active recreation, leisure and sporting activities and initiatives	Sports and Recreation continues to meet with relevant stakeholders to encourage Sport and Recreation opportunities. All facilities continue to be booked to community groups looking to encourage sporting opportunities and recreation programs. COVID has resulted in all bookings have been suspended to the end of June 2020 - all meetings with stakeholders has been limited to teleconferences.	Green
	Undertake Angelo Anestis Carpark Access Improvement	An amended development approval is required before the works can proceed.	Yellow
	Undertake fit out of the new Arncliffe Youth Centre	On track in line with developer program, will be completed in September 2020.	Yellow
	Upgrade Ador Reserve Amenities	Project will be completed in July 2020.	Yellow
	Upgrade Arncliffe Youth Centre	Construction is well underway and will be completed in August 2020.	Yellow
	Upgrade AS Tanner Reserve Amenities & Arche's Hall	Project completed.	Green
	Upgrade Brighton Baths Amenities Building - Roof Rehabilitation	Capital works to the Brighton Baths Amenities Building continues in the 20/21 financial year capital works program.	Green
	Upgrade L'Estrange Park Amenities & embellishment	Consultation with Club on detailed design has been completed. Scheduled for construction in 2020/21. COVID has had no impact on this action.	Yellow
	Upgrade Syd Frost Memorial Hall & Amenities	Project completed.	Green
We can participate in cultural and arts events which reflect and involve the community	Hold Pop up Libraries in target areas to activate areas, promote library services and programs and support community activities	The Pop Up Library initiative promotes Bayside Council and its library services. 4 Pop ups were scheduled for this year. 2 through participation at Council events, one at Mascot and one at Wolli Creek. A pop up did occur at part of the Spring Fair at Eastlakes reserve. Unfortunately, due to weather events and COVID-19, the other three pop ups did not proceed. The pop up program is being reviewed and pop up materials are being refreshed with the view to recommence the initiative once COVID-19 restrictions are relaxed.	Red
	Investigate sponsorship opportunities for event provision	Council has confirmed sponsorship for events and continues to follow new leads for sponsorship.	Green

T2

WE ARE UNIFIED AND EXCITED ABOUT THE FUTURE

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Community leadership is developed and supported	Ensure response to media enquiries in timely manner	Council receives weekly enquiries from the Local Newspaper and from Metropolitan media when topics are of interest to a wider audience.	Yellow
	Work with key stakeholders including NSW Family and Community Services (FACS), South East Sydney Local Health District (SESLHD), community partners and NGOs to address identified gaps	COVID has impacted this activity. South East Sydney Local Health District meetings were cancelled however, some steering group meetings continued online.	Green
The city is run by, with and for the people	Develop a long-term Staff Accommodation Strategy	Initial cost plan works are completed relating to existing accommodation. Further accommodation options are being considered as part of local business center master planning.	Red
	Provide advice on event planning as requested	Events team regularly work with internal and external customers to provide advice on running events in the Bayside LGA.	Green
We are all included and have a part to play in the city	Citizenship Ceremonies conducted and presided over by the Mayor - to recognise our diversity and acknowledge our newest citizens	Eight Citizenship Ceremonies were held for 890 candidates residing in Bayside to make the Australian citizenship pledge. Due to the COVID-19 Pandemic ceremonies for February through to June were postponed.	Green
	Implementation of employee self-service to ensure application of leave and other employee activities are effective, efficient and provides relevant governance control measures	The Employee Self Service has been put on hold until the payroll function was fully compliant. The Employee Self Service will now be implemented in 2020 and 2021.	Yellow

WE BENEFIT FROM TECHNOLOGY

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Council engages with us and decision making is transparent and data driven	Councillors utilise social media to engage with the community	Requires physical attendance to participate in workshop - not progressed under current COVID-19 restrictions.	Yellow
	Develop and maintain the Talking Bayside Community Panel	Talking Bayside Community Panel at end of Q2 is 590, an increase of 207% since Q4 of previous year. Talking Bayside panel members are invited to attend face to face engagements via email notification and are also sent a monthly newsletter updating them of projects. The increase is a result of a new project page and a promotional plan was put in place to reconnect with old members and create new members.	Green
	Engage the community through a variety of methods as outlined in Councils Communication & Community Engagement Strategy	COVID has impacted this activity. All face to face activities have been cancelled but online engagement has continued.	Green
	Ensure all documents are produced in accordance with Council's image and branding	The Graphic Design Team ensure that all promotional and corporate material is produced in accordance with councils corporate style and brand, promoting Council as a professional organisation.	Yellow
	Improve community engagement at Council events	Councils community engagement team are provided with the opportunity to run engagement activities at all suitable events. Ensuring a council presence is an important aspect of all council run events to ensure the community have the opportunity to provide feedback, ask questions or collect information.	Green
	Review and update the Delivery Program & Operational Plan for 2020/21	Council adopted the Operational Plan 2020/21 on 24 June 2020.	Green
	Review the Communication & Community Engagement Strategy	The Engagement and Communications Strategy which includes the new legislative requirement of a community participation was adopted by Council following a 28 day exhibition period. The number of projects being consulted on continues to grow.	Green
	Undertake IP&R reporting as required by the Act (6 monthly, annual report)	Six monthly progress report presented to Council Meeting of 11 March 2020.	Green



T2

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Technological change has been harnessed and we are sharing the benefits	Enhance our digital platforms	Council has continued migration of services to Cloud based services across Finance, Child Care and Human resources.	Yellow
	Implement a Social Media Strategy including policy; framework and content management approach across all platforms	A proper social media strategy is required to provide a clear road map of where Council is headed in the art of communicating in an ever changing environment.	Red
	Implement online facility booking system	New system has been contracted and was on schedule with UAT in progress at 30 June 2020.	Yellow
	Publish Councils events calendar providing quarterly updates to the community	Calendar Published at the commencement of each quarter.	Green
We are a digital community	Plan, source and provide collections and resources that respond and support the community's educational and recreational needs	The Library sources and provides a variety of physical in English and other languages to service our community including books, magazines, audio books, newspapers, DVDs and CDs. Electronic resources are also provided to the library members including; books, audio books, magazines, newspapers, music and films. The library has numerous subscriptions accessible on line to support the community's life long learning such as Studiosity (HSC support), Literacy Planet and Tumble Maths.	Green
	Review Bayside Council Technology Strategy	The current digital strategy is to be upgraded and enhanced in 2021 into a new IT strategy to support Bayside Council.	Yellow



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
We can access information and services online and through social media	Continue to monitor and update website content to provide accessible and up to date information on activities; events and services across Bayside	The website continues to be reviewed and the content regarding all of Council's services needs to be upgraded and improved.	
	Implement online services and smart forms	Council has developed online forms for making an insurance claim and for applying for a resident parking permit. Both demonstrate Council's capacity to create a more customer friendly environment. A lot more is to be done in this area.	
	Improve online presence on Social Media	Improve and grow council's presence on social media. With the demise of the community newspapers building a solid online presence as a source of information is becoming increasingly more important.	
	Maintain accurate property register to reflect changes to registered strata and deposited plans	Changes to registered strata and deposited plans are ongoing and are up to date.	
	Ongoing issuing of planning certificates	Processed, as required each business day.	
	Produce newsletters (quarterly), media releases, e-newsletters (monthly) to inform the community about Council	Improve Councils overall communications across all platforms, both in frequency and the quality of the material being produced.	
	Provide access to Telephone Interpreter Service so key documents are available in alternative languages	How to access the Telephone Interpreter Service so key documents are available in alternative languages is included in all publications and on all flyers and information booklets. In fact on all external council documents.	

Theme Three In 2030 Bayside will be green, leafy and sustainable

OUR WASTE IS WELL MANAGED

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
I can reduce my waste through recycling and community education	Coopartner with pharmacies to safely dispose of medical sharps	Council has expanded the medical sharps program by partnering with additional pharmacies within the Bayside area so that residents can safely drop off and dispose of their medical sharps and 16 pharmacies across 11 Bayside suburbs.	
	Implement Councils Waste Avoidance Resource Recovery Strategy (WARRS) 2030 + Action Plan.	<p>Council continues to design and implement strategies, procedures, program and initiatives that work towards goals set out in the Waste Avoidance and Resource Recovery (WARR) Strategy 2030.</p> <p>Council has completed all WARR Strategy initiatives for the 19-20 program, with a postponement of school education program due to COVID19 restrictions.</p> <p>In 2019/20, Council was winner of four Keep Australia Beautiful Sustainable Cities awards that included:</p> <ul style="list-style-type: none"> * Circular Economy Award. * Recycled Organics Award. * Coastal and Waterways Protection Award. * Runner Up Overall Metropolitan Council Sustainable Cities Award. <p>Council was also winner of the 2019/20 Local Government NSW Excellence in the Environment Award for Community Waste Services.</p>	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<p><i>I can reduce my waste through recycling and community education (cont.)</i></p>	<p>Increase in landfill diversion from kerbside clean up services</p>	<p>Council is working closely with the NSW EPA and industry specialists to ensure Council's landfill diversion targets are met. This includes the use of alternate waste technologies within a circular economy. In addition, Council has been awarded the following:</p> <ul style="list-style-type: none"> * Award winning community recycling drop off events for a wide range of materials including: metals, whitegoods, e-waste, green-waste, cardboard, clothing, toner/cartridges; * Award winning recycled organics program; * Award winning recycled asphalt project; * And processing contracts that assist in higher diversion rates, such as the recycled mattress contract. 	
	<p>Inform residents about Councils Domestic Waste and Clean Up programs (via electronic and print media)</p>	<p>Council designed, printed and distributed the 2020 Clean Up, Waste and Recycling Calendars in December 2019 to over 62,000 households.</p> <p>Both the Bayside Waste Services App and Council's website were updated with an easy to use interface as well as improved and new features. The online Waste Services Guide was also updated for 2020.</p> <p>Additionally, Council interact with the community regularly on social media and print media in relation to new or modified service information.</p> <p>There have been 16,653 downloads of Council's Waste App to date and from March to July 2020 Council's Waste and Recycling website content received over 100,000 hits.</p>	
	<p>Program and offer waste education programs to all primary schools and at 6 community events per annum</p>	<p>In 2019 Bayside Council partnered with Keep Australia Beautiful NSW and offered all primary schools within our Local Government Area with waste education modules. A total of 2,875 students participated in numerous modules from 14 schools, to 108 classes, over 26 days, raising awareness of the impacts of litter and waste related solutions.</p> <p>In the first half of 2020, due to COVID19 restrictions, some waste education programs were postponed.</p> <p>In 2019/20, Council provided ten (10) beach clean-up education initiatives, nine (9) waste regulation and education initiatives, and three (3) other waste related community events.</p>	



T3

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>I can reduce my waste through recycling and community education (cont.)</i>	Provide an effective public place litter bin program	<p>Council conducts town centre and public place litter bin collections daily. Council manages over 750 fixed public place litter bin infrastructures, ranging from 60L to 660L. Each community bin promotes awareness, including messaging such as 'Don't Be a Tosser' which is a NSW EPA campaign and 'Watch Your Butt' which encourages the correct disposal of cigarette butts.</p> <p>Council also manages smart technology beach bin infrastructure, which in 2019/20 collected 19,066 kg from the litter bins placed directly on the beach alone. This material was diverted from making its way into our waterways or remaining in amongst the sand or the adjacent parkland.</p>	
	Seek funding through the NSW Environment Protection Authority's <i>Waste Less, Recycle More</i> Waste and Resource Recovery Initiative	<p>A number of programs and initiatives were designed, implemented and/or reviewed within this financial year, with funding approved and provided by NSW EPA for programs such as the Community Recycling Drop Off Events, an upgrade to the Community Recycling Innovation Hub, Regional Illegal Dumping Squad membership, and Community Sharps Collection Program. Council received \$181k in EPA funding in 2019/20.</p>	
	Undertake 22 annual recycling drop off events per year	<p>Council delivered all the scheduled community drop off events in 2019/20, with longer drop off events (+3 hours per event) and additional recyclable material permitted to be dropped off, starting in February 2020. Council implemented a modified safety and vehicle movement plan addressing COVID19 social distancing, hygiene and sanitation requirements, allowing for all events to continue in a controlled and safe manner.</p>	
	Undertake the management of essential waste and recycling services to over 62,000 households	<p>Taking into account COVID19 restrictions in 2020, Council through a well conceived Essential Services Continuity Plan, improved social distancing protocols, and increased hygiene / sanitation measures was able to deliver all essential waste and recycling services to over 62,000 households. This includes garbage, organics, recycling kerbside bin collections, bulk bin collections, kerbside and on-site clean up services, public place bin collections, 22 community recycling drop off events, and community waste education and regulation.</p>	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Illegal Dumping is a thing of the past	Ascertain hotspots through mapping and analysing reported incidents of illegal dumping	Council continued and updated a thorough analysis of known hotspots determined by street and suburb, utilising an automated heat-map created by Council's customer requests via phone, email, walk-in and/or Council's waste app. This program guides the successful relocation of multiple CCTV solar cameras to data supported known hotspot areas as required.	
	Investigate incidents of illegal dumping and enforce compliance	2,485 verified illegal dumping incidents were reported and investigated by Council and/or the Sydney Regional Illegal Dumping (RID) Squad. Council and RID continue to conduct monthly operations, targeting hotspot areas, providing educational information in letter boxes, engaging the community and installing education/deterrence signage.	
	Maintain the contaminated land management and recording system through the development process	Continuous updates to contamination information spreadsheet. Ongoing assessment of Development applications in relation to contamination.	
	Remove and dispose of illegally dumped materials throughout the LGA within Service Level Agreement timeframes	The program has been delivered in alliance with Regional Illegal Dumping Squad (RID) with all requests investigated and collected by Council, or those responsible for the offence. In 2019/20, Council investigated 2,485 verified reported instances of illegal dumping. Nearly 19% of material was removed by the dumper as a result of regulation activity, including fines.	
	Upgrading links to high speed internet to support more CCTV camera usage	CCTV progress is on hold.	

T3

WE ARE PREPARED FOR CLIMATE CHANGE

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Our city is prepared and able to cope with severe weather events	Construct stormwater infrastructure at Arncliffe St, Willis St and Guess Ave	On track will be finalised in 2020/21 financial year.	Yellow
	Finalise Botany Bay Foreshore Beach Flood Plain Risk Management Study and Plan	Draft Botany Bay Foreshore Beach Flood Plain Risk Management Study and Plan has been finalised in preparation for public exhibition. Project is anticipated to be completed by early 2021.	Yellow
	Finalise Stormwater & Flood Management Strategy	Report prepared implementation program being developed.	Yellow
	Improve water quality and upgrade infrastructure at Bardwell Creek	Tender awarded for construction in 2020/22.	Yellow
	Investigate upgrades to trunk drainage in response to the land use changes in Bayside West precinct	On hold, will be investigated as part of the review of floodplain risk management plan commencing in 2020.	Red
	Prepare Bayside West Floodplain risk management study	Quotations received for consultancy to commence in 2020/21.	Yellow
	Undertake Bonar Street Stormwater Project (Stage 1)	Sydney Water approval delayed progress on site. Approval now in place and works will be completed in August 2020.	Yellow
	Undertake Stormwater Drainage Rehab and Renewal Program	Investigations into stormwater asset condition were completed.	Green
Waterways and green corridors are regenerated and preserved	Carry out turf maintenance of approx. 374 parks and reserves and approx. 150 lineal kilometres of grass verges	Maintenance Programs have been delivered to 374 Parks and Reserves; on weekly / fortnightly and monthly programs to provide fit for purpose Parks and Open Space Areas for the community.	Green
	Continue to work with Sydney Water to identify opportunities for stormwater management in Dominey Reserve	Continue to work with Sydney Water.	Green
	Implement key priorities in Councils adopted Biodiversity Strategy to protect and enhance natural areas	Bush regeneration projects completed within key natural areas. Bushcare groups across five sites continued undertaking works to improve the natural environment. Planning controls updated in the Local Environmental Plan to enhance protection of biodiverse areas, draft planning controls developed for the bayside development control plan to protect biodiversity, and continued advocacy with M6 project team to minimise environmental impact.	Green



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Waterways and green corridors are regenerated and preserved	Implement the Water Management Strategy	Water management Strategy completed and adopted by Council in June 2020. A number of initiatives are being undertaken.	
	Improve the tree canopy across LGA	In the first 6 months of 2019-2020, Council has contributed an additional 499 trees to improve Bayside's tree canopy.	
	Investigate water quality and drainage infrastructure in and near Sir Joseph Banks Park to inform future planning	Water quality investigations carried out in Sir Josephs Banks Park for future planning.	
	Maintain all garden areas on council assets within LGA	Maintenance Programs have been delivered to 374 Parks and Reserves along with streetscape gardens; on weekly / fortnightly and monthly programs to provide fit for purpose Parks and Open Space Areas for the community. All service delivery programmes have been completed as scheduled.	
	Manage and maintain all trees within LGA	Respond and provide reactive maintenance services to meet customer requirements. Conduct street tree programmed maintenance. Conduct Bush Regeneration Tree maintenance. Manage tree maintenance contractors and private tree concerns.	
	Protect and restore the health of waterways and wetlands through planned Gross Pollutant Traps (GPTs) inspection and cleaning program	61 GPTs were maintained during the period resulting in 77.97 tons of litter, sediment and vegetation being captured and prevented from entering Council's waterways.	
	Undertake landscape & construction maintenance services	Post construction landscape maintenance schedules are on target for all landscaping projects completed by the Parks and Open Space Department. 2019 has also seen several landscaping projects delivered in line with park & open space improvements.	
	Undertake tree planting in public domain & open space	Parks Teams continued to work throughout the local government area replacing street tree removals and conducting entire street plant-outs. Contractors were also engaged to plant out sensitive bushland corridors and open space.	



T3

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
We increase our use of renewable energy	Develop ESD policy and targets for council facilities	Input provided into sustainability options for Botany Aquatic Centre upgrade. ESD policy and targets still under development.	Yellow
	Installation of water and energy efficiency initiatives in community and administrative buildings	Due to Ausgrid approvals required the solar panels will be installed in July 2020.	Yellow
	Support sustainability efforts through sensors and data analytics (Smart Meters)	The Lora Wan IoT network was enable for waste program.	Green
We understand climate change and are prepared for the impacts	Finalise the Bayside Environmental Strategy	Draft Environmental Strategy finalised in preparation of public exhibition in late 2020.	Yellow
	Implement the community sustainability program via events and workshops	Sustainability programs were postponed due to pandemic.	Green
	Plan & design for the effects of climate change on the community	Draft stormwater and flooding discussion paper has been finalised and is being prepared for public exhibition in late 2020. Tree planting program underway to increase canopy coverage in suburbs with very low coverage.	Green

Theme Four In 2030 we will be a prosperous community

LOCAL HOUSING, EMPLOYMENT AND BUSINESS OPPORTUNITIES ARE GENERATED

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Bayside will be a 30 minute city residents work locally or work off site no one has to travel more than 30 minutes to work	Finalise the Transport Strategy	Draft Transport Strategy is undergoing final review before being placed on public exhibition in late 2020.	
	Prepare and finalise Development Control Plan (DCP) amendments	DCP amendments being progressed in parallel to relevant Planning Proposals, where they are required. Draft Bayside DCP 2020 nearing finalisation, for implementation with Bayside LEP 2020.	
	Prepare and finalise Local Environment Plan (LEP) amendments	Several PPs notified and exhibited. Draft Bayside LEP 2020 exhibited, reported and awaiting finalisation with DPIE. The LEP amendment for 8 Princess Street, Brighton Le Sands was notified during this time. Several Gateway Determinations were also issued by DPIE.	

OPPORTUNITIES FOR ECONOMIC DEVELOPMENT ARE RECOGNISED

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Major employers support/partner with local small business	Administer Local Area Funds	All local area funds have been effectively managed.	
	Support and inform small business through forums and partnerships	Continued to progress during COVID with on line meetings and contact with businesses.	
We are an international hub for transport and logistics related business	Develop a qualitative Risk Assessment of Botany Industrial areas	Q3/Q4 In January 2020 the Botany Industrial Park Quantitative Risk Assessment was published and Council is in discussion with NSW Department of Planning, Industry and Environment about how to reflect this information in future planning controls.	

THE TRANSPORT SYSTEM WORKS

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
We can easily travel around the LGA traffic problems and gridlock are a thing of the past	Advocate for improvements in transport	Q3/Q4 Correspondence to NSW government in relation to the proposed M6 Motorway, Sydney Gateway and the Botany Rail Duplication to advocate for better outcomes for all types of transport including walking and cycling; technical input to Transport for NSW Movement and Place proposals for Mascot, South East Transport Strategy, COVID-19 Response Pop-Up Cycleways, and finalising Draft Bayside Transport Plan and Bayside Bike Plan.	Green
	Implement the Road Safety Program with annual matching funding from NSW Roads and Maritime Services	2 learner driver workshops and 3 child restraint check days completed as planned as well as speed campaign and breakfast torque combined with other councils.	Green
	Undertake Mascot Station Precinct Traffic Improvements	Council officers have been working in collaboration with Transport for NSW on Mascot Station improvements and the integration of these works with the public domain area. The Mascot Station upgrade was announced on 5 June, and it is expected that the works will have a dramatic impacts on pedestrian flow to and from the station. This in-turn will have significant reduction in pedestrians crossing Bourke Road. Council is coordinating works with TfNSW to avoid re-work.	Yellow
	Undertake Traffic Committee projects	Projects completed.	Green
	Upgrade Wentworth Avenue / Baker Street & Page Street Intersection	Approval of 80% design is pending from RMS.	Red
We can easily travel to work by accessible, reliable public transport	Undertake bus shelter renewal	Project completed.	Green

TRANSPARENT & ACCOUNTABLE GOVERNANCE

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Ethical Governance	Administer Bayside Council's Traffic Committee	Bayside Traffic Committee meetings held as per schedule with agendas and minutes published.	
	Complete the decommission of legacy IT systems	Authority database will be decommissioned in this quarter.	
	Develop a contractor management framework	Council will be implementing the "Contracts Module in CIA Technology One" as the basis for the electronic management of contracts. This is due for implementation in November 2020.	
	Effectively manage enterprise risks	Risk reviews undertaken at least quarterly and reported to the Risk & Audit Committee.	
	Enhanced IT governance, including the remediation of outstanding IT Audit issues	All outstanding audit issues have been remediated and the IT control environment is currently being reviewed by internal and external audit.	
	Finalise the harmonisation of key Council policies	The priority list of key policies has been completed.	
	Finalise the procurement framework	The procurement framework has been reviewed and finalised and forms the basis for our procurement guidelines and purchasing decisions.	
	Implement Internal Audit Program	Internal Audit Program for FY2019/20 has been reviewed by the Executive and the Risk and Audit Committee, and all changes have been accepted. Audit for Q3 is currently underway and planning for Q4 audits have commenced. Internal Audit will have an updated draft 3 year audit plan for FY2020/21 - 2023/24 by the May Risk and Audit Committee meeting.	
	Implement the Archival & Disposal Record Strategy	Council has commenced archiving activities in accordance with Strategy.	
	Implement the Information Management Governance Strategy	Strategy has assigned priorities and timeframes.	
	Implementation of IT strategy	The current IT digital strategy has been actioned with cloud and online services migration.	
	Maintain, co-ordinate and support Council's Committee system	All Council Committee's provided with necessary administrative support.	





DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Ethical Governance (cont.)</i>	Monitor and report on compliance with purchasing procedures	The current system provides limited reports on supplier spend analysis and purchasing compliance. The upgrade of this system will provide improved reporting capability. A Purchase Order compliance report has been developed to improve procurement practice across the organisation.	Yellow
	Prepare Councillor Induction Program	The Minister for Local Government delayed the local government elections to September 2021. Consequently the preparation of the Induction Program has been deferred to 2020/21.	Red
	Provide information access proactively and/or in a timely manner	36 Formal Information Access requests received and processed within timeframes.	Green
	Review and test Business Continuity Plans	BCPs for remote sites adopted on 5 September 2019.	Green
	Review and update Council's IT Business Continuity Plan	Meeting has been scheduled with Governance and Risk in August 2020 to discuss requirements from IT.	Red
	Support the Local Government Election process	The Minister for Local Government has delayed the local government elections to September 2021.	Red
	Support the Risk & Audit Committee	Two meetings held in second half of 2019/20. Business Paper and minutes for each prepared and distributed.	Green
	Undertake a Ward Boundary Review	Adopted by Council at its 13 November 2019 meeting.	Green
	Undertake Councillor Professional Development	With work progressing on the Local Environmental Plan and associated strategies, Councillors will participate in a refresher workshop to raise awareness and remind them of their obligations under the Code of Conduct.	Yellow
	Undertake GM briefing session with Councillors to ensure strategic thinking and effective decision making	Weekly GM briefing sessions have continued as virtual meetings throughout 2020. This contemporary approach to informing Councillors has been well received and well attended to date.	Green



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
High Standards of Customer Service	Community facing IT services are managed as a priority	issue arising with customer service delivery are recorded in Council's systems, reported, and managed to root cause analysis for any incidents arising. Improvement to this reporting capability have been added during 2020.	
	Deliver IT support - hardware, software and systems	The IT service delivery module records and reports customer satisfaction, which even through COVID and work from home has delivered a constant high level of user satisfaction.	
	Develop and deliver a program of organisational service reviews	Online services were reviewed in 2020 including: * Implementation of online forms. * Readiness for online payments from July 1 2020. * Readiness for e-planning access from July 1 2020. * Commencement of web site content review.	
	Develop and implement a continuous improvement framework to increase the efficiency and effectiveness of service delivery across the organisation	Delayed due to the wind up of Business Improvement team charged with this action.	
	Embed newly established business processes and controls for customer experience services	Bayside Council introduced over the phone payments for several transactions during the COVID-19 period (from April 2020). This has improved customer experience particularly during restricted trading hours and for those members of the public that could not attend the customer service Counter. Business Process, Controls and Operational procedures were established. This service will continue to operate Post COVID-19 restrictions.	
	Improved response to public enquiries & requests relating to traffic and parking issues	With the traffic engineer position being filled in October 2019, the number of outstanding CRMs has reduced despite same number of incoming CRMs on a monthly basis with improved response times for customers.	
	Participate in customer service and library networks, including benchmarking opportunities where relevant	Library staff regularly liaised with State Library NSW and other Councils via the library network. Information exchange and benchmarking occurred. Attendance to meetings ceased from March 2020 due to COVID-19, however, community via email, phone and on line increased as Council's continues to support each other through this challenging period.	
	Provide flood level advice to the community	Delivered as requested by applicants. Draft flooding and discussion paper has been finalised and is anticipated to be on public exhibition end of 2020.	



T4

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<p><i>High Standards of Customer Service (cont.)</i></p>	<p>Provide responsive customer service (counter, call centre, customer requests and complaints)</p>	<p>Process improvement initiatives have been implemented to provided a more responsive service and functions including call back option for customers, dedicated rates queue to serve customers over the phone during peak periods, improved message system, development and distribution of a Rates Information Guide and Residential Parking Permit Guide. In April 2020, Council introduced over the phone payment option for several transactions. This provided improved customer experience by enabling payments and other transactions to occur over the phone whilst the Customer Service Counters operating with restricted hours during COVID-19. The annual result is a significant improvement in customer experience and responsiveness to requests and complaints.</p>	
	<p>Review and implement an Customer Experience Improvement Strategy & Plan (including establishing baseline service standards) that anticipates and responds to our customers service expectations</p>	<p>The review and implementation of the Strategy was put on hold due to a number of competing priorities including a customer service audit. The audit was completed in July / August 2019. Whilst the customer service team was deemed as performing to a satisfactory standard, the auditor provided several recommendations to improve customer service business processes across the organisation that would enhance the customer's experience. Recommendations include Establishing a Customer Service Policy and Charter, Developing and Implementing a Customer Service Strategy and Plan, reviewing and improving our customer request system and establishing customer service Key Performance Indicators (KPIs) and measures. The actioning of these recommendations will progress during 2020-2021.</p>	
<p>Skilled Staff</p>	<p>Conduct a staff survey to inform the creation of a Staff Engagement Strategy</p>	<p>The Pandemic has impacted Council's ability to conduct the Staff Survey this year and the action has been delayed until next year.</p>	
	<p>Continue to reduce employees absenteeism caused by injury through a comprehensive return to work framework</p>	<p>External Consultant has been engaged to develop framework, strategies and procedures to reduce employees' absenteeism caused by injury at work.</p>	
	<p>Create a customer centric culture where all staff are providing a positive experience every time, for all of its customers</p>	<p>A comprehensive internal customer centric program has been created. Components of the program has been implemented and will continued to be implemented and monitored in 2020 and 2021.</p>	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Skilled Staff (cont.)</i>	Deliver an annual supplier and staff procurement education program	The program continues to be delivered on an ongoing basis. This includes training for all new employees as part of the staff induction process, targeted systems training and communication with our suppliers and reminders of our policies a guiding principles such as the code of conduct which includes our commitment to <i>A thank you is enough</i> .	
	Deliver leadership programs to develop current and future leadership capabilities and promote and encourage strong, driven and accountable leaders	Leadership program has been developed to enable strong, driven and accountable leaders.	
	Implement a fully compliant payroll frame work, including policy and procedures of identified processes	Payroll function is fully compliant as per legislative and audit requirements, demonstrated through passing the external audit process.	
	Implement a work health and safety digital solution that provides real time data to Managers and Executive whilst ensuring Council is compliant with legislative requirements	Council is implementing a work health and safety improvement program and the digital solution is being updated as per the requirements of the improvement program, the digital solution is forecasted to be operational in 2020.	
	Review and implement PULSE a digital solutions for employees performance agreements that provides an active solution for Council to monitor progress on project, activities and tasks	A new employee performance agreement and review process was implemented this year. A digital solution that is compatible with Council's requirements and supporting current performance agreement and review process will be implemented in 2020 and 2021.	
	Review, research and develop recruitment policy and processes and 3 months Induction program that effectively induct employees to the organisation and their job responsibilities	The recruitment policy and processes has been developed and will be implemented in 2020 and a 3 months induction program for new starters is in the development stage forecasted to be completed in 2020.	
	WH&S inspections carried out in accordance with annual schedule, corrective actions identified, recorded and implemented	Council is currently implementing a Work Health and Safety improvement program, which includes all aspects of legislative requirements and best practise in safety, to proactively manage potential work health and safety issues before an incident occur. Annual inspections has been carried out as planned and the identification, recording and implementation of corrective actions within required deadlines has been achieved.	



T4

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Strong Financial Management	Complete the remediation of audit issues to remove the external audit disclaimer of opinion on Council's financial statements (Project 2020)	The financial reports and audit process was completed in November 2019. The audited financial statements were lodged with the Office of Local Government in January 2020. The final audit opinion continued as a disclaimed opinion due to outstanding issues with the accuracy of the Stormwater Drainage asset class.	
	Develop and implement procurement data analytics and reporting for strategic procurement decision making	A number of reports have been developed for data analytics. Council can track supplier spend to ensure that we are compliant to the Local Government Tendering Act & Regulation, together with our own internal procurement processes. Also a report can be generated on Purchase Orders raised following an invoice by business unit. This will allow for training and development in this key area. Further reports will be developed in line with audit findings once CIA is introduced in November 2020.	
	Develop and implement the TechnologyOne review roadmap	The implementation of the upgrade to the financial management system and associated improvements is on track to deliver against the milestones in the detailed project plan.	
	Embed the business process and control framework for financial and asset management (Project 2020)	Monthly controls around timely preparation of reconciliations including independent reviews and reporting of the same are now fully embedded in finance business processes. A number of Project 2020 asset remediation objectives have also been completed in addressing legacy issues surrounding assets including more rigorous and robust processes around on-going asset management, timely project capitalisation and regular reporting.	
	Ensure a timely completion of Council's audited financial statements	Council has agreed on the Audit Engagement Plan (AEP) with the Audit Office of NSW which is scheduled to comply with the statutory reporting requirements for the financial statements to be completed and lodged with the Office of Local Government by 31 October 2020. This target is expected to be met.	



DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Strong Financial Management (cont.)</i>	Implement continuous improvement actions for internal financial reporting	Regular meeting between Managers and Finance Business Partners in place. Enterprise Budget module embedded and improvements to quality is a continuous process. All Managers have been provided budget enquiry tools and reports for ongoing monitoring of their budgets.	Yellow
	Implement continuous improvement for financial operations	A number of key processes improvements have already been implemented across rates and revenue collection, debtor management, and accounts payable functions. On-going improvement to processes are expected to continue with more automation and digitisation of routine tasks creating more capacity in the team to focus on supporting organisational-wide strategic goals	Green
	Implement, monitor and review a new financial reporting framework	Monthly reviews of reconciliations are being completed and further work has been undertaken to review the framework with on-going implementation of improvements identified.	Yellow
	Maintain procurement data repositories	Council uses the Technology One financial system for the ongoing management of its procurement data. This will be further improved in the upgrade to CIA in November 2020.	Green
	Manage and review Councils Financial Position on a continual basis	Quarterly reviews are completed in accordance with statutory requirements.	Yellow
	Maximise return's on Council's investment portfolio to exceed benchmark	Councils investment portfolio has maintained returns over the benchmark.	Yellow
	Process and administer Voluntary Planning Agreements	Voluntary Planning Agreements negotiated and executed in accordance with legislation and guidelines	Green
	Provide effective management of Council's fleet	Council has introduced a interim "Fleet Management Program" which provides for the management, replacement and planning of all of Council major vehicle and plant assets. Additionally, Council will use the CIA Fleet module, as the new environment to improve Fleet Management. This will be implemented in November 2020.	Green
	Provide effective management of Council's stores operation	The Stores operation will be reviewed in 2020/21 for operational effectiveness.	Yellow

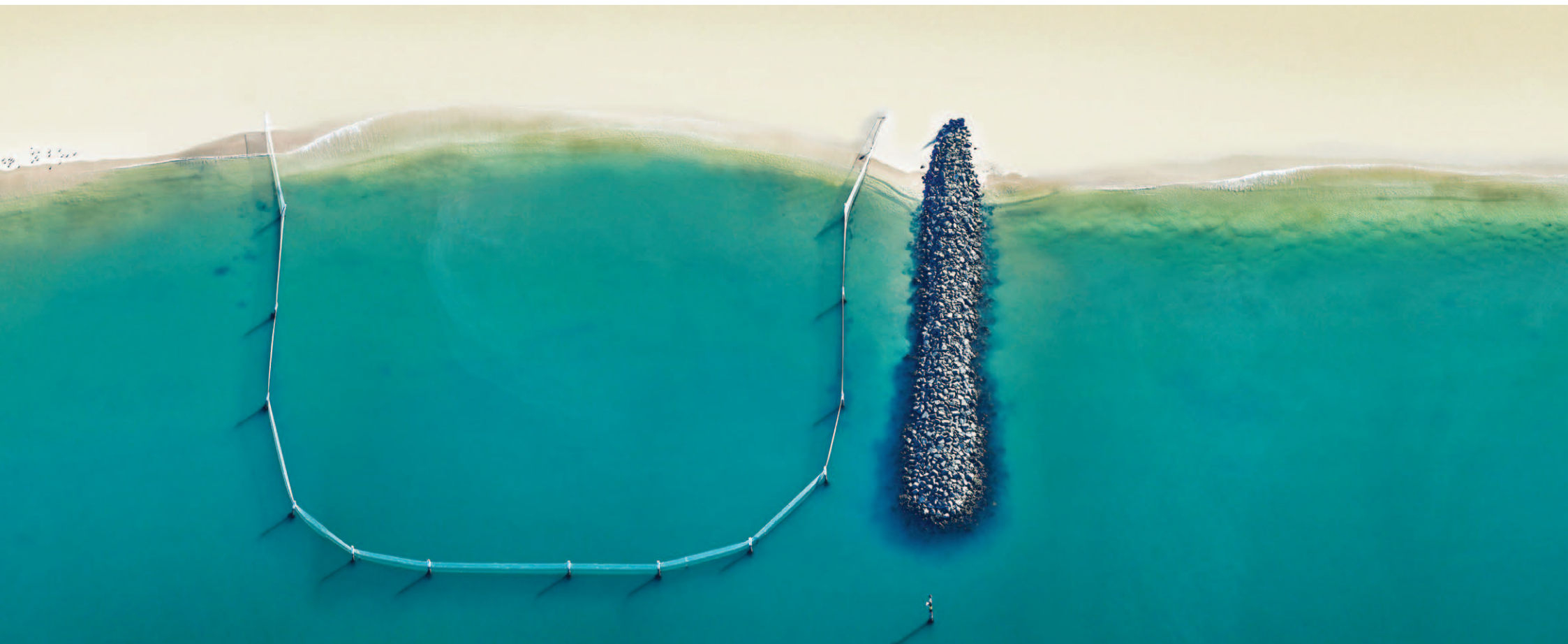


T4

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
<i>Strong Financial Management (cont.)</i>	Provide procurement advice to the organisation	Ongoing procurement advice and training is provided across the organisation. Training is provided as part of the staff induction program as well as ad-hoc procurement systems training as required. This will be further developed following the introduction of CIA Procure to Pay in November 2020.	
	Review and update the Long Term Financial Plan	Significant work has been undertaken to develop a draft Long Term Financial Plan (LTFP) in consultation with various Council officers. Council is currently in the process of adopting a new LTFP.	
	Review Councils financial sustainability strategies including current and future rating options	Rates harmonisation project has commenced and a detailed project plan and timeline has been established. External consultants have been engaged to assist with technical aspects of the project. The harmonisation project is in its infancy stages at the moment where options are being explored including detailed modelling around various scenarios.	
	Undertake a review for harmonisation of Council's rating structure's	Rates harmonisation project has commenced and a detailed project timeline has been established. External consultants have been engaged to assist with technical aspects of the project. The harmonisation project is in its infancy stages at the moment where options are being explored including detailed modelling around various scenarios.	
	Undertake legislative financial management and reporting	Council is meeting its legislative requirements for quarterly budget reviews and will complete external financial reporting requirements in line with statutory requirements.	

WE ARE PREPARED FOR A SHARING ECONOMY

DELIVERY PROGRAM STRATEGY	ACTION	PROGRESS TO 30 JUNE 2020	STATUS
Innovative businesses are supported to locate in Bayside	Facilitate programs to develop skills for current and future businesses	A grant has been applied for to hold a Migrant Women in Business forum. A Future of Work survey is being finalised to guide future workshops and programs for current and emerging businesses.	Yellow
	Partner with Botany Enterprise Centre, TAFE and others to strengthen local business	Online and website material has been developed during COVID-19.	Green
Local plans and regulations have kept pace with the sharing economy	Deliver effective and competitive Complying Development (CDC) and Construction Certificate (CC) Services	Council is continually promoting its Certification Services to the local market.	Green
	Investigate and implement opportunities to improve development assessment processing times and customer satisfaction for development applications	Bayside has been working towards 'going live' on July 1 to take applications electronically via the NSW Planning Portal. Review of reports on track with a view to being updated for draft Bayside LEP and DCP. Development Services is working to reduce backlog of aged Development Applications. Staff have created work from home strategies to maintain productivity and assessment functions during COVID-19 restrictions.	Yellow
	Report on the performance of the Bayside Local Planning Panel in regard to determination of Development Applications	Development Services continues to provide feedback to Governance and the Bayside Local Planning Panel on outcomes of meetings and determinations. Development Services assists in providing feedback from the BLPP to Strategic Planning to affect policy in line with assessment and determination of applications. Development Services provides quarterly reports to the Department of Planning Industry and Environment on Panel functions. This will be further streamlined as more applications are lodged via the Planning Portal.	Yellow
	Report on the performance of the Bayside Local Planning Panel in regard to Planning Proposal recommendations	High level reporting has been established for internal reporting to monitor status of matters referred to the Local Planning Panel.	Red
	Undertake Building Information Certificates assessments	Council is continually processing Building Information Certificates.	Yellow
	Undertake swimming pool inspections to ensure that all swimming pools are inspected within a 3 year period	The Swimming Pool Inspection Program was adopted by Council to incorporate the entire LGA. Inspections are being conducted across the LGA.	Yellow



STATUTORY STATEMENTS



Local Government Act 1993

s428 (3) Preparation of Report

This annual report has been developed in accordance with the guidelines referred to in the Local Government Act 1993, Integrated Planning and Reporting Guidelines (s406), the Local Government (General) Regulation 2005 (s217).

s428 (3) Condition of Public Assets

Assets deliver important services to communities. A key issue facing Bayside Council is the management of ageing assets in need of renewal and replacement.

Infrastructure assets such as roads, drains, bridges, recreation and public buildings present particular challenges. Their condition and longevity can be difficult to determine. Financing needs can be large, requiring planning for large peaks and troughs in expenditure for renewing and replacing such assets. The demand for new and improved services adds to the planning and financing complexity.

The creation of new assets also presents challenges in funding the ongoing operating and replacement costs necessary to provide the needed service over the assets' full life cycle.

Bayside Council adopted in August 2018 both an Asset Management Strategy and an Asset Management Policy.

The strategy identifies key assets under the control of Council which include:

Public Infrastructure Assets:

- ▶ Transport, including road pavements, road edges, road islands, footpaths and paving, bridges;
- ▶ Buildings, including community buildings, administration buildings, operations buildings, library buildings, recreation buildings;
- ▶ Open Space, including active parks, passive parks, and furniture and land improvements;
- ▶ Stormwater, including pits, pipes, culverts, open drains, water quality management devices;
- ▶ Land.

Service Delivery Infrastructure:

- ▶ Fleet, including vehicles, plant and equipment;
- ▶ Office, including information technology and communications.

LIBRARY RESOURCES

Detailed information on the network evaluation of public assets, including scale of public asset inventory and condition rating, is included in detail in the reference strategies.

Additional details of the financial analysis of public assets may be found in the reference strategies and in Financial Statements (Special Schedule 7 &10).

s428 (4) (a) Financial statements

Audited financial statements for the year 2019-2020 are in the following section of this Annual Report.

s428 (4) (b) Other information

This report includes other information in line with the Integrated Planning and Reporting Guidelines, the Local Government Act 1993 and other legal requirements.

s428 (5) Send to the Minister

A copy of this Annual Report has been placed on bayside.nsw.gov.au and a link provided to the Minister.



s440 & 440AA Code of Conduct Complaints

In accordance with Part 11 of the Code of Conduct Procedures, details of complaints made during the period 1 October to 30 September are in the table.

Bayside Council has adopted Code of Conduct Procedures based on the 'Model Code Procedures', which are prescribed for the purposes of the administration of the Model Code of Conduct for Local Councils in NSW, prescribed under sections 440 and 440AA respectively of the Local Government Act 1993 and the Local Government (General) Regulation 2005. The Procedures support Council's Code of Conduct. They outline the administrative framework, including how complaints are made and managed, and reporting requirements.

BAYSIDE COUNCIL'S COMMITMENT

Council is committed to setting, promoting and expecting ethical and behavioural standards that are higher than the abovementioned Model Code. In particular, Council's Code and Gifts & Benefits Policy require that: 'In normal circumstances, all gifts and / or benefits offered to a Council official of Bayside Council are to be declined. No gift or benefit will be personally retained by a Council official.'

Council has appointed a Complaints Coordinator and is committed to managing the complaints process with rigor, impartiality and in accordance with the Procedures. The statistical information on Code complaints (about the Mayor, Councillors and General Manager) is to be reported to Council within 3 months of the end of September of each year.

STATISTICAL INFORMATION ON CODE COMPLAINTS 1 OCTOBER 2019 - 30 SEPTEMBER 2020

DETAILS	NUMBER
The total number of Code of Conduct complaints made about the Councillors and the General Manager under the Code of Conduct in the year to September	0
The number of Code of Conduct complaints referred to a conduct reviewer	0
The number of Code of Conduct complaints finalised by a conduct reviewer at the preliminary assessment stage and the outcome of those complaints	0
The number of Code of Conduct complaints investigated by a conduct reviewer	0
The number of Code of Conduct complaints investigated by a conduct review committee	0
Without identifying particular matters, the outcome of Code of Conduct complaints investigated by a conduct reviewer or conduct review committee under these procedures	Nil
The number of matter reviewed by the Office and, without identifying particular matters, the outcome of the reviews	0
The total cost of dealing with Code of Conduct complaints made about the Administrator and the General Manager in the year to September, including staff costs.	\$0

s508(2) and 508A - Implementation of Special Rates and Levies

Council has two levies arising from three approved Special Rate Variations. The additional income raised through these levies (and the movement in the associated reserves) is shown in the Financial Statements section of this report.

ROCKDALE INFRASTRUCTURE LEVY

In 2015 the former Rockdale Council applied for a special rate variation in order to maintain and improve its asset infrastructure across the local government area. In the financial year 2019/2020 Bayside council collected \$11,442,946 from this special levy. Council then spent \$10,591,742 in the same period. Council also holds a reserve for all the money collected since 2015 for this special levy. As at 30 June 2020 there was \$15,368,177 in the reserve.

The table below lists all the projects that were completed in 2019/2020, total expenditure was \$10,591,742.

ITEM	PROJECT DESCRIPTION	PROJECT \$
Foreshore Infrastructure	Sandringham Seawall Rehabilitation Options Study	\$38,565
Foreshore Infrastructure	Cahill Pk Seawall & Levy	\$935,955
Foreshore Infrastructure	Lady Robinson Beach Nourishment Works	\$294,869
Building Maintenance	Brighton Library Demolition of Outbuildings	\$20,033
Buildings - New and Improvements	Cahill Park Amenities / Café Design and Construct	\$471,491
Buildings - New and Improvements	Fisherman's Club Demolition	\$19,597
Buildings - New and Improvements	Beach Hut Dolls Point	\$83,648
Buildings - New and Improvements	Bexley Oval Amenities Roof Replacement	\$12,960
Buildings - Renewal and Rehabilitation	Wilson's Cottage Heritage Item	\$103,194
Buildings - Renewal and Rehabilitation	AS Tanner Reserve Amenities Renewal	\$1,068,902
Buildings - Renewal and Rehabilitation	Rockdale Park Amenities renewal	\$727,496
Buildings - Renewal and Rehabilitation	Citywide High Priority Asbestos Actions Program	\$22,708
Buildings - Renewal and Rehabilitation	Lydham Hall Heritage Buildings Condition Assessment	\$8,556
Buildings - Renewal and Rehabilitation	Ador Reserve Amenities Renewal	\$1,560,586
Buildings - Renewal and Rehabilitation	Syd Frost Building	\$826,660
Buildings - Renewal and Rehabilitation	Bexley Depot Rehabilitation	\$57,614
Buildings - Renewal and Rehabilitation	Moate Avenue Community Centre - HVAC Replacement	\$202,568
Buildings - Renewal and Rehabilitation	Renewal of Rockdale Admin Building	\$17,200



ITEM	PROJECT DESCRIPTION	PROJECT \$
Buildings - Renewal and Rehabilitation	Bexley Community Centre HVAC Replacement	\$95,507
Buildings - Renewal and Rehabilitation	Bexley Library Demolition	\$123,090
Buildings - Renewal and Rehabilitation	Barton Park (St George Stadium) Safety Risks	\$295,490
Buildings - Renewal and Rehabilitation	Cahill Park Oval Amenities	\$23,443
Not Applicable	Asbestos Condition Re-inspection (Citywide)	\$605
Not Applicable	Scout Halls - Condition and Compliance Audit	\$29,470
Not Applicable	Bridges - Condition Audit	\$41,420
Not Applicable	Community Ctre Condition Audit (Kgrove, Bexley Nth, Alf Kay)	\$7,540
Not Applicable	Bexley Community Centre - BCA & Energy Audit	\$6,290
Not Applicable	Senior Citizens Centres - QS for Repairs	\$13,920
Active Parks	Sports Field Centralised Flood Lighting Control System	\$5,120
Active Parks	Park Signage Re-branding	\$21,483
Active Parks	Cahill Park Tennis Courts	\$1,653
Active Parks	Scarborough Park Central Field Rehab and Renewal	\$8,700
Active Parks	Scarborough Park East Field Rehab & Renewal (inc irrigation)	\$7,197
Active Parks	Scarborough Park South (Tonbridge Oval) Field Rehab & Renew	\$8,538
Active Parks	Ador Reserve Fencing and Landscaping	\$89,295
Active Parks	Cricket Nets Renewal	\$59,291
Passive Parks	Rockdale Park Water Feature renewal	\$540,413
Passive Parks	Rockdale Park Renewal Concept Plan	\$553,563
Playgrounds	Playspace Renewal - Scott Park	\$180,480
Playgrounds	Kingsgrove Ave Reserve Playground	\$81,310
Playgrounds	Playspace Renewal - Moorefield Reserve	\$13,592
Playgrounds	Playspace Renewal - Studdert Reserve	\$702
Playgrounds	Playground - Rockdale Park	\$443,854
Playgrounds	Charles Daly Reserve playground upgrade	\$269,654
Playgrounds	Chapel St Playground Renewal	\$353,591
Playgrounds	Playspace Rehabilitation - Bona Park	\$9,420
Playgrounds	Playspace Renewal - Gilchrist Reserve	\$11,649



ITEM	PROJECT DESCRIPTION	PROJECT \$
Playgrounds	Playspace Renewal - Marinea Reserve	\$15,113
Playgrounds	Playspace Renewal - Whitbread Park	\$4,243
Bridges and Structures	Veron Rd Retaining Wall Rehabilitation	\$9,989
Car Parks	Market St Carpark - Signage Replacement	\$15,305
Car Parks	AS Tanner Reserve Carpark - Renewal	\$1,632
Car Parks	York St Carpark - Renewal	\$1,632
Car Parks	West Botany Netball Carpark - Renewal	\$2,448
Car Parks	Installation of gates to Kyeemagh Boat Ramp and Carpark	\$11,915
Kerb and Gutter	K&G - O'Neill Street, Brighton-Le-Sands	\$71,900
Pedestrian Access and Mobility	Footpath Asset Condition Assessment	\$46,200
Road Pavements	Local Roads Pavement Renewal - Segenhoe Lane	\$16,398
Road Pavements	Local Roads Pavement Renewal - Tantallon Lane	\$12,854
Road Pavements	Local Roads Pavement Renewal - Barden Lane	\$13,801
Road Pavements	Local Roads Pavement Renewal - Prospect Lane	\$16,932
Road Pavements	Local Roads Pavement Renewal - Bryant Lane	\$8,297
Road Pavements	Local Roads Pavement Renewal - Xenia Avenue (R3020B)	\$8,601
Road Pavements	Local Roads Pavement Renewal - Brantwood Street	\$21,148
Road Pavements	Local Roads Pavement Renewal - Lansdowne Lane	\$9,160
Road Pavements	Local Roads Pavement Renewal - John Street (R0261A)	\$328
Road Pavements	Local Roads Pavement Renewal - Kelsey Street	\$3,963
Road Pavements	Local Roads Pavement Renewal - King Lane	\$35,969
Road Pavements	Local Roads Pavement Renewal - Iliffe Street (R0591B)	\$260,897
Road Pavements	Regional Roads Pavement Renewal - Hartill-Law Avenue	\$92,922
Road Pavements	Regional Roads Pavement Renewal - Harrow Road	\$643
Road Pavements	Local Roads Pavement Renewal - Xenia Avenue (R3020A)	\$17,723
Road Pavements	Local Roads Pavement Renewal - John Street (R0261B)	\$40,954
Road Pavements	Local Roads Pavement Renewal - John Street (R0261B)	\$3,694
Street Furniture	Gateway Signage	\$78,205
TOTAL		\$10,591,742

SAFER CITY PROGRAM

The Safer City Program contributes to Theme One of the Operational Plan 2019-2020 'Diverse, Active, Healthy and Inclusive Communities'. In particular the following actions are relevant:

- ▶ Deploy mobile CCTV cameras in accordance with Council's CCTV Camera Management Protocol, in response to identified illegal dumping hot-spots, reports of antisocial behaviour and requests from Police.
- ▶ Administer Council's Graffiti Removal Program.

The Safer City Program is funded by the Community Safety Levy (Special Rate Variation), which came into effect on 1 July 2007 and continues in perpetuity. This delivered \$441,891 in the financial year.

It has three key components:

- ▶ Graffiti – assessment and removal
- ▶ CCTV – maintenance and coordination of the cameras
- ▶ Community safety coordination and education.

A summary of the expenditure for the various financial years is shown in the table.

PROGRAM	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
Graffiti	\$104,00	\$104,966	\$84,430	\$99,006	\$91,050	\$94,308	\$94,308	\$100,402	\$89,380
CCTV	\$59,000	\$4,949	\$44,076	\$33,546	\$145,400	\$59,135	\$50,255	\$72,343	\$41,277
Community Safety Coordination and Education	\$161,000	\$136,480	\$128,826	\$152,400	\$150,550	\$133,763	\$119,237	\$135,649	\$104,277
Total	\$324,000	\$246,395	\$257,332	\$284,952	\$387,000	\$287,205	\$263,557	\$308,394	\$234,924

Graffiti was removed from 2769 different sites during the financial year. A total of 4744.5m² was removed as shown in the table below, representing a decrease of 2139.5m² over the previous financial year.

GRAFFITI REMOVAL

MONTH	2014/15 AREA M ²	2015/16 AREA M ²	2016/17 AREA M ²	2017/18 AREA M ²	2018/19 AREA M ²	2019/20 AREA M ²
January	476	407	554	605	414	425
February	466	550	335	467	428	332
March	350	507	418	591	549	317
April	580	652	401	344	530	239
May	444	531	392	465	313	547
June	527	613	505	778	387	405
July	473	711	360	423	511	428
August	673	807	534	428	598	323
September	542	431	452	492	582	559
October	562	430	595	536	813	461
November	7245	373	633	355	599	326
December	508	575	620	551	377	383
Total	6325	6588	5799	6035	6101	4745

s54p(1) - Environmental Upgrade Agreement

Council has not entered into any Environmental Upgrade Agreements.



Local Government (General) Regulation 2005

Part 5

CLAUSE 132 RATES AND CHARGES WRITTEN OFF FOR THE PERIOD OF 2018/19

RATES AND CHARGES	\$
Rates abandoned (postponed)	\$3,646
Interest abandoned (postponed)	\$1,400
Mandatory pension rebate	\$2,130,243
Rates & charges abandoned	\$76,707
Rates & charges interest abandoned	\$6,980
Small Balance	\$4
Total	\$2,218,981

Part 9

CLAUSE 217(1) (A) OVERSEAS VISITS

There were no overseas trips paid for by Council for either Councillors and/or staff.

CLAUSE 217 (1) (A1) COUNCILLOR FEES, FACILITIES AND EXPENSES

Details of payments for the expenses of, and the provision of, and the provision of facilities to the Administrator in relation to their civic functions is below.

EXPENSES	\$
Mayoral fees	\$68,530.08
Councillors fees	\$389,250.60
Dedicated office equipment to Councillor (including computers)	\$3,162.02
Communication charges (including phone calls, facsimile and internet)	\$7,028.92
Councillor training and skills development	-
Seminars and conferences attended by Councillor (including interstate travel)	\$3,354.54
Interstate travel by Councillor while representing Council	-
Overseas visits by Councillor while representing Council	-
Other expenses*	\$1,597.89
Total	\$472,924.05

*Other expenses comprise, motor vehicle expenses, local travel and meals.

The itemised details for each Councillor are outlined in the following table, as required by Council's policy - amounts are rounded to the nearest dollar.

COUNCILLOR	TELEPHONE	CONFERENCE	TRAINING	INTERSTATE	OVERSEAS	OFFICE	PARTNER	FAMILY	OTHER
Joe Awada	-	\$1,032.27	-	-	-	\$282.91	-	-	\$227.30
Liz Barlow	-	\$125.00	-	-	-	-	-	-	\$70.00
Ron Bezic	-	-	-	-	-	-	-	-	-
Christina Curry	-	-	-	-	-	\$1,066.56	-	-	\$35.91
Tarek Ibrahim	-	-	-	-	-	-	-	-	-
Petros Kalligas	\$1,175.48	-	-	-	-	\$0.36	-	-	\$232.00
James Macdonald	-	-	-	-	-	-	-	-	-
Ed Mcdougall	-	-	-	-	-	-	-	-	\$118.27
Scott Morrissey	\$1,110.07	-	-	-	-	\$1,004.04	-	-	-
Michael Nagi	-	\$772.27	-	-	-	-	-	-	-
Vicki Poulos	\$1,388.31	\$450.00	-	-	-	\$453.87	-	-	\$424.99
Dorothy Rapisardi	-	\$125.00	-	-	-	-	-	-	\$58.55
Bill Saravinovski	\$500.00	\$200.00	-	-	-	\$122.28	-	-	-
Paul Sedrak	\$1,625.00	-	-	-	-	-	-	-	\$101.96
Andrew Tsounis	\$1,230.06	\$650.00	-	-	-	\$232.00	-	-	\$328.91

CLAUSE 217 (1) (A2) MAJOR CONTRACTS AWARDED

The following are the contracts awarded by the Council during the period 2019/20 (whether as a result of tender or otherwise), other than:

- (i) employment contracts (that is, contracts of service but not contracts for services); and
- (ii) contracts for less than \$150,000 (including the name of the contractor and the nature of the goods or services supplied by the contractor and the total amount payable to the contractor under the contract).

CONTRACTORS NAME	DESCRIPTION	TOTAL VALUE EX GST
Central Signs Road & Safety (Aust.) Pty Ltd De Neeffe Pty Ltd t/a DeNeeffe Signs Hunter Valley Signs Pty Ltd t/a Hi-Vis Group The Trustee for the SAM Unit Trust t/a Streets Ahead Maintenance Ltd	Supply, Installation and Maintenance of Road Signs and Traffic Control Equipment	\$200,000-\$400,000
CO-OP Studio Pty Ltd	Botany Aquatic Centre Principal Consultant Engagement - Design Phase	\$1,488,010
CO-OP Studio Pty Ltd	Botany Aquatic Centre Principal Consultant Engagement - Construction Phase	\$447,375
RELD Group Pty Ltd	Botany Town Hall access improvements	\$378,943
Mainserve Australia Pty Ltd	Brighton Baths Building refurbishment	\$732,755
Mack Civil Pty Ltd	Swinbourne Street neighbourhood centre and retaining wall	\$1,755,626
Beasy Pty Ltd	demolition of 10 residential properties to provide open space	\$249,970
Alsco Pty Ltd trading as Fresh & Clean - Sydney	Washroom Hygiene Services	\$149,441
D&M Excavations & Asphaltting Pty Ltd	Road Pavement Rehabilitation and Renewal Program 2019/20	\$2,610,131
Dell Australia Pty Limited (Dell Boomi)	Enterprise Integration Platform	\$669,800
Graffiti Clean Pty Ltd	Graffiti Removal Services	\$435,000
Hibernian Contracting Pty Ltd	Cahill Park Café and Amenities	\$2,196,884
Turf One Pty Ltd	Hensley Reserve Athletic Track Renewal	\$536,255
RELD Group Pty Ltd	Botany Town Hall roof replacement and demolition of the 1966 extension	\$615,000



CONTRACTORS NAME	DESCRIPTION	TOTAL VALUE EX GST
GWI Pty Ltd	Project Beci: Business Cases, Project Management, Business Rediness, Procurement Support and Data Migration Services	\$761,245
Sydney Civil Pty Ltd	Wolli Creek Public Domain Road and Stormwater Upgrades in Wolli Creek	\$3,676,938
Amgrow Australia t/as Nuturf Australia Green Options Greenshed Pty Ltd t/as Living Turf Renworx Pty Ltd Solid Ground Landscaping Pty Ltd Sterling Group Services Pty Ltd (Citywide) The Green Horticulture Group Pty Ltd	Turf Renovation services	\$1,500,000
Centium Group Pty Ltd BDO East Coast Partnership Grant Thornton Australia Ltd	Internal Audit Services	\$180,000 p/a
Galaxy 42 Pty Ltd	Financial & Asset System Implementation	\$796,180
Land and Marine Ocean Engineering Pty Ltd	Cahill Park Seawall Stage 2	\$710,977
SD Group Civil and Infrastructure Services	Bonar Street Drainage	\$2,530,000
Matrix Group Co. Pty Ltd	Syd Frost Hall / amenities	\$625,500
Kellyville Building Pty Ltd	Ador Reserve Sporting Amenities	\$1,333,657
Scape Constructions Pty Ltd	Rockdale Park amenities, playground / water feature	\$2,015,466
Polytan Asia Pacific Pty Ltd	Arncliffe Park Drainage and Synthetic Field	\$3,279,209
ARA Mechanical Services Pty Ltd Crest Air Conditioning Pty Ltd Inter Chillers	Heating Ventilation and Air-conditioning (HVAC) Maintenance Services	\$360,000
Neumann Contractors Pty Ltd	Ramsgate Bath - Coastal Sand Nourishment	\$700,354

Legal Proceedings

Section 428 (4)(b) cl 217(1)(a3)

The following is a summary of legal proceedings and associated costs incurred during the financial year.

LEGAL PROCEEDINGS TAKEN BY COUNCIL

Planning and Development Matters

Class 4 matters are generally actions instigated in the Court by Council to stop illegal building works, illegal uses or non-compliance with Conditions of Consent.

NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Abbas Zein	Non compliance with EP& Act Order - Land & Environment Court civil enforcement action	Ongoing		\$8,414

Other Matters

NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Various Meriton Entities	Land & Environment Court proceedings re rates categorisation	Finalised	Parties agreed to discontinue	\$7,113
Goodman and Others	Supreme Court of NSW. Proceedings regarding recovery of monies from misappropriating resulting from ICAC Operation Ricco	Continuing	-	\$457,266
Daniel Beilin	Non-compliance with Local Government Act Order No 21	Finalised	Offence proved Fine of \$750 imposed Professional costs of \$2,200 awarded	\$2,480
Cabxpress Sydney Pty Ltd	Defended EP&A Act penalty notice (2 matters)	Ongoing	-	\$0
David Yoon	District Court notice of motion appeal (parking Penalty Notice)	Finalised	District Court appeal dismissed Professional legal costs of \$1,300 awarded	\$4,398
Mahmoud Taleb	Defended EP&A Act penalty notice	Finalised	Matter withdrawn following compliance with Council Order	\$8,396
Malva Investments Pty Ltd	Defended EP&A Act penalty notice	Ongoing		\$973
Jasara constructions Pty Ltd	Defended POEO Act penalty notice	Ongoing		\$2,141
Emile Greiss	Defended Companion Animals Act penalty notice	Ongoing		\$0

LEGAL PROCEEDINGS AGAINST COUNCIL

Planning and Development Matters

Class 1 matters are generally those appeals by an applicant against a Council decision to refuse an application or to vary a Condition of Approval.

NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Kristie Chan	Class 1 Appeal - 5 Luland Street, Botany (DA-2017/1152)	17 April 2020- Hearing-dates vacated. New dates for hearing- 2-3 December 2020	Continuing	\$21,606
Provident Homes	Class 1 Appeal for 19 Valda Street, Bexley (DA-2019/88)	Hearing set down for 13 and 14 October 2020	Continuing	\$28,321
513-517 Princes Highway Pty Ltd	Class 1 - BC ats 513-517 Princes Highway Pty Ltd (HWLE-Matter. C048801.955297)	Hearing set down for 15-16 December 2020	Continuing	\$25,424
Sumitra Sharma	Class 1 LEC Appeal 19/380714 - DA-2019/261 - 52 Dudley Street Pagewood	Under mediation. Likely to reach agreement. If not, hearing in January	Continuing	\$12,583
Paul Kouklidis and Melissa Kouklidis	Class 1 Appeal of a Refusal of DA-2019/103 - 51 Laycock Street Bexley.	Section 34 Agreement reached with applicant. Orders (final conditions) not yet received	Continuing	\$2,213
Eastern Pacific	Class 1 - BC ats Eastern Pacific Design & Construct Pty Ltd - LEC 2020/5057 - 262-270 Rocky Point Road, Ramsgate	Under mediation following S34 conference	Continuing	\$9,403
ES Engineering & Design	Class 1 - BC ats ES Engineering & Design - LEC 2020/56714 - 53 Oliver Street, Bexley	TBA	Continuing	\$10,212



NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Dimitrios Hatzitolousis	Class 1 LEC - Dimitrios Hatzitolousis -v- Bayside Council 26 Mascot Drive Eastlakes	TBA	Continuing	Ongoing
Joseph Samia	Class 1 Court Appeal- 1449 Botany Road Botany [HWLE-Matter. C0116213.979519] - DA-2018/368	Hearing scheduled for 26-27 October 2020	Continuing	\$6,007
Djura Peric & Vida Peric	Class 1 Appeal - DA-2020/28 - 192 Bay Street, Pagewood	TBA	Continuing	\$12,300
Da Vito Ferro Apartments Pty Ltd	Class 1 LEC 2020/00173286 - BC ats Da Vito Ferro Apartments, 16-18 John Street & 23 Church Avenue, Mascot (DA-2019/359)	S34 set down for 18/9/2020	Continuing	\$10,513
IBT Investments Pty Ltd	Class 1 Appeal - 197-199 King Street, Mascot - DA-2020/97 - HWL Matter C0116213.994281	TBA	Continuing	\$9,727
The Lakes Hotel (Argos Investments)	Class 1 - LEC 2019/187626 - BC ats Argos Investment Pty Ltd - 305 Gardeners Road, 1-3 Macquarie Street & 3-3A Maloney Street, Rosebery (DA-2018/364)	Appeal discontinued - 12 July 2019	Discontinued	\$705
Justin P Hughes	Class 1 - LEC 2019/187626 - BC ats Argos Investment Pty Ltd - 305 Gardeners Road, 1-3 Macquarie Street & 3-3A Maloney Street, Rosebery (DA-2018/364)	Discontinued	Discontinued	\$5,895



NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
RPG Botany Pty Ltd	Class 1 - HWLE-Matter. C0116213.893412 Bayside ats RPG Botany Pty Ltd - 45-47 Green Street, Banksmeadow (DA-2018/11056)	S34 Agreement reached 2/8/19	Finalised Appeal upheld via Mediation	\$54,593
Robey Mascot Pty Ltd	Class 1 - LEC 2019/161535 - BC ats Robey Mascot Pty Ltd - 19-25 Robey Street, Mascot (DA-16(165).02	S34 Agreement reached 19 November 2019	Finalised Appeal upheld via Mediation	\$20,604
Happy 2 Pty Ltd	Class 1 Appeal - BCC vs Happy 2 - 1637-1647 Botany Road, Botany	Section 34 Agreement reached. Court Judgement dated 7 Jan 2020	Finalised Appeal upheld via Mediation	\$20,139
Ezra 1 Pty Ltd	Class 1 - BC ats Ezra 1 Pty Ltd - 702-710 Botany Road, Mascot	Section 34 Agreement reached. Court orders issued dated 14 February 2020 including applicant to pay Council \$60,000 in Court costs.	Finalised Appeal upheld via Mediation	\$96,081
Hanson Construction Materials Pty Ltd	Class 1 - LEC 2019/161691 - BC ats Hanson Construction Materials Pty Ltd - Lot 101 DP 1192400 Beauchamp Road, Banksmeadow	Section 34 Agreement reached. Court Judgement dated 17 March 2020	Finalised Appeal upheld via Mediation	\$84,359
Shane Marshall	Class 1 - LEC 367753 of 2018 - BC ats Shane Marshall - 96A Denison Street, Hillsdale	Hearing was 4-5 May 2020. Appeal Upheld. Deferred Commencement consent granted 10 June 2020.	Finalised Appeal Upheld	\$103,327
33 West Botany Street, Arncliffe	Class 1 Appeal - LEC 2019/00027156 - 33 West Botany Street, Arncliffe - BC ats Michael Kitmiridis trading as MKa	S34AA Agreement reached 13/9/2019	Finalised Appeal upheld via Mediation	\$12,301



NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Mohamad Wehbi	Class 1 Appeal against refusal - 61 Iliffe Street, Bexley (DA-2017/514)	7 January 2020 - Consent Orders issued following agreement between parties at conciliation conference on 20/12/19.	Finalised Consent Orders issued after conciliation	\$18,974.00
45 Bellevue Street Arncliffe	Class 1 Appeal for 45 Bellevue Street, Arncliffe (DA-2018/50/A) - LEC appeal 19/343433	Case discontinued on 28/1/2020	Discontinued	\$3,105
Parker Logan Property Ltd	Class 1 Appeal - 81, 83, 85 & 87 West Botany Street, Arncliffe (DA-2018/359)	Withdrawn by applicant on 18/2/2020	Withdrawn	\$18,026
Parker Logan Property Pty Ltd	Class 1 Appeal - 49-51 Duncan Street, Arncliffe (DA-2018/320)	Applicant discontinued proceedings on 18/2/2020	Withdrawn	\$41,115
Mark Anton Solheim	Class 1 - LEC 19/213522 - BC ats Mark Anton Solheim - 22 O'Connell Street, Monterey	S34AA - appeal dismissed on 12/3/2020	Dismissed	\$14,827
Rhonda Loukis	Class 1 - LEC2019/259449 BC ats Rhonda Loukis - - 38 Russell Avenue, Sans Souci	14 April 2020 - Consent Orders issued following agreement between parties at conciliation conference on 26/2/2020	Finalised Consent Orders issued after conciliation	\$8,814
Karakatsis Holdings Pty Ltd	Class 1 LEC 2019/176755 - 37 Railway Street, Kogarah - Advice re existing use rights and BC ats Karakatsis Holdings P/L	17 April 2020 - Consent Orders issued following agreement between parties at conciliation conference on 4/2/2020	Finalised Consent Orders issued after conciliation	\$24,920
Hatziandrou Holdings Pty Ltd	Class 1 Appeal - 336-340 Rocky Point Road, Ramsgate (DA-2015/56/A)	Appeal dismissed. Modification refused 24 April 2020	Dismissed	\$108,285



NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Tuscan T Harris	Class 1 - [HWL-Mater. C048801.964890] - DA-2019/125 - 134-136 Forest Road, Arncliffe	Appeal Discontinued.4 May 2020 - Notice of Discontinuance filed. Appeal discontinued.	Discontinued	\$8,975
Tony Owen	Class 1 - 2020/16934 -BC ats Tony Owen - 15-23 Chapel Street, Rockdale.	S34 Agreement reached 10 July 2020. Appeal	Finalised Appeal upheld via Mediation	\$31,255
Ayache	Class 1 for 7-9 Kingsland Road South, Bexley (DA-2018/120)	Appeal dismissed. DA refused. Judgement received 13/7/20	Dismissed	\$131,017
Daniele Lombardi	Class 1 Appeal LEC 20/97347 - Kink Architects v Bayside Council - DA-2019/250 - 9 Fleet Street, Carlton	Consent Orders issued by Court. S34 Conciliation Conference on 19/6/2020	Ongoing	\$9,562

Other Matters

NAME	ISSUES	STATE OF PROGRESS	RESULT (IF FINALISED)	COST TO DATE
Marnie McCauley	Land & Environment Court Class 3 appeal against Council's EP&A Act Order	Finalised	Consent orders issued	\$3,103
Selia and Selia (x 4 matters)	Appeal against Council's EP&A Act Orders (x 4)	Finalised	Matters withdrawn following compliance with Council Orders	\$2,847

CLAUSE 217 (1) (A4) WORK ON PRIVATE LAND

Council did not resolve to undertake Private Works in accordance with Section 67 of the Local Government Act 1993 during the financial year.

CLAUSE 217 (1) (A5) COMMUNITY ASSISTANCE & GRANTS

The total amount contributed or otherwise granted by the Council in the period 2019/20 under section 356 of the Act is as follows:

NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Community Grant	NSW Wildlife Information Rescue and Education Service Inc.	\$1,300.00
Community Grant	The Crateful Group	\$2,000.00
Community Grant	Wrap with Love Inc.	\$2,000.00
Community Grant	Bardwell Park Uniting Church	\$2,000.00
Community Grant	Anglican Church Property Trust Diocese of Sydney	\$1,200.00
Community Grant	Rockdale City Raiders	\$2,000.00
Community Grant	Bangladesh Puja Association Inc.	\$2,000.00
Community Grant	Light And Love Home Inc.	\$2,000.00
Community Grant	The Deli Women & Children's Centre	\$5,000.00
Community Grant	St George Children with Disabilities Fund Inc.	\$2,000.00
Community Grant	Mascot JRLFC	\$2,000.00
Community Grant	Anglican Church Property Trust Diocese of Sydney	\$1,800.00
Community Grant	Windgap Foundation	\$5,000.00
Community Grant	Baptist Property Trust NSW	\$2,000.00
Community Grant	Rockdale Community Services	\$5,000.00
Community Grant	Shopfront Arts Co-op Pty Ltd	\$5,000.00
Community Grant	Scots Football Club	\$5,000.00
Community Grant	GWC Community Services (Greek Welfare Centre)	\$4,820.00
Community Grant	Prince of Wales Hospital Foundation	\$1,868.00
Community Grant	2connect Youth & Community Inc.	\$1,776.00
Community Grant	3bridges Community Limited	\$1,995.00
Community Grant	Banksmeadow Public School P&C Association	\$2,000.00
Community Grant	Bayside Anglican Church	\$2,000.00



NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Community Grant	St George and Sutherland Shire Human Services Information Project	\$2,000.00
Community Grant	St George Randwick Hockey Club Incorporated	\$2,000.00
Community Grant	The Crateful Group Australia Ltd	\$2,000.00
Community Grant	The Trustee For Raise Foundation	\$2,000.00
Community Grant	Calvary Health Care Sydney Limited	\$5,000.00
Community Grant	Fix It Sisters Shed Incorporated	\$5,000.00
Community Grant	Learning Links	\$4,955.00
Community Grant	Sans Souci Community Veggie Patch	\$3,376.00
Community Grant	The Shepherd Centre - For Deaf Children	\$5,000.00
Community Grant	Waverley Action For Youth Services	\$5,000.00
General Donations	St Vincent de Paul	\$5,000.00
General Donations	Australian Red Cross	\$5,000.00
General Donations	The Salvation Army	\$5,000.00
General Donations	NSW Farmers Association	\$10,000.00
General Donations	Recruitment Edge	\$5,500.00
General Donations	The Deli Women and Children's Centre	\$6,000.00
General Donations	Countrywide Austral Pty Ltd	\$990.00
General Donations	Wyanga Age Care	\$500.00
General Donations	Rockdale Musical Society	\$1,500.00
General Donations	Historical Houses Association of Australia	\$2,000.00
General Donations	St Therese Parish Mascot	\$1,500.00
General Donations	Dolls Point Football Club	\$878.93
General Donations	Mr Paul Brown	\$2,000.00
Donations Seniors	Brighton Le Sands Italian Seniors Group	\$500.00
Donations Seniors	Pagewood Senior Citizens Club	\$500.00
Donations Seniors	Macedonian Australian Pension Group Rockdale	\$500.00
Donations Seniors	Mascot Senior Citizens' Association	\$500.00
Donations Youth	Eve and Mia Hijazi	\$500.00
Student Excellence Award	Al Zahra College	\$200.00
Student Excellence Award	Arncliffe Public School	\$200.00



NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Student Excellence Award	Arncliffe West Infants School	\$200.00
Student Excellence Award	Athelstane Public School	\$200.00
Student Excellence Award	Banksmeadow Public School	\$200.00
Student Excellence Award	Bardwell Park Infants School	\$200.00
Student Excellence Award	Bethany College	\$200.00
Student Excellence Award	Bexley North Public School	\$200.00
Student Excellence Award	Bexley Public School	\$200.00
Student Excellence Award	Botany Public School	\$200.00
Student Excellence Award	Brighton Le Sands Public School	\$200.00
Student Excellence Award	Cairnsfoot School	\$200.00
Student Excellence Award	Carlton Public School	\$200.00
Student Excellence Award	Daceyville Public School	\$200.00
Student Excellence Award	Eastlakes Public School	\$200.00
Student Excellence Award	James Cook Boys Technical High School	\$200.00
Student Excellence Award	JJ Cahill Memorial High School	\$200.00
Student Excellence Award	Kingsgrove High School	\$200.00
Student Excellence Award	Kingsgrove Public School	\$200.00
Student Excellence Award	Kyeemagh Infants School	\$200.00
Student Excellence Award	Mascot Public School	\$200.00
Student Excellence Award	Matraville Public School	\$200.00
Student Excellence Award	Moorefield Girls High School	\$200.00
Student Excellence Award	Our Lady of Fatima School	\$200.00
Student Excellence Award	Pagewood Public School	\$200.00
Student Excellence Award	Ramsgate Public School	\$200.00
Student Excellence Award	Rockdale Public School	\$200.00
Student Excellence Award	Sans Souci Public School	\$200.00
Student Excellence Award	St Dominic Savio School	\$200.00
Student Excellence Award	St Francis Xavier Primary School	\$200.00
Student Excellence Award	St Gabriel's Catholic School	\$200.00
Student Excellence Award	St George Special School	\$200.00



NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Student Excellence Award	St Joseph's Catholic Primary School	\$200.00
Student Excellence Award	St Mary's & St Mina's Coptic Orthodox College	\$200.00
Student Excellence Award	St Mary's Star of the Sea Catholic Primary School	\$200.00
Student Excellence Award	St Michael's Catholic Primary School	\$200.00
Student Excellence Award	St Therese Catholic Primary School	\$200.00
Student Excellence Award	St Thomas More School	\$200.00
Student Excellence Award	St Ursula's College	\$200.00
Student Excellence Award	Sydney Technical High School	\$200.00



CLAUSE 217 (1) (A6) EXTERNAL BODIES WITH COUNCIL DELEGATION

Council participated in various ways in the following external bodies, including corporations, partnerships, trusts, joint ventures, syndicates or other bodies.

There are no external bodies which carry out functions delegated by Council. From 1 March 2018 the Bayside Local Planning Panel was mandated by legislation. It comprises appropriately qualified people independent of Council as well as community representatives.

The Bayside Local Planning Panel is charged with determining a range of development applications on behalf of Council and reviewing and making recommendations to the Council about planning proposals. Panel determinations are made as independent assessments consistent with the Local Environment Plan and Development Control Plans, adopted by Council.

CLAUSE 217(1) (A7) COUNCIL CONTROLLED COMPANIES

Council has no controlling interest in companies or other bodies.

CLAUSE 217(1) (A8) PARTNERSHIPS, COOPERATIVES AND JOINT VENTURES

Council participates in the following external forums in order to further its objectives. Such forums are often community bodies or groups of councils with a particular interest and these are listed below:

Australia Day Botany Bay Regatta Committee

Organises, conducts and promotes water-based activities for Australia Day.

Australian Mayoral Aviation Council

Represents aviation interests of councils that have airports in their area.

Bayside Business Enterprise Centre

A non-profit organisation that promotes and supports small business.

Bayside Floodplain Risk Management Committee

This Committee has a number of community representatives including technical Council staff along with up to three (3) Councillor Representatives. Council chairs meetings of the Committee. Its main objective is to assist Council with the development and implementation of one or more floodplain risk management plans for its service area.

Botany Historical Trust

The Botany Historical Trust was established in 1994 with the then Council of the Municipality of Botany Bay nominated as Trustee. The primary role of the Trustee under the Trust Deed is to acquire, preserve and display historic artefacts and records from and of the Botany Bay area for the people of the then local government area. While the Trust Deed allows for successors of the Council of the City of Botany Bay namely now Bayside Council, it limits its activities to the Botany Bay area.

CALD Partnerships

Culturally and Linguistically Diverse (CALD) initiatives are delivered through a memorandum of understanding with Skills Council of Australia, and other partnering arrangements with Advanced Diversity Services, local and state government agencies, health organisations, educational institutions and other community organisations.

CivicRisk Insurance Group

Council is a member of three related organisations delivering insurances to Council (as described below).

(i) **CivicRisk Mutual**

CivicRisk Mutual is a Local Government discretionary mutual set up in 2005 to provide a variety of general insurances to its 16 member Councils, which has now grown to 19. These include but are not limited to Property, Motor Vehicle, Councillor/Directors and Officers cover.

(ii) **CivicRisk Metro**

CivicRisk Metro (previously named Metro Pool) was established approximately 30 years ago when public liability and professional

indemnity insurance was almost impossible to obtain for Local Councils. The member Councils joined together pooling their resources to create a self-insured fund with a higher level of insurance purchased collectively from the market. The insurance Pool has successfully delivered public liability protection for its member Councils and is regarded as the most successful example of Councils working together in partnership. The pool has protected the members from the cyclical nature of the insurance market with an objective to maintain excellent coverage for its members and stability in contributions. CivicRisk Metro also ensures that its members apply an enterprise risk management philosophy by providing training, support and professional development to meet the member's needs.

(iii) Mutual Management Services

Mutual Management Services Ltd (MMS) is a company limited by guarantee and was created to provide administration services to the 3 CivicRisk self-insurance pools CivicRisk West (previously Westpool), CivicRisk Metro (previously Metro Pool) and CivicRisk Mutual (previously United Independent Pools). MMS operates as a mutual for the benefit of the members who are the 19 Councils which make up the combined CivicRisk membership including Bayside.

MMS was created to move the administration staff and responsibilities from Westpool (now CivicRisk West) to a separate entity that provides the services to all 3 pools. The creation of the administration company was an internal structure change to assist with meeting commercial obligations rather than a change in the underlying operations. MMS holds an Australian Financial Services License (AFSL) number 493789 which ensures it meets the ASIC obligations for the management of the 3 CivicRisk insurance Pools.

Cooks River Alliance Board

An association of councils, implementing a strategic plan for the Cooks River Catchment.

Georges River Combined Councils Committee (GRCCC)

The GRCCC is a formal group of nine Councils, as well as community and agency representatives in the Georges River catchment, whose mission is to advocate for the protection, conservation and enhancement of the health of the Georges River, by developing programs and partnerships, and by lobbying government organisations and other stakeholders.

Lydham Hall Management Committee

Lydham Hall is one of the oldest homes in the St George area and dates back to the 1860s. The Committee comprises a group of volunteers and Councillors who meet on a regular basis to run and administer the historical Lydham Hall for functions including weddings and morning teas.

Metropolitan Mayors Association

An association of the Sydney councils focused on coordination, advocacy and action on matters of shared concern of all councils in the Sydney metropolitan area.

NSW Metropolitan Public Libraries Association

Represents the concerns of local government libraries in the Greater Sydney Region to the State and Federal Governments.

Rockdale Community Nursery, Management Committee

The purpose of this committee is to direct the operations of the nursery by providing guidance, professional advice, funding and community support to the Nursery Manager. The committee is made up of representatives from Council and the Intellectual Disability Foundation of St George.

Southern Sydney Regional Organisation of Councils (SSROC)

SSROC is an association of 11 municipal and city councils in the southern area of Sydney. SSROC provides a forum for the councils to deal with common issues, particularly those that cross boundaries. Key issues include planning, environment, transport, sustainability, procurement and waste management.

Sydney Coastal Councils Committee

The Sydney Coastal Councils Committee is a group of 15 councils established to promote coordination between member councils on environmental issues relating to the sustainable management of the urban coastal environment.

CLAUSE 217(1) (A9) EQUAL EMPLOYMENT OPPORTUNITY ACTIVITIES

Council fully embraces the principles of Equal Employment Opportunity (EEO) and is committed to building a diverse and inclusive workplace where the skill perspectives and experiences of our people are valued and respected.

Council's Equal Employment Opportunity (EEO) Management Plan sets out four focus areas as follows:

1. Recruitment and selection of EEO Target Groups.
2. Retention and professional development of EEO Target Groups.
3. A workplace free from discrimination, harassment and bullying.
4. A workplace culture that displays fair practices and behaviours.

To achieve the aims of this EEO management plan, the EEO action plan makes specific reference to initiatives that specifically target each of Focus Areas. During the financial year a number of initiatives were implemented against Council's EEO focus Areas.

In regard to Focus Area 1:

- ▶ The collection of data on our culturally diverse workforce will have substantially improved with the upgrade of the Human Resources Information Management System, from CHRIS 21 to iCHRIS.
- ▶ Council gathers demographic data to aid in the reporting of EEO statistics. Three Quarterly Reports and one Yearly Report detailing human resources measurements is tabled at Executive Committee to measure Council's inclusion and diversity statistics and its improvements.

- ▶ Council continues its partnership with Partnership with Settlement Services International participating in the Friendly Nation initiative, three employees have been employed through this partnership.

- ▶ A graduate program continues to operate.

In regard to Focus Areas 2, 3 and 4:

- ▶ A number of staff across Council were recognised and rewarded for high performance through Council's Staff Award's event.
- ▶ A substantial number of workshops has been delivered to educate staff in the prevention of workplace bullying and harassment.
- ▶ An induction program is in place to reinforce Bayside Council's expected standard of behaviours, including behaviours that drive a workplace culture that demonstrate Bayside Council's values, display fair practices and is free of bullying and harassment.
- ▶ A leadership program continues to be implemented. The program is tailored to each leader's development area and provides a blended learning of on-line learning, face to face learning, coaching and homework.
- ▶ Council has developed and implemented a comprehensive learning and development program to ensure career paths are available to employees.
- ▶ Council has improved its Performance, Planning & Review System designed to provide feedback on performance and on the key workplace behaviours and focus competencies displayed by staff.

CLAUSE 217 (1) (B) GENERAL MANAGER (CHIEF EXECUTIVE OFFICER) REMUNERATION PACKAGE

The total remuneration package of the General Manager is as follows:

	\$
Salary	\$358,946.47
Termination payments	-
Council's contribution to superannuation	\$52,200.87
Other payments	-
Non cash benefits	\$16,828.98
Fringe benefits tax paid	\$19,032.45
Total	\$447,008.77

CLAUSE 217 (1) (C) SENIOR STAFF REMUNERATION PACKAGE

The total remuneration of all senior staff members (other than the General Manager) are as follows:

	\$
Salary	\$1,280,434.76
Termination payments	-
Council's contribution to superannuation	\$120,964.44
Other payments	-
Non cash benefits	\$51,632.44
Fringe benefits tax paid	\$68,861.54
Total	\$1,521,893.18



CLAUSE 217 (1) (E) ANNUAL CHARGE FOR STORMWATER MANAGEMENT SERVICES

As a result of increased urbanisation, councils are faced with an increasing financial burden of managing the quantity and quality of stormwater runoff. Council levied an annual charge during the financial year for stormwater management services.

The stormwater management service charge, which is levied against privately owned urban land, assists with funding the cost of providing new or additional stormwater management services for the community.

The services will result in a stormwater system that provides a cleaner and safer environment for the local community.

	\$
Income	\$1,326,000
Expenditure	\$847,612

The funds were used for the following activities:

PROJECT	\$
Drainage maintenance	\$250,000
Special studies / strategies	\$5,890
Binnamitalong Gardens bush regeneration	\$4,240
Botany Bay Foreshore Beach	\$34,083
Gibbes Street and Cameron Street - Drainage improvement	\$38,717
Russell Ave - Water Sensitive Urban Design	\$32,613
Sir Joseph Banks - Water quality improvement	\$24,152
Springvale Drain Capacity Improvements	\$220,000
Floodvale Drain Capacity Improvements	\$151,658
Gore Street Drainage Modification	\$12,590
Stormwater Management / Pollution control	\$3,580
Stormwater Asset Condition Investigation	\$70,089
TOTAL	\$847,612

CLAUSE 217 (1) (E1) ANNUAL CHARGE FOR COASTAL PROTECTION SERVICES

Council did not levy an annual charge for coastal protection services during the financial year.

Companion Animals Act 1998

Companion Animal Guidelines – Chapter 16

The Council has a role in enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1998 and Regulation. Council investigates complaints in relation to noise nuisance by a dog or cat within a residential property, dogs roaming outside of property, and dogs un-leashed whilst in public open space or reserve. The walking of dogs and roaming cats are prohibited in designated areas especially beaches, playgrounds and Wildlife Protection Areas. Council also investigates complaints regarding the aggressive behaviour of companion animals towards a person or another animal.

16.2 (A) IMPOUNDED ANIMALS

Council's responsibility with impounded animals is to reunite the animal with the owner. If this is not possible, the animal will be rehomed. Council has commercial arrangements with local veterinary practices to act as our pound, and reports on the numbers of impounded animals are provided to the Office of Local Government annually.

16.2 (B) REPORTING DOG ATTACKS TO THE DEPARTMENT

Council received and investigated 79 dog attack reports with all attacks reported entered into the Companion Animals Register within 72 hours as required under the act. Due to an OLG update to the CAR at the end of the financial year Rangers were unable to record many incidents within 72 hours and this was not their fault. All attack incidents submitted once register became available and online in late July 2020.

16.2 (C) EXPENDITURE ON COMPANION ANIMAL MANAGEMENT AND ACTIVITIES

\$142,272 was generated in animal registration and fines income which was put towards the \$363,777 for companion animal management and control, being \$165,855 for (Sydney Dogs and Cats Home) pound services, \$195,226 for (St George Animal Rescue) contracted animal seizure/impounding, and \$188,146 for staff and other resources associated with Regulatory Enforcement.

16.2 (D) COMMUNITY EDUCATION PROGRAMS

An education program providing information to the community on the lawful reasons for the seizure of cats was continued by Council. Further meetings were held with Veterinary Practices in the LGA with assistance from the Sydney Dogs and Cats Home in regard to reasons for accepting cats from members of the public.

Lawful requirements were discussed and scripts provided to assist in gaining appropriate information prior to accepting the animal. The planned microchipping days were abandoned due to the Coronavirus pandemic but the Sydney Dogs and Cats Home are offering ongoing Microchipping for \$10 and this is being promoted via Council's Pets webpage.

16.2 (D) STRATEGIES TO PROMOTE AND ASSIST IN DE-SEXING

Desexing of dogs and cats is promoted in the following ways:

- ▶ Information on desexing of Companion Animals on Council's website;
- ▶ Promotion by Regulations Inspectors as they deal with pet owners while investigating complaints; and
- ▶ Information regarding cat de-sexing programs and microchipping run by the Sydney Dogs and Cats Home and Cat Protection Society at Council's Customer Service Centre and via the pets webpage.



16.2 (E) STRATEGIES TO SEEK ALTERNATIVES TO EUTHANASIA FOR UNCLAIMED ANIMALS

In relation to section 64 of the Companion Animals Act, all dogs and cats associated with Council are kept at the Sydney Dogs and Cats Home Inc (the Pound). A total of 412 cats and 175 dogs were received by the Pound for this reporting period and they continue their successful re-homing program for pets with 40 or 23% of dogs and 232 or 56% of cats re-homed during the year. Further, 127 or 73% of dogs and 11 or 3% of cats seized were reunited with their owners.

16.2 (F) OFF-LEASH AREAS PROVIDED IN THE COUNCIL AREA

13 strategically located 'dogs off-leash' exercise areas, including last year's newly created and designated 'Off Leash Beach' at Kyeemagh continued to be maintained and monitored throughout Bayside Council. The locations are promoted on Council's website and Council's Regulations Inspectors also provide information to dog owners encouraging the use of the designated exercise areas.

Environmental Planning and Assessment Act 1979

Section 7.5 (5) Voluntary Planning Agreement

Council has entered into several planning agreements. Details are provided on the effect of, and compliance with, the following planning agreements that were in force during 2019/20. Status 'executed' refers to planning agreements that remained in force at some time during 2019/20. Status 'finalised' is for agreements where the obligation(s) ended at some time during the year.

VPA REF	RELATED DA	DESCRIPTION OF WORKS	OTHER PARTY TO VA	PRIMARY STREET ADDRESS	DATE EXECUTED	STATUS
PA-F18/1156	DA-2017/373	Road improvements (including land dedication, design and construction)	CPD018 Pty Ltd (Developer)	1-3 Harrow Road, Bexley	27-Mar-19	Finalised
PA-F18/1155	DA-2017/1140 DA-2017/1141 DA-2017/1142 DA-2018/1135 DA-2018/1183	Monetary Contribution (SEPP64)	OOh!Media Fly	Baxter Road, O'Riordan Street, Robey Street, Mascot	20-Mar-19	Executed
PA-F18/1187	DA-2017/1126	Monetary Contribution towards improvement of access in the Banksmeadow industrial estate	Leda Holdings Pty Ltd	13 Baker Street, Banksmeadow	21-Dec-18	Finalised
PA-F15/224	-	Improvements for roads and streetscape	Zoe Holdings Rockdale Pty Limited	75-81 Railway Street, Rockdale	26-Nov-18	Executed
PA-F16/864	DA-2016/241	Carpark, public domain improvements and widen road	Combined Projects (Rockdale) Pty Ltd	Chapel Street Precinct, Rockdale	17-Jul-18	Executed
PA-F17/103	DA 14/096	Embellish, construct and dedicate Central Park, Linear Park, local roads - \$8.022 monetary contribution to Council to undertake intersection and open space improvements	Karimbla Properties (No. 39) Pty Ltd	130-150 Bunnerong Road, Pagewood (BATA I)	24-May-18	Executed



VPA REF	RELATED DA	DESCRIPTION OF WORKS	OTHER PARTY TO VA	PRIMARY STREET ADDRESS	DATE EXECUTED	STATUS
PA-F16/1040	DA-2017/606	Upgrades to Peter Depena Reserve	War Widows' Guild of Australia NSW Limited	177 Russell Avenue Dolls Point	4-May-18	Executed
PA-F17/32	-	Monetary Contribution towards improvement of Public Amenities	Angelo Con Elliott and Santina Marie Elliott	Kingsland Road South Bexley	4-May-18	Finalised
PA-F17/78	DA-10(486)	Monetary Contribution and construction of carpark	Orica	16-20 Beauchamp Road Hillsdale (Orica)	15-Mar-17	Finalised
PA-F14/116	DA-2015/421	Monetary contribution, open space land dedication and road dedication	Modern Building Company, Canberra Estates Consortium No. 42 Pty Ltd	10 Martin Avenue Arncliffe	10-Jun-16	Finalised
PA-F15/36	DA2017/224 DA2018/222	Monetary Contribution- Embellishment and upgrade of Production Lane - Design, Construct and dedication of childcare centre	JQZ Nine Pty Ltd	152-206 Rocky Point Road, Kogarah (Former Darrell Lea Chocolate site)	9-May-16	Finalised
PA-F17/95	DA-12(86)	Monetary Contribution for open space - Road improvements	Central Element	5 Haran Street, Mascot	18-Mar-16	Executed
PA-F17/101	S09/170-09	Dedication of land for cycleway extension - Pavement works and drainage upgrade	Goodman	26 McPherson Street, Banksmeadow	2-Nov-15	Executed
PA-F17/90	DA-08(287)	Monetary contributions, construction of footpaths and undergrounding cables	Goodman	185 O'Riordan Street, Mascot	18-Sep-14	Executed
PA-F17/107	DA-08(115).02	Land dedication for road extension	Kostas	1153-1155 Botany Rd, Mascot	31-Jan-14	Executed
PA-F17/91	DOC 16/18578 DA-10(103).02	Monetary contribution and land dedication for road widening	Giannikouris	34 Kent Road, Mascot	20-Jan-10	Executed



VPA REF	RELATED DA	DESCRIPTION OF WORKS	OTHER PARTY TO VA	PRIMARY STREET ADDRESS	DATE EXECUTED	STATUS
PA-F17/108	DA-14(68).01 to DA-14(68).09	Dedication of land for road and open space - Reconstruction of road and embellishment of park	JKN Pty Ltd	16 Pemberton Street, Botany (Parkgrove West)	12-Dec-17	Executed
PA-F17/97	DA-13(208)	Road Widening & New Public Reserve	Australand	52-58 Pemberton Street, Botany	22-Dec-17	Executed
PA-F09/33	DA-2011/158	Land dedication Bonar Street Community Park Stage 1	Phoenix Corp Pty Ltd Marke Corp Pty Ltd Jab Developments Pty Ltd Loucas Holdings (Arncliffe) Pty Ltd	45 Bonar Street Arncliffe	21-Dec-09	Finalised
PA-F14/410	-	Open space land dedication and monetary contribution to be applied to the provision of amenities or public services in the Rockdale Town Centre	Janside Pty limited	591-597 Princes Highway Rockdale	6-Jun-18	Executed
PA-F19/17	DA-2018/1187	Dedication to Council of a through site link (1,600 m2) and 90 space car park.	Karimbla Properties (No. 54) Pty Ltd Meriton Properties Pty Ltd	256-280 Coward Street, Mascot	24-Jul-19	Executed
PA-F17/587	DA-2016/10039	Cash Contribution towards intersection improvements of Baker Street and Wentworth Avenue, Banksmeadow.	Gunlake Concrete	2 Anderson St, Banksmeadow	Unknown	Executed

Government Information (Public Access) Act 2009

Act Part 7 Section 125 (1) and Regulation 2018 Clause 8

ACTIVITY REPORT

The Government Information (Public Access) Act 2009 (GIPA Act) gives members of the public a means to access Government Information. Information is restricted only when there is an overriding public interest against disclosure. Allowing access to Council information and documents engenders a more open, accountable, fair and effective government.

Council received 984 requests for information in this reporting period. 75 formal access applications were received compared to 69 the previous year. All other requests were dealt with as open or informal requests.

Council is proud of these statistics as it indicates information is being provided informally, without requiring a formal access application and accompanying fee, and facilitating improved public access to Government Information in accordance with the intentions of the GIPA Act.

OBLIGATIONS UNDER THE GIPA ACT

Review of Proactive Release Program - Clause 7(A)

Under Section 7 of the GIPA Act, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review is undertaken at least once every 12 months.

Our Council's program for the proactive release of information involves identifying documents and information consistently applied for, and making these documents available online where possible.

Throughout this reporting period Council received an increased number of requests to view Complying Development documents submitted to Council by Private Certifiers.

As a result of this review Council is currently investigating options to make these documents more accessible to the public, which may include making the documents available online, subject to copyright restrictions.

Number of Access Applications Received - Clause 7(B)

During the reporting period, our Council received a total of 75 formal access applications (including withdrawn applications but not invalid applications). All of the seventy five formal access applications were decided in this reporting period.

Number of Refused Applications for Schedule 1 Information - Clause 7(C)

During the reporting period, our Council did not refuse any request because the application was for the disclosure of information referred to in Schedule 1 of the GIPA Act.

Statistical information about GIPA access applications is outlined in the tables below:

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 or deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	1	0	0	0	0	0	0	0
Private sector business	3	0	0	0	0	0	0	1
Not-for-profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	13	0	0	3	0	0	0	0
Members of the public (other)	48	1	0	4	0	0	0	1

* 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 or deny whether information is held	Application withdrawn
Personal information applications*	41	0	0	4	0	0	0	1
Access applications (other than personal information applications)	25	0	0	4	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

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

TABLE D: CONCLUSIVE PRESUMPTION OF OVERRIDING PUBLIC INTEREST AGAINST DISCLOSURE (MATTERS LISTED IN SCHEDULE 1 OF THE ACT)

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

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

TABLE E: OTHER PUBLIC INTEREST CONSIDERATIONS AGAINST DISCLOSURE (MATTERS LISTED IN TABLE TO SECTION 14 OF THE ACT)

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

TABLE F: TIMELINESS

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	75
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	75

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

	Decision varied	Decision upheld	Total
Internal review	0	0	0
Review by Information Commissioner*	0	0	0
Internal review following recommendation under Section 93 of Act	0	0	0
Review by NSW Civil and Administrative Tribunal (NCAT)	0	0	0
Total	0	0	0

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

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

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

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

	Number of applications transferred
Agency-initiated transfers	0
Agency-initiated transfers	0

Privacy and Personal Information Protection Act

The Privacy and Personal Information Protection Act 1998 provides for the protection of personal information and for the protection of the privacy of individuals generally. It establishes twelve information protection principles which cover the collection, storage, use and disclosure of (and access to) personal information.

There was 1 Privacy review applications received by Council during the period 2019/20.



Public Interest Disclosures Act 1994

Act Section 31 and Regulation 2011 Clause 4 – Reports by Public Authorities

Council has adopted a Public Interest Disclosures Policy in accordance with the requirements of the Public Interest Disclosures Act 1994. The Policy provides a mechanism for Council officials to make protected disclosures about serious wrongdoing.

There was no public interest disclosure received and/or finalised by Bayside Council during the financial year.

Council has undertaken a number of initiatives during the financial year to promote reporting under the Policy including:

- ▶ Increase the number of Disclosure Officers for reporting;
- ▶ All staff undertaking compulsory training;
- ▶ The General Manager issuing a general message and video affirming commitment to the Policy;
- ▶ Information on Council's Intranet;
- ▶ A new Posters on the noticeboards – “See something! Hear something! Say something!”.

REPORT FOR NSW OMBUDSMAN FOR THE PERIOD 2019/20

No. of public officials who made public interest disclosures to your public authority	0
No. of public interest disclosure received by your public authority	0
No. disclosures on Corrupt Conduct	0
No. disclosures on Maladministration	0
No. disclosures on Serious and Substantial waste	0
No. disclosures on Government information contravention	0
No. disclosures on pecuniary interest contravention	0
No of public interest disclosures that have been finalised in this reporting period	0
Have you established an internal reporting policy?	Yes
Has the head of your public authority taken action to meet their staff awareness obligations	Yes - email notifications, refresher training, Leadership sessions, video message and new posters
Staff undertaking that they have read and understood your organisation's internal reporting policy. Training provided by your organisation	Internal refresher training undertaken by NSW Ombudsman's Office

Capital Expenditure Guidelines 2010

Division of Local Government Department of Premier and Cabinet - Section 12

There were no Capital Expenditure Reviews undertaken in 2019/20.

Fisheries Management Act 1994

Section 220Zt (2) Reporting on Recovery and Threat Abatement Plans

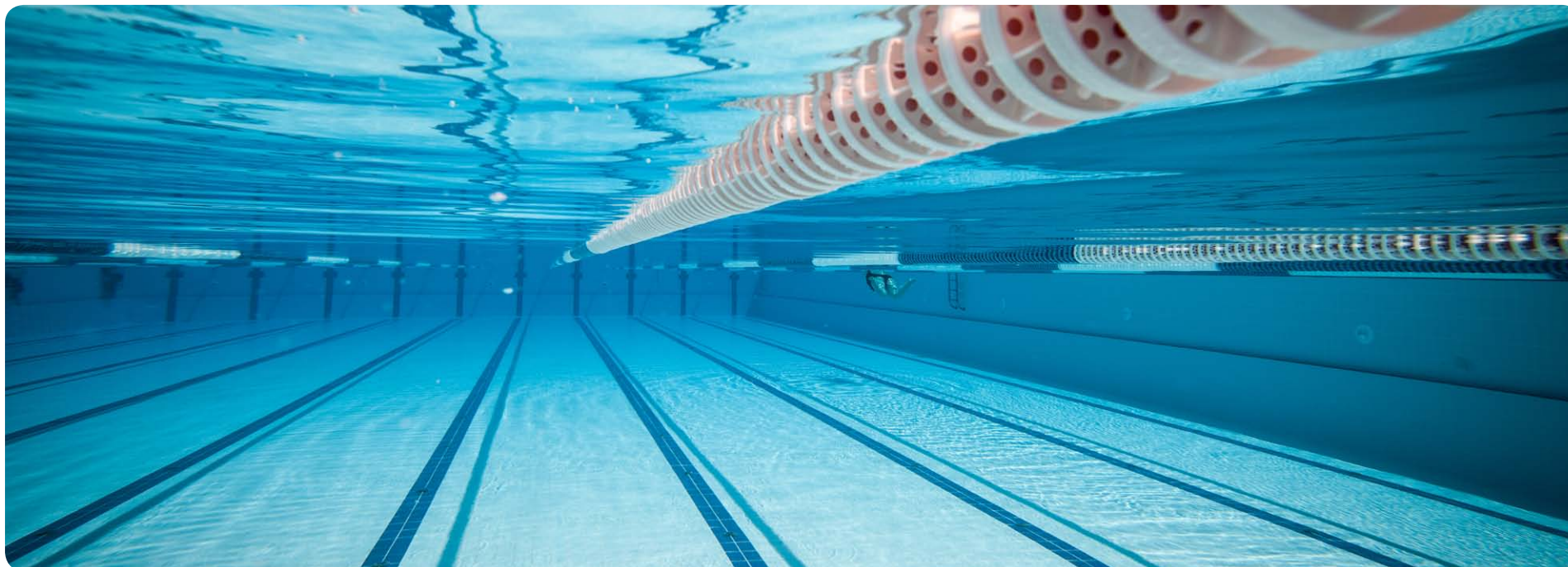
No recovery and threat abatement plans have been developed by Council in the reporting period.

Swimming Pools Act 1992

Section 22F (2) Swimming Pool Inspections

A total number of 279 inspections were undertaken of swimming pool barrier fences for the reporting period. Of this, there were:

- ▶ 1 inspection required of tourist and visitor accommodation, due every 3 years;
- ▶ 5 inspections required of premises with more than 2 dwellings, due every 3 years;
- ▶ 140 inspections resulted in issuance of a certificate of compliance;
- ▶ 133 inspections resulted in issuance of a certificate of non-compliance;
- ▶ Other inspections resulted in a Penalty Notice, Exemption, or Notice of Proposed Direction. Some are awaiting issue of a building certificate or occupation certificate.



Carer (Recognition) Act 2010

Section 8 (2) Report on Compliance

The objectives of the NSW Carers (Recognition) Act 2010 are to enact a Carers Charter to recognise the role and contribution of carers to our community and to the people they care for, and to increase awareness of the valuable contribution that carers make to our community.

LIAISON AND EDUCATIONAL STRATEGIES

Council adopted the Disability Inclusion Action Plan (DIAP) in July 2017 after extensive community engagement with people with disability, carers and families as well as Council staff.

STAFF WHO ARE CARERS

Council provides new employees, through its induction process, information about available work practices that may assist them with carer responsibilities.

In addition to the assistance provided through the Local Government (State) Award, Council provides a range of flexible work patterns to enable staff with carer's responsibilities to better manage work and carers responsibilities, including full-time, part-time and casual work; flexible working hours; and rostered day off systems. Council also considers requests for flexibility to substantive working arrangements for carer's responsibilities on an individual basis taking into account operational requirements.

Council promotes R U OK Day every year, focusing on the mental health of staff by reminding them of the four action steps to start a conversation. Council also provides an Employee Assistance Program offering confidential counselling for work-related or personal problems.

Disability Inclusion Act 2014

S13 (1) Report on Implementation

DISABILITY INCLUSION ACTION PLAN - PROGRESS REPORT 2019/20

Bayside Disability Inclusion Action Plan, 2017-2021 (DIAP) is a four year plan of strategies and actions to enable people with disabilities to better access mainstream services, facilities, information and support.

Over the last twelve months Council has implemented a number of actions to improve inclusivity and accessibility many of which are highlighted in this report.

COMMUNITY PROFILE OF BAYSIDE

Bayside Council is committed to creating an inclusive community for all residents and will respect and appreciate people with disability and their right to participate equally and meaningfully in all aspects of community life.

AUSTRALIA (2019)	NSW (2019)	BAYSIDE (2016)
<p>1 in 5 Australians were estimated to have disability.</p> <p>3 in 5 people with disability needed assistance with at least one activity in daily life.</p> <p>53% of people aged 15-64 years with disability participated in the labour force.</p>	<p>Approximately 1.4 million people had a disability.</p> <p>There were 904,400 Carers across NSW.</p> <p>40% of CALD carers find it difficult to meet living expenses.</p>	<p>8,249 of people (5.3% of the population) reported requiring assistance with day to day living tasks due to a disability – increase of 1,184 people in the last 5 years.</p> <p>13,927 of people aged over 15 years provided unpaid care for someone with a disability.</p>

Source: Australian Institute of Health and Welfare 2019; Carers NSW Annual Report 2019; Carers NSW Carer Survey 2018; ID Profile 2016.

PROGRESS ON ACTIONS

Building Liveable Communities

Good news stories and achievements:

- ▶ Council continued to improve access and undertake upgrades of a number of parks and playgrounds. For example, Council has constructed a new accessible toilet, accessible ramp and an ambulant toilet in Rockdale Park, Ador Ave Reserve and Syd Frost Memorial Hall.
- ▶ AS Tanner indoor archery community hall was upgraded to ensure archers using wheelchairs can compete.
- ▶ \$143,000 was committed toward creating an accessible play space at Studdert Reserve.
- ▶ Council ran a fortnightly Social Housing Project (at Eastlakes) in order to increase access to local services for seniors and people living with disability.
- ▶ The Home Library Service was extended to include 4 extra nursing homes.
- ▶ Council continued to hold pop up libraries in target areas to increase accessibility for seniors and the broader community.
- ▶ An accessible event was held for International Day of Disability in partnership with Youth 2 Community to run the Disability Yes Project at Rockdale Library in December 2019.
- ▶ Children's services received funding from the Inclusion Support Program (ISP) increasing access for children with disability.
- ▶ The Community Engagement Strategy has been developed with access principles to ensure access is always included in engagement projects.
- ▶ A partnership with COTANSW (Council of Aging NSW) was developed to promote the Age Care Navigator in Eastgardens Library.
- ▶ Council continued to chair St George and Sutherland Disability Interagency to include DIAP outcomes such as training for services and people living with disability.

Access to Meaningful Employment

Good news stories and achievements:

- ▶ Council continued to provide accessible employment opportunities for staff with a disability.

Systems and Processes

Good news stories and achievements:

- ▶ Council produced adverting materials for residents in 7 community languages. The Translating and Interpreting Line (TIS) is used throughout council.
- ▶ The Have Your Say webpage adheres to the Web Content Accessibility Guidelines (WCAG) 2.1.
- ▶ The library service provides access to a broad range of e-resources which are available 24/7. Residents can tailor personal devices to increase volume or magnification to suit their individual access needs.

Promoting Positive Attitudes and Behaviours

Good news stories and achievements:

- ▶ Council has created the Bayside Seniors Network to provide support and training for seniors groups.
- ▶ Council continued to train staff on disability awareness:
- ▶ 70% of staff are trained in disability awareness including Mental Health Awareness.

Transport Corridor Outdoor Advertising and Signage Guidelines (2017) – RMS

SEPP - 64 The Transport Corridor Outdoor Advertising and Signage Guidelines (Guidelines)

SEPP 64 outline best practice for the planning and design of outdoor advertisements in transport corridors, such as along or adjacent to classified roads, freeways, tollways, transitways and railway corridors, or on bridges or road and rail overpasses.

The public benefit test is an assessment of how the local community will benefit as a result of the display of the advertisement, and must be applied to an advertising proposal if:

- ▶ The display of the advertisement is by or on behalf of RMS or TfNSW, Sydney Trains and NSW Trains;
- ▶ The advertisement is to be displayed along a tollway;
- ▶ The advertisement is to be displayed on a bridge;
- ▶ The advertisement requires RMS concurrence under SEPP 64.

In instances where a local council is the consent authority, public benefit contributions may also be required as part of the approval to display an outdoor advertisement. This includes advertising on bridge structures and advertising that requires RMS concurrence.

The public benefit can be provided as a monetary contribution or as an 'in-kind' contribution. Both monetary and in-kind contributions must be linked to improvements in local community services and facilities.

The applicant should liaise with the council prior to lodging a DA to determine what public benefit requirements are likely to be required. The public benefit may consist of an upfront fee or an annual fee (payable to the council) for the duration of consent of the advertisement (generally 15 years).

Council is responsible for the collection, distribution and expenditure of the revenue from the fees. The monies are to fund a public benefit works program developed in partnership with RMS or TfNSW in relation to public transport matters.

When the council is the advertising proponent, an annual fee need not be paid. However, as with RMS and TfNSW, Sydney Trains and NSW Trains, the council must set aside revenue raised from outdoor advertising to fund a public benefit works program, developed in partnership with Transport for NSW or RMS.

The council must record the total amount of outdoor advertising revenue received each year in their financial accounts and their Annual Reports. This includes fees collected from proponents as well as revenue raised directly from advertising signage where council is the proponent. The Annual Reports must also report on the amount of outdoor advertising revenue invested by the council in transport safety, amenity improvements or other public works, including a list of specific projects.

This information will be made available from financial year 2019/20. Council is currently developing a policy to deal with this SEPP.

FINANCIAL STATEMENTS



210.95
149.16
23.26
1.41%

208.87 +
2,235.01 +2.6
0.00 + 0.0
25,187.70 -125.4
7,642.4
12,358.74
27,598.41

Bayside Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Serving Our Community



General Purpose Financial Statements

for the year ended 30 June 2020

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Overview

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

444/446 Princes Highway
Rockdale NSW 2216

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 2(b).

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.bayside.nsw.gov.au.

General Purpose Financial Statements

for the year ended 30 June 2020

Statement by Councillors and Management

made pursuant to Section 413(2)(c) 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:

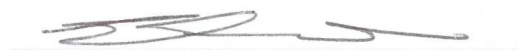
- present fairly the Council's operating result and financial position for the year;
- accord with Council's accounting and other records.

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 14 October 2020.



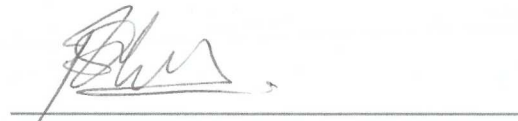
Joe Awada
Mayor
14 October 2020



Liz Barlow
Councillor
14 October 2020



Meredith Wallace
General Manager
14 October 2020



Rodney Sanjivi
Responsible Accounting Officer
14 October 2020

Income Statement

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Restated Actual 2019
Income from continuing operations				
118,010	Rates and annual charges	3a	124,274	116,974
12,114	User charges and fees	3b	13,540	16,572
13,048	Other revenues	3c	14,146	16,438
11,282	Grants and contributions provided for operating purposes	3d,3e	11,504	9,938
24,401	Grants and contributions provided for capital purposes	3d,3e	42,303	35,227
10,405	Interest and investment income	4	7,853	10,891
–	Net gains from the disposal of assets	6	1,575	–
1,482	Rental income	14e	1,362	–
–	Net share of interests in joint ventures and associates using the equity method	19	–	519
190,742	Total income from continuing operations		216,557	206,559
Expenses from continuing operations				
72,080	Employee benefits and on-costs	5a	68,124	68,434
167	Borrowing costs	5b	177	206
45,620	Materials and contracts	5c	58,477	50,504
20,735	Depreciation and amortisation	5d	25,559	25,070
19,530	Other expenses	5e	16,559	18,952
–	Net losses from the disposal of assets	6	–	2,242
–	Revaluation decrement / impairment of IPP&E	5d	–	1,359
–	Net share of interests in joint ventures and associates using the equity method	19	117	–
158,132	Total expenses from continuing operations		169,013	166,767
32,610	Operating result from continuing operations		47,544	39,792
32,610	Net operating result for the year		47,544	39,792
32,610	Net operating result attributable to council		47,544	39,792
8,209	Net operating result for the year before grants and contributions provided for capital purposes		5,241	4,565

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	Restated 2019
Net operating result for the year (as per Income Statement)		47,544	39,792
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	11	51,492	17,708
Adjustment to correct prior period errors		–	16,598
Total items which will not be reclassified subsequently to the operating result		51,492	34,306
Total other comprehensive income for the year		51,492	34,306
Total comprehensive income for the year		99,036	74,098
Total comprehensive income attributable to Council		99,036	74,098

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	Restated 2019	Restated 1 July 2018
ASSETS				
Current assets				
Cash and cash equivalents	7(a)	43,220	57,610	54,171
Investments	7(b)	382,061	347,366	270,510
Receivables	8	16,229	15,903	17,040
Inventories	9a	183	160	239
Other	9b	682	397	551
Current assets classified as 'held for sale'	10	–	2,190	3,360
Total current assets		442,375	423,626	345,871
Non-current assets				
Investments	7(b)	12,096	16,242	70,510
Infrastructure, property, plant and equipment	11	1,452,902	1,371,822	1,325,866
Intangible Assets	12	1,592	2,345	3,355
Right of use assets	14a	42	–	–
Investments accounted for using the equity method		5,003	5,587	5,068
Total non-current assets		1,471,635	1,395,996	1,404,799
Total assets		1,914,010	1,819,622	1,750,670
LIABILITIES				
Current liabilities				
Payables	15	28,399	26,544	32,019
Income received in advance	15	–	1,074	1,079
Contract liabilities	13	5,423	–	–
Lease liabilities	14b	42	–	–
Borrowings	15	719	992	1,079
Provisions	16	22,689	24,430	24,443
Total current liabilities		57,272	53,040	58,620
Non-current liabilities				
Borrowings	15	2,165	2,877	3,854
Provisions	16	5,086	4,713	4,078
Total non-current liabilities		7,251	7,590	7,932
Total liabilities		64,523	60,630	66,552
Net assets		1,849,487	1,758,992	1,684,118
EQUITY				
Accumulated surplus	17	1,763,689	1,724,686	1,684,118
Revaluation reserves	17	85,798	34,306	–
Council equity interest		1,849,487	1,758,992	1,684,118
Total equity		1,849,487	1,758,992	1,684,118

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Statement of Changes in Equity

for the year ended 30 June 2020

\$ '000	Notes	as at 30/06/20			as at 30/06/19		
		Accumulated surplus	IPP&E revaluation reserve	Total equity	Accumulated surplus Restated	IPP&E revaluation reserve Restated	Total equity Restated
Opening balance		1,711,401	17,708	1,729,109	1,671,557	–	1,671,557
Correction of prior period errors	17b	13,285	16,598	29,883	13,470	–	13,470
Changes due to AASB 1058 and AASB 15 adoption	17c	(8,541)	–	(8,541)	–	–	–
Changes due to AASB 16 adoption	17	–	–	–	–	–	–
Changes due to AASB 9 adoption		–	–	–	(133)	–	(133)
Restated opening balance		1,716,145	34,306	1,750,451	1,684,894	–	1,684,894
Net operating result for the year		47,544	–	47,544	39,977	–	39,977
Correction of prior period errors	17b	–	–	–	(185)	–	(185)
Restated net operating result for the period		47,544	–	47,544	39,792	–	39,792
Other comprehensive income							
– Correction of prior period errors	17b	–	–	–	–	16,598	16,598
– Gain (loss) on revaluation of Infrastructure, property, plant and equipment	11	–	51,492	51,492	–	17,708	17,708
Total comprehensive income		47,544	51,492	99,036	39,792	34,306	74,098
Closing balance		1,763,689	85,798	1,849,487	1,724,686	34,306	1,758,992

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Statement of Cash Flows

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Actual 2019
Cash flows from operating activities				
Receipts:				
118,010	Rates and annual charges		124,207	116,942
12,134	User charges and fees		12,470	18,002
10,405	Investment and interest revenue received		9,393	11,207
11,282	Grants and contributions		43,801	43,860
14,530	Other		26,721	25,054
Payments:				
(72,080)	Employee benefits and on-costs		(69,246)	(68,132)
–	Bonds, deposits and retention amounts refunded		(1,097)	(1,842)
(45,620)	Materials and contracts		(66,212)	(62,900)
(167)	Borrowing costs		(169)	(194)
(19,530)	Other		(19,032)	(19,878)
	Net cash provided (or used in) operating activities	18b	<u>60,836</u>	<u>62,119</u>
28,964				
Cash flows from investing activities				
Receipts:				
–	Sale of investment securities		188,000	135,635
1,415	Sale of infrastructure, property, plant and equipment		7,335	3,178
–	Distributions received from joint ventures and associates		467	–
Payments:				
–	Purchase of intangible assets		–	(138)
–	Purchase of investment securities		(218,800)	(158,304)
(55,519)	Purchase of infrastructure, property, plant and equipment		(51,152)	(37,972)
(54,104)	Net cash provided (or used in) investing activities		<u>(74,150)</u>	<u>(57,601)</u>
Cash flows from financing activities				
Payments:				
(992)	Repayment of borrowings and advances		(993)	(1,079)
–	Lease liabilities (principal repayments)		(83)	–
(992)	Net cash flow provided (used in) financing activities		<u>(1,076)</u>	<u>(1,079)</u>
(26,132)	Net increase/(decrease) in cash and cash equivalents		<u>(14,390)</u>	<u>3,439</u>
57,610	Plus: cash and cash equivalents – beginning of year	18a	<u>57,610</u>	<u>54,171</u>
31,478	Cash and cash equivalents – end of the year	18a	<u>43,220</u>	<u>57,610</u>
363,608	plus: Investments on hand – end of year	7(b)	<u>394,157</u>	<u>363,608</u>
395,086	Total cash, cash equivalents and investments		<u>437,377</u>	<u>421,218</u>

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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

Notes to the Financial Statements

for the year ended 30 June 2020

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 14 October 2020. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

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

Council is a not for-profit entity.

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

Certain comparative figures in the prior period have been reclassified in order to conform to changes in current year presentation.

(a) Historical cost convention

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

(b) 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) Infrastructure, property, plant and equipment (estimated useful lives and fair value) – refer Note 11
- (ii) Estimated tip site remediation provisions – refer Note 16
- (iii) Employee benefit provisions – refer Note 16.

Significant judgements in applying the council's accounting policies

- (i) Impairment of receivables

Council has applied significant judgements in estimating impairment of a number of its receivables – refer Note 8.

Monies and other assets received by Council

(a) 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.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

(b) 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.

Trust monies and property subject to Council's control have been included in these reports.

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 does not recognise volunteer services on the basis that the services would not be purchased if it had not been donated.

New accounting standards and interpretations issued not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2020 reporting period.

Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2019.

Council's assessment of these new standards and interpretations are set out below:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-5 Amendments to Australian Accounting Standards - Deferral of AASB 1059

AASB 2019-2 Amendments to Australian Accounting Standards – Implementation of AASB 1059

This standard provides guidance for public sector entities (grantors) who have entered into service concession arrangements with private sector operators.

AASB 1059 requires grantors to recognise a service concession asset and, in most cases, a corresponding liability on the balance sheet.

A control approach is used to assess the service concession arrangements in place.

On initial recognition the asset is measured at current replacement cost based on AASB 13 *Fair Value Measurement* and existing assets of the grantors are reclassified at the date of transition.

After initial recognition, the grantor accounts for the assets under either AASB 116 *Property, Plant and Equipment* or AASB 138 *Intangible Assets*.

The nature of the consideration given to the operator will affect whether the grantor applies either the 'financial liability' or the 'grant of right' model for the recognition of the liability.

AASB 2019-2 makes amendments to the recognition and measurement of the asset and liability where the modified retrospective approach to transition is being used, and provides a practical expedient due to the different effective dates of AASB 16 and AASB 1059.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

Council does not expect any material impact to future financial statements as we do not generally enter into service concession arrangements.

This standard has an effective date for the 30 June 2021 reporting period.

- AASB 2014-10 *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2015-10 *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128*
- AASB 2017-5 *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*

The standard amendments address an acknowledged inconsistency between the requirements in AASB 10 and those in AASB 128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

These amendments will only impact Council where there has been a sale or contribution of assets between Council and any Joint Venture or Associate. Council does not anticipate any material impact to future financial statements as we do not expect transactions of this nature to occur.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2019:

- AASB 16 *Leases*
- AASB 15 *Revenue from contracts with customers and associated amending standards*
- AASB 1058 *Income of Not-for-profit entities*

Further information on the newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures can be found at Note 17.

Notes to the Financial Statements
for the year ended 30 June 2020

Note 2(a). Council functions/activities – financial information

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

	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Carrying amount of assets	
	2020	2019	2020	2019 Restated	2020	2019 Restated	2020	2019	2020	2019 Restated
\$ '000										
Functions or activities										
Bayside will be a Vibrant Place	42,736	29,579	59,411	60,491	(16,675)	(30,912)	4,761	6,326	754,867	707,475
Our People will be Connected in a Smart City	5,856	4,678	21,358	23,394	(15,502)	(18,716)	2,964	2,192	173,526	173,617
Bayside will be green, leafy and sustainable	34,130	31,791	32,898	29,730	1,232	2,061	301	319	367,058	329,966
We will be a Prosperous Community	133,835	140,511	55,346	53,152	78,489	87,359	9,491	5,459	618,559	608,564
Total functions and activities	216,557	206,559	169,013	166,767	47,544	39,792	17,517	14,296	1,914,010	1,819,622

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(b). Council functions/activities - component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

Bayside will be a Vibrant Place

Built forms focus on efficient use of energy, are sympathetic to the natural landscape and make our area a great place to live. Neighbours, visitors and businesses are connected in dynamic urban environments.

Our People will be Connected in a Smart City

Knowledge sharing and collaboration ensures that we have the expertise and relationships to lead with integrity, adapt to change, connect vulnerable people to community and effectively respond in times of adversity and stress.

Bayside will be Green, Leafy and Sustainable

The biodiversity of the area is protected and enhanced through collaborative partnerships. Vital habitats are supported to rehabilitate, thrive, adapt and recover from risks and climate events. The landscape will be preserved and regenerated to benefit a healthy environment now and in future.

We will be a Prosperous Community

Business innovation, technology, flourishing urban spaces and efficient transport will attract diverse business, skilled employees and generate home based business. Growth in services to the local community will generate employment support, a thriving community and livelihoods.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations

\$ '000	AASB	2020	2019
(a) Rates and annual charges			
Ordinary rates			
Residential	1058 (1)	58,073	54,149
Farmland	1058 (1)	7	7
Business	1058 (1)	20,956	20,400
Less: pensioner rebates (mandatory)	1058 (1)	(1,423)	(1,446)
Rates levied to ratepayers		77,613	73,110
Pensioner rate subsidies received	1058 (1)	782	795
Total ordinary rates		78,395	73,905
Special rates			
Parking	1058 (1)	105	102
Main street	1058 (1)	105	102
Infrastructure levy	1058 (1)	11,586	11,189
Local area rates	1058 (1)	517	514
Community safety levy	1058 (1)	452	434
Total special rates		12,765	12,341
Annual charges			
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>			
Domestic waste management services	1058 (1)	31,988	29,637
Stormwater management services	1058 (1)	1,326	1,288
Section 611 charges	1058 (1)	119	126
Less: pensioner rebates (mandatory)	1058 (1)	(708)	(718)
Annual charges levied		32,725	30,333
Pensioner subsidies received:			
– Domestic waste management		389	395
Total annual charges		33,114	30,728
TOTAL RATES AND ANNUAL CHARGES		124,274	116,974

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Council has used 2016 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy for rates and charges

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is 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 in substance a rates payment.

2019 accounting policy

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	2020	2019
(b) User charges and fees			
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Waste management services (non-domestic)	15 (1)	1,189	1,156
Waste management services (non-rateable)	15 (1)	98	108
Total specific user charges		1,287	1,264
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Development and planning consent fees	15 (1)	1,919	1,980
Health inspection and approvals fee	15 (1)	1,409	1,582
Section 10.7 certificates (EPA Act)	15 (1)	344	369
Section 603 certificates	15 (1)	265	198
Town planning	15 (1)	245	339
Building consents and construction certificates	15 (1)	193	270
Building inspections	15 (1)	110	100
Other		366	261
Total fees and charges – statutory/regulatory		4,851	5,099
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Restoration charges	1058 (1)	3,352	3,978
Long day care	15 (1)	1,338	1,637
Leaseback fees – Council vehicles		468	449
Swimming centres	15 (2)	397	431
Street furniture advertising fee	15 (2)	387	428
B/A school fees	15 (2)	343	471
Permits and inspection fees	15 (2)	256	233
Engineering inspections and other fees		197	214
Design review panel		190	91
Golf course		171	232
Library and art gallery		100	97
Sundry sales		50	44
Parking fees		34	40
Contract services		20	1,718
Meals on wheels		2	74
Park rents		24	–
Other		73	72
Total fees and charges – other		7,402	10,209
TOTAL USER CHARGES AND FEES		13,540	16,572

The AASB notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Accounting policy for user charges and fees

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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

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, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

2019 accounting policy

User charges and fees are recognised as revenue when the service has been provided.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	2020	2019
(c) Other revenues			
Ex gratia rates	1058 (1)	4,523	4,620
Fines – parking	1058 (1)	5,220	4,819
Fines – other	1058 (1)	798	922
Commissions and agency fees		4	4
Diesel rebate		93	93
Insurance claims recoveries	1058 (1)	912	1,008
Rental income – other council properties (2019 only)(refer to Note 14)		–	2,589
Legal fees recovery – other	1058 (1)	839	241
Other		626	243
Sales – general		128	902
Other credit card service fee		83	81
Contract rebates		124	58
Rental income – halls and community facilities		147	393
Rental income – parks and sporting facilities		257	199
Non asset sales		235	–
Recoveries under management agreement		157	266
<u>TOTAL OTHER REVENUE</u>		<u>14,146</u>	<u>16,438</u>

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Accounting policy for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

2019 accounting policy:

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council’s activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

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

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer, which is deemed to be the point of transfer of risks and rewards.

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(d) Grants					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	1058 (1)	1,748	1,837	–	–
Financial assistance – local roads component	1058 (1)	552	595	–	–
Payment in advance - future year allocation					
Financial assistance – general component	1058 (1)	1,851	1,904	–	–
Financial assistance – local roads component	1058 (1)	586	618	–	–
Total general purpose		4,737	4,954	–	–
Specific purpose (tied)					
Library	1058 (1)	484	88	–	–
Library – special projects		–	–	1	–
Transport (roads to recovery)		–	–	737	2,651
Aged care		108	296	3	–
Child care	15 (2)	2,676	1,869	–	–
Community care		4	–	–	–
Environmental protection	1058 (1)	381	188	304	153
Heritage and cultural		–	–	–	88
Library – per capita		–	315	–	–
LIRS subsidy		31	18	–	–
Street lighting	1058 (1)	912	592	–	–
RTA roads and traffic		–	–	930	1,343
Other – road safety		–	–	47	46
Consolidated LEP Development	1058 (1)	1,250	750	–	–
Parks		208	54	4,564	708
Other		114	165	26	18
Total specific purpose		6,168	4,335	6,612	5,007
Total grants		10,905	9,289	6,612	5,007
Grant revenue is attributable to:					
– Commonwealth funding		6,956	1,874	1,069	3,238
– State funding		3,947	7,415	5,487	1,692
– Other funding		2	–	56	77
		10,905	9,289	6,612	5,007

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

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1058 (1) indicates income recognised under AASB 1058 “at a point in time”, while

1058 (2) indicates income recognised under AASB 1058 “over time”.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	Notes	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(e) Contributions						
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		1058 (1)	–	–	15,442	25,010
S 7.4 – contributions using planning agreements		1058 (1)	–	–	2,250	164
S 7.12 – fixed development consent levies		1058 (1)	–	–	922	1,642
Total developer contributions – cash			–	–	18,614	26,816
Non-cash contributions						
S 7.4 – contributions using planning agreements		1058 (1)	–	–	10,071	–
Total developer contributions non-cash			–	–	10,071	–
Total developer contributions	27		–	–	28,685	26,816
Other contributions:						
Cash contributions						
Other		1058 (1)	99	22	47	194
RMS contributions (regional roads, block grant)			–	–	230	–
Community and Environmental Contribution Doing It Differently		1058 (1)	500	500	–	–
Community Nursery			–	60	–	–
			–	67	–	–
Total other contributions – cash			599	649	277	194
Non-cash contributions						
Dedications		1058 (1)	–	–	6,729	2,210
Stratum land			–	–	–	1,000
Total other contributions – non-cash			–	–	6,729	3,210
Total other contributions			599	649	7,006	3,404
Total contributions			599	649	35,691	30,220
TOTAL GRANTS AND CONTRIBUTIONS			11,504	9,938	42,303	35,227

Accounting policy for grants and contributions**Accounting policy from 1 July 2019****Grant income under AASB 15**

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

The performance obligations are varied based on the agreement but include [provide details of performance obligations within AASB 15 grants e.g. events, vaccinations]. Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants and for others on the achievement of certain payment milestones.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

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

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

Grant income

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

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

Capital grants

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.

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

Accounting policy prior to 1 July 2019

Control over grants and contributions is normally obtained upon their receipt (or acquittal), and revenue is recognised at this time and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed below.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at the reporting date.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	2020	2019
(f) Unspent grants and contributions – external restrictions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner due to externally imposed restrictions.		
Operating grants		
Unexpended at the close of the previous reporting period	5,120	13,453
Add: operating grants recognised as income in the current period but not yet spent	3,504	3,019
Less: operating grants recognised in a previous reporting period now spent	(4,837)	(11,352)
Less: operating grants received in a previous reporting period now spent and recognised as income	–	–
Unexpended and held as externally restricted assets (operating grants)	3,787	5,120
Capital grants		
Unexpended at the close of the previous reporting period	9,593	9,439
Less: capital grants received in a previous reporting period now spent and recognised as income	(4,871)	–
Add: capital grants recognised as income in the current period but not yet spent	1,599	1,013
Less: capital grants recognised in a previous reporting period now spent	–	(859)
Unexpended and held as externally restricted assets (capital grants)	6,321	9,593
Contributions		
Unexpended at the close of the previous reporting period	286,804	264,118
Add: contributions recognised as income in the current period but not yet spent	23,715	34,271
Less: contributions recognised in a previous reporting period now spent	(10,172)	(11,585)
Unexpended and held as externally restricted assets (contributions)	300,347	286,804

Developer contributions have been collected to deliver works outlined in the plans or under agreement and these will be expended in a future period. Refer to the Developer Contributions note for further details.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 4. Interest and investment income

\$ '000	2020	2019
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges	488	492
– Cash and investments	7,616	10,480
Fair value adjustments		
– Investments at fair value through profit and loss (FVTPL)	(251)	(81)
Total Interest and investment revenue	<u>7,853</u>	<u>10,891</u>
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	491	492
General Council cash and investments	2,261	2,937
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	5,101	7,455
Restricted investments/funds – internal:		
Internally restricted assets	–	7
Total interest and investment revenue	<u>7,853</u>	<u>10,891</u>

Accounting policy for interest and investment revenue

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

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations

\$ '000	2020	2019
(a) Employee benefits and on-costs		
Salaries and wages	52,125	52,476
Travel expenses	28	41
Employee leave entitlements (ELE)	8,579	8,518
Superannuation – defined contribution plans	4,996	4,827
Superannuation – defined benefit plans	1,146	1,158
Workers' compensation insurance	2,540	2,561
Fringe benefit tax (FBT)	297	247
Training costs (other than salaries and wages)	389	473
Occupational health and safety	270	176
Other	186	167
Total employee costs	70,556	70,644
Less: capitalised costs	(2,432)	(2,210)
TOTAL EMPLOYEE COSTS EXPENSED	68,124	68,434
Number of 'full-time equivalent' employees (FTE) at year end	695	767
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	791	848

Accounting policy for employee benefits and on-costs

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 Contingent Assets and Liabilities for more information.

\$ '000	2020	2019
(b) Borrowing costs		
Interest on leases	3	–
Interest on loans	166	191
Amortisation of discounts on interest free loans (and favourable) loans to Council	8	15
TOTAL BORROWING COSTS EXPENSED	177	206

Accounting policy for borrowing costs

Borrowing costs incurred for the construction of any qualifying assets 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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	2020	2019
(c) Materials and contracts		
Raw materials and consumables	16,317	14,910
Contractor and consultancy costs	55,054	46,926
Auditor remuneration	583	793
Legal expenses:		
- Planning and development	453	628
- Other	1,782	1,789
Variable lease expense relating to usage (2020 only)	4,541	–
Operating leases expense (2019 only):		
– Office equipment	–	86
Computer maintenance	1,965	2,136
Recycling contract	824	2,491
Waste collection and disposal	15,872	17,159
Other	11	32
Total materials and contracts	97,402	86,950
Less: capitalised costs	(38,925)	(36,446)
TOTAL MATERIALS AND CONTRACTS	58,477	50,504

Accounting policy for materials and contracts

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

Operating leases (2019 only)

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Auditor remuneration**(i) Audit and other assurance services: Auditors of Council - NSW Auditor General**

Audit and review of financial statements	450	455
Total fees paid or payable to the Auditor-General	450	455

(ii) Other non-assurance services: Other firms

Internal audits and other reviews (other firms)	133	338
Total fee paid or payable for non-assurance services	133	338

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	Notes	2020	2019 Restated
(d) Depreciation, amortisation and impairment of non-financial assets			
Depreciation and amortisation			
Infrastructure, property, plant and equipment	11	3,161	3,060
Office equipment		232	244
Furniture and fittings		93	100
Infrastructure:	11		
– Buildings		4,622	3,738
– Other structures		255	193
– Roads		6,784	8,638
– Car parks		237	185
– Bridges		113	94
– Footpaths		1,446	1,524
– Other road assets		522	503
– Stormwater drainage		1,636	1,393
– Swimming pools		86	86
– Other open space/recreational assets		4,892	3,579
– Other infrastructure		93	39
Right of use assets	14	83	–
Other assets:			
– Library books		551	562
Intangible assets	12	753	1,132
Total gross depreciation and amortisation costs		<u>25,559</u>	<u>25,070</u>
Total depreciation and amortisation costs		<u>25,559</u>	<u>25,070</u>
Impairment / revaluation decrement of IPP&E			
Fair Value Impairment Community Land		–	1,359
Total gross IPP&E impairment / revaluation decrement costs / (reversals)		<u>–</u>	<u>1,359</u>
Total IPP&E impairment / revaluation decrement costs / (reversals) charged to Income Statement		<u>–</u>	<u>1,359</u>
<u>TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT FOR NON-FINANCIAL ASSETS</u>		<u>25,559</u>	<u>26,429</u>

Accounting policy for depreciation, amortisation and impairment expenses of non-financial assets**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. Useful lives are included in Note 11 for IPPE assets, Note 12 for intangible assets and Note 15 for right of use assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

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.

Intangible assets that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets that do not meet the criteria

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	2020	2019
(e) Other expenses		
Advertising	727	699
Bad and doubtful debts	91	68
Bank charges	132	142
Contributions/levies to other levels of government		
– Department of planning levy	294	293
– Emergency services levy (includes FRNSW, SES, and RFS levies)	2,527	2,262
– Other contributions/levies	694	613
Councillor expenses – mayoral fee	69	67
Councillor expenses – councillors' fees	389	386
Councillors' expenses (incl. mayor) – other (excluding fees above)	45	116
Donations, contributions and assistance to other organisations (Section 356)	164	281
Electricity and heating	1,558	1,846
Insurance	1,704	2,075
Postage	488	384
Printing and stationery	828	812
Street lighting	2,000	3,002
Subscriptions and publications	224	324
Telephone and communications	571	714
Food and beverages	245	211
Fees and charges	845	1,041
Property expenses	665	766
Motor vehicle expenses	1,907	2,060
External hire charges	371	245
Other	122	625
Total other expenses	16,660	19,032
Less: capitalised costs	(101)	(80)
TOTAL OTHER EXPENSES	16,559	18,952

Accounting policy for other expenses

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Gain or loss from disposal of assets

\$ '000	Notes	2020	2019
Property (excl. investment property)			
Proceeds from disposal – property		2,440	–
Less: carrying amount of property assets sold/written off		(2,440)	–
Net gain/(loss) on disposal		–	–
Plant and equipment			
	11		
Proceeds from disposal – plant and equipment		1,396	1,663
Less: carrying amount of plant and equipment assets sold/written off		(924)	(1,475)
Net gain/(loss) on disposal		472	188
Infrastructure			
	11		
Proceeds from disposal – infrastructure		206	–
Less: carrying amount of infrastructure assets sold/written off		(206)	(2,775)
Net gain/(loss) on disposal		–	(2,775)
Investments			
	7(b)		
Proceeds from disposal/redemptions/maturities – financial assets		188,000	135,635
Less: carrying amount of financial assets sold/redeemed/matured		(188,000)	(135,635)
Net gain/(loss) on disposal		–	–
Non-current assets classified as ‘held for sale’			
	10		
Proceeds from disposal – non-current assets ‘held for sale’		3,293	1,515
Less: carrying amount of ‘held for sale’ assets sold/written off		(2,190)	(1,170)
Net gain/(loss) on disposal		1,103	345
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		1,575	(2,242)

Accounting policy for disposal of assets

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(a). Cash and cash equivalents

\$ '000	2020	2019
Cash and cash equivalents		
Cash on hand and at bank	10,097	6,025
Cash-equivalent assets		
– Deposits at call	33,123	51,585
Total cash and cash equivalents	43,220	57,610

Accounting policy for cash and cash equivalents

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.

Note 7(b). Investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Investments				
Financial assets at fair value through profit and loss	9,061	7,096	29,366	16,242
Financial assets at amortised cost	373,000	5,000	318,000	–
Total Investments	382,061	12,096	347,366	16,242
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	425,281	12,096	404,976	16,242
Financial assets at fair value through the profit and loss				
Non-convertible debentures, Floating rate notes (with maturities > 3 months)	9,061	7,096	29,366	16,242
Total	9,061	7,096	29,366	16,242
Financial assets at amortised cost				
Long term deposits	373,000	5,000	318,000	–
Total	373,000	5,000	318,000	–

Accounting policy for investments

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 and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(b). Investments (continued)

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, term deposits 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 de-recognition are recognised in profit or loss.

Fair value through other comprehensive income – equity instruments

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses, excluding dividends, are recognised in Other Comprehensive Income Statement.

No strategic investments were disposed of during 2020, and there were no transfers of any cumulative gain or loss within equity relating to these investments. Dividends received were less than \$1,000.

Financial assets through profit or loss

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(c). Restricted cash, cash equivalents and investments

\$ '000	2020		2019	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	425,281	12,096	404,976	16,242
Attributable to:				
External restrictions	350,502	12,096	330,780	16,242
Internal restrictions	73,964	–	73,273	–
Unrestricted	815	–	923	–
	425,281	12,096	404,976	16,242

\$ '000	2020	2019
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund (2020 only)	5,423	–
External restrictions – included in liabilities	5,423	–

External restrictions – other

Advertising SEPP64	396	9
Community safety levy	873	868
Developer contributions – general	300,347	286,804
Domestic waste management	16,881	13,394
Infrastructure levy reserve	15,368	14,517
Local area funds	13,256	13,343
Mascot main street	1,005	903
Mascot parking rate	1,485	1,382
Roads reserve	1,080	–
Specific purpose unexpended grants	1,635	11,425
Stormwater management	4,849	4,377
External restrictions – other	357,175	347,022
Total external restrictions	362,598	347,022

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(c). Restricted cash, cash equivalents and investments

\$ '000	2020	2019
Internal restrictions		
Arncliffe Youth Centre	2,471	2,962
Asset replacement	–	200
Audit & legal	3,417	4,817
Botany Aquatic Centre	364	–
Brighton bath amenities building	3,453	3,699
Business improvements and efficiencies	2,421	1,781
Childrens services	–	31
Church Ave road widening	–	200
Community and environmental projects	2,007	507
Contribution to works	577	374
Council election	1,000	860
Deposits, retentions and bonds	2,600	2,000
Domestic waste management	–	122
Employees leave entitlement	8,069	6,307
Financial assistance grants in advance	2,437	2,522
General revenue funded carry-over works	1,318	1,082
Infrastructure replacement	–	100
Internal borrowings against consolidated internal restrictions	(339)	(625)
Mascot oval	80	80
O'Riordan St cables	–	210
Office equipment and IT reserve	3,877	4,266
Open space and s94 obligations	–	1,809
Planning proposals	169	–
Plant and equipment	6,562	6,646
Public liability claims	746	587
Public works	–	224
Ramsgate Civic upgrade	–	1,510
Strategic priorities	30,726	29,753
Street lighting hardware	–	554
Synthetic fields	796	–
Work health & safety	1,213	–
Workers compensation	–	695
Total internal restrictions	73,964	73,273
TOTAL RESTRICTIONS	436,562	420,295

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Purpose				
Rates and annual charges	8,535	–	7,541	–
Interest and extra charges	1,084	–	980	–
User charges and fees	4,186	–	3,750	–
Accrued interest on investments	1,258	–	2,640	–
Government grants and subsidies	1,266	–	766	–
Net GST receivable	1,092	–	1,377	–
Total	17,421	–	17,054	–
Less: provision of impairment				
Rates and annual charges	(135)	–	(126)	–
Interest and extra charges	(139)	–	(128)	–
User charges and fees	(23)	–	(22)	–
Other debtors	(895)	–	(875)	–
Total provision for impairment – receivables	(1,192)	–	(1,151)	–
<u>TOTAL NET RECEIVABLES</u>	<u>16,229</u>	<u>–</u>	<u>15,903</u>	<u>–</u>

\$ '000	2020	2019
Movement in provision for impairment of receivables		
Balance at the beginning of the year	1,151	1,068
Amount restated through opening retained earnings on adoption of AASB 9	–	133
+ new provisions recognised during the year	87	34
– amounts already provided for and written off this year	(46)	(84)
Balance at the end of the year	<u>1,192</u>	<u>1,151</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables (continued)

Accounting policy for receivables

Recognition and measurement

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 60 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 or when the receivables are over one year past due, whichever occurs first.

None of the receivables that have been written off during the year 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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 9. Inventories and other assets

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
(a) Inventories				
(i) Inventories at cost				
Stores and materials	165	–	135	–
Trading stock	18	–	25	–
Total inventories at cost	183	–	160	–
<u>TOTAL INVENTORIES</u>	<u>183</u>	<u>–</u>	<u>160</u>	<u>–</u>
(b) Other assets				
Prepayments	682	–	397	–
<u>TOTAL OTHER ASSETS</u>	<u>682</u>	<u>–</u>	<u>397</u>	<u>–</u>

Accounting policy for inventories and other assets

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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Non-current assets classified as held for sale

(i) Non-current assets and disposal group assets

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Non-current assets 'held for sale'				
Land	–	–	2,190	–
Total non-current assets 'held for sale'	–	–	2,190	–
<u>TOTAL NON-CURRENT ASSETS CLASSIFIED AS 'HELD FOR SALE'</u>				
	–	–	2,190	–

(ii) Details of assets and disposal groups

In the prior year, assets held for sale related to parcels of land with adjoining owners and subject to negotiation. These assets were sold in the current year.

Accounting policy for non-current assets classified as held for sale

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as those arising from employee benefits; financial assets; and investment properties that are carried at fair value.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Infrastructure, property, plant and equipment

	as at 30/06/19			Asset movements during the reporting period								as at 30/06/20		
	Gross carrying amount Restated	Accumulated depreciation Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets ²	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Other movements WIP Expensed	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
\$ '000														
Capital work in progress	8,460	–	8,460	10,843	1,342	–	–	(6,780)	–	(21)	–	13,844	–	13,844
Plant and equipment	23,385	(8,693)	14,692	3,528	–	(924)	(3,161)	–	–	–	–	24,077	(9,942)	14,135
Office equipment	1,520	(1,160)	360	–	–	–	(232)	–	–	–	–	343	(215)	128
Furniture and fittings	1,034	(689)	345	11	–	–	(93)	–	–	–	–	759	(496)	263
Land:														
– Operational land	328,858	–	328,858	–	16,957	(2,440)	–	373	15,392	–	6,418	365,558	–	365,558
– Community land	160,764	–	160,764	–	2,320	–	–	–	(15,392)	–	9,759	157,451	–	157,451
– Land under roads (post 30/6/08)	2,801	–	2,801	–	363	–	–	–	–	–	622	3,786	–	3,786
Land improvements – non-depreciable	1,108	–	1,108	314	–	–	–	78	–	–	–	1,500	–	1,500
Infrastructure:														
– Buildings	241,807	(68,895)	172,912	972	4,285	(206)	(4,622)	1,886	(2,092)	–	–	244,946	(71,811)	173,135
– Other structures	14,072	(5,799)	8,273	622	227	–	(255)	64	(96)	–	–	12,010	(3,175)	8,835
– Roads	454,423	(121,005)	333,418	2,278	–	–	(6,784)	6	(998)	–	27,028	501,741	(146,793)	354,948
– Car Parks	12,752	(4,463)	8,289	27	170	–	(237)	166	1,014	–	–	14,148	(4,720)	9,428
– Bridges	9,260	(1,425)	7,835	31	65	–	(113)	58	–	–	–	9,396	(1,520)	7,876
– Footpaths	106,204	(46,731)	59,473	1,058	1,385	–	(1,446)	1,220	–	–	13,948	137,632	(61,993)	75,639
– Other road assets	35,630	(12,636)	22,994	228	566	–	(522)	246	(15)	–	(5,088)	32,878	(14,469)	18,409
– Bulk earthworks (non-depreciable)	63,018	–	63,018	–	–	–	–	–	–	–	(1,195)	61,823	–	61,823
– Stormwater drainage	163,454	(62,332)	101,122	31	269	–	(1,636)	16	–	–	–	163,770	(63,968)	99,802
– Swimming pools	6,857	(550)	6,307	–	–	–	(86)	–	106	–	–	6,987	(660)	6,327
– Other open space/recreational assets	93,784	(27,320)	66,464	2,106	7,232	–	(4,892)	2,667	(1,270)	–	–	102,670	(30,363)	72,307
– Other infrastructure	3,733	(768)	2,965	76	19	–	(93)	–	3,351	–	–	10,807	(4,490)	6,317
Other assets:														
– Library books	2,558	(1,194)	1,364	578	–	–	(551)	–	–	–	–	2,721	(1,330)	1,391
Total Infrastructure, property, plant and equipment	1,735,482	(363,660)	1,371,822	22,703	35,200	(3,570)	(24,723)	–	–	(21)	51,492	1,868,847	(415,945)	1,452,902

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

(2) New additions to WIP comprise costs related to software development which are not available for use as at 30 June 2020. These assets will be transferred to intangible assets once they are completed and available for use.

Notes to the Financial Statements
for the year ended 30 June 2020

Note 11. Infrastructure, property, plant and equipment (continued)

	as at 30/06/18			Asset movements during the reporting period								as at 30/06/19		
	Gross carrying amount Restated	Accumulated depreciation Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Other movements WIP Expensed	Revaluation increments to equity (ARR) Restated	Gross carrying amount Restated	Accumulated depreciation Restated	Net carrying amount Restated
\$ '000														
Capital work in progress	10,552	–	10,552	7,515	–	–	–	–	(8,911)	(696)	–	8,460	–	8,460
Plant and equipment	19,221	(7,555)	11,666	7,561	–	(1,475)	(3,060)	–	–	–	–	23,385	(8,693)	14,692
Office equipment	1,449	(916)	533	71	–	–	(244)	–	–	–	–	1,520	(1,160)	360
Furniture and fittings	1,034	(589)	445	–	–	–	(100)	–	–	–	–	1,034	(689)	345
Land:														
– Operational land	327,858	–	327,858	–	1,000	–	–	–	–	–	–	328,858	–	328,858
– Community land	157,920	–	157,920	–	4,203	–	–	(1,359)	–	–	–	160,764	–	160,764
– Land under roads (post 30/6/08)	2,183	–	2,183	–	618	–	–	–	–	–	–	2,801	–	2,801
Land improvements – non-depreciable	643	–	643	465	–	–	–	–	–	–	–	1,108	–	1,108
Infrastructure:														
– Buildings	237,738	(66,862)	170,876	2,945	–	(2,688)	(3,738)	–	5,517	–	–	241,807	(68,895)	172,912
– Other structures	6,858	(2,182)	4,676	44	–	–	(193)	–	2	–	3,744	14,072	(5,799)	8,273
– Roads	452,360	(116,315)	336,045	3,419	2,387	–	(8,638)	–	205	–	–	454,423	(121,005)	333,418
– Bridges	9,122	(1,331)	7,791	128	–	–	(94)	–	10	–	–	9,260	(1,425)	7,835
– Footpaths	102,925	(45,546)	57,379	3,164	–	–	(1,524)	–	454	–	–	106,204	(46,731)	59,473
– Other road assets	35,422	(12,162)	23,260	215	19	–	(503)	–	3	–	–	35,630	(12,636)	22,994
– Bulk earthworks (non-depreciable)	62,930	–	62,930	–	175	(87)	–	–	–	–	–	63,018	–	63,018
– Stormwater drainage	139,934	(54,736)	85,198	573	20	–	(1,393)	–	126	–	16,598	163,454	(62,332)	101,122
– Swimming pools	6,856	(463)	6,393	–	–	–	(86)	–	–	–	–	6,857	(550)	6,307
– Other open space/recreational assets	70,365	(22,949)	47,416	6,652	267	–	(3,579)	–	2,594	–	13,114	93,784	(27,320)	66,464
– Other infrastructure	3,231	(1,076)	2,155	–	–	–	(39)	–	–	–	850	3,733	(768)	2,965
– Car Parks	12,752	(4,278)	8,474	–	–	–	(185)	–	–	–	–	12,752	(4,463)	8,289
Other assets:														
– Library books	2,581	(1,108)	1,473	453	–	–	(562)	–	–	–	–	2,558	(1,194)	1,364
Total Infrastructure, property, plant and equipment	1,663,934	(338,068)	1,325,866	33,205	8,689	(4,250)	(23,938)	(1,359)	–	(696)	34,306	1,735,482	(363,660)	1,371,822

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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.

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. 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:

Asset Class	Years
Plant and equipment	5 to 8
Office equipment	5 to 10
Furniture & Fittings	10

Infrastructure	
Buildings	15 to 100
Other Structures	20 to 100
Roads	30 to 110
Car Parks	20 to 120
Bridges	40 to 100
Footpaths	40 to 80
Other Road Assets	40 to 80
Stormwater Drainage	20 to 100
Swimming Pools	10 to 80
Other Open Space/Recreational Assets	5 to 100
Other Infrastructure	45 to 80

Other Assets	
Library Books	5

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.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 *Land Under Roads*.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 *Property, Plant and Equipment*.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Infrastructure, property, plant and equipment (continued)

Crown reserves

Crown reserves under Council's care and control are recognised within Community Land 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.

Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 *Leases*, refer to Note 15.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Intangible assets

Intangible assets are as follows:

\$ '000	2020	2019
Software		
Opening values at 1 July		
Gross book value	3,733	5,294
Accumulated amortisation	(1,388)	(1,939)
Net book value – opening balance	2,345	3,355
Movements for the year		
– Purchases	–	122
– Amortisation charges	(753)	(1,132)
– Gross book value written off	(412)	(1,682)
– Accumulated amortisation charges written off	412	1,682
Closing values at 30 June		
Gross book value	3,321	3,733
Accumulated amortisation	(1,729)	(1,388)
Total software – net book value	1,592	2,345

Accounting policy for intangible assets**IT development and software**

Costs incurred in developing products or systems, and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction, are capitalised to software and systems.

Costs capitalised include, external direct costs of materials and service, direct payroll, and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years. IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility, and where Council has an intention and ability to use the asset.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Contract assets and liabilities

\$ '000	Notes	2020 Current	2020 Non-current
Contract liabilities			
Grants and contributions received in advance:			
Unexpended capital grants (to construct Council controlled assets)	(i)	5,423	–
Total grants received in advance		5,423	–
<u>Total contract liabilities</u>		<u>5,423</u>	<u>–</u>

Notes

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

Significant changes in contract assets and liabilities

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously income received in advance was recognised for reciprocal contracts. The increase in a contract liability is primarily due to grants in the scope of AASB 15 and capital grants received by Council to acquire or construct assets which will be under Council's control. Previously, revenue was recognised on receipt of the funds.

Accounting policy for contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before the payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of 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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Leases

The Council has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

(i) Council as a lessee

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

Terms and conditions of leases

Office and IT equipment

Leases for office and IT equipment relate to items such as photocopiers. The leases are for between 1 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

\$ '000	Office & IT Equipment	Total
(a) Right of use assets		
Adoption of AASB 16 at 1 July 2019	125	125
Depreciation charge	(83)	(83)
<u>RIGHT OF USE ASSETS</u>	<u>42</u>	<u>42</u>

(b) Lease liabilities

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
Cash flows	42	–	–	42	42

\$ '000	2020
---------	------

(c) Income Statement

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

Interest on lease liabilities	3
Variable lease payments based on usage not included in the measurement of lease liabilities	4,541
Depreciation of right of use assets	83
	<u>4,627</u>

(d) Statement of Cash Flows

Total cash outflow for leases	4,627
	<u>4,627</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Leases (continued)

Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for land which are used for parks and open space.

The leases are generally between 2 and 20 years and require payments of a maximum amount of \$9,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

Accounting policy

Accounting policies under AASB 16 – applicable from 1 July 2019

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. 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.

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.

Accounting policy under AASB 117 and associated Accounting Interpretations (2019 only)

Refer to Note 5c and Note 15.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Leases (continued)

(ii) Council as a lessor

(e) Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer in this note part (v) below) in the Statement of Financial Position. These leases are held on a rolling 12 month basis.

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

\$ '000	2020
(i) Operating lease income	
Lease income relating to variable lease payments not dependent on an index or a rate	1,362
Total income relating to operating leases	1,362

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor, then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

Council's operating leases are all short term property leases with renewal on a rolling 12 month basis.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Payables and borrowings

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Payables				
Goods and services – operating expenditure	3,473	–	2,375	–
Accrued expenses:				
– Salaries and wages	1,482	–	1,228	–
– Other expenditure accruals	6,414	–	6,033	–
Prepaid rates	918	–	–	–
Security bonds, deposits and retentions	15,610	–	16,707	–
Builders service and plan first levy payable	75	–	124	–
Other	427	–	77	–
Total payables	28,399	–	26,544	–
Borrowings				
Loans – secured ¹	719	2,165	992	2,877
Total borrowings	719	2,165	992	2,877
TOTAL PAYABLES AND BORROWINGS	29,118	2,165	28,610	2,877

(1) Disclosures on liability interest rate exposures, fair value disclosures and security can be found in Note 22.

\$ '000	2020	2019
(a) Current payables and borrowings not anticipated to be settled within the next twelve months		
Payables – security bonds, deposits and retentions	13,443	14,699
Total payables and borrowings	13,443	14,699

(b) Changes in liabilities arising from financing activities

\$ '000	as at 30/06/19		Non-cash changes				as at 30/06/20
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	3,869	(993)	–	–	–	8	2,884
Lease liabilities	–	(83)	–	–	125	–	42
TOTAL	3,869	(1,076)	–	–	125	8	2,926

\$ '000	as at 30/06/18		Non-cash changes			as at 30/06/19
	Opening Balance	Cash flows	Acquisition	Fair value changes	Other non-cash movement	Closing balance
Loans – secured	4,933	(1,079)	–	–	15	3,869
TOTAL	4,933	(1,079)	–	–	15	3,869

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Payables and borrowings (continued)

\$ '000	2020	2019
(c) Financing arrangements		
Total facilities		
The amount of financing facilities available to Council at the reporting date is:		
Bank overdraft facilities ¹	890	890
Credit cards/purchase cards	80	60
Total financing arrangements	970	950
Drawn facilities		
– Credit cards/purchase cards	3	3
Total drawn financing arrangements	3	3
Undrawn facilities		
– Bank overdraft facilities	890	890
– Credit cards/purchase cards	77	57
Total undrawn financing arrangements	967	947

Security over loans

All loans secured over future cash flows from Councils general purpose revenues.

Leased liabilities are secured by the underlying leased assets.

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

Accounting policy for payables and borrowings

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.

The financial liabilities of the Council comprise trade payables, bank and other loans.

Payables

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

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest 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. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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 finance cost.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Provisions

\$ '000	2020		2019	
	Current	Non-current	Current	Non-current
Employee benefits				
Annual leave	7,588	–	7,748	–
Sick leave	1,168	–	1,221	–
Long service leave	11,361	1,898	12,816	1,239
Gratuities	352	–	336	–
Sub-total – aggregate employee benefits	20,469	1,898	22,121	1,239
Other provisions				
Self-insurance - workers compensation - public liability	–	10	–	201
Remediation Provision	316	3,178	405	3,273
Land Disposal Tax	1,904	–	1,904	–
Sub-total – other provisions	2,220	3,188	2,309	3,474
TOTAL PROVISIONS	22,689	5,086	24,430	4,713

\$ '000	2020		2019	
	Current	Non-current	Current	Non-current
Current provisions not anticipated to be settled within the next twelve months			12,868	15,551
			12,868	15,551

Description of and movements in non-employee benefit provisions

\$ '000	Other provisions			Total
	Self insurance	Asset Remediation	Land Disposal Tax	
2020				
At beginning of year	201	3,678	1,904	5,783
Amounts used (payments)	(191)	–	–	(191)
Remeasurement effects	–	(184)	–	(184)
Total other provisions at end of year	10	3,494	1,904	5,408
2019				
At beginning of year	296	3,415	1,904	5,615
Additional provisions	–	90	–	90
Amounts used (payments)	(95)	–	–	(95)
Remeasurement effects	–	173	–	173
Total other provisions at end of year	201	3,678	1,904	5,783

Nature and purpose of non-employee benefit provisions

Asset remediation

Council has as a result of past operating activities, various sites situated within its LGA, that will require it to undertake restoration and remediation works.

The asset remediation provision represents the present value estimate of future costs Council will incur to rehabilitate and reinstate the tip and quarry as a result of past operations.

Council has legal/public obligations to make restore, rehabilitate and reinstate Kendall Street Reserve, and has included a total provision of \$3,494k for these works.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Provisions (continued)

Self-insurance

To recognise liabilities for outstanding claims (uninsured losses) arising from Council's decision to undertake self-insurance for certain risks faced.

Accounting policy for provisions

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 interest expense.

Employee benefits

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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.

The obligations are presented as current liabilities in the Statement of Financial Position if the 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.

Asset remediation – tips and quarries

Restoration

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 costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Provisions (continued)

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.

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

A provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

As noted above, 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 property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors**(a) Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

The infrastructure, property, plant and equipment revaluation reserve is used to record increments and decrements in the revaluation of non-current assets

(b) Correction of errors relating to a previous reporting period**Nature of prior-period error****(i) Correction of stormwater drainage assets as at 1 July 2019**

As at 30 June 2019, Council disclosed \$84.5 million of stormwater drainage assets in Note 11(a) Infrastructure, property plant and equipment. Council was unable to provide sufficient evidence to support the completeness of the carrying value of stormwater drainage assets as at 30 June 2019 amounting to \$84.5m (2018: \$85.2m).

Following the conclusion of the financial statements for the year ended 30 June 2019, Council undertook an action plan to remediate the insufficiency of supporting evidence in respect of its stormwater drainage assets as at 1 July 2019.

As part of the remediation plan, Council undertook an extensive data collection exercise to rebuild its inventory of stormwater drainage assets. Once Council was satisfied with the completeness and accuracy of its network and inventory of stormwater drainage assets, Council undertook an external valuation of its stormwater assets by engaging professional and qualified valuers to determine the fair value as at 1 July 2019.

The external valuation as at 1 July 2019 returned a fair value of Councils stormwater drainage assets of \$101m. The difference between the external valuation as at 1 July 2019 and the amounts previously reported at 30 June 2019 is material and therefore considered to be a prior period error.

Retrospective restatement of the above error in the earliest period presented in these financial statements (i.e. 1 July 2018) has been impracticable due to the external valuation being as at 1 July 2019.

Therefore, the errors identified above have been corrected by restating the balances at 30 June 2019 / 1 July 2019 and taking the adjustment through to reserves at that date.

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

(ii) Previously unrecognised items of Infrastructure, Property, Plant and Equipment (IPPE)

During 2019/20, Council discovered certain Infrastructure and Land assets totaling \$13.5m that were owned by Council prior to 30 June 2019 but were not recognised in its financial statements. As a consequence, IPPE balances and related depreciation expense have been understated in prior years.

The errors identified above have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2018) and taking the adjustment through to accumulated surplus at that date.

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

Changes to the opening Statement of Financial Position at 1 July 2018**Statement of Financial Position**

\$ '000	Notes	Original Balance 1 July, 2018	Impact Increase/ (decrease)	Restated Balance 1 July, 2018
Infrastructure, property plant and equipment	11	1,312,396	13,470	1,325,866
Total assets		1,738,109	13,470	1,751,579
Total liabilities		66,552	–	66,552

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Notes	Original Balance 1 July, 2018	Impact Increase/ (decrease)	Restated Balance 1 July, 2018
Accumulated surplus		1,671,557	13,470	1,685,027
Total equity		1,671,557	13,470	1,685,027

Adjustments to the comparative figures for the year ended 30 June 2019

Statement of Financial Position

\$ '000	Notes	Original Balance 30 June, 2019	Impact Increase/ (decrease)	Restated Balance 30 June, 2019
Infrastructure, property plant and equipment	11(a)(i)	1,341,939	29,883	1,371,822
Total assets		1,789,739	29,883	1,819,622
Accumulated surplus		1,711,400	13,285	1,724,685
IPP&E revaluation reserve		17,708	16,598	34,306
Total equity		1,729,108	29,883	1,758,991

Income Statement

\$ '000	Original Balance 30 June, 2019	Impact Increase/ (decrease)	Restated Balance 30 June, 2019
Depreciation and amortisation	24,885	185	25,070
Total expenses from continuing operations	166,582	185	166,767
Net operating result for the year	39,977	(185)	39,792

Statement of Comprehensive Income

\$ '000	Notes	Original Balance 30 June, 2019	Impact Increase/ (decrease)	Restated Balance 30 June, 2019
Net operating result for the year		39,977	(185)	39,792
Gain / (loss) on revaluation of IPP&E	11(a)(i)	17,708	16,598	34,306
Other comprehensive income		17,708	16,598	34,306
Total comprehensive income for the year		57,685	16,413	74,098

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

(c) Changes in accounting policies due to adoption of new accounting standards (not-retrospective)

During the year ended 30 June 2020, the Council has adopted AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-profit Entities* and AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method, and therefore the comparative information for the year ended 30 June 2019 has not been restated and continues to comply with AASB 111 *Construction Contracts*, AASB 117 *Leases*, AASB 118 *Revenue*, AASB 1004 *Contributions* and associated Accounting Interpretations.

All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019.

The impacts of adopting these standards and associated transition disclosures are provided below:

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

Statement of Financial Position

(i) AASB 15 and AASB 1058

The following approach has been applied on transition to AASB 15 and AASB 1058:

- Council has not adopted the completed contract expedient and therefore has not excluded revenue which was fully recognised in previous years in accordance with the former accounting standards and pronouncements
- Council has retrospectively restated contracts for modifications that occurred before 1 July 2019 unless such contract modification were minor.

Costs incurred in fulfilling customer contracts

Prior to adopting AASB 15 Council would recognise direct costs associated with fulfilling customer contracts as expenses when incurred, as they did not qualify for recognition as assets under any other accounting standards. Under AASB 15, as these costs relate directly to the contracts, generate resources used in satisfying the contracts, and are expected to be recovered, they are capitalised as 'costs to fulfil a contract' assets and released through profit and loss on the same basis as the revenue is recognised.

Upfront fees – Council leisure centre

Prior to adopting AASB 15, the Council recognised membership joining fees on receipt. Under AASB 15, since the fees do not relate to a performance obligation, they are combined with other goods and services transferred to the customer and therefore they are now spread over the expected life of the contract with the customer (i.e the membership life).

Revenue recognition from contract modifications

In relation to contract modifications, AASB 15 requires customer approval, which is a more prudent criteria than the probability requirement in the previous standards and has resulted in deferral of revenue where unapproved works have been performed.

Transfer of control to a customer – over time or at a point in time

AASB 15 has specific criteria regarding whether control is transferred over time or at a point in time. Council has reviewed its contracts and concluded that the criteria for recognition over time is not met in some circumstances. In such cases, revenue and related costs will be recognised at the delivery of each separate performance obligation instead of over the contract using a single margin.

Principal v agent

Prior to adoption of AASB 15, the Council had assessed that they were a principal in transactions where another party was involved in providing the goods or services, including pass-through grants.

Under AASB 15, the indicators of a principal have changed and there are now a number of performance obligations within grant agreements where the Council is acting as an agent as the only obligation is to transfer the funds to a third party. The result is that Council can only recognise the "commission" to which they are entitled rather than the gross revenue and expenses. There is no change to reported profit.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Licences

Council has reviewed the licences it grants and considers that all licences are either short-term or low value and elects to recognise all revenue from licences up-front rather than spreading them over the life of the licence.

Prepaid rates

Under AASB 1004, rates were recorded as revenue at the earliest of receipt of the funds from the ratepayer and the beginning of the rating period. Under AASB 1058, prepaid rates are recognised as a financial liability until the beginning of the rating period.

Grants – operating

Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 15, where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is either recognised over time as the work is performed, or recognised at the point in time that the control of the services passes to the customer.

Grants – capital

Under AASB 1004, most grant monies were recorded as revenue on receipt. Under AASB 1058, where Council has received assets (including cash) to acquire or construct a non-financial asset, the asset is to be controlled by Council and the contract is enforceable, then the asset is recognised as a contract liability on receipt and recorded as revenue until the performance obligation to acquire or construct the asset is completed.

Changes in presentation

In addition to the above changes in accounting policies, the Council has also amended the presentation of certain items to align them with the requirements of AASB 15 and AASB 1058:

- Additional line items of contract assets, contract cost assets and contract liabilities have been created (where applicable).

\$ '000	Balance at 1 July 2019
Opening contract balances at 1 July 2019	
Contract liabilities	
– Under AASB 1058	8,541
Total Contract liabilities	<u>8,541</u>

Comparison of financial statement line items under AASB 15 compared to previous standards for the current year

The following tables show the impact of adopting AASB 15 and AASB 1058 on the Council's financial statements for the year ended 30 June 2020.

Statement of Financial Position

\$ '000	Carrying amount per Statement of Financial Position under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Carrying amount under previous revenue standards	Notes
Current assets					
Cash and cash equivalents	43,220	–	–	43,220	
Investments	382,061	–	–	382,061	
Receivables	16,229	–	–	16,229	
Inventories	183	–	–	183	
Other	682	–	–	682	

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Carrying amount per Statement of Financial Position under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Carrying amount under previous revenue standards	Notes
Total current assets	442,375	–	–	442,375	
Current liabilities					
Payables ¹	28,399	72	–	28,471	
Contract liabilities ¹	5,423	(72)	(5,351)	–	
Lease liabilities	42	–	–	42	
Borrowings	719	–	–	719	
Provisions	22,689	–	–	22,689	
Total current liabilities	57,272	–	(5,351)	51,921	
Non-current assets					
Investments	12,096	–	–	12,096	
Infrastructure, property, plant and equipment	1,452,902	–	–	1,452,902	
Intangible assets	1,592	–	–	1,592	
Right of use assets	42	–	–	42	
Investments accounted for using equity method	5,003	–	–	5,003	
Total non-current assets	1,471,635	–	–	1,471,635	
Non-current liabilities					
Borrowings	2,165	–	–	2,165	
Provisions	5,086	–	–	5,086	
Total Non-current liabilities	7,251	–	–	7,251	
Net assets	1,849,487	–	5,351	1,854,838	
Equity					
Accumulated surplus	1,763,689	–	–	1,763,689	
Revaluation reserves	85,798	–	–	85,798	
Council equity interest	1,849,487	–	–	1,849,487	
Total equity	1,849,487	–	–	1,849,487	

1. Transfer of part of the contract liability to income in advance and elimination of contract liability which arises under AASB 15 for funds received to construct an asset to be controlled by Council and other funds under AASB 15 which have been received prior to the satisfaction of performance obligations.

Income Statement

\$ '000	Income Statement and comprehen- sive income under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Income Statement and comprehen- sive income under previous revenue standards	Notes
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Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Income Statement and comprehensive income under AASB 15 and AASB 1058	Reclassification	Remeasurement	Income Statement and comprehensive income under previous revenue standards	Notes
<u>Income from continuing operations</u>					
Rates and annual charges	124,274	–	–	124,274	
User charges and fees	13,540	–	–	13,540	
Other revenues	14,146	–	–	14,146	
Grants and contributions provided for operating purposes	11,504	–	–	11,504	
Grants and contributions provided for capital purposes ²	42,303	–	3,191	45,494	
Interest and investment income	7,853	–	–	7,853	
Net gains from the disposal of assets	1,575	–	–	1,575	
Rental income	1,362	–	–	1,362	
Total Income from continuing operations	216,557	–	3,191	219,748	
<u>Expenses from continuing operations</u>					
Employee benefits and on-costs	68,124	–	–	68,124	
Borrowing costs	177	–	–	177	
Materials and contracts	58,477	–	–	58,477	
Depreciation and amortisation	25,559	–	–	25,559	
Other expenses	16,559	–	–	16,559	
Net share of interests in joint ventures and associates using the equity method	117	–	–	117	
Total Expenses from continuing operations	169,013	–	–	169,013	
Total Operating result from continuing operations	47,544	–	3,191	50,735	
Net operating result for the year	47,544	–	3,191	50,735	
Total comprehensive income	99,036	–	–	99,036	

2. Difference in revenue between recognition on receipt under the old standards and as / when performance obligations are met under new standards.

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

Statement of Financial Position

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Contract assets	–	–	–
Total assets	–	–	–
Contract liabilities	–	8,541	8,541
Total liabilities	–	8,541	8,541

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Accumulated surplus	–	(8,541)	(8,541)
Total equity	–	(8,541)	(8,541)

(ii) AASB 16 Leases**Council as a lessee**

Under AASB 117, Council assessed whether leases were operating or finance leases, based on its assessment of whether the significant risks and rewards of ownership had been transferred to Council or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low-value assets).

Council has used the exception to lease accounting for short-term leases and leases of low-value assets, and the lease expense relating to these leases is recognised in the Income Statement on a straight-line basis.

Practical expedients used on transition

AASB 16 includes a number of practical expedients which can be used on transition. Council has used the following expedients:

- Contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16.
- Lease liabilities have been discounted using the Council's incremental borrowing rate at 1 July 2019.
- Right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjustment by the any prepaid or accrued lease payments.
- A single discount rate was applied to all leases with similar characteristics.
- The right-of-use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right-of-use asset.
- Excluded leases with an expiry date prior to 30 June 2020 from the Statement of Financial Position, and lease expenses for these leases have been recorded on a straight-line basis over the remaining term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Financial statement impact of adoption of AASB 16

Council has recognised right-of-use assets and lease liabilities of \$125k at 1 July 2019 for leases previously classified as operating leases, or leases that are significantly below market value which were previously off balance sheet.

The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 3.95%.

\$ '000	Balance at 1 July 2019
Operating lease commitments at 30 June 2019 per Council financial statements	209

Reconciliation of lease liabilities recognised on adoption of AASB 16 Leases

Operating lease commitments discounted using the incremental borrowing rate at 1 July 2019	209
Less:	
Leases for low-value assets included in commitments note	(84)
Lease liabilities recognised at 1 July 2019	125

Council as a lessor

For the arrangements where Council is a lessor, there are no significant accounting policy changes on adoption of AASB 16 except for sub-leases, which have now been classified in relation to the right-of-use asset under the head lease rather than the underlying asset.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Statement of cash flow information

\$ '000	Notes	2020	2019
(a) Reconciliation of cash and cash equivalents			
Total cash and cash equivalents per Statement of Financial Position	7(a)	43,220	57,610
Balance as per the Statement of Cash Flows		43,220	57,610
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		47,544	39,792
Adjust for non-cash items:			
Depreciation, amortisation and impairment		25,559	25,070
Net losses/(gains) on disposal of assets		(1,575)	2,242
Non-cash contributions and dedications		(6,729)	(3,210)
Adoption of AASB 15/1058		(8,541)	–
Decrements/(reversal of previous revaluation decrements) from revaluations			
– Investments classified as ‘at fair value’ or ‘held for trading’		251	81
– Revaluation decrements / impairments of IPP&E direct to P&L		–	1,359
– Other adjustment to receivables impairment provision AASB9		–	(133)
Amortisation of premiums, discounts and prior period fair valuations			
– Interest exp. on interest-free loans received by Council (previously fair valued)		8	15
Share of net (profits) or losses of associates/joint ventures using the equity method		117	(519)
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		(367)	1,963
Increase/(decrease) in provision for impairment of receivables		41	83
Decrease/(increase) in inventories		(23)	79
Decrease/(increase) in other assets		(285)	154
Increase/(decrease) in payables		1,098	(3,666)
Increase/(decrease) in accrued interest payable		–	(3)
Increase/(decrease) in other accrued expenses payable		635	315
Increase/(decrease) in other liabilities		(952)	(2,125)
Increase/(decrease) in contract liabilities		5,423	–
Increase/(decrease) in employee benefits		(993)	454
Increase/(decrease) in other provisions		(375)	168
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		60,836	62,119
(c) Non-cash investing and financing activities			
Other dedications		6,729	3,210
Total non-cash investing and financing activities		6,729	3,210

Refer to Note 14 for information on acquisition of assets under leases.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Interests in other entities

Interests in joint arrangements

(a) Net carrying amounts – Council's share

\$ '000	Nature of relationship	Measurement method	2020	2019
Civic Risk Mutual (United Independent Pools)	Joint Venture	Equity method	545	536
Civic Risk Mutual (Metropool)	Joint Venture	Equity method	4,130	4,758
Bayside Garden Centre	Joint Venture	Equity method	328	293
Total carrying amounts – material joint ventures			5,003	5,587

(b) Details

	Principal activity	Place of business
Civic Risk Mutual (United Independent Pools)	Liability insurance & risk management	Penrith, NSW
Civic Risk Mutual (Metropool)	Liability insurance & risk management	Penrith, NSW
Bayside Garden Centre	Wholesale & retail Nursery	Kogarah, NSW

(c) Relevant interests and fair values

\$ '000	Interest in outputs		Interest in ownership		Proportion of voting power	
	2020	2019	2020	2019	2020	2019
Civic Risk Mutual (United Independent Pools)	8.0%	8.0%	8.0%	8.0%	5.0%	6.0%
Civic Risk Mutual (Metropool)	32.0%	33.0%	32.0%	33.0%	17.0%	17.0%
Bayside Garden Centre	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Interests in other entities (continued)

(d) Summarised financial information for joint ventures

\$ '000	Civic Risk Mutual (United Independent Pools)		Civic Risk Mutual (Metropool)		Bayside Garden Centre	
	2020	2019	2020	2019	2020	2019
Statement of financial position						
Current assets						
Cash and cash equivalents	6,177	1,813	9,281	49	304	293
Other current assets	5,924	7,215	5,781	10,106	213	169
Non-current assets	5,102	5,368	6,711	12,766	144	158
Current liabilities						
Current financial liabilities (excluding trade and other payables and provisions)	5,923	4,827	1,762	1,312	–	7
Other current liabilities	489	345	1,689	311	25	46
Non-current liabilities						
Non-current financial liabilities (excluding trade and other payables and provisions)	3,635	2,279	5,558	6,650	–	–
Net assets	7,156	6,945	12,764	14,648	636	567
Reconciliation of the carrying amount						
Opening net assets (1 July)	6,945	8,469	14,648	13,549	567	514
Profit/(loss) for the period	211	(1,524)	(289)	1,099	126	87
Dividends paid	–	–	–	–	(35)	(34)
Other adjustments to equity	–	–	(1,595)	–	–	–
Closing net assets	7,156	6,945	12,764	14,648	658	567
Council's share of net assets (%)	7.6%	7.7%	32.4%	32.5%	51.6%	51.7%
Council's share of net assets (\$)	544	535	4,136	4,761	340	293
Statement of comprehensive income						
Income	14,474	11,320	1,845	2,116	1,001	1,124
Interest income	205	448	271	1,010	3	–
Other expenses	(14,468)	(13,292)	(2,405)	(2,030)	(877)	(539)
Profit/(loss) from continuing operations	211	(1,524)	(289)	1,096	127	585
Profit/(loss) for the period	211	(1,524)	(289)	1,096	127	585
Total comprehensive income	211	(1,524)	(289)	1,096	127	585
Share of income – Council (%)	4.3%	6.6%	55.8%	29.8%	50.0%	50.0%
Profit/(loss) – Council (\$)	9	(101)	(161)	327	64	293
Total comprehensive income – Council (\$)	9	(101)	(161)	327	64	293
Dividends received by Council	–	–	467	–	–	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Interests in other entities (continued)

Accounting policy for joint arrangements

The council has determined that it has only joint ventures.

Joint ventures:

Interests in joint ventures are accounted for using the equity method in accordance with *AASB 128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses.

The Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Commitments

\$ '000	2020	2019
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(a) Capital commitments (exclusive of GST)

Capital expenditure committed for at the reporting date, but not recognised in the financial statements are payable as follows:

Property, plant and equipment

Buildings	10,431	9,131
Plant and equipment	721	771
Road infrastructure	3,573	3,255
Infrastructure Works	19,460	14,630
Information Management	1,393	260
Other	25	2
Total	35,603	28,049

These expenditures are payable as follows:

Within the next year	33,873	28,049
Later than one year and not later than five years	1,730	–
Total payable	35,603	28,049

Details of capital commitments

Capital commitments are based upon the completion of Council's capital works program which has commenced.

\$ '000	2020	2019
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(b) Non-cancellable operating lease commitments (2019 only)

a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:

Within the next year	–	104
Later than one year and not later than 5 years	–	105
Total	–	209

Refer to Note 14 for information relating to leases for 2020.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Contingencies

Liabilities not recognised**(i) Defined benefit 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; and
- 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 standard employer contributions and additional lump sum contributions to the fund.

The standard 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
Division C	2.5% salaries
Division D	1.64 times employee contributions

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2018 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2020 was \$1,010,495. The last valuation of the Scheme was performed by Mr Richard Boyfield (FIAA) on 30 June 2019, and covers the period ended 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$549,600. Council's expected contribution to the plan for the next annual reporting period is \$936,132.

The estimated employer reserves financial position for the pooled employees at 30 June 2020 is:

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Contingencies (continued)

Employer reserves only *	\$millions	Asset Coverage
Assets	1,695.2	
Past Service Liabilities	1,773.2	95.6%
Vested Benefits	1,757.5	96.5%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of \$931,132 as at 30 June 2020.

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

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

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% 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) CivicRisk Metro (Formerly Metro Pool)

Council is a member of CivicRisk Metro, a joint venture of seven local councils in New South Wales.

It was established in 1990 to allow sharing of public liability and professional indemnity risks of its member councils.

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

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

(iii) CivicRisk Mutual (Formerly United Independent Pools (UIP))

Council is a member of CivicRisk Mutual, a joint venture, incorporated in July 2005 by CivicRisk West (formerly West Pool) and CivicRisk Metro (formerly Metro Pool).

CivicRisk Mutual "pools" the Industrial Special Risk, commercial motor property damage, Councillors', Directors' and Officers'/Statutory Liability and Fidelity Guarantee/Crime/Cyber risks of its 17 member Councils. It also undertakes various other activities, including running risk management forums and the bulk purchase of certain other insurances.

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

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

(iv) StateCover Limited

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Contingencies (continued)

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.

(v) Other guarantees

Council has a bank guarantee of \$453k related to its discontinued Airport Business Unit and is seeking its release.

2. Other liabilities

(i) Remediation

The Council as part of past Council operations may have remediation liabilities. While some provision has been made in the accounts for this, there is the potential for further exposure to losses not already provided for.

(ii) 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.

(iii) S94 Plans

Council levies section 94/94A contributions upon various development across the Council area through the required contribution plans.

As part of these plans, Council has received funds for which it will be required to expend the monies in accordance with those plans.

As well, these plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's general funds.

These future expenses do not yet qualify as liabilities as of the reporting date, but represent Council's intention to spend funds in the manner and timing set out in those plans.

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

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

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

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

(v) ICAC investigation Operation Ricco

ICAC's investigation of allegations of fraud and corruption identified significant weaknesses in the former City of Botany Bay Council's internal controls. The systematic nature of the breakdown in governance may result in liabilities relating to past decisions or actions which are unknown at reporting date.

There is also potential future expenses relating to the legal recovery actions which may not be fully recoverable.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Contingencies (continued)

ASSETS NOT RECOGNISED

(i) Legal recoveries of fraud

Legal recovery actions are being progressed against persons for recovery of monies identified by the ICAC Operation Ricco and by Council as fraud against the former City of Botany Bay Council. Outcomes cannot be reliably measured at time of reporting resulting in a contingent asset relating to legal recoveries and insurance settlements.

(ii) Legal actions

Council has provided for some legal settlements, but is currently defending these legal claims which are potential contingent assets if successful.

(iii) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(iv) 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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Financial risk management

Risk management

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 2020	Carrying value 2019	Fair value 2020	Fair value 2019
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	43,220	57,610	43,220	57,610
Receivables	16,229	15,903	16,229	15,903
Investments				
– 'Financial assets at amortised cost'	378,000	318,000	378,000	318,000
Fair value through profit and loss				
Investments				
– 'Designated at fair value on initial recognition'	16,157	45,608	16,157	45,608
Total financial assets	453,606	437,121	453,606	437,121
Financial liabilities				
Payables	28,399	26,544	28,399	26,544
Loans/advances	2,884	3,869	2,884	3,869
Lease liabilities	42	–	42	–
Total financial liabilities	31,325	30,413	31,325	30,413

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 held-to-maturity 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) **'available-for-sale'** – 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:

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Financial risk management (continued)

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

(a) Market risk – price risk and interest rate risk

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.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2020				
Possible impact of a 10% movement in market values	1,616	1,616	(1,616)	(1,616)
Possible impact of a 1% movement in interest rates	3,780	3,780	(3,780)	(3,780)
2019				
Possible impact of a 10% movement in market values	4,560	4,560	(4,560)	(4,560)
Possible impact of a 1% movement in interest rates	3,180	3,180	(3,180)	(3,180)

(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, other than Council has significant credit risk exposures in its local area given the nature of the business.

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

The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Financial risk management (continued)

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – 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 the payment of debt.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2020						
Gross carrying amount	52	6,156	1,561	1,258	592	9,619
2019						
Gross carrying amount	44	5,555	1,193	1,211	518	8,521

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2020 is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2020						
Gross carrying amount	4,699	659	300	235	1,910	7,803
ECL provision	–	–	–	–	–	–
2019						
Gross carrying amount	6,581	125	53	101	1,673	8,533
ECL provision	–	–	–	–	–	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Financial risk management (continued)

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk – 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 maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. 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 and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2020							
Trade/other payables ¹	0.00%	15,610	11,871	–	–	27,481	27,481
Loans and advances	4.31%	–	719	2,165	–	2,884	2,884
Total financial liabilities		15,610	12,590	2,165	–	30,365	30,365
2019							
Trade/other payables ¹	0.00%	16,706	9,838	–	–	26,544	26,544
Loans and advances	4.53%	–	301	2,045	1,523	3,869	3,869
Total financial liabilities		16,706	10,139	2,045	1,523	30,413	30,413

Loan agreement breaches

No breaches to loan agreements have occurred during the reporting year.

(1) Excludes prepaid rates as this is not a financial liability.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Material budget variations

Council's original financial budget for 19/20 was adopted by the Council on 12/06/2019 and is unaudited.

While the Income Statement included in this General Purpose Financial Statements must disclose the original budget adopted by Council, the Local Government Act 1993 requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Material variations represent those variances between the original budget figure and the actual result that amount to **10%** or more.

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

\$ '000	2020 Budget	2020 Actual	2020 ----- Variance -----		
REVENUES					
Rates and annual charges	118,010	124,274	6,264	5%	F
User charges and fees	12,114	13,540	1,426	12%	F
The favourable variance to budget is mainly attributed to additional income for NBN road restorations works undertaken by Council. The increased income is offset by an equal amount in increased costs for the works undertaken.					
Other revenues	13,048	14,146	1,098	8%	F
Operating grants and contributions	11,282	11,504	222	2%	F
Capital grants and contributions	24,401	42,303	17,902	73%	F
In addition to increased grant funding, the favourable variance to budget is mainly attributed to the higher value of non-cash dedications and contributed assets which are recognised at fair market value at the time Council obtained control of the underlying assets.					
Interest and investment revenue	10,405	7,853	(2,552)	(25)%	U
The unfavourable variance to original budget is primarily attributed to the steep decline in average interest rates during the year as a result of RBA monetary policy. Council has been progressively revising its original budget estimates to match the reduction on average interest rates through quarterly reviews.					
Net gains from disposal of assets	–	1,575	1,575	∞	F
Rental income	1,482	1,362	(120)	(8)%	U
EXPENSES					
Employee benefits and on-costs	72,080	68,124	3,956	5%	F
Borrowing costs	167	177	(10)	(6)%	U
Materials and contracts	45,620	58,477	(12,857)	(28)%	U
The unfavourable variance to budget is mainly attributed to increased contractor costs including additional NBN road restorations works, as well as ongoing compliance and consultancy costs.					
Depreciation and amortisation	20,735	25,559	(4,824)	(23)%	U
The unfavourable variance to budget is mainly due to revaluation of Roads, Footpaths, Other road assets and Stormwater drainage, more than originally anticipated.					
Other expenses	19,530	16,559	2,971	15%	F
The favourable outcome is largely contributed by savings realised from street lighting cost savings initiatives (i.e. Lighting the Way Project which saw the replacement of the city's street lighting network being fitted with more energy efficient LED					

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Material budget variations (continued)

\$ '000	2020 Budget	2020 Actual	2020 ----- Variance -----	
light bulbs).				
Joint ventures and associates – net losses	–	117	(117)	∞ U

STATEMENT OF CASH FLOWS

Cash flows from operating activities	28,964	60,836	31,872	110%	F
Increased cash flows from operating activities is attributed primarily to increased and advanced receipts of certain grants (e.g. financial assistance grant).					
Cash flows from investing activities	(54,104)	(74,150)	(20,046)	37%	U
Cashflows from investing activities are lower than forecast primarily as a result of COVID 19 impacting upon and delaying the completion / progression of a number of capital projects. The unspent budget for ongoing / delayed capital works have been carried over into the 2020/21 budget to align it with expected completion timeframes.					
Cash flows from financing activities	(992)	(1,076)	(84)	8%	U

Note 24. Discontinued operation

No discontinued operations were noted during the year ended 30 June 2020.

During the prior year, Council ceased to operate the Airport Business Unit from 30/09/2018. This operation provided maintenance services for Sydney Airport and the majority of operating staff transitioned to the new operator or were absorbed in Council's general business operations. There were no sale proceeds for this operation as it was a service delivery operation.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement

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

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

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).

(1) Assets and liabilities that have been measured and recognised at fair values

2020	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Financial assets					
Investments					
	30/06/2019	–	52,365	–	52,365
	30/06/2019	8	–	–	8
		8	52,365	–	52,373
Infrastructure, property, plant and equipment					
	30/06/2020	–	–	13,843	13,843
	31/03/2020	–	228,978	136,580	365,558
	30/06/2020	–	–	14,135	14,135
	30/06/2020	–	–	128	128
	30/06/2020	–	–	263	263
	30/06/2020	–	–	1,391	1,391
	1/07/2019	–	–	157,451	157,451
	10/09/2018	–	–	1,500	1,500
	10/09/2016	–	–	173,136	173,136
	30/06/2020	–	–	–	–
	30/06/2019	–	–	8,836	8,836
	30/06/2020	–	–	354,948	354,948
	30/06/2020	–	–	9,428	9,428
	30/06/2020	–	–	7,877	7,877
	30/06/2020	–	–	75,637	75,637
	30/06/2020	–	–	61,823	61,823
	1/07/2019	–	–	99,803	99,803
	10/09/2016	–	–	6,327	6,327
	01/07/2019	–	–	3,786	3,786
	30/06/2020	–	–	18,409	18,409
	30/06/2019	–	–	6,317	6,317
	30/06/2019	–	–	72,306	72,306
		–	228,978	1,223,924	1,452,902

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

2019	Date of latest valuation	Fair value measurement hierarchy			Total Restated	
		Level 1 Quoted prices in active mkt	Level 2 Significant observable inputs Restated	Level 3 Significant unobservable inputs Restated		
Recurring fair value measurements						
Financial assets						
Investments						
	– ‘Designated at fair value on initial recognition’	30/06/19	–	45,597	–	45,597
	– ‘Financial assets at fair value through other comprehensive income’	30/06/19	11	–	–	11
Total financial assets			11	45,597	–	45,608
Infrastructure, property, plant and equipment						
	Work in progress	30/06/19	–	–	8,460	8,460
	Operational land	10/09/16	–	328,858	–	328,858
	Plant and equipment	30/06/19	–	–	14,692	14,692
	Office equipment	30/06/19	–	–	360	360
	Furniture and fittings	30/06/19	–	–	345	345
	Library books	30/06/19	–	–	1,364	1,364
	Community land	10/09/16	–	–	160,764	160,764
	Land improvements	10/09/16	–	–	1,108	1,108
	Buildings	10/09/16	–	–	172,912	172,912
	Other structures	30/06/19	–	–	8,273	8,273
	Roads	10/09/16	–	–	333,418	333,418
	Car Parks		–	–	8,289	8,289
	Bridges	10/09/16	–	–	7,835	7,835
	Footpaths	10/09/16	–	–	59,473	59,473
	Bulk Earthworks	10/09/16	–	–	63,018	63,018
	Stormwater Drainage	10/09/16	–	–	101,122	101,122
	Swimming Pools	10/09/16	–	–	6,307	6,307
	Land under roads	10/09/16	–	–	2,801	2,801
	Other road assets	10/09/16	–	–	22,994	22,994
	Other infrastructure assets	30/06/19	–	–	2,965	2,965
	Openspace / recreation assets	30/06/19	–	–	66,464	66,464
Total infrastructure, property, plant and equipment			–	328,858	1,042,964	1,371,822
Non-current assets classified as ‘held for sale’						
	Land	10/09/16	–	2,190	–	2,190
Total NCA’s classified as ‘held for sale’			–	2,190	–	2,190

Note that capital WIP is not included above since it is carried at cost.

(2) Valuation techniques used to derive level 2 and level 3 fair values

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:

Level 1 measurements

Financial assets

The Council’s financial assets relates to its investments in short term deposits, held to maturity and floating rate notes linked to the relevant investment period’s (mid) Bank Bill Swap rates (BBSW). Council receives indicative market valuation advice from the investment banks. The indicative valuations are based upon recent comparative market based evidence. The information

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

included under 7(b) is considered sufficient to meet the Fair Value disclosures requirements hence additional information is not included under this note.

Level 2 measurements

Infrastructure, property, plant and equipment (IPP&E)

Work in Progress (IPPE)

The Work in progress relating to IPPE assets are valued at cost in Council's books and reported at Fair Value in the notes due to the nature of the items. The cost of these assets are based on current invoices and contracts, which are based on observable inputs therefore placing the IPPE WIP in Level 2.

Operational Land

The Council engages external, independent and qualified valuers to determine the fair value of the Council's Operational Land.

The fair value of Operational Land has been determined by referencing it to current prices in an active market for similar properties. Where such information is not available, current prices in an active market for properties of different nature or recent prices of similar properties in less active markets, adjusted to reflect those differences are considered. Appropriate adjustments are also made for the inherent features of the property such as fire-prone, flood zonings and usability of the land.

Operational land assets are categorised as Level 2 and level 3 as determined by the valuation report provided by Australis & Asset Management.

Valuation techniques remained the same for this reporting period.

Operational land was last revalued at 31 March 2020

Level 3 measurements

Infrastructure, property, plant and equipment (IPP&E)

Plant & Equipment, Office Equipment, and Furniture & Fittings

This asset category includes:

Plant & Equipment – Motor Vehicles, trucks, mowers, ancillary equipment

Office Equipment – Computer equipment

Furniture & Fittings – Chairs, desks, cabinets, display systems.

These assets are valued at cost in Council's books and reported at Fair Value in the notes due to the nature of the items. The cost of these assets are based on current invoices and contracts, which are based on observable inputs, however the remaining useful life and residual value is based on internal factors which are unobservable in the market therefore placing these assets in Level 3. Valuation techniques remained the same for this reporting period.

Library Books

This asset category comprises of assets such as library books, journals, magazines, CDs and DVDs.

The library books are reported at Fair Value in the notes however, due to the nature of these items they are valued at cost. There are no major variances between the fair value and carrying amount of these assets. The cost of these assets are based on current invoices and contracts, which are based on observable inputs, however the remaining useful life is based on internal factors which are unobservable in the market making it a level 3 asset. Valuation techniques remain the same for this reporting period.

Land Under Roads

Land Under Roads identified as roads constructed post 30/6/2008 has been valued based on Municipal Average Land Rate discounted by 90%. Council has elected to only recognise land under roads for new roads constructed after 30/6/2008.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

The Council uses Local Government Area rateable land values provided by the NSW Valuer-General to determine the fair value of the Council's Land Under Roads (LUR) assets.

The urban Average Rateable Value per hectare within each Local Government Area (LGA) is adjusted by an "open spaces ratio" to approximate fair value (unimproved and pre-subdivision land).

The urban Average Rateable Value by LGA is derived from data provided by the Valuer – General. Measurement of land area in situ under roads.

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable.

Land Under Roads was last revalued at 1 July 2019

Intangible assets

Intangible assets are measured initially at cost and amortised on a systematic basis over their useful lives. After initial recognition, the Council measures an intangible asset at cost less accumulated amortisation and impairment losses. Significant unobservable inputs considered in the assessment these assets remaining useful life, pattern of consumption, technological obsolescence and thus residual value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Community Land

The Council engages the Valuer General of New South Wales to determine the fair value of the Council's Community Land.

The fair value for Community Land has been determined using an Unimproved Capital Value, derived from the Valuer General's valuation performed for rating purposes, and applying to the total area. Given the nature of Community land, comparable sales data is generally not available. As the Valuer General's valuation considers land in all zoning, average unit derived from Valuer General's valuation is considered the most practicable approach to valuing Community Land.

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Community land was last revalued at 1 July 2019.

Infrastructure assets

The Council engages external, independent and qualified valuers to determine the fair value of the Council's Infrastructure assets. Infrastructure assets were last revalued by independent valuers on dates as specified below.

Generally the nature of infrastructure assets requires that they are valued by gross replacement value using the application of unit rates. Unit rates are developed by summing each component which goes into producing a unit (be it metres, square metres, tonnes, etc) of an asset. The major components of any asset are the raw materials, plant, labour and indirect costs (overheads). These unit costs are then applied to known measurements of the assets to produce a replacement cost, which is then depreciated to estimate the Fair Value.

The raw cost of material, as well as plant and labour hire rates, are established either through communicating directly with suppliers and obtaining quoted prices, by using cost guides such as the Rawlinsons' Construction Handbook and through reviewing contract quotes and prices obtained by Council. Overheads are estimated using industry standards.

Useful lives are a measure of the estimated time an asset or asset component is expected to be available for use by an entity. It should be noted that in reality, no two assets provide the same useful life due to varying usage, levels of service requirements and obsolescence factors.

Our useful lives are determined based on guidance from the Institute of Public Works Engineering Australia's (IPWEA) practice note 12. The useful lives used in this valuation have been tailored to the entity based on our assessment of the specific assets in question.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

The remaining lives used in the depreciation calculations are estimated using three different methods depending on the available data:

- Condition;
- Known Age; and
- Estimated Age.

Ideally, where both the condition and age of the asset are known, these two inputs are used in conjunction to determine the appropriate level of accumulated depreciation. If the asset is determined to be in an "average" condition for its age, the calculation reverts to the construction year. However if the asset is found to be in better or worse condition for its age, the remaining life is adjusted accordingly.

Where only condition of the asset is known from the Council's / Valuer's inspection or where detailed condition reports have been prepared, the remaining life is dependent on the recorded condition, using a sliding scale. Where detailed condition is not available the remaining life is estimated using the current age of the assets, adjusted for obsolescence.

Where neither the condition nor the age are known, assumptions are made as the age and condition of the assets in collaboration with Council staff, in order to obtain a current replacement cost which reasonably reflects the value of the asset.

Roads, Other Road Assets & Footpaths

Road assets are assets with the primary function of enabling transportation of vehicles. The asset register system adopted has a hierarchical structure in which all Roads are identified by name and number. Each road is then subdivided into a number of segments based on length, geometry and change of structure or traffic. Some roads may have only one segment. Measurement is derived from spatial modelling of the assets in Council's GIS (geographical information system). The components located within the road segment are as follows.

- Road Surface (surface)
- Road pavement structure (pavement)
- Road bulk earthworks (bulk earthworks)
- Kerb and gutter

Other Road Assets are assets supporting the primary road function, which includes:

- Bus shelters
- Centre Medians
- Crash Barriers
- Pedestrian Refuges
- Retaining Walls-Roads
- Roundabouts
- Speed Humps and Thresholds
- Street Furniture
- Street Lighting
- Traffic Calming Devices
- Traffic Islands
- Traffic Management Devices

Other Road Assets may be lineal features, area features or point features. Measurement is derived from spatial modelling of the assets in Council's GIS (geographical information system).

Footpaths include pathways that used by pedestrians and cyclists, as pedestrian only paths, cyclist only paths or shared paths. Footpaths are categorised by material. Footpaths are not componentised. Measurement is derived from spatial modelling of the assets in Council's GIS (Geographical information system).

The valuation of Roads, Other Road Assets and Footpaths using a gross replacement value was conducted by AssetVal as at 30 June 2020. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, and depreciated value.

These asset classes are categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

Bridges

Bridges were last revalued by APV Valuers & Asset Management on 10 September 2016.

Bridges include road bridges, foot bridges and also large road culverts. A road culvert is determined to be a bridge if the culvert supports a road and the length of the culvert is 6 metres or greater, measured along the centre line of the carriageway.

Bridges are valued using condition and age based methodology.

Stormwater Drainage

The stormwater drainage network comprises the following types of assets:

- Stormwater pipes
- Stormwater channels – earth lined
- Stormwater channels – concrete lined
- Stormwater pits
- Gross pollutant traps (GPTs), and stormwater quality improvement devices (SQIDs)
- Flood management devices

Measurement is derived from spatial modelling of the assets in Council's GIS (geographical information system).

The valuation of Stormwater Drainage using a gross replacement value was conducted by AssetVal as at 1 July 2019.

Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, and depreciated value.

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable.

Buildings

The Council engages external, independent and qualified valuers to determine the fair value of the Council's buildings. Buildings were last revalued on 10 September 2016 and the fair values were determined by APV Valuers & Asset Management.

Gross Value of each building, which is obtained by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. The valuation aspects are generally, but not limited to the location, size, condition, style and utility of the asset. Replacement cost, asset condition, remaining useful life and building components are some of the inputs used in fair value determination. The key unobservable input being the rate square metre has been benchmarked to construction costs of similar properties across the industry.

This asset class is categorised as Level 3 as some of the above mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Further details relating to the rate per square metre has been provided below.

Open Space/Recreation Assets (Note: now sub-group of Infrastructure)

Open space and recreational infrastructure assets are those that enables recreational, leisure and sporting opportunities at parks, reserves or sportsgrounds. This is a broad category and includes most infrastructure located in parks, reserves, sportsgrounds and sports facilities such as barbeques, barbeque shelters, bins, lighting, irrigation, electrical equipment, park furniture, park fixtures, retaining walls, landscape edging, bollards, fencing, signs, public art, playground equipment, fitness facilities, sports tracks, fields and courts.

The valuation of Open Space/Recreation Assets using a gross replacement value was conducted by Rapid Maps as at 30 June 2019. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, remaining useful life, and depreciated value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

Other Structures (Note: now sub-group of Infrastructure)

Other Structures are those large and significant structures and shelters greater than 30m² but not those already included within the Buildings Class.

The valuation of Other Structures using a gross replacement value was conducted by Rapid Maps as at 30 June 2019. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, remaining useful life, and depreciated value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Other Infrastructure Assets (Note: now sub-group of Infrastructure)

Other Infrastructure assets include jetties, boat ramps, sea walls, viewing decks, boardwalks and retaining wall within Parks and Reserves.

The valuation of Other Infrastructure Assets using a gross replacement value was conducted by Rapid Maps as at 30 June 2019. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, remaining useful life, and depreciated value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Swimming Pools (Note: now sub-group of Infrastructure)

Assets within this class are comprised of swimming pools and associated structures.

The valuation of the swimming pools using cost approach was conducted by APV Valuers and Asset Management on 10 September 2016. Significant unobservable inputs considered in the valuation of these assets are remaining useful life, pattern of consumption, dimensions, components, asset condition and residual value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

(3) Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Plant and equipment	Office equipment	Furniture and fittings	Library books	Community Land
2019					
Opening balance	11,666	533	445	1,474	157,920
Purchases (GBV)	7,561	71	–	452	4,203
Disposals (WDV)	(1,475)	–	–	–	–
Depreciation and impairment	(3,060)	(244)	(100)	(562)	(1,359)
Closing balance	14,692	360	345	1,364	160,764
2020					
Opening balance	14,692	360	345	1,364	160,764
Transfers from/(to) another asset class	–	–	–	–	(15,392)
Purchases (GBV)	3,528	–	11	578	2,320
Disposals (WDV)	(924)	–	–	–	–
Depreciation and impairment	(3,161)	(232)	(93)	(551)	–
FV gains – other comprehensive income	–	–	–	–	9,759
Closing balance	14,135	128	263	1,391	157,451

\$ '000	Land Improve- ments	Buildings	Other assets and other infrastructure	Other structures	Roads and other road assets Restated
2019					
Opening balance	643	170,876	2,155	4,677	367,778
Purchases (GBV)	465	8,462	–	45	6,249
Disposals (WDV)	–	(2,688)	–	–	–
Depreciation and impairment	–	(3,738)	(40)	(193)	(9,326)
FV gains – other comprehensive income	–	–	850	3,744	–
Closing balance	1,108	172,912	2,965	8,273	364,701
2020					
Opening balance	1,108	172,912	2,965	8,273	364,701
Transfers from/(to) another asset class	–	(2,093)	3,351	(96)	2
Purchases (GBV)	392	7,144	95	913	3,685
Disposals (WDV)	–	(206)	–	–	–
Depreciation and impairment	–	(4,622)	(94)	(255)	(7,543)
FV gains – other comprehensive income	–	–	–	–	21,940
Closing balance	1,500	173,135	6,317	8,835	382,785

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Fair Value Measurement (continued)

\$ '000	Bridges	Footpaths	Bulk earthworks and land under roads	Stormwater drainage Restated	Open space recreational assets
2019					
Opening balance	7,791	57,380	65,113	85,198	47,415
Purchases (GBV)	138	3,617	793	719	9,514
Disposals (WDV)	–	–	(87)	–	–
Depreciation and impairment	(94)	(1,524)	–	(1,393)	(3,579)
FV gains – other comprehensive income	–	–	–	16,598	13,114
Closing balance	7,835	59,473	65,819	101,122	66,464
2020					
Opening balance	7,835	59,473	65,819	101,122	66,464
Transfers from/(to) another asset class	–	–	–	–	(1,270)
Purchases (GBV)	155	3,662	363	316	12,005
Depreciation and impairment	(113)	(1,446)	–	(1,636)	(4,892)
FV gains – other comprehensive income	–	13,948	(574)	–	–
Closing balance	7,877	75,637	65,608	99,802	72,307

\$ '000	Swimming pools	Total
2019		
Opening balance	6,393	987,457
Purchases (GBV)	–	42,289
Disposals (WDV)	–	(4,250)
Depreciation and impairment	(86)	(25,298)
FV gains – other comprehensive income	–	34,306
Closing balance	6,307	1,034,504
2020		
Opening balance	6,307	1,034,504
Transfers from/(to) another asset class	106	(15,392)
Purchases (GBV)	–	35,167
Disposals (WDV)	–	(1,130)
Depreciation and impairment	(86)	(24,724)
FV gains – other comprehensive income	–	45,073
Closing balance	6,327	1,073,498

(4) Highest and best use

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

Per LGA 1993, Sect 35, Community land is required to be used and managed in accordance with the plan of management applying to the land and any law permitting the use of the land for a specified purpose or otherwise regulating the use of the land. The fair value of community land is therefore determined using an Unimproved Capital Value derived from the Valuer General's valuation performed for rating purposes.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 26. Related party disclosures

Key management personnel

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	2020	2019
Compensation:		
Short-term benefits	2,227	2,385
Post-employment benefits	206	220
Other long-term benefits	49	55
Total	2,482	2,660

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27. Statement of developer contributions

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.

Summary of contributions and levies

	as at 30/06/19			as at 30/06/20				
	Opening Balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
\$ '000		Cash	Non-cash					
Drainage	21,304	306	–	386	(107)	–	21,889	–
Roads	13,974	1,891	–	221	(3,463)	–	12,623	–
Traffic facilities	40,276	114	–	716	(1,295)	–	39,811	–
Parking	1,153	–	–	21	–	–	1,174	–
Open space	90,064	2,915	–	1,598	(3,375)	–	91,202	–
Community facilities	51,980	1,160	–	941	(144)	–	53,937	–
Other	42,131	9,056	–	759	(377)	–	51,569	–
S7.11 contributions – under a plan	260,882	15,442	–	4,642	(8,761)	–	272,205	–
S7.12 levies – under a plan	13,615	922	–	242	(445)	–	14,334	–
Total S7.11 and S7.12 revenue under plans	274,497	16,364	–	4,884	(9,206)	–	286,539	–
S7.11 not under plans	15	–	–	–	–	–	15	–
S7.4 planning agreements	12,292	2,250	10,071	217	(966)	–	13,793	–
Total contributions	286,804	18,614	10,071	5,101	(10,172)	–	300,347	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27. Statement of developer contributions (continued)

\$ '000	as at 30/06/19						as at 30/06/20	
	Opening Balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S7.11 Contributions – under a plan								
CONTRIBUTION PLAN - S94 CITY WIDE PLAN (former Botany)								
Drainage	6,138	–	–	111	–	–	6,249	–
Traffic facilities	37,619	(45)	–	681	–	–	38,255	–
Open space	32,545	(17)	–	589	–	–	33,117	–
Community facilities	11,691	11	–	212	–	–	11,914	–
Other	11,292	(29)	–	204	–	–	11,467	–
Total	99,285	(80)	–	1,797	–	–	101,002	–
CONTRIBUTION PLAN - MASCOT PRECINCT (former Botany)								
Other	25,733	8,693	–	466	–	–	34,892	–
Total	25,733	8,693	–	466	–	–	34,892	–
CONTRIBUTION PLAN S94 PLAN 2016-2031 (former Botany)								
Traffic facilities	2,657	159	–	35	(1,295)	–	1,556	–
Open space	31,465	1,914	–	546	(2,419)	–	31,506	–
Community facilities	2,563	211	–	45	(144)	–	2,675	–
Other	950	19	–	14	(282)	–	701	–
Total	37,635	2,303	–	640	(4,140)	–	36,438	–
Rockdale Contributions Plan 2016 - Urban Renewal Area (Former Rockdale City Council)								
Drainage	11,240	164	–	204	–	–	11,608	–
Roads	13,974	1,891	–	221	(3,463)	–	12,623	–
Community facilities	33,356	796	–	605	–	–	34,757	–
Other	635	–	–	11	–	–	646	–
Total	59,205	2,851	–	1,041	(3,463)	–	59,634	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27. Statement of developer contributions (continued)

\$ '000	as at 30/06/19						as at 30/06/20		
	Opening Balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)	
		Cash	Non-cash						
Rockdale S94 Contributions Plan 2004 (Former Rockdale City Council)									
Drainage	3,926	142	–	71	(107)	–	4,032	–	
Parking	1,153	–	–	21	–	–	1,174	–	
Open space	26,054	1,018	–	463	(956)	–	26,579	–	
Community facilities	4,370	142	–	79	–	–	4,591	–	
Other	1,905	99	–	34	(95)	–	1,943	–	
Total	37,408	1,401	–	668	(1,158)	–	38,319	–	
Ramsgate Commercial Centre Development Contributions Plan 2006 (Former Rockdale City Council)									
Other	1,616	274	–	30	–	–	1,920	–	
Total	1,616	274	–	30	–	–	1,920	–	
S7.12 Levies – under a plan									
S7.12 Levies									
S94A Levies	13,615	922	–	242	(445)	–	14,334	–	
Total	13,615	922	–	242	(445)	–	14,334	–	

Notes to the Financial Statements
for the year ended 30 June 2020

Note 27. Statement of developer contributions (continued)

\$ '000	as at 30/06/19						as at 30/06/20	
	Opening Balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S7.11 Contributions – not under a plan								
(Former Rockdale City Council)								
Inter-allotment Drainage	15	–	–	–	–	–	15	–
Total	15	–	–	–	–	–	15	–
S7.4 planning agreements								
S7.4 planning agreements								
Other	12,292	2,250	10,071	217	(966)	–	13,793	–
Total	12,292	2,250	10,071	217	(966)	–	13,793	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 28(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2020	Indicator 2020	Prior periods		Benchmark
			2019	2018	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,034	2.33%	4.52%	1.23%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	172,930				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	161,426	75.00%	78.09%	66.95%	>60.00%
Total continuing operating revenue ¹	215,233				
3. Unrestricted current ratio					
Current assets less all external restrictions	87,060	3.62x	4.12x	3.87x	>1.50x
Current liabilities less specific purpose liabilities	24,036				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	29,770	23.76x	25.68x	17.59x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,253				
5. Rates, annual charges, interest and extra charges outstanding percentage					
Rates, annual and extra charges outstanding	9,345	7.02%	6.58%	7.04%	<5.00%
Rates, annual and extra charges collectible	133,029				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	421,220	32.23	29.26	30.56	>3.00
Monthly payments from cash flow of operating and financing activities	13,069	mths	mths	mths	mths

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

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



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Bayside Council

To the Councillors of Bayside Council

Opinion

I have audited the accompanying financial statements of Bayside 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 2020, the Statement of Financial Position as at 30 June 2020, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2020, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Matter

Without modifying my opinion, significant breakdowns in administrative, financial and governance internal controls materially and pervasively impacted the reliability of the Council's financial reporting in previous years. This resulted in a disclaimer of opinion being issued for the 30 June 2019 financial statements.

Other Information

The Council's annual report for the year ended 30 June 2020 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 23 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.



Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

16 October 2020
SYDNEY



Mayor
Bayside Council
PO BOX 21
ROCKDALE NSW 2216

Contact: Karen Taylor
Phone no: 02 9275 7311
Our ref: D2023006/1689

16 October 2020

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2020 Bayside Council

I have audited the general purpose financial statements (GPFS) of the Bayside Council (the Council) for the year ended 30 June 2020 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2020 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.

INCOME STATEMENT

Operating result

	2020	2019*	Variance
	\$m	\$m	%
Rates and annual charges revenue	124.3	117.0	↑ 6.2
Grants and contributions revenue	53.8	45.2	↑ 19.0
Operating result from continuing operations	47.5	39.8	↑ 19.3
Net operating result before capital grants and contributions	5.2	4.6	↑ 13.0

* The 2019 comparatives have been restated to correct a prior period error. Note 17 of the financial statements provides details of the prior period error.

Rates and annual charges revenue (\$124.3 million) increased by \$7.3 million (6.2 per cent) in 2019–20. This was mainly due to volume growth in residential rates and higher annual charges for domestic waste management.

Grants and contributions revenue (\$53.8 million) increased by \$8.6 million (19.0 per cent) in 2019–20 due to:

- \$3.8 million for Arncliffe Park Synthetic project
- dedicated land and other assets from Kogarah Childcare Centre and Chauvel Green Park.

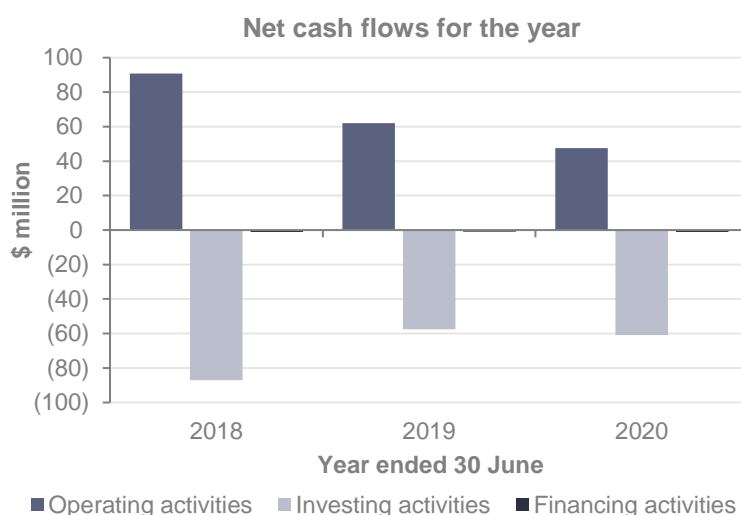
Council’s operating result (\$47.5 million including the effect of depreciation and amortisation expense of \$25.6 million) was \$7.7 million higher than the 2018–19 result. This was mainly due to increase in grants and contributions.

The net operating result before capital grants and contributions (\$5.2 million) was \$0.6 million higher than the 2018–19 result.

STATEMENT OF CASH FLOWS

Cash balances have declined as more funds were spent on new and renewed infrastructure.

Net Cash used in investing and financing activities increased by \$16.5 million in the current year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2020	2019	Commentary
	\$m	\$m	
External restrictions	362.6	347.0	Externally restricted balances include developer contributions, special rate levies and domestic waste management charges.
Internal restrictions	74.0	73.3	
Unrestricted	0.8	0.9	Balances are internally restricted due to Council policy or decisions for forward plans including works program. Unrestricted balances provide liquidity for day to day operations.
Cash and investments	437.4	421.2	

PERFORMANCE

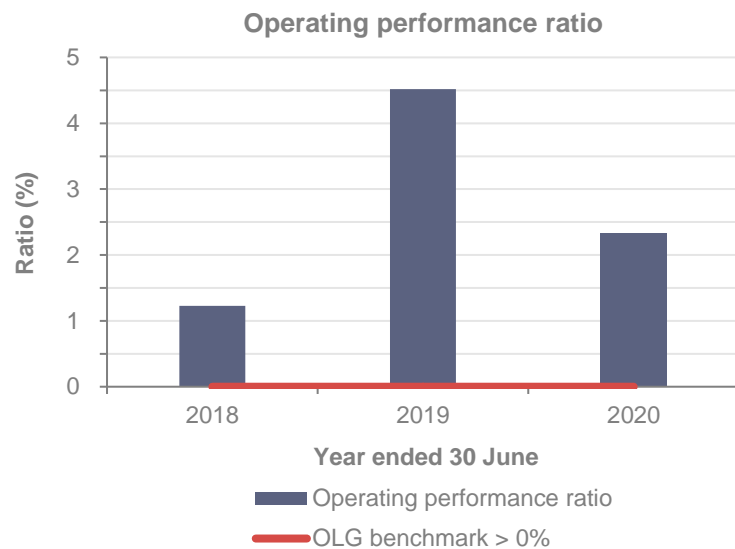
Performance measures

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, Industry and Environment.

Operating performance ratio

Council continues to exceed the benchmark. The decrease is mainly due to COVID-19 leading to lower revenues from user charges, fees and other revenues.

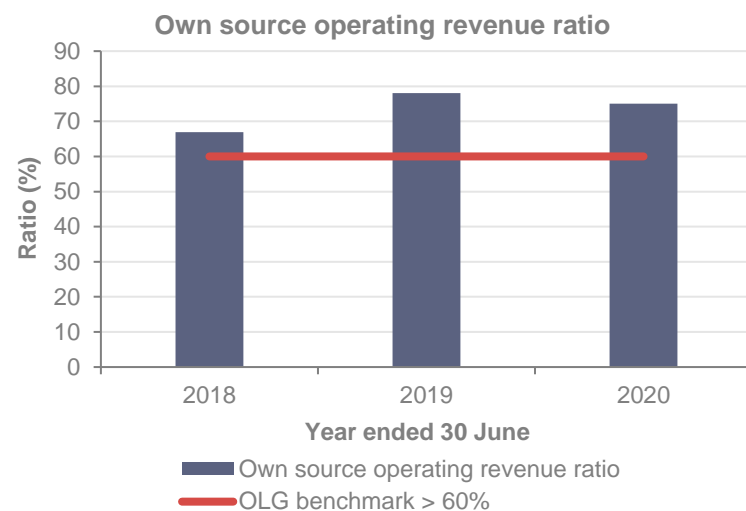
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council continues to exceed the benchmark. The ratio fluctuates with movements in grants and contributions.

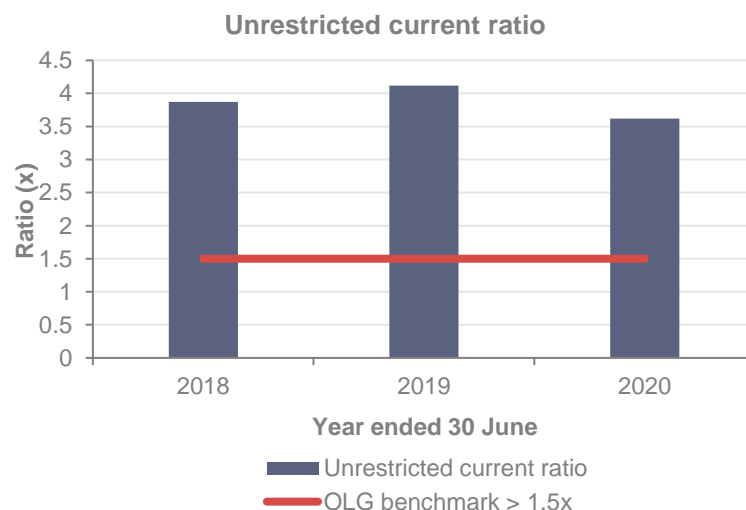
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council continues to exceed the benchmark. The decrease is due to increase in externally restricted current cash and investment balance.

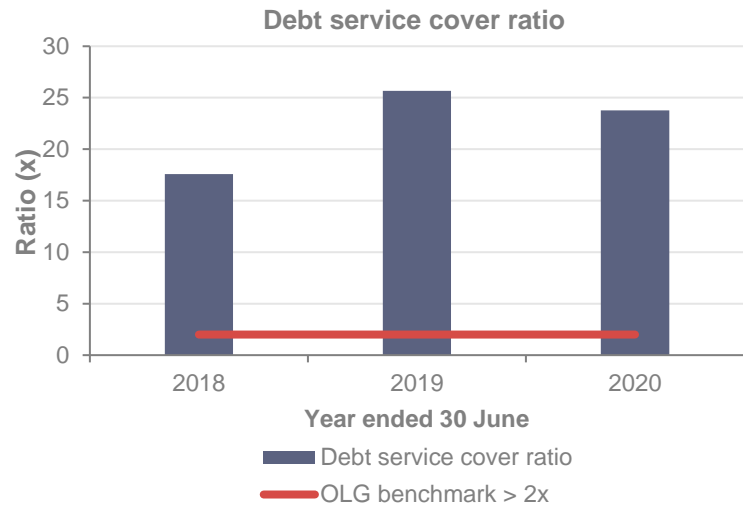
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council continues to exceed the benchmark due to repaying borrowings to reduce the outstanding balance, \$2.9 million at 30 June 2020 (\$3.9 million at 30 June 2019). High levels of current cash and investments contribute to this result.

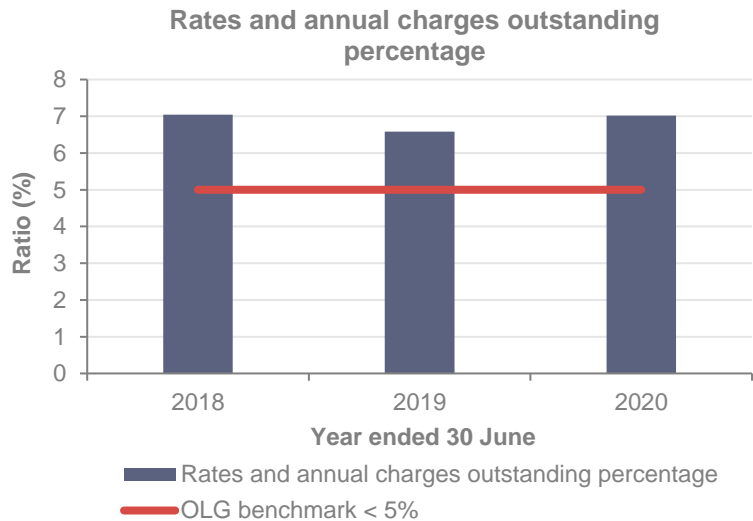
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding per centage

Council continues to not meet this benchmark.

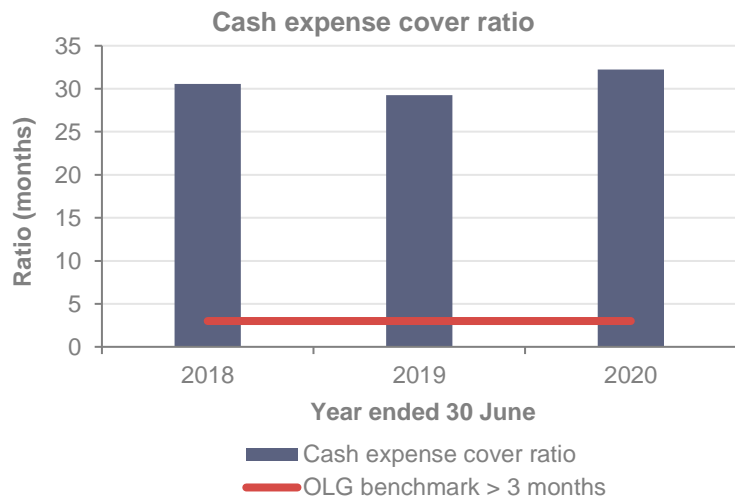
The 'rates and annual charges outstanding per centage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 5 per cent for metro councils.



Cash expense cover ratio

Council continues to exceed the benchmark. The increase in ratio is due to increase in cash and current investments to \$430.3 million at 30 June 2020 (\$405.0 million).

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's performance is as follows:

- asset renewals were \$22.7 million in 2019–20 (\$33.2 million in 2018–19), with \$2.3 million on road renewals
- during the 2019–20 \$35.2 million (\$8.7 million in 2018–19) was spent on new assets including \$17.0 million on operational land, \$7.2 million on open space and recreational assets and \$4.3 million on buildings.

OTHER MATTERS

Financial statement audit for 30 June 2019

In previous years, significant breakdowns in administrative, financial and governance internal controls materially and pervasively impacted the reliability of the Council's financial reporting. This resulted in disclaimer of opinion being issued for the 30 June 2019 financial statements.

I have expressed an unmodified opinion for the 30 June 2020 financial statements.

Impact of new accounting standards

AASB 15 'Revenue from Contracts with Customers' and AASB 1058 'Income for Not-for-Profit Entities'

The Council adopted the new accounting standards AASB 15 'Contracts with Customers' and AASB 1058 'Income of Not-for-Profit Entities' (collectively referred to as the Revenue Standards) for the first time in their 2019–20 financial statements.

AASB 15 introduces a new approach to recognising revenue based on the principle that revenue is recognised when control of a good or service transfers to a customer. AASB 15 impacts the timing and amount of revenue recorded in a councils' financial statements, particularly for grant revenue. AASB 15 also increases the amount of disclosures required.

AASB 1058 prescribes how not-for-profit entities account for transactions conducted on non-commercial terms and the receipt of volunteer services. AASB 1058 significantly impacts the timing and amount of income recorded in a councils' financial statements, particularly for grant income and rates which are paid before the commencement of the rating period.

The Council recognised a \$8.5 million decrease to opening accumulated surplus at 1 July 2019 on adoption of the new Revenue Standards.

The Council disclosed the impact of adopting the new Revenue Standards in Note 17.

AASB 16 'Leases'

The Council adopted the new accounting standard AASB 16 'Leases' for the first time in their 2019–20 financial statements.

AASB 16 changes the way lessees treat operating leases for financial reporting. With a few exceptions, operating leases will now be recorded in the Statement of Financial Position as a right-of-use asset, with a corresponding lease liability.

AASB 16 results in lessees recording more assets and liabilities in the Statement of Financial Position and changes the timing and pattern of expenses recorded in the Income Statement.

The Council recognised right-of-use assets of \$0.1 million and lease liabilities of \$0.1 million at 1 July 2019 on adoption of AASB 16.

The Council disclosed the impact of adopting AASB 16 in Note 17.

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Bayside Council

SPECIAL SCHEDULES
for the year ended 30 June 2020

Serving Our Community



Special Schedules

for the year ended 30 June 2020

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Permissible income for general rates

\$ '000	Notes	2020/21	2020/21	2020/21	2019/20	2019/20	2019/20
		Former Rockdale City Council	Former Botany City Council	Bayside Council	Former Rockdale City Council	Former Botany City Council	Bayside Council
Notional general income calculation ¹							
Last year notional general income yield	a	60,157	30,912	91,069	57,703	29,398	87,101
Plus or minus adjustments ²	b	748	63	811	792	434	1,226
Notional general income	c = a + b	60,905	30,975	91,880	58,495	29,832	88,327
Permissible income calculation							
Or rate peg percentage	e	2.60%	2.60%		2.70%	2.70%	
Or plus rate peg amount	i = e x (c + g)	1,584	805	2,389	1,579	805	2,384
Sub-total	k = (c + g + h + i + j)	62,489	31,780	94,269	60,074	30,637	90,711
Plus (or minus) last year's carry forward total	l	(29)	15	(14)	54	256	310
Less valuation objections claimed in the previous year	m	–	(32)	(32)	–	–	–
Sub-total	n = (l + m)	(29)	(17)	(46)	54	256	310
Total permissible income	o = k + n	62,460	31,763	94,223	60,128	30,893	91,021
Less notional general income yield	p	62,435	31,704	94,139	60,157	30,912	91,069
Catch-up or (excess) result	q = o – p	25	60	85	(29)	(18)	(47)
Plus income lost due to valuation objections claimed	r	–	–	–	–	32	32
Less unused catch-up ⁵	s	–	(15)	(15)	–	–	–
Carry forward to next year ⁶	t = q + r + s	25	45	70	(29)	14	(15)

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.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future 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 Local Government Act 1993. 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

Bayside Council

To the Councillors of Bayside Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Bayside Council (the Council) for the year ending 30 June 2021.

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 – update number 28 (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 2020 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 2020.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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

A handwritten signature in blue ink, appearing to read "Karen Taylor".

Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

16 October 2020
SYDNEY

Report on Infrastructure Assets
as at 30 June 2020

Asset Class	Asset Category	Estimated cost		2019/20 Required maintenance ^a	2019/20 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
(a) Report on Infrastructure Assets - Values												
Buildings	Buildings	5,399	17,942	4,920	6,946	173,315	244,946	36.0%	35.0%	22.0%	5.0%	2.0%
	Sub-total	5,399	17,942	4,920	6,946	173,135	244,946	36.0%	35.0%	22.0%	5.0%	2.0%
Other structures	Other structures	212	566	500	–	8,835	12,010	39.0%	37.0%	19.0%	2.0%	3.0%
	Sub-total	212	566	500	–	8,835	12,010	39.0%	37.0%	19.0%	2.0%	3.0%
Roads	Sealed roads	886	3,300	4,470	5,935	354,948	501,741	27.0%	38.0%	34.0%	1.0%	0.0%
	Bridges	29	50	190	–	7,876	9,396	50.0%	49.0%	0.0%	0.0%	1.0%
	Footpaths	2,599	14,062	2,420	2,176	75,639	137,632	7.0%	19.0%	64.0%	10.0%	0.0%
	Other road assets (incl bulk earthworks)	666	2,425	420	–	89,660	108,849	59.0%	9.0%	30.0%	2.0%	0.0%
	Sub-total	4,180	19,837	7,500	8,111	528,123	757,618	28.2%	30.5%	38.5%	2.8%	0.0%
Stormwater drainage	Stormwater drainage	912	2,811	770	1,074	99,802	163,770	5.0%	36.0%	57.0%	1.0%	1.0%
	Sub-total	912	2,811	770	1,074	99,802	163,770	5.0%	36.0%	57.0%	1.0%	1.0%
Open space / recreational assets	Swimming pools	–	–	180	77	6,327	6,987	99.0%	1.0%	0.0%	0.0%	0.0%
	Other	2,399	6,920	6,190	3,514	72,307	102,670	34.0%	40.0%	19.0%	4.0%	3.0%
	Sub-total	2,399	6,920	6,370	3,591	78,634	109,657	38.1%	37.5%	17.8%	3.7%	2.8%
Other infrastructure assets	Other	257	1,458	300	–	6,317	10,807	18.0%	22.0%	47.0%	13.0%	0.0%
	Sub-total	257	1,458	300	–	6,317	10,807	18.0%	22.0%	47.0%	13.0%	0.0%
TOTAL - ALL ASSETS		13,359	49,534	20,360	19,722	894,846	1,298,808	27.6%	32.6%	35.8%	3.1%	0.8%

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

Infrastructure asset condition assessment 'key'

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

Report on Infrastructure Assets (continued)

as at 30 June 2020

\$ '000	Amounts	Indicator	Prior periods		Benchmark
	2020	2020	2019	2018	
Infrastructure asset performance indicators (consolidated) *					
Buildings and infrastructure renewals ratio ¹					
Asset renewals ²	7,429	35.91%	86.62%	43.65%	>=100.00%
Depreciation, amortisation and impairment	20,686				
Infrastructure backlog ratio ¹					
Estimated cost to bring assets to a satisfactory standard	13,359	1.49%	1.51%	1.19%	<2.00%
Net carrying amount of infrastructure assets	894,846				
Asset maintenance ratio					
Actual asset maintenance	19,722	96.87%	95.35%	92.57%	>100.00%
Required asset maintenance	20,360				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	49,534	3.81%	5.45%	4.44%	
Gross replacement cost	1,298,808				

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

(1) Excludes Work In Progress (WIP)

(2) 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.



Bayside Council
Serving Our Community

Bayside Customer Service Centres

Rockdale Library, 444-446 Princes Highway, Rockdale
Westfield Eastgardens, 152 Bunnerong Road, Eastgardens
Monday to Friday 8:30am - 4:30pm, Saturday 9am - 1pm

Phone **1300 581 299 | 9562 1666**

Email **council@bayside.nsw.gov.au**

Web **www.bayside.nsw.gov.au**