



BUSINESS PAPER

ORDINARY MEETING OF COUNCIL

To be held at 6:00 PM on

Monday 28 October 2024

Council Chambers, Level 10,
Council Administration Building, 41 Burelli Street, Wollongong

(Note: In accordance with the Code of Meeting Practice, Councillors will be able to attend and participate in this meeting via audio-visual link)

Order of Business

- 1 Opening Meeting
- 2 Acknowledgement of Traditional Custodians
- 3 Civic Prayer
- 4 Apologies and Applications for Leave of Absence by Councillors
- 5 Confirmation of Minutes of Ordinary Council Meeting
- 6 Confirmation of Minutes of Extraordinary Ordinary Council Meeting
- 7 Conflicts of Interest
- 8 Petitions and Presentations
- 9 Confirmation of Minutes of Council Committee Meeting
- 10 Public Access Forum
- 11 Call of the Agenda
- 12 Lord Mayoral Minute
- 13 Urgent Items
- 14 Reports to Council
- 15 Reports of Committees
- 16 Items Laid on the Table
- 17 Notices of Motions(s)/Questions with Notice
- 18 Notice of Rescission Motion
- 19 Confidential Business
- 20 Conclusion of Meeting

Members

Lord Mayor –
Councillor Tania Brown (Chair)
Deputy Lord Mayor –
Councillor Linda Campbell
Councillor Andrew Anthony
Councillor David Brown
Councillor Kit Docker
Councillor Dan Hayes
Councillor Ann Martin
Councillor Richard Martin
Councillor Ryan Morris
Councillor Tiana Myers
Councillor Thomas Quinn
Councillor Deidre Stuart
Councillor Jess Whittaker

QUORUM – 7 MEMBERS TO BE PRESENT

Statement of Ethical Obligations

In accordance with clause 3.23 of the Model Code of Meeting Practice, released by the NSW Office of Local Government, Councillors are reminded of their Oath or Affirmation of Office made under section 233A of the Act and their obligations under Council's Code of Conduct to disclose and appropriately manage conflicts of interest

OATH OR AFFIRMATION OF OFFICE

The Oath or Affirmation is taken by each Councillor whereby they swear or declare to undertake the duties of the office of councillor in the best interests of the people of Wollongong and Wollongong City Council and that they will faithfully and impartially carry out the functions, powers, authorities and discretions vested in them under the *Local Government Act 1993* or any other Act to the best of their ability and judgment.

CONFLICTS OF INTEREST

All Councillors must declare and manage any conflicts of interest they may have in matters being considered at Council meetings in accordance with the Council's Code of Conduct. All declarations of conflicts of interest and how the conflict of interest was managed will be recorded in the minutes of the meeting at which the declaration was made.

Councillors attending a meeting by audio-visual link must declare and manage any conflicts of interest they may have in matters being considered at the meeting in accordance with Council's Code of Conduct. Where a councillor has declared a pecuniary or significant non-pecuniary conflict of interest in a matter being discussed at the meeting, the councillor's audio-visual link to the meeting will be suspended or terminated for the time during which the matter is being considered or discussed by Council, or at any time during which Council is voting on the matter.

Councillors should ensure that they are familiar with Parts 4 and 5 of the Wollongong City Council **Code of Conduct for Councillors** in relation to their obligations to declare and manage conflicts of interests.

Staff should also be mindful of their obligations under the Wollongong City Council **Code of Conduct for Staff** when preparing reports and answering questions during meetings of Council.

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MINUTES

ORDINARY MEETING OF COUNCIL

at 5:00 PM

Monday 12 August 2024

Present

Lord Mayor – Councillor Gordon Bradbery AM (in the Chair)
Deputy Lord Mayor – Councillor Tania Brown
Councillor Ann Martin
Councillor Cameron Walters
Councillor Cath Blakey
Councillor David Brown
Councillor Dom Figliomeni
Councillor Elisha Aitken

Councillor Janice Kershaw
Councillor John Dorahy
Councillor Linda Campbell
Councillor Mithra Cox
Councillor Richard Martin

In Attendance

General Manager
Director Infrastructure + Works, Connectivity Assets + Liveable City
Director Planning + Environment, Future City + Neighbourhoods
Director Corporate Services, Connected + Engaged City
Director Community Services, Creative + Innovative City
Chief Financial Officer
Chief Digital + Information Officer (Attended via audio-visual link)
General Counsel
Manager Customer + Business Integrity
Manager Sport + Recreation
Manager Commercial Operations + Property
Manager City Strategy
Manager Project Delivery (Acting) (Attended via audio-visual link)
Manager Infrastructure Strategy + Planning
Manager Open Space + Environmental Services
Manager Community Culture + Engagement
Manager Development Assessment + Certification
Senior Manager People + Culture

Greg Doyle
Joanne Page
Linda Davis
Renee Campbell
Kerry Hunt
Brian Jenkins
Ingrid McAlpin
Jeff Reilly
Todd Hopwood
Mark Berriman
Lani Richardson
Chris Stewart
Jon Griffiths
Nathan McBriarty
Paul Tracey
Sue Savage
Mark Adamson
Renee Whiteside

Note: In accordance with the Code of Meeting Practice, participants in the meeting can participate via audio-visual link. Those who participated via audio-visual link are indicated in the attendance section of the Minutes.

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CLOSED SESSION

ITEM C1	CONFIDENTIAL: Confidential - General Manager's Annual Performance Review	
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Reason for Confidentiality

This report recommends that this item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2)(a) of the Local Government Act, 1993, as the report contains personnel matters concerning particular individuals.

CONFLICTS OF INTERESTS

Councillor A Martin declared a non-significant, non-pecuniary conflict of interest in Item 7 - Post Exhibition - Cleveland Road Planning Proposal Phase 2B, Item 11 - Post Exhibition - Affordable Housing Policy and Procedure and Item 12 - Post Exhibition - Planning Proposal Policy, due to her employment at the Department of Planning and Environment. As she has no involvement in planning matters related to the Wollongong LGA, Councillor A Martin advised she would remain in the meeting during debate and voting on the item.

PETITION – SAFETY CONCERNS NEAR ROBINSONS PARK

Councillor D Brown tabled a petition from 104 Gwynneville and North Wollongong residents regarding safety concerns near Robinson Park

The petition and a recent street meeting attended by residents, council staff, police, the Deputy Lord Mayor and Councillor D Brown heard the resident's concerns about; vandalism, graffiti, petty crime and a range of anti-social behaviours by young people.

The meeting and the petition called for a range of responses including; lighting the footpath that leads to the North Gong station, tree trimming to improve passive surveillance and asking council to consider demolition of the little-used toilet block.

PRESENTATIONS

The Lord Mayor, Councillor Bradbery, presented a certificate and trophy awarded to Wollongong City Council, recognising 'Culture Mix' as the winner of the RH Dougherty Events and Communications Award for Excellence in Communication (Division C population greater than 100,000 people) at the Local Government NSW – Local Government Week Awards.

CONFIRMATION OF MINUTES OF ORDINARY MEETING OF COUNCIL HELD ON MONDAY, 29 JULY 2024

- 987 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the Minutes of the Ordinary Meeting of Council held on Monday, 29 July 2024 (a copy having been circulated to Councillors) be taken as read and confirmed.

PUBLIC ACCESS FORUM

ITEM NO	TITLE	NAME OF SPEAKER
5	PUBLIC EXHIBITION – DRAFT TOURISM ACCOMMODATION REVIEW STRATEGY	RYAN AITCHISON THE ILLAWARRA HOTEL FOR RECOMMENDATION

- 988 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Figliomeni that all speakers be thanked for their presentation and invited to table their notes.

CALL OF THE AGENDA

- 989 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the staff recommendations for Items 1 and 2 then 6 to 18 inclusive then 21 be adopted as a block.

ITEM A - LORD MAYORAL MINUTE - RECOGNISING OUR OLYMPIC AND PARALYMPIC ATHLETES

990 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor Bradbery that Wollongong City Council –

- 1 Work with the Illawarra Olympic and Paralympic Fundraising Committee to recognise our 2024 Olympians and Paralympians on the commemorative wall at Lang Park; and
- 2 Investigate other opportunities to recognise local athletes who have competed at the 2024 Olympic and Paralympic Games also investigate the possibility of localised community events to celebrate Olympians achievements in suburbs where there is significant support.
- 3 Commence discussions with Special Olympics Illawarra to investigate opportunities to recognise our Special Olympians from the past and into the future.

Variation The variation moved by Councillor Walters (the addition of wording to Point 2 “also investigate the possibility of localised community events to celebrate Olympians achievements in suburbs where there is significant support”) was accepted by the mover and seconder.

Variation The variation moved by Councillor Kershaw (the addition of Point 3) was accepted by the mover and seconder.

ITEM 1 - DRAFT QUARTERLY REVIEW STATEMENT JUNE 2024

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the draft Quarterly Review Statement June 2024 be adopted.

ITEM 2 - PRELIMINARY PRE-AUDIT FINANCIALS - 30 JUNE 2024

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the pre-audit financials be received and noted.

DEPARTURE OF COUNCILLOR

During debate and prior to voting on Items 3 and 4, Councillor Dorahy departed and returned to the meeting, the time being from 5:29 pm to 5:31 pm.

ITEMS LAID ON TABLE

At this time a PROCEDURAL MOTION was MOVED by Councillor D Brown seconded Councillor Walters that Items 3 and 4 be laid on the Table. The PROCEDURAL MOTION on being PUT to the VOTE was CARRIED.

ITEM 5 - PUBLIC EXHIBITION - DRAFT TOURISM ACCOMMODATION REVIEW STRATEGY

991 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor T Brown seconded Councillor Walters that the draft Tourism Accommodation Review Strategy be exhibited for a minimum period of six (6) weeks to enable community and tourism industry input.

ITEMS TAKEN OFF THE TABLE

A PROCEDURAL MOTION was MOVED by Councillor D Brown seconded Councillor Walters that Items 3 and 4 be taken off the Table. The PROCEDURAL MOTION on being PUT to the VOTE was CARRIED.

ITEM 3 - DRAFT ALLANS CREEK FLOODPLAIN RISK MANAGEMENT STUDY AND PLAN

- 992 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor Dorahy seconded Councillor Figliomeni that the Allans Creek Floodplain Risk Management Study and Plan be adopted.

ITEM 4 - DRAFT FAIRY AND CABBAGE TREE CREEKS FLOODPLAIN RISK MANAGEMENT STUDY AND PLAN

- 993 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor Dorahy seconded Councillor Figliomeni that Council adopt the Fairy and Cabbage Tree Creeks Floodplain Risk Management Study and Plan.

ITEM 6 - PUBLIC EXHIBITION - PRIVACY MANAGEMENT PLAN

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that -

- 1 The Draft Privacy Management Plan be placed on public exhibition for a period of at least 28 days.
- 2 A report be provided to Council at the conclusion of the public exhibition period.

ITEM 7 - POST EXHIBITION - CLEVELAND ROAD PLANNING PROPOSAL PHASE 2B

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the Planning Proposal for Phase 2b of the Cleveland Road precinct, Cleveland for Lot 401 DP 1254873 (Attachment 2) be progressed to finalisation and referred to the NSW Department of Planning, Housing and Infrastructure for review and the preparation of an amendment to the Wollongong Local Environmental Plan (LEP) 2009.

ITEM 8 - POST EXHIBITION - WOLLONGONG CITY-WIDE DEVELOPMENT CONTRIBUTIONS PLAN 2024

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the Wollongong City-Wide Development Contribution Plan (2024) be adopted and a notice placed on Council's Public Notices webpage.

ITEM 9 - POST EXHIBITION - WOLLONGONG DCP 2009: CHAPTER E16 BUSH FIRE MANAGEMENT AND BUSH FIRE PRONE LANDS MAPPING

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters That the revised and updated Wollongong Development Control Plan 2009: Chapter E16 Bush Fire Management be adopted, and a notice be placed on Council's website.

ITEM 10 - POST EXHIBITION - DRAFT WASTE AND RESOURCE RECOVERY STRATEGY 2034

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that -

- 1 Council notes the proposed amendments to the Draft Waste and Resource Recovery Strategy following review of the submissions received as part of the Community engagement process.
- 2 The Wollongong Waste and Resource Recovery Strategy 2034 be adopted.

ITEM 11 - POST EXHIBITION - AFFORDABLE HOUSING POLICY AND PROCEDURE

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that -

- 1 The Affordable Housing Policy be adopted (Attachment 2).
- 2 The Affordable Housing Procedures (Attachment 3) be noted as an operational document.

ITEM 12 - POST EXHIBITION - PLANNING PROPOSAL POLICY

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that the updated Planning Proposal Policy 2024 be adopted and a notice be placed on Council's Public notices web page.

ITEM 13 - POLICY REVIEW - COMMUNITY & SPORTING GROUP RENTALS COUNCIL POLICY

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that Council adopt the revised Community and Sporting Group Rentals Council Policy.

ITEM 14 - POLICY REVIEW - ENCROACHMENT ON COUNCIL LAND COUNCIL POLICY

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that Council adopt the revised Encroachment Council Policy.

ITEM 15 - POLICY REVIEW - COMMUNITY RECOGNITION PROGRAM COUNCIL POLICY

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that Council adopt the revised draft Community Recognition Program Council Policy.

ITEM 16 - 2023 - 2024 ANNUAL REPORT ON THE ACTIVITIES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that Council note the 2023-24 Annual Report on the Activities of the Audit, Risk and Improvement Committee to be published in the 2023-2024 Council Annual Report.

ITEM 17 - ANNUAL INTERNAL AUDIT AND RISK MANAGEMENT ATTESTATION STATEMENT FOR 2023-2024

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that Council endorse the Internal Audit and Risk Management Attestation Statement to be signed by the General Manager.

ITEM 18 - STATEMENT OF INVESTMENT - JUNE 2024

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that Council receive the Statement of Investment for June 2024.

ITEM 19 - NOTICE OF MOTION - COUNCILLOR TANIA BROWN - APPRENTICES AND TRAINEES

994 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor T Brown seconded Councillor R Martin that -

- 1 Council make an expression of interest to the State Government to secure some of the 1,300 apprentices and trainees that the Premier announced on 28 July as being funded for local government.
- 2 The General Manager be delegated authority to negotiate with the State Government on the number and specialties of the new additional apprentices and trainees to be engaged at Wollongong City Council.
- 3 The General Manager report to Councillors via an information note or briefing on the progress of the employment scheme.

ITEM 20 - NOTICE OF MOTION - COUNCILLOR CATH BLAKEY - HUMAN RIGHT'S INVESTMENT REVIEW

MOVED by Councillor Blakey seconded Councillor Cox that a review be conducted of Council's suppliers, contracts and investments to investigate whether any are acting in the violation of any United Nation's resolutions, the Universal Declaration of Human Rights or International Court of Justice ruling, and make recommendations if needed.

995 COUNCIL'S RESOLUTION – RESOLVED UNANIMOUSLY on the motion (AMENDMENT) of Councillor Bradbery seconded Councillor T Brown that -

- 1 Council affirms the aspirations of the UN Sustainable Development Goals and the commitment to apply the goals to the Community Strategic Plan, in particular Goal 16 Peace, Justice and Strong Institutions.
- 2 Reporting be provided to the Audit, Risk and Improvement Committee in relation to the application of the UN Sustainable Development Goals by Council, with particular regard to reputational risks arising from suppliers, contracts or investments.

Councillor Bradbery's AMENDMENT on being PUT to the VOTE was CARRIED UNANIMOUSLY.

The AMENDMENT then became the MOTION and on being PUT to the VOTE was CARRIED UNANIMOUSLY

ITEM 21 - NOTICE OF MOTION - COUNCILLOR CATH BLAKEY - KOALA CROSSINGS FOR APPIN ROAD

The following staff recommendation was adopted as part of the Block Adoption of Items (refer Minute Number 989)

COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that –

- 1 Council writes to the NSW Minister for Planning and Public Spaces, the Minister for Environment, and the Minister for Roads calling for an additional koala corridor underpass to be added on Appin Road at Mallaty Creek.
- 2 Council makes a submission to the Transport for NSW Appin Road Safety Improvements consultation calling for an additional koala corridor underpass to be added on Appin Road at Mallaty Creek.

ITEM 22 - NOTICE OF MOTION - COUNCILLOR JANICE KERSHAW - VOTE OF THANKS AND ACKNOWLEDGMENT OF COUNCIL STAFF

996 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor Kershaw seconded Councillor D Brown -

- 1 A vote of thanks and acknowledgement of all council staff, past and present, who have supported my efforts in representing the community of this great city, more specifically for the residents of the previous Ward 2 and now Ward 1.
- 2 That a copy of this motion be sent to all staff, with a copy of the transcript/recording of the discussion that occurs during this motion.

MATTER WITHOUT NOTICE

A PROCEDURAL MOTION was MOVED by Councillor D Brown that an item be brought forward to move a vote of thanks and recognition for retiring Councillors

997 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor T Brown that Council consider Business Without Notice regarding a vote of thanks as recognition for retiring Councillors.

ITEM 23 – VOTE OF THANKS AND RECOGNITION FOR RETIRING COUNCILLORS

998 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor Walters that council thank and recognise the service to community of those councillors not seeking re-election; Cr Janice Kershaw, Lord Mayor Gordon Bradbery AM, Cr Cath Blakey, Cr Dom Figliomeni and Cr Mithra Cox.

CLOSED COUNCIL SESSION

The Lord Mayor called for a motion to close the meeting to consider a Confidential Item, which deals with a report to Council regarding the General Manager's Annual Performance Review

Prior to putting the Motion to the vote, the Lord Mayor advised the meeting that Item C1 relates to a report to Council regarding the General Manager's Annual Performance Review and that it is classified as Confidential for the following reasons –

Section 10A (2)(a) of the Local Government Act 1993, members of the public are advised that Item C1 is classified as confidential as the report contains personnel matters concerning particular individuals

999 COUNCIL'S RESOLUTION – RESOLVED UNANIMOUSLY on the motion of Councillor T Brown seconded Councillor Figliomeni that –

- 1 The meeting move into Closed Session to consider reports to Council regarding the General Manager's Annual Performance Review, in accordance with Section 10A (2)(a) of the Local Government Act 1993, which permits the meeting to be closed to the public as the reports contains personnel matters concerning particular individuals.
- 2 On balance, the public interest in preserving the confidentiality of the information supplied outweighs the public interest in openness and transparency in Council decision-making by discussing the matters in open meeting.

The MOTION on being PUT to the VOTE was CARRIED UNANIMOUSLY.

The meeting moved into Closed Session, the time being 6:56 pm.

ITEM C1 - CONFIDENTIAL - GENERAL MANAGER'S ANNUAL PERFORMANCE REVIEW CONFIDENTIAL - GENERAL MANAGER'S ANNUAL PERFORMANCE REVIEW

1000 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor Kershaw seconded Councillor Aitken that Wollongong City Council note the -

- a Performance Review Committee report on the General Manager's performance in 2023-2024 be received.
- b General Manager's Performance Agreement 2024-2025 be adopted.
- c The General Manager's total remuneration package be increased by 4.5% consistent with Wollongong City Council's Enterprise Agreement.

1001 COUNCIL'S RESOLUTION - RESOLVED UNANIMOUSLY on the motion of Councillor T Brown seconded Councillor Dorahy that the meeting move out of Closed Session and into Open Council.

Council resumed into Open Session at 7:05 pm

OPEN COUNCIL SESSION

RESOLUTIONS FROM THE CLOSED SESSION OF COUNCIL

The Lord Mayor advised the meeting of the Council's Resolutions whilst in Closed Session (refer Minute Number 1000).

THE MEETING CONCLUDED AT 7:05 PM

Confirmed as a correct record of proceedings at the Ordinary Meeting of the Council of the City of Wollongong held on Monday 28 October 2024.

Chairperson

MINUTES

EXTRAORDINARY MEETING OF COUNCIL

at 5:00 PM

Monday 14 October 2024

Present

Lord Mayor – Councillor Tania Brown (in the Chair)	
Deputy Lord Mayor – Councillor Linda Campbell (voted on and declared at this meeting)	
Councillor Andrew Anthony	Councillor Ryan Morris
Councillor David Brown	Councillor Tiana Myers
Councillor Kit Docker	Councillor Thomas Quinn
Councillor Dan Hayes	Councillor Deidre Stuart
Councillor Ann Martin	Councillor Jess Whittaker
Councillor Richard Martin	

In Attendance

General Manager	Greg Doyle
Director Infrastructure + Works, Connectivity Assets + Liveable City	Joanne Page
Director Planning + Environment, Future City + Neighbourhoods	Linda Davis
Director Corporate Services, Connected + Engaged City	Renee Campbell
Director Community Services, Creative + Innovative City (Acting)	Lani Richardson
Chief Financial Officer	Brian Jenkins
General Counsel	Jeff Reilly
Manager Customer + Business Integrity	Todd Hopwood
Manager City Strategy	Chris Stewart
Manager City Works (Acting)	Alan Davis
Manager Infrastructure Strategy + Planning	Nathan McBriarty
Manager Open Space + Environmental Services	Paul Tracey
Manager Project Delivery (Acting)	Jeremy Morgan
Governance + Risk Manager (Returning Officer)	Michelle Martin

Note: In accordance with the Code of Meeting Practice, participants in the meeting can participate via audio-visual link. Those who participated via audio-visual link are indicated in the attendance section of the Minutes.

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ITEM 1 - OATH OR AFFIRMATION OF OFFICE

In accordance with Section 233A of the Local Government Act 1993, the Lord Mayor and Councillors are required to take an Oath or make an Affirmation of Office at or before the first meeting of the council after they are elected. At this time, each Councillor took their Oath or made an Affirmation of Office in turn, before the General Manager.

ITEM 2 - ELECTION OF DEPUTY LORD MAYOR

1002 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of Councillor D Brown seconded Councillor A Martin -

- 1 Council elect a Deputy Lord Mayor for a one-year term.
- 2 The method of election for the Deputy Lord Mayor is to be by open voting (show of hands).
- 3 Council proceed to conduct the election of Deputy Lord Mayor in accordance with the determined method and the requirements of the *Local Government (General) Regulation 2021*.

The Lord Mayor handed proceedings over to the Returning Officer.

The Returning Officer for the election (Governance and Risk Manager) advised the meeting that nominations had been received from Councillors Linda Campbell and Jess Whittaker.

As there was more than one nomination the Returning Officer conducted an election for the position of Deputy Lord Mayor.

Following the election, the Returning Officer declared that Councillor Linda Campbell was elected as Deputy Lord Mayor for the period up to October 2025.

ITEM 3 - COUNTBACK PROVISIONS - CASUAL VACANCIES WITHIN THE FIRST 18 MONTHS

1003 **COUNCIL'S RESOLUTION** - RESOLVED UNANIMOUSLY on the motion of D Brown seconded Councillor Campbell that Pursuant to section 291A(1)(b) of the Local Government Act 1993 (the Act) Wollongong City Council declares that casual vacancies occurring in the office of a Councillor within 18 months after the last ordinary election of Councillors held on 14 September 2024 are to be filled by a countback of votes cast at that election for the office in accordance with section 291A of the Act and directs the General Manager to notify the NSW Electoral Commissioner of the Council's decision within 7 days of the decision.

THE MEETING CONCLUDED AT 5:22 PM

Confirmed as a correct record of proceedings at the Ordinary Meeting of the Council of the City of Wollongong held on Monday 28 October 2024.

Chairperson

ITEM 1 ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**PRESENTER: EY Canberra and Audit Office of NSW – Financial Statements**

Council officers have prepared the draft 2023-2024 Annual Financial Statements in accordance with the Local Government Act 1993 (as amended), the Regulations, the Australian Accounting Standards and the Local Government Code of Accounting Practice and Financial Reporting.

The draft Financial Statements were presented to the Audit, Risk and Improvement Committee on 15 October 2024. At that meeting, the Audit, Risk and Improvement Committee resolved that the auditors' verbal advice on the content of the Engagement Closing Report be noted, and in the absence of any contrary advice in the final Engagement Closing Report, the General Purpose Financial Statements and the Special Purpose Financial Statements be recommended to Council for endorsement and the signing of the Statements by the Lord Mayor, Deputy Lord Mayor and Management.

The Statements have been reviewed by both the Council's Auditors EY Canberra (EY) and the Audit Office of NSW and are presented to Council for an opinion to be formed in the prescribed format (as attached). Representatives from both EY and the Audit Office will address the meeting to provide an overview of their Audit for the year ended 30 June 2024.

RECOMMENDATIONS

- 1 The Financial Statements Executive Summary and Financial Commentary be endorsed for inclusion in the Annual Financial Statements.
- 2 The Annual Financial Statements be endorsed, and an opinion be formed in the prescribed format (as per Attachments 2 and 3) on the General Purpose Financial Statement and the Special Purpose Financial Statement.
- 3 The audited Financial Statements and the Auditor's report be presented to the public at the Council meeting of 25 November 2024.

REPORT AUTHORISATIONS

Report of: Brian Jenkins, Chief Financial Officer

Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 Draft Annual Financial Statements for the Year Ended 30 June 2024 including an Executive Summary and Financial Commentary
- 2 Statement by the Lord Mayor, Deputy Lord Mayor and Management on the General Purpose Financial Statements
- 3 Statement by the Lord Mayor, Deputy Lord Mayor and Management on the Special Purpose Financial Statements
- 4 Flowchart of the Annual Financial Statement Approval and Audit Process

BACKGROUND

The Local Government Act 1993 (as amended) requires Council to prepare financial statements for each year and refer them for audit as soon as practicable after the end of that year.

A council's financial statements must include:

- 1 A General Purpose Financial Statement;
- 2 any other matter prescribed by the regulations, and
- 3 a statement in the approved form by the Council as to its opinion on the General Purpose Financial Statement.

The Annual Financial Statement Approval and Audit Process is outlined in Attachment 4 of this report. This process is largely governed by the requirements of the Local Government Act 1993 (as amended) having regard to the timing of Council meetings. In accordance with this process, the Audit, Risk and

Improvement Committee makes recommendation to the Council regarding the signing of the Financial Statements based on the Committee's assessment of them.

An Executive Summary and Financial Commentary to the Statements are also prepared to provide an overview of the Financial Statements. The Executive Summary and Financial Commentary are not audited.

PROPOSAL

Section 413 of the Local Government Act 1993 (as amended) requires the Council to form an opinion as to whether Council's Annual Financial Statements have been drawn up in accordance with the Local Government Act and associated Codes and Australian Accounting Standards as prescribed by the Regulations. The Statements are presented to Council for an opinion to be formed in the prescribed format (see Attachments 2 and 3). Subsequent to these Statements being signed, Council's Auditor, along with the Audit Office, will present the Audit Report to Council.

Following the signing of the opinions and receiving the Auditor's Report, a copy of the Audited Financial Statements will be submitted to the Office of Local Government in accordance with Section 417(5) of the Local Government Act 1993 (as amended).

Section 418 of the Local Government Act 1993 (as amended) requires that Council, as soon as practical after receiving a copy of the Auditor's Reports, fix a date for a meeting at which it proposes to present its Audited Financial Statements, together with the Auditor's Reports, to the public. The Council must give public notice of the date of the meeting. Consequently, an advertisement is scheduled to appear on Council's website shortly after the Council meeting held on Monday, 28 October 2024.

Section 420 of the Local Government Act 1993 provides that any person may make submissions to the Council with respect to the Financial Statements and/or the Auditor's Reports and those submissions must be made in writing and lodged with the Council within seven days of the public meeting. The date of the Council meeting (public meeting) is the next Council meeting, being 25 November 2024, as resolved by Council.

CONSULTATION AND COMMUNICATION

EY has been consulted throughout the preparation of the Annual Financial Statements. The audit staff have been helpful in ensuring compliance with all accounting requirements.

Draft Financial Statements were presented to the Audit, Risk and Improvement Committee on 13 August 2024 (pre audit) and 15 October 2024 (post audit). At the latter meeting, the Audit, Risk and Improvement Committee resolved that:

- 1 The draft Annual Financial Statements for the year ended 30 June 2024 be noted and received.
- 2 The auditors' verbal advice on the content of the Engagement Closing Report be noted, and in the absence of any contrary advice in the final Engagement Closing Report, the General Purpose Financial Statements be recommended to Council for endorsement and the signing of the Statement by the Lord Mayor, Deputy Lord Mayor and Management, made pursuant to Section 413[2][c] of the Local Government Act 1993 (as amended).
- 3 The auditors' verbal advice on the content of the Engagement Closing Report be noted, and in the absence of any contrary advice in the final Engagement Closing Report, the Special Purpose Financial Statements be recommended to Council for endorsement and the signing of the Statement by the Lord Mayor, Deputy Lord Mayor and Management, made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The Engagement Closing Report was received on 15 October 2024 with no proposed adjustments noted within the Report.

Executive, senior managers and significant senior officers were requested to ensure that all relevant information with regards to the 2023-2024 transactions relating to their area/s of responsibility had either been entered into the financial records or disclosed to the Chief Financial Officer.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong Our Future 2032 Goal 4 “We are a connected and engaged community”. It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
4.8 Council's resources are managed effectively to ensure long term financial sustainability.	Financial Services

RISK ASSESSMENT

The Annual Financial Statements are required to be prepared in accordance with the Local Government Act 1993 (as amended), the Local Government Code of Accounting Practice and Financial Reporting and the Australian Accounting Standards. Council has professionally qualified staff to ensure compliance with the reporting requirements.

Council staff has also undertaken additional training in specialised areas. A higher level of assurance is attained from EY and the Audit Office of NSW reviews.

Further to this, Council's Executive, senior management and relevant senior officers each signed a document giving the necessary assurances that:

- 1 No matters or occurrences have come to their attention in respect to their areas of responsibility that would materially affect the Financial Statements or disclosures therein, or which are likely to materially affect the future results or operations of the Council; and
- 2 Should any such matters or occurrences come to their attention after the date of signing the document, the Chief Financial Officer be immediately advised.

Consequently, there is considered to be a low risk of any material errors or omissions in reporting.

FINANCIAL IMPLICATIONS

Council is now presented with a set of draft Financial Statements that have been prepared in accordance with the Australian Accounting Standards and other professional pronouncements and the Local Government Code of Accounting Practice and Financial Reporting.

The Annual Financial Statements presented with this report contains an operating surplus of \$40.0M. The result contains Grants and Contributions provided for capital purposes of \$100.8M, \$59.3M of which are non-cash relating contributions.

Adjusting for income for capital purposes presents a Net Operating Result [Pre Capital] in deficit of (\$59.8M). The Net Operating Result [Pre Capital] contains the following significant transactions:

Income Statement Impact	\$M	Impact on Income Statement Favourable (F) Unfavourable (U)
Depreciation	(\$86.0)	U
Increase in Waste Remediation Provision	(\$13.1)	U
Land Under Road Revaluation	(\$5.6)	U
Loss on disposal of assets	(\$10.1)	U

Variation from the original budget is primarily driven by the early payment of the 2024-2025 Financial Assistance Grant, plus other adjustments completed during the Quarterly Review process.

At 2023-2024, net assets have increased by \$361.3M from 2022-2023. The largest impact on Council's financial statements is the increased net value of Land and Infrastructure of \$375.8M. Most of this movement was largely attributed to increases in these assets' fair value of \$320.9M.

CONCLUSION

The Financial Statements will be presented to the public at the next Council meeting pending Council forming an opinion that they have been drawn up in accordance with the Local Government Act and associated Codes and Australian Accounting Standards as prescribed by the Regulations.



Wollongong City Council

Financial Report

Year Ended 30 June 2024

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EXECUTIVE SUMMARY

As General Manager of Wollongong City Council, I present the Annual Audited Financial Statements for 2023-2024.

The Income Statement shows a net operating surplus of \$41.0M compared to a surplus of \$60.8M in 2022-2023. This result includes income for grants and contributions for capital purposes of \$101M, which increase the asset base of Council, however, is not considered to truly reflect the underlying operating performance of the organisation.

The net operating result before capital grants and contributions was a deficit of \$59.8M. This result is inclusive of several one-off asset and valuation adjustments that will not impact the underlying financial position of Council going forward.

Council's Statement of Financial Position shows the vast extent of assets managed by Council for the community. The total value of Council's assets at 30 June 2024 was \$4.30B. During 2023-2024, Council completed capital works of \$97.2M including the construction and acquisition of \$32.9M of new assets and \$64.3M for the renewal of existing assets to meet the present and future needs of the city. The program included projects such as West Dapto Infrastructure Expansion, carpark, footpath and cycleway reconstruction and upgrades, as well as various upgrades to community centres, amenities and buildings at Council parks, gardens and sports fields across the Local Government Area.

We are continuing to experience significant increases in the value of Infrastructure Assets resulting from annual fair value adjustments. The asset valuations are based on existing asset management plans and accounting estimates that are currently being tested through a substantial review of Council's Asset Management Plans. Asset valuation changes have negatively impacted Council's Key Financial Performance Indicators (KPIs). Work continues in this area to manage the increasing costs of assets in the long term.

There were some significant increases in our provisions during the period, particularly for waste remediation, resulting from material changes in costs. The change in provisions captured the increase in future expenses in the current year operating result, noting there has been no impact on cash in the current year due to the changes in provision.

Council maintains a strong position in cash and investments, with holdings of \$179.5M at 30 June 2024 [\$177.1M in 2022-2023]. \$155.6M of Council's cash [\$156.0M in 2022-2023] is restricted in its use to specific purposes by external bodies, legislation and Council resolution.

Council's unrestricted current ratio increased from 2.61:1 in 2022-2023 to 2.70:1 in 2023-2024. This ratio, which measures Council's liquidity and ability to satisfy short-term obligations, is above the Local Government Benchmark of >1.5:1. Council's strategy to maximise the use of available funds and target a lean unrestricted current ratio, aims to bring the result closer to the benchmark.

Rates and Annual Charges outstanding decreased from 8.06% in 2022-2023 to 7.19% in 2023-2024. Council will continue to work with ratepayers as they navigate a high cost of living and interest rate environment. This work will continue towards achieving an outstanding percentage below the industry benchmark of 5%.

Council continues to have relatively low levels of borrowing and did not undertake any additional borrowings in 2023-2024. Low debt levels remain a financial strength of Council and adds flexibility in making financial decisions for the future. The 2023-2024 debt service ratio decreased to 0.97% compared to 1.39% in 2022-2023. This ratio is within Council's financial strategy to operate within a ratio of up to 4%.

Many thanks to the staff who prepared these Statements and to the Audit Office of NSW for their work in auditing them.

Greg Doyle
General Manager
Wollongong City Council



2023-2024 FINANCIAL OVERVIEW

This report provides an overview of Council's 2023-2024 Financial Statements. The Financial Statements are prepared by Council to provide information in relation to Council's financial performance and position.

The Financial Statements comprise of five key financial reports:

- Income Statement
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity Statement
- Statement of Cash Flows

The Statements are prepared in accordance with Australian Accounting Standards, the NSW Local Government Act 1993 and the NSW Local Government Code of Accounting Practice and Financial Reporting – 2023-2024. The Statements are reviewed by the Audit, Risk and Improvement Committee, independently audited by the Audit Office of NSW, reported to Council, placed on public exhibition and then lodged with the Office of Local Government.

The 2023-2024 Financial Statements show a positive Net Operating Result of \$41.0M. This result includes grants and contributions for capital purposes which increases the asset base of Council, however, is not considered to truly reflect the underlying operating performance of the organisation.

The Net Operating Result before Grants and Contributions provided for Capital Purposes is a deficit of \$59.8M, which is an unfavourable outcome compared to Council's March Quarterly Review targeted position of a deficit of \$48.6M. This result includes:

- end of year adjustments, including increases to waste remediation provisions reflected through the Income Statement, negative Land under Road valuations, loss on disposal of assets, the provision for employee leave entitlements, and workers' compensation;
- an increase in interest and investment revenue is due to higher interest rates experienced when compared to the prior year;
- fair value increment on investments;
- early payment of \$19.4M of the 2024-2025 Financial Assistance.

These variations do not change the underlying capacity of the organisation over time.

The largest impact on Council's financial statements in the past three years has been the increased net value of Land and Infrastructure. The value of these assets has increased by a total of \$1.36B; \$653.3M in 2021-2022, \$342.0M in 2022-2023 and \$361.0M in 2023-2024. Most of this movement was largely attributed to increases in these assets' fair value of \$643.4M in 2021-2022, \$287.0M in 2022-2023 and \$320.9M in 2023-2024, a total of \$1.25B. Additional depreciation has been incurred in 2023-2024, with further increases inevitable in 2024-2025.

Council's revised asset valuations and estimated lives have resulted in depreciation higher than previously forecast. While there is a negative impact on our Financial Key Performance Indicators (KPIs) in the short to medium term, it will not impact the current delivery program over the current four year planning period. These changes to financial performance will likely require adjustment to the longer term financial structure to ensure ongoing financial sustainability.

2023-2024 HIGHLIGHTS

\$4.30B

Total Assets

PY \$3.91B

0.97%

Debt Service Ratio

PY 1.39%

\$32.9M

Capital Works - New

PY \$26.2M

\$64.3M

Capital Works - Renew

PY \$64.8M

\$41.0M Surplus

Net Operating Result

PY \$60.8M Surplus

\$59.8M Deficit

Net Operating Result Before Capital
Grants & Contributions

PY \$6.0M Deficit

\$59.3M

Contributed Assets Recognised

PY \$39.1M

2.70:1

Unrestricted Current Ratio

PY 2.61:1

\$179.5M

Cash Assets & Investments

PY \$177.1M

7.19%

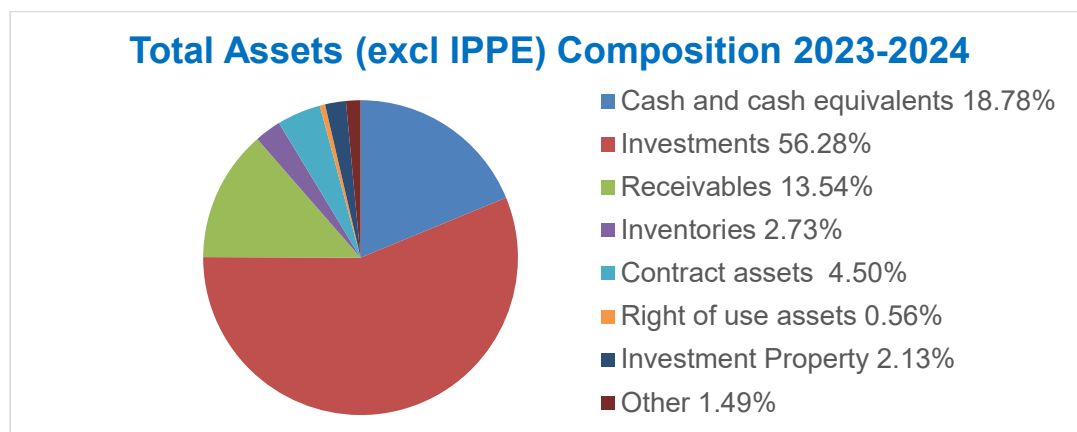
Rates, Annual Charges, Interest &
Extra Charges Outstanding

PY 8.06%

*PY= Prior Year

ASSETS

Council is the custodian of community assets with a total value of \$4.30B as at 30 June 2024. Infrastructure, Property, Plant & Equipment (IPPE) makes up \$4.06B of the total asset value. The value of assets excluding IPPE was \$239.1M with the composition of these asset classes shown as follows:



Infrastructure, Property, Plant & Equipment (IPPE)

With a carrying value of \$4.06B, IPPE is Council's most significant asset group representing 94% of total assets value. This asset group includes roads, drains, footpaths, community facilities, recreational facilities, parks and gardens.

During 2023-2024, Council delivered a capital works program of \$97.2M including the construction and purchase of \$32.9M of new assets and renewal of existing assets of \$64.3M. In addition, \$59.3M of assets were contributed to Council during 2023-2024. The gain on the revaluation of assets for 2023-2024 was \$320.9M. Further financial details of IPPE are shown at Note C1-8.

Cash and Investments

Council maintained robust levels of cash and investments, with holdings of \$179.5M at 30 June 2024. Cash and investment positions over the prior two financial years are as follows:

CASH, INVESTMENTS & AVAILABLE FUNDS (\$M)		
	YTD Actual 30 June 2024	YTD Actual 30 June 2023
TOTAL CASH & INVESTMENTS	179.474	177.107
Less Restrictions:		
External	86.881	94.280
Internal	68.674	61.684
CivicRisk Investment	3.117	2.862
AVAILABLE CASH	20.802	18.281
Adjusted for :		
Payables	(22.273)	(22.272)
Receivables	32.372	33.100
Other	10.445	6.277
AVAILABLE FUNDS	41.346	35.386

Council has an Investment Policy designed to ensure investments are made with regard to the prevailing Local Government Ministerial Investment Order and the Investment Guidelines.

While Council's cash and investment position is robust, a significant portion of these funds are subject to restriction. Council's true cash position is more accurately depicted by considering Available Funds which are uncommitted and not subject to restriction. External restrictions are funds held by Council that must be spent for a specific purpose and cannot be used by Council for general operations. Internal restrictions are funds that Council has determined will be available for specific future purposes.

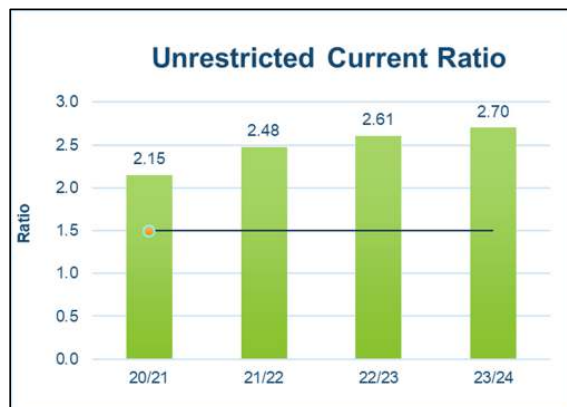
At 30 June 2024, Council achieved an available funds position of \$41.3M, which is higher than the Financial Strategy target range of 3.5% to 5.5% of operational revenue (pre-capital), which is primarily due to the early payment of the Financial Assistance Grant.

Unrestricted Current Ratio

Measures: Cash/Liquidity Position or Council's ability to satisfy obligations in the short term from its unrestricted activities.

Strategy: Council's strategy is to maximise the use of available funds for asset renewal by targeting a lean Unrestricted Current Ratio.

Performance: Council's performance is above the Local Government Benchmark of >1.5:1 and is consistent with the prior year.



Receivables

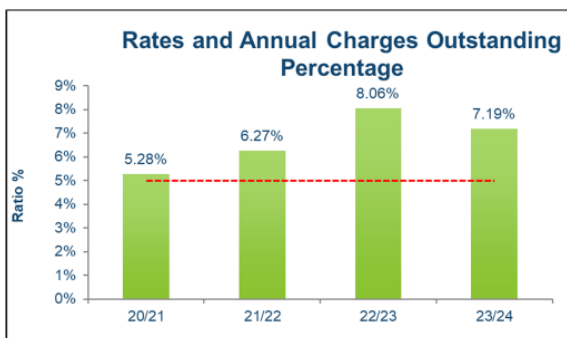
Receivables are the amount of money that is either owed to Council or funds that Council has paid in advance. At 30 June 2024, receivables totaled \$32.4M, a decrease of \$0.7M compared to the 2022-2023 reporting period. Full details of receivables are provided in Note C1-4.

Rates and Annual Charges Outstanding Percentage

Measures: The impact of uncollected rates and other charges on liquidity and the adequacy of recovery efforts.

Target: Industry standard of <5%

Performance: The performance of this measure has decreased from the prior year by 0.87%. Council will continue to work with ratepayers as they navigate a high cost of living and interest rate environment.

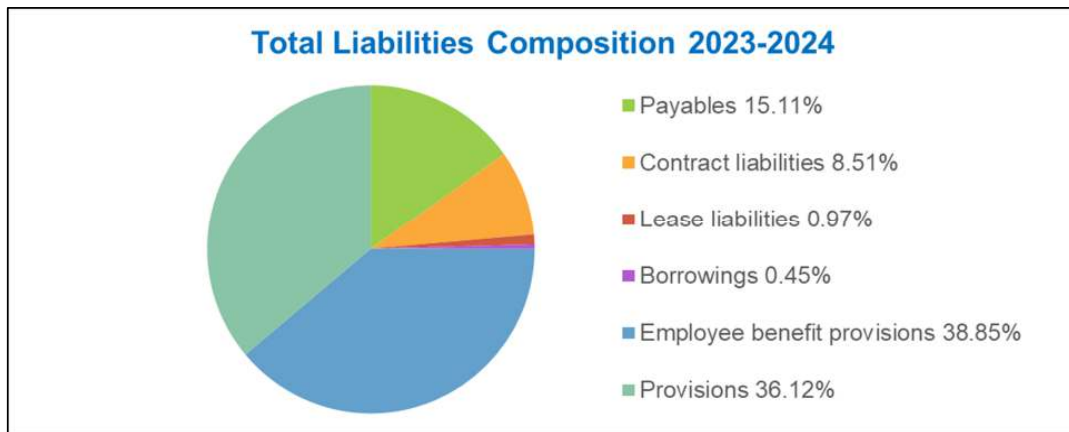


Contract Assets

Contract assets represent Council's right to payment in exchange for the delivery of works relating to grants and contributions. As at 30 June 2024, contract assets totaled \$10.8M in comparison to \$3.8M in 2022-2023, resulting from spend on capital projects where funding is still to be received. Refer to C1-6 of the financial statements for additional details.

LIABILITIES

At 30 June 2024, Council's Total Liabilities were \$147.4M. The composition of Council's Total Liabilities is shown below.



Payables

Payables account for 15% of Council's liabilities. The most significant payables being accrued expenditure and expenditure incurred but not yet paid.

Contract Liabilities

Contract Liabilities account for 9% of Council's liabilities. Contract liabilities represent unexpended grants and contributions and fees received in advance of the service being delivered.

Lease Liabilities

Lease Liabilities account for 1% of Council's liabilities. Lease liabilities are recognised for land and buildings that Council leases from other organisations. Further details of leases are provided in Note C2-1 and C2-2. These are primarily made up of Dapto Ribbonwood, Warrawong Library and State Emergency Services sites.

Borrowings

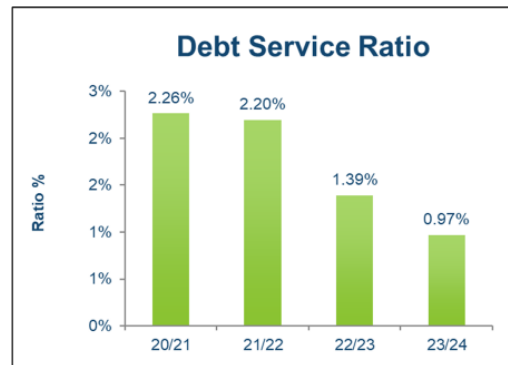
Borrowings account for 0.5% of Council's liabilities, down from prior year's 2.5%. Council continues to remain a relatively low debt user. In 2023-2024, Council did not undertake additional borrowings with all activity related to the repayment of previously secured loans.

The loan facilities which Council has in place are subsidised loans under the Local Government Infrastructure Renewal Scheme (LIRS). Funds were secured under LIRS rounds 1, 2 and 3. Repayment of LIRS loans will continue in accordance with the various payment schedules until 2025.

Measures: The proportion of revenues that is required to meet Council's annual loan repayments.

Target: Council's Financial Strategy allows for a ratio of up to 4%.

Performance: A low level of debt is reflected in Council's Debt Service Ratio of 0.97%. This remains low in comparison to the Local Government benchmark ratio of <10% and is within Council's own Strategy.



Provisions

Provisions represent the Council's obligation to make future payments as a result of past events. Provisions account for 75% of Council's Liabilities with the most significant provisions relating to Employee Benefits [\$57.3M], Waste Depot Remediation [\$39.3M] and Workers' Compensation [\$13.6M].

Provisions are revalued each financial year with any movements recognised through profit and loss. The value of provisions has increased from \$89.8M in 2022-2023 to \$110.5M in 2023-2024. This movement predominately relates to the revaluation of the waste remediation provision.

Council has a legal and public obligation to make, restore, rehabilitate and reinstate the open Whytes Gully Waste Disposal Depot and closed Helensburgh Waste Depot. A waste remediation provision is a liability recognised in a council's financial statements to represent the estimated costs of cleaning up and restoring a contaminated site, such as soil, groundwater, or surface water, due to past or current operations and construction of appropriate infrastructure (ie capping) to ensure compliance with EPA requirements. The provision was increased to \$39.3M in 2023-2024 across both sites as a result of increases to the forecast rehabilitation costs.

OPERATIONAL PERFORMANCE – INCOME & EXPENSES

Council achieved a Net Operating Surplus from Continuing Operations of \$41.0M in 2023-2024 in comparison to a surplus of \$60.8M in 2022-2023. This result includes capital grants and contributions that were significantly higher in 2023-2024. Council's underlying measure of long-term operational performance, the Operational Result before Capital Grants and Contributions, reduced from a deficit of \$6.0M, to a deficit of \$59.8M in 2023-2024.

Material budget variations from the 2023-2024 year for income and expenditure items are detailed in Note B5-1 of the statements.

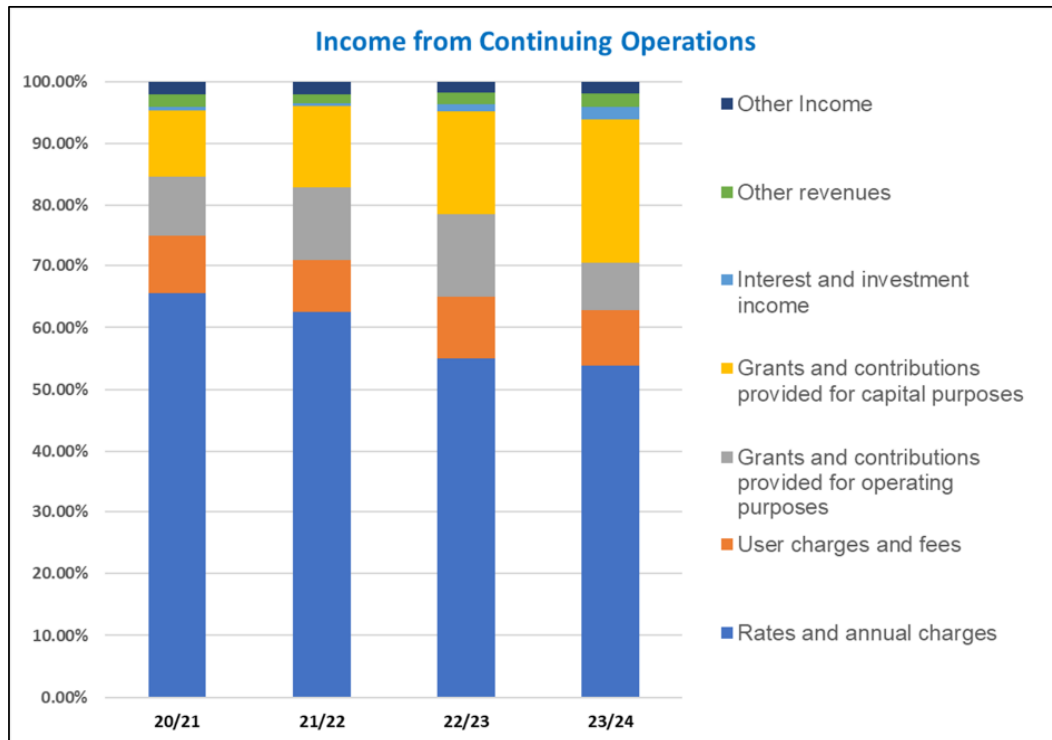
Income

Council's Income from Continuing Operations for 2023-2024 was \$430.3M compared to prior year result of \$403.3M. A significant increase in the level of capital grants & contributions received in 2023-2024 compared to 2022-2023 has impacted on this result. Refer to B2-4 within the financial statements for more detailed information.

The composition of Council's revenue remained, other than the items noted above, reasonably consistent compared to previous years as depicted in the following table.

Financial Commentary 2023-2024

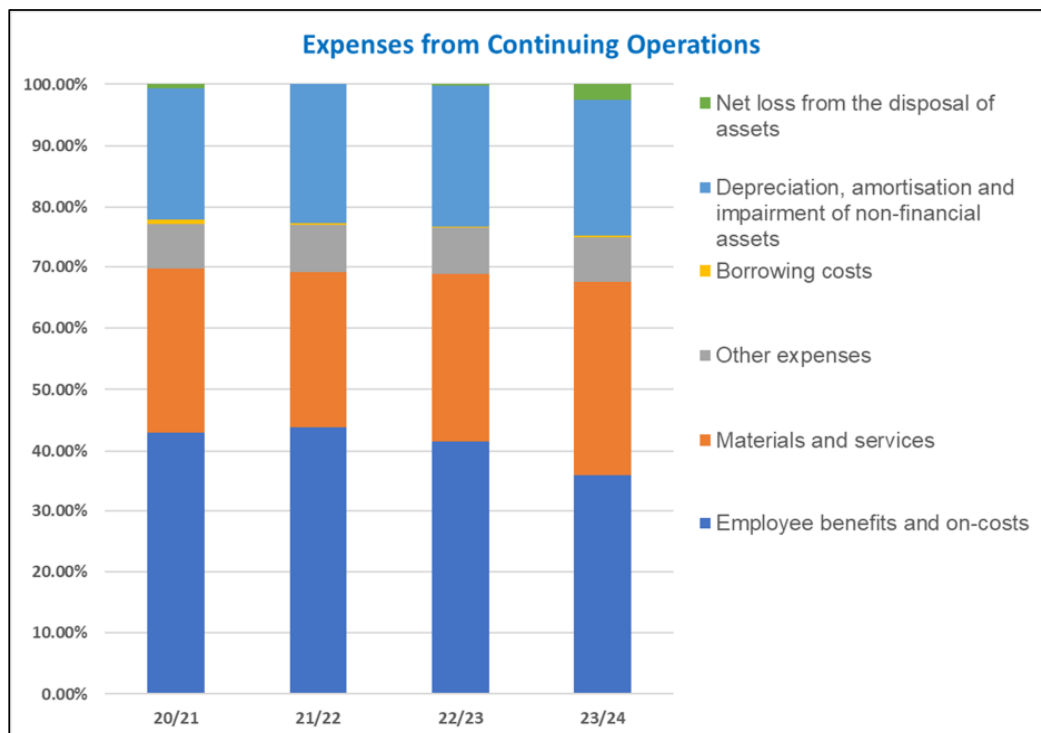
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Expenses

Expenses from Continuing Operations for 2023-2024 totalled \$389.3M, an increase on prior year expenditure of \$46.8M.

The composition of Council's expenses remained consistent compared to previous years as depicted in the following table.



Wollongong City Council

Historical Financial Data

Income Statement

		Actual 2020/21 \$'000	Actual 2021/22 \$'000	Actual 2022/23 \$'000	Actual 2023/24 \$'000
	Notes				
Income from Continuing Operations					
Revenue:					
Rates & Annual Charges	B2-1	211,126	216,919	222,072	231,847
User Charges & Fees	B2-2	30,864	29,230	39,777	38,578
Other Revenues	B2-3	6,444	5,167	7,467	9,045
Grants & Contributions provided for Operating Purposes	B2-4	30,782	41,841	55,030	32,772
Grants & Contributions provided for Capital Purposes	B2-4	34,478	45,402	66,775	100,797
Interest and Investment Revenue	B2-5	1,986	1,689	4,695	8,711
Other Income	B2-6	6,672	6,448	7,467	8,575
Net gain from the disposal of assets	B4-1	-	563	-	-
Total Income from Continuing Operations		322,352	347,259	403,283	430,325
Expenses from Continuing Operations					
Employee Benefits & On-Costs					
Employee Benefits & On-Costs	B3-1	123,589	126,077	142,039	140,458
Materials & Services	B3-2	76,619	72,910	93,752	122,542
Borrowing Costs	B3-3	2,179	437	602	747
Depreciation & Amortisation	B3-4	61,203	65,329	78,339	86,023
Other Expenses	B3-5	21,755	23,054	26,782	29,446
Fair value decrement on investment properties		-	-	-	-
Net Losses from the Disposal of Assets	B4-1	1,995	-	990	10,120
Total Expenses from Continuing Operations		287,340	287,807	342,504	389,336
Operating Result from Continuing Operations		35,012	59,452	60,779	40,989
NET OPERATING RESULT FOR THE YEAR		35,012	59,452	60,779	40,989
Less:					
Grants & Contributions provided for Capital Purposes	B2-4	34,478	45,402	66,775	100,797
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		534	14,050	(5,996)	(59,808)

This Statement is to be read in conjunction with the Notes in the body of the financial statements.

Wollongong City Council

Historical Financial Data

Statement of Financial Position

	Notes	Actual 2020/21 \$'000	Actual 2021/22 \$'000	Actual 2022/23 \$'000	Actual 2023/24 \$'000
ASSETS					
Current assets					
Cash & cash equivalents	C1-1	52,320	34,118	44,371	44,900
Investments	C1-2	103,334	88,185	99,424	116,457
Receivables	C1-4	21,859	24,674	33,100	32,372
Inventories	C1-5	463	461	6,486	6,524
Contract Assets	C1-6	4,707	9,711	3,795	10,771
Non-current Assets held for sale	C1-7	111	65	65	-
Other		6,682	6,881	6,351	3,561
Total current assets		189,476	164,095	193,592	214,585
Non-current assets					
Cash assets	C1-1	-	-	-	-
Investments	C1-2	15,199	39,730	33,312	18,117
Inventories	C1-5	5,972	5,972	-	-
Receivables	C1-4	-	-	-	-
Infrastructure, property, plant & equipment	C1-8	2,665,790	3,347,445	3,680,312	4,056,151
Investments accounted for using the equity method		-	-	-	-
Investment property	C1-9	4,600	5,600	5,050	5,100
Intangible assets	C1-10	152	76	-	-
Right of use assets	C2-1	1,471	1,094	718	1,332
Non-current assets classified as 'held for sale'		-	-	-	-
Other		-	-	-	-
Total non-current assets		2,693,184	3,399,917	3,719,392	4,080,700
TOTAL ASSETS		2,882,660	3,564,012	3,912,984	4,295,285
LIABILITIES					
Current liabilities					
Payables	C3-1	26,621	27,376	22,272	22,273
Income received in advance		-	-	-	-
Contract Liabilities	C3-2	8,177	5,491	10,315	12,543
Lease Liabilities		377	403	129	460
Borrowings	C3-3	5,497	3,569	2,572	657
Employee benefits provisions	C3-4	56,768	51,705	58,175	56,385
Provisions	C3-5	2,621	3,891	3,262	4,440
Total current liabilities		100,061	92,435	96,725	96,758
Non-current liabilities					
Payables	C3-1	-	-	-	-
Lease Liabilities	C2-1	1,194	788	655	963
Borrowings	C3-3	6,942	3,374	657	-
Employee benefits provisions	C3-4	957	792	832	875
Provisions	C3-5	38,357	27,879	27,539	48,810
Total non-current liabilities		47,450	32,833	29,683	50,648
TOTAL LIABILITIES		147,511	125,268	126,408	147,406
NET ASSETS	\$	2,735,149	3,438,744	3,786,576	4,147,879
EQUITY					
Retained earnings	C4-1	1,518,472	1,576,459	1,637,513	1,681,518
Revaluation reserves	C4-1	1,216,677	1,862,285	2,149,063	2,466,361
Council Equity Interest		2,735,149	3,438,744	3,786,576	4,147,879
Minority Equity Interest		-	-	-	-
TOTAL EQUITY	\$	2,735,149	3,438,744	3,786,576	4,147,879

This Statement is to be read in conjunction with the Notes in the body of the financial statements.

Wollongong City Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024

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Wollongong City Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Wollongong City Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

41 Burelli Street
Wollongong NSW 2500

Council's guiding principles are detailed in Chapter 3 of the *Local Government Act 1993 (NSW)* and include:

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

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

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

Wollongong City Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

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

- the *Local Government Act 1993 (NSW)* 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 28 October 2024.

Tania Brown
Lord Mayor
28 October 2024

Linda Campbell
Deputy Lord Mayor
28 October 2024

Greg Doyle
General Manager
28 October 2024

Brian Jenkins
Responsible Accounting Officer
28 October 2024

Wollongong City Council | Income Statement | for the year ended 30 June 2024

Wollongong City Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
232,236	Rates and annual charges	B2-1	231,847	222,072
39,001	User charges and fees	B2-2	38,578	39,777
6,001	Other revenues	B2-3	9,045	7,467
29,533	Grants and contributions provided for operating purposes	B2-4	32,772	55,030
38,728	Grants and contributions provided for capital purposes	B2-4	100,797	66,775
5,693	Interest and investment income	B2-5	8,711	4,695
6,533	Other income	B2-6	8,575	7,467
357,725	Total income from continuing operations		430,325	403,283
Expenses from continuing operations				
133,536	Employee benefits and on-costs	B3-1	140,458	142,039
92,673	Materials and services	B3-2	122,542	93,752
548	Borrowing costs	B3-3	747	602
79,116	Depreciation, amortisation and impairment of non-financial assets	B3-4	86,023	78,339
24,537	Other expenses	B3-5	29,446	26,782
–	Net loss from the disposal of assets	B4-1	10,120	990
330,410	Total expenses from continuing operations		389,336	342,504
27,315	Operating result from continuing operations		40,989	60,779
27,315	Net operating result for the year attributable to Council		40,989	60,779
Net operating result for the year before grants and contributions provided for capital purposes				
(11,413)			(59,808)	(5,996)

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

Wollongong City Council | Statement of Comprehensive Income | for the year ended 30 June 2024

Wollongong City Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		40,989	60,779
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain on revaluation of infrastructure, property, plant and equipment	C1-8	320,912	287,053
Impairment (loss) relating to infrastructure, property, plant and equipment	C1-8	(598)	–
Total items which will not be reclassified subsequently to the operating result		320,314	287,053
Total other comprehensive income for the year		320,314	287,053
Total comprehensive income for the year attributable to Council		361,303	347,832

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

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Wollongong City Council | Statement of Financial Position | as at 30 June 2024

Wollongong City Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	44,900	44,371
Investments	C1-2	116,457	99,424
Receivables	C1-4	32,372	33,100
Inventories	C1-5	6,524	6,486
Contract assets	C1-6	10,771	3,795
Non-current assets classified as 'held for sale'	C1-7	–	65
Other		3,561	6,351
Total current assets		214,585	193,592
Non-current assets			
Investments	C1-2	18,117	33,312
Infrastructure, property, plant and equipment (IPPE)	C1-8	4,056,151	3,680,312
Investment property	C1-9	5,100	5,050
Right of use assets	C2-1	1,332	718
Total non-current assets		4,080,700	3,719,392
Total assets		4,295,285	3,912,984
LIABILITIES			
Current liabilities			
Payables	C3-1	22,273	22,272
Contract liabilities	C3-2	12,543	10,315
Lease liabilities	C2-1	460	129
Borrowings	C3-3	657	2,572
Employee benefit provisions	C3-4	56,385	58,175
Provisions	C3-5	4,440	3,262
Total current liabilities		96,758	96,725
Non-current liabilities			
Lease liabilities	C2-1	963	655
Borrowings	C3-3	–	657
Employee benefit provisions	C3-4	875	832
Provisions	C3-5	48,810	27,539
Total non-current liabilities		50,648	29,683
Total liabilities		147,406	126,408
Net assets		4,147,879	3,786,576
EQUITY			
Accumulated surplus	C4-1	1,681,518	1,637,513
IPPE revaluation reserve	C4-1	2,466,361	2,149,063
Council equity interest		4,147,879	3,786,576
Total equity		4,147,879	3,786,576

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

Wollongong City Council | Statement of Changes in Equity | for the year ended 30 June 2024

Wollongong City Council

Statement of Changes in Equity

for the year ended 30 June 2024

	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000							
Opening balance at 1 July		1,637,513	2,149,063	3,786,576	1,576,459	1,862,285	3,438,744
Restated opening balance		1,637,513	2,149,063	3,786,576	1,576,459	1,862,285	3,438,744
Net operating result for the year		40,989	–	40,989	60,779	–	60,779
Other comprehensive income							
Gain on revaluation of infrastructure, property, plant and equipment	C1-8	–	320,912	320,912	–	287,053	287,053
Impairment (loss) relating to IPPE	C1-8	–	(598)	(598)	–	–	–
Other comprehensive income		–	320,314	320,314	–	287,053	287,053
Total comprehensive income		40,989	320,314	361,303	60,779	287,053	347,832
Transfers between equity items		3,016	(3,016)	–	275	(275)	–
Closing balance at 30 June		1,681,518	2,466,361	4,147,879	1,637,513	2,149,063	3,786,576

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

Wollongong City Council | Statement of Cash Flows | for the year ended 30 June 2024

Wollongong City Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
Receipts:				
229,989	Rates and annual charges		232,873	218,108
39,001	User charges and fees		42,526	39,728
5,693	Interest received		8,575	3,685
60,385	Grants and contributions		68,654	93,816
–	Bonds, deposits and retentions received		886	464
12,244	Other		29,432	21,335
Payments:				
(130,997)	Payments to employees		(142,434)	(135,712)
(92,391)	Payments for materials and services		(138,853)	(108,385)
(104)	Borrowing costs		(127)	(217)
–	Bonds, deposits and retentions refunded		(1,352)	(529)
(24,537)	Other		1,578	(18,284)
99,283	Net cash flows from operating activities	G1-1	101,758	114,009
Cash flows from investing activities				
Receipts:				
72	Sale of investments		37,813	36,301
1,728	Proceeds from sale of IPPE		848	1,451
Payments:				
–	Purchase of investments		(38,090)	(34,248)
(99,037)	Payments for IPPE		(98,797)	(103,140)
(97,237)	Net cash flows from investing activities		(98,226)	(99,636)
Cash flows from financing activities				
Payments:				
(2,564)	Repayment of borrowings		(2,572)	(3,714)
(129)	Principal component of lease payments		(431)	(406)
(2,693)	Net cash flows from financing activities		(3,003)	(4,120)
(647)	Net change in cash and cash equivalents		529	10,253
122,902	Cash and cash equivalents at beginning of year		44,371	34,118
122,255	Cash and cash equivalents at end of year	C1-1	44,900	44,371
13,584	Add: Investments on hand at end of year	C1-2	134,574	132,736
135,839	Total cash, cash equivalents and investments		179,474	177,107

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

Wollongong City Council

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Wollongong City Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 28 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the Office of Local Government (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.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. fair values of investment property – refer Note C1-9
- ii. fair values of infrastructure, property, plant and equipment – refer Note C1-8
- iii. tip remediation provisions – refer Note C3-5
- iv. employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

Monies and other assets received by Council

The Consolidated Fund

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

The Consolidated Fund has been included in the financial statements of the Council.

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

- general purpose operations

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, 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

A1-1 Basis of preparation (continued)

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 is supported by a range of volunteers for services including surf lifesaving, bush care, community transport and library programs. Volunteer services are required to be recognised in the financial statements if they can be measured reliably, are material, and would be purchased if not provided by the volunteers. In most instances, Council would not purchase the service if it was not provided by volunteers.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (i.e. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2024 reporting period.

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

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**
- **Equivalent standard for JO's is AASB 2021-6 Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

"Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements."

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

B Financial Performance

B1 Functions or activities

B1-1 Community Strategic Plan Goals – income, expenses and assets ¹

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Goal 1 - We value and protect our environment	91,357	82,489	127,339	105,575	(35,982)	(23,086)	25,337	18,837	1,002,545	1,107,873
Goal 2 - We have an innovative and sustainable economy	11,164	11,438	13,908	12,995	(2,744)	(1,557)	25	1	5,886	4,594
Goal 3 - Wollongong is a creative, vibrant city	1,066	1,095	12,124	13,409	(11,058)	(12,314)	688	872	2,190	1,105
Goal 4 - We are a connected and engaged community	13,469	12,123	34,569	29,169	(21,100)	(17,046)	6,519	5,679	859,612	807,513
Goal 5 - We have a healthy community in a liveable city	16,879	12,715	63,501	58,872	(46,622)	(46,157)	7,370	3,322	786,886	420,050
Goal 6 - We have affordable and accessible transport	18,441	25,894	75,538	62,096	(57,097)	(36,202)	16,455	24,301	1,404,313	1,347,879
Support Services	218,657	218,403	62,357	60,388	156,300	158,015	17,883	29,667	233,853	223,970
Contributed Assets	59,292	39,126	–	–	59,292	39,126	59,292	39,126	–	–
Total functions and activities	430,325	403,283	389,336	342,504	40,989	60,779	133,569	121,805	4,295,285	3,912,984

(1) The functions/activities reported above are different to what has been reported in the past. The Goals listed above and described on the following page, align with Council's Community Strategic Plan – Our Wollongong Our Future 2032.

B1-2 Components of Community Strategic Plan Goals

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

Goal 1 - We value and protect our environment

We will work together to reduce emissions and the effects of a changing climate. Our natural environments are protected, and our resources will be managed effectively. Development is well planned and sustainable and we protect our heritage.

Goal 2 - We have an innovative and sustainable economy

The region's industry base continues to diversify and local employment opportunities increase. Wollongong is established as the regional capital of the Illawarra-Shoalhaven. We are leaders in innovative and sustainable research and development of new industries.

Goal 3 - Wollongong is a creative, vibrant city

Creative, cultural industries are fostered and thriving. Community have access to the arts, and participation in events and festivals is increased. Strong diverse local cultures are supported.

Goal 4 - We are a connected and engaged community

Residents have easy and equitable access to information and play an active role in the decisions that affect our city. There is greater awareness and understanding of Local Aboriginal and Torres Strait Islander culture, heritage and histories. Our Council is accountable, financially sustainable and has the trust of the community.

Goal 5 - We have a healthy community in a livable city

There is an increase in the physical and mental health and wellbeing of our community. Our community participation in recreation and lifestyle activities increases. Residents have improved access to a range of affordable housing options. Suburbs and places are livable and safe.

Goal 6 - We have affordable and accessible transport

There is an increase in sustainable transport use including public transport, walking and cycling. Transport links and connection to Sydney, the South Coast and Southern Highlands are strengthened. The community have access to a safe, affordable and reliable transport network.

Support Services

Five services form an additional group called Support Services to demonstrate that these Services support the delivery of all Community Strategic Plan goals.

Support Services include: Employee Services; Financial Services; Governance & Administration; Infrastructure Strategy & Support and Information Management & Technology.

Contributed Assets

Contributed assets relate mainly to the handover of transport and stormwater assets from various subdivisions in the West Dapto area.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	136,519	129,291
Farmland	495	353
Mining	1,046	996
Business	52,018	51,546
Less: pensioner rebates (mandatory)	(2,536)	(2,561)
Less: pensioner rebates (Council policy)	(263)	(299)
Abandonments ¹	(568)	(175)
Rates levied to ratepayers	186,711	179,151
Pensioner rate subsidies received	1,381	1,417
Total ordinary rates	188,092	180,568
Special rates		
City centre	–	451
Mall	1,260	1,272
Total special rates	1,260	1,723
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	40,949	38,326
Stormwater management services	1,898	1,889
Less: pensioner rebates (mandatory)	(840)	(904)
Pensioner annual charges subsidies received:		
– Domestic waste management	488	470
Total annual charges	42,495	39,781
Total rates and annual charges	231,847	222,072

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

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 (mandatory) relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government area that are subsidised by the NSW Government. Pensioner rebates (Council policy) relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government 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 (mandatory) and are in substance a rates payment.

(1) Abandonments refer to amounts owed to Council that have been written off due to the property being exempted of rates, objections & ascertainment, postponed rates and voluntary conservation agreements as per the OLG Rating and Revenue Raising Manual 2007.

B2-2 User charges and fees

\$ '000	2024	2023
User charges		
Waste management services (non-domestic)	10,503	13,040
Total user charges	10,503	13,040
Fees		
Contestable building services	382	557
Inspection services	662	335
Planning and building regulation	3,375	3,072
Registration fees	204	224
Section 10.7 certificates (EP&A Act)	880	666
Section 603 certificate (rating certificate)	458	322
Section 611 charges (occupation of land)	337	468
Additional waste services	186	157
Art gallery	16	9
Car parking	1,635	1,582
Cemeteries	1,960	1,916
Credit card payment processing fee	126	123
Design review meeting application fees	203	82
Golf course	986	816
Health inspections	673	701
Library	45	38
Marketing	—	20
Outdoor dining	10	7
Parking meters	1,111	1,156
Pre-lodgement meeting fees	106	124
Recreation	4,375	4,341
Road opening permits	240	274
Stallholder fees	57	50
Tree management requests	96	87
Tourist parks	9,612	9,450
Other	340	160
Total fees	28,075	26,737
Total other user charges and fees	28,075	26,737
Total user charges and fees	38,578	39,777
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	9,612	9,450
User charges and fees recognised at a point in time	28,966	30,327
Total user charges and fees	38,578	39,777

Material accounting policy information

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

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

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

B2-3 Other revenues

\$ '000	2024	2023
Diesel rebate	248	169
Fines	555	620
Fines – parking	3,165	2,961
Insurance claims recoveries	365	39
Legal settlements	318	172
Outgoings reimbursements	83	79
Reimbursements	2,645	1,803
Sales – general	1,314	753
Sponsorship and promotional income	24	27
Other	328	844
Total other revenue	9,045	7,467

Timing of revenue recognition for other revenue

Other revenue recognised over time	–	–
Other revenue recognised at a point in time	9,045	7,467
Total other revenue	9,045	7,467

Material accounting policy information for other revenue

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

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

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

Wollongong City Council | Notes to the Financial Statements 30 June 2024

B2-4 Grants and contributions

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)				
Financial Assistance Grant				
Relating to current year	867	5,251	–	–
Payment received in advance for subsequent year	19,374	22,004	–	–
Amount recognised as income during current year	20,241	27,255	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Arts and culture	366	416	–	2,421
Car parks	–	–	32	–
Community development and support	873	188	–	–
Community services and facilities	569	464	–	–
Economic development	3	–	–	–
Emergency services	429	573	–	–
Environmental management and enhancement	337	404	–	–
Environmental programs	82	72	–	–
Floodplain and stormwater management	280	1,380	328	2
Home and Community Care (HACC) community transport	3,151	3,070	–	–
Heritage and cultural	–	21	–	–
Information technology	–	–	1	–
Library	689	692	–	–
Local Infrastructure Renewal Scheme (LIRS) subsidy	103	186	–	–
Local bus route subsidy	160	–	–	–
Natural area management	134	294	–	–
Parks, gardens and sports fields	181	247	5,410	1,791
Roads and bridges	233	–	–	–
Storm/flood damage	–	–	1,197	–
People and learning	54	375	–	–
Pollution minimisation	275	285	–	–
Recreation and culture	–	313	1,478	700
Social support programs	1,600	1,387	–	–
Strategic city planning	91	656	–	–
Street lighting	743	728	–	–
Transport (other roads and bridges funding)	–	11,971	7,957	5,664
Transport (roads to recovery)	–	–	1,731	1,859
Transport for NSW contributions (regional roads, block grant)	1,506	3,403	–	–
Waste performance improvement	–	20	2,014	–
Total cash contributions	11,859	27,145	20,148	12,437
Non-cash contributions				
Bushfire services	–	–	–	215
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	–	–	58,757	38,911
Wollongong City Gallery collection	–	–	535	–
Volunteer Services	672	630	–	–
Total non-cash contributions	672	630	59,292	39,126
Total special purpose grants and non-developer contributions (tied)	12,531	27,775	79,440	51,563
Total grants and non-developer contributions	32,772	55,030	79,440	51,563
Comprising:				
– Commonwealth funding	24,638	31,410	6,863	2,229
– State funding	6,560	21,693	13,820	10,423
– Other funding	1,574	1,927	58,757	38,911
	32,772	55,030	79,440	51,563

continued on next page ...

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.4 – contributions using planning agreements	G4	–	–	149	1,595
S 7.11 – contributions towards amenities/services		–	–	13,887	7,833
S 7.12 – fixed development consent levies		–	–	7,321	5,784
Total cash contributions		–	–	21,357	15,212
Total developer contributions		–	–	21,357	15,212
Total contributions		–	–	21,357	15,212
Total grants and contributions		32,772	55,030	100,797	66,775
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		2,956	4,222	20,148	12,437
Grants and contributions recognised at a point in time		29,816	50,808	80,649	54,338
Total grants and contributions		32,772	55,030	100,797	66,775

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants				
Unspent funds at 1 July	18,335	6,966	1,964	1,412
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	5,205	10,892	–	7
Add: funds received and not recognised as revenue in the current year	372	3,044	1,569	1,429
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(13,094)	(2,535)	(7)	(101)
Less: funds received in prior year but revenue recognised and funds spent in current year	(1,117)	(32)	(1,497)	(783)
Unspent funds at 30 June	9,701	18,335	2,029	1,964
Unspent contributions				
Unspent funds at 1 July	1,984	73	45,284	40,199
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	21	–	23,829	15,984
Add: contributions received and not recognised as revenue in the current year	–	1,911	206	54
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(12,990)	(10,941)
Less: contributions received in prior year but revenue recognised and funds spent in current year	(1,909)	–	(55)	(12)
Unspent contributions at 30 June	96	1,984	56,274	45,284

B2-4 Grants and contributions (continued)

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

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.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion 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.

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

Developer contributions

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

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 Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	1,252	663
– Cash and investments	7,459	4,032
Total interest and investment income (losses)	8,711	4,695

Material accounting policy information

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

B2-6 Other income

\$ '000	Notes	2024	2023
Fair value increment on investment properties			
Fair value increment on investment properties		50	–
Total fair value increment on investment properties	C1-9	50	–
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		528	491
Total Investment properties		528	491
Other lease income			
Room/Facility Hire		595	522
Leaseback fees - council vehicles		721	697
Other Council Properties		4,493	4,383
Total other lease income		5,809	5,602
Total rental income	C2-2	6,337	6,093
Fair value increment on investments			
Fair value increment on investments through profit and loss		1,306	1,042
Movement in interest in CivicRisk Mutual		255	332
Total Fair value increment on investments		1,561	1,374
Other			
Energy Saving Certificates		627	–
Total other		627	–
Total other income		8,575	7,467

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Employee leave entitlements (ELE)	16,664	23,559
Salaries and wages	119,813	115,720
Superannuation	14,364	13,219
Change in workers compensation provision	506	1,021
Workers compensation – self insurance	3,586	2,866
Fringe Benefits Tax (FBT)	182	183
Payroll tax	22	23
Training costs (other than salaries and wages)	901	822
Protective clothing	479	463
Labour hire	203	295
Other	451	308
Total employee costs	157,171	158,479
Less: capitalised costs	(16,713)	(16,440)
Total employee costs expensed	140,458	142,039

Material accounting policy information

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

Retirement benefit obligations

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

Superannuation plans

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

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

B3-2 Materials and services

\$ '000	Notes	2024	2023
Advertising		297	299
Audit Fees	F2-1	286	310
Bank charges		808	636
Contractor costs ¹		71,415	70,823
Councillor and Mayoral fees and associated expenses	F1-2	687	692
Insurance		4,812	4,575
Internal audit		118	172
Light, electricity and heating		2,796	2,520
Membership fees		170	168
Other expenses		6,982	1,571
Postage		490	407
Prior year works in progress 'write offs' ²		7,085	4,063
Provision for asset remediation ³		13,136	(2,118)
Provision for self insurance claims		11	(257)
Raw materials and consumables ¹		35,386	38,572
Rental agreements		4	(24)
Royalty payments		551	355
Sewerage charges		316	344
Software maintenance and support contractor		3,518	3,368
Street lighting		3,970	3,414
Telephone and communications		620	383
Valuation fees		531	494
Volunteer reimbursements		242	188
Waste contractor		27,540	26,355
Water rates		1,116	917
Legal expenses:			
– Buildings - commercial		–	3,000
– Planning and development		500	620
– Other		424	336
Total materials and services		183,811	162,183
Less: capitalised costs		(61,269)	(68,431)
Total materials and services		122,542	93,752

Material accounting policy information

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

- (1) The Contractor & Consultancy Costs and Raw Materials & Consumables includes expenditure related to the capital program. The delivery of capital projects is dependent on the types and size of works that may be delivered through contracts or internally. There are significant variations year on year in this allocation process.
- (2) Capital expenditure previously included in Works in Progress was transferred to operating expenses during 2022-2023 and 2023-2024. This includes capital works to deliver assets not under the control of Council such as traffic facilities and street lighting and identified operational expenses incurred and allocated to capital projects in the course of construction of associated assets.
- (3) Each financial year a provision for the remediation of Council's waste facility is calculated based on the forecast costs to rehabilitate the site. A review of the planned rehabilitation costs and changes to discount factors have resulted in an increase in the provision in 2023-2024.

B3-3 Borrowing costs

\$ '000	Notes	2024	2023
(i) Interest bearing liability costs			
Interest on leases		56	36
Interest on loans		71	181
Total interest bearing liability costs		127	217
Total interest bearing liability costs expensed		127	217
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	620	385
Total other borrowing costs		620	385
Total borrowing costs expensed		747	602

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		4,267	4,547
Office equipment		1,280	1,789
Furniture and fittings		302	324
Infrastructure:	C1-8		
– Bridges		2,072	1,840
– Buildings – non-specialised		5,004	4,352
– Buildings – specialised		7,116	6,390
– Footpaths		5,405	4,788
– Other open space/recreational assets		7,020	5,983
– Other structures		707	720
– Roads		29,890	26,632
– Stormwater drainage		19,011	17,051
– Swimming pools		764	725
Right of use assets	C2-1	456	375
Other assets:			
– Library books		1,242	1,216
– Other		1,487	1,531
Intangible assets	C1-10	–	76
Total depreciation and amortisation costs		86,023	78,339
Impairment / revaluation decrement of IPPE			
Land under roads		–	–
Infrastructure:	C1-8		
– Buildings – specialised		598	–
Amounts taken through revaluation reserve	C1-8	(598)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		86,023	78,339

Material accounting policy information

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 C1-8 for IPPE assets, Note C1-10 for intangible assets and Note C2-1 for right-of-use 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 not tested for impairment since 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 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 non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

B3-5 Other expenses

\$ '000	Notes	2024	2023
Impairment of receivables			
User charges and fees		831	2,107
Total impairment of receivables	C1-4	831	2,107
Fair value decrement on investment properties			
Fair value decrement on investment properties		–	550
Total fair value decrement on investment properties	C1-9	–	550
Other			
Contributions/levies to other levels of government			
– Emergency services levy		1,023	597
– NSW fire brigade levy		4,251	3,610
– NSW rural fire service levy		840	840
– Waste and environment levy		12,252	13,169
Donations, contributions and assistance to other organisations (Section 356)			
– Affordable Housing ¹		5,654	–
– City Centre management		4	5
– Illawarra Institute of Sport		27	40
– Illawarra Shoalhaven Joint Organisation		58	58
– Illawarra Performing Arts Centre ²		1,355	1,651
– Neighbourhood youth program		80	75
– Illawarra Surf Life Saving		65	61
– Sponsorship fund		31	48
– Tourism		1,549	1,519
– Wollongong Shuttle Bus Service		396	369
– Wollongong 2022 - Union Cycliste Internationale		–	213
– Other		1,259	1,870
Total other		28,844	24,125
Less: capitalised costs		(229)	–
Total other expenses		29,446	26,782

Material accounting policy information

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

Impairment expenses are recognised when identified.

(1) Allocation of grant received in a prior year for Affordable Housing.

(2) The 2022-2023 and 2023-2024 contribution to the Illawarra Performing Arts Centre includes the contribution for the management of the Town Hall.

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		45	–
Less: carrying amount of property assets sold/written off		(79)	–
Gain (or loss) on disposal		(34)	–
Gain (or loss) on disposal of plant and equipment			
	C1-8		
Proceeds from disposal – plant and equipment		803	1,451
Less: carrying amount of plant and equipment assets sold/written off		(600)	(631)
Gain (or loss) on disposal		203	820
Gain (or loss) on disposal of infrastructure			
	C1-8		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(10,289)	(1,810)
Gain (or loss) on disposal		(10,289)	(1,810)
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		37,813	36,301
Less: carrying amount of investments sold/redeemed/matured		(37,813)	(36,301)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(10,120)	(990)

Material accounting policy information

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 26 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	232,236	231,847	(389)	0% U
User charges and fees	39,001	38,578	(423)	(1)% U
Other revenues	6,001	9,045	3,044	51% F
Other Revenues includes a claim for funding through the NSW Government Natural Disaster Co-Funding Arrangements to partially cover works associated with the April 2024 Storm Event \$2.0M, sale of Energy Savings Certificates \$0.6M, and sale of land \$0.7M.				
Operating grants and contributions	29,533	32,772	3,239	11% F
Original budget has had a favourable impact from payments of grants not initially anticipated in the 2023-2024 Operational Plan.				
Capital grants and contributions	38,728	100,797	62,069	160% F
Capital grants and contributions include assets contributed to Council through development. A greater value of assets have been contributed to Council than anticipated in the 2023-2024 financial year.				
Interest and investment revenue	5,693	8,711	3,018	53% F
Interest and investment revenue is favourable due to changes in interest rates experienced during the 2023-2024 financial year.				
Other income	6,533	8,575	2,042	31% F
Other income is favourable due to the fair value increment on investments recognised through the profit and loss.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	133,536	140,458	(6,922)	(5)% U
Materials and services	92,673	122,542	(29,869)	(32)% U
Prior year work in capital expense, consultants and external plant hire were higher than expected against the 2023-2024 Operational Plan.				
Borrowing costs	548	747	(199)	(36)% U
Borrowing costs include the interest on the waste facility remediation. The original budget was set prior to receipt of the discount rates as at 30 June 2023 which are applied for the interest calculation in 2023-2024. The changes in the discount rates have resulted in a variance between the actuals and original budget.				
Depreciation, amortisation and impairment of non-financial assets	79,116	86,023	(6,907)	(9)% U
Revaluations on Council's Infrastructure, Property, Plant & Equipment in 2023 which resulted in higher depreciation than expected in the Original Budget as the revaluations were after the adoption of the 2023-2024 Operational Plan and therefore excluded from the original budget.				
Other expenses	24,537	29,446	(4,909)	(20)% U
Other expenses have been impacted by increased payments within the Housing Affordability Program, funded from a grant received in a prior year.				
Net losses from disposal of assets	–	10,120	(10,120)	– U
Statement of cash flows				
Cash flows from operating activities	99,283	101,758	2,475	2% F
Cash flows from investing activities	(97,237)	(98,226)	(989)	1% U
Cash flows from financing activities	(2,693)	(3,003)	(310)	12% U
Lease payments were higher than expected over the period due to extension of the Warrawong Library lease.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	21,431	1,487
Cash equivalent assets		
– Deposits at call	23,469	42,884
Total cash and cash equivalents	44,900	44,371

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	44,900	44,371
Balance as per the Statement of Cash Flows	44,900	44,371

Material accounting policy information

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

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Financial assets at fair value through the profit and loss				
Managed funds	9,400	–	8,685	–
Negotiable Certificate of Deposits and Floating Rate Notes (FRN) with maturities > 3 months	64,755	–	43,088	–
Mortgage backed securities	1,602	–	1,651	–
CivicRisk Mutual Limited	–	3,117	–	2,862
Total	75,757	3,117	53,424	2,862
Debt securities at amortised cost				
Long term deposits	40,700	15,000	46,000	30,450
Total	40,700	15,000	46,000	30,450
Total financial investments	116,457	18,117	99,424	33,312

C1-2 Financial investments (continued)

Material accounting policy information

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.

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. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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.

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, managed funds, mortgage backed securities and interest in CivicRisk Mutual in the Statement of Financial Position.

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	179,474	177,107
Less: Externally restricted cash, cash equivalents and investments	(86,881)	(94,280)
Cash, cash equivalents and investments not subject to external restrictions	92,593	82,827

External restrictions

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

Developer contributions – general ^A	55,949	45,109
Transport for NSW contributions ^B	422	2,158
Specific purpose unexpended grants ^C	11,730	20,299
Stormwater management ^D	1,507	2,907
Private contributions	6,943	6,848
Special rates levy – Wollongong mall	962	722
Special rates levy – city centre	94	94
Domestic waste management ^D	5,321	6,880
Housing Affordability	3,953	9,263
Total external restrictions	86,881	94,280

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

(A) Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans.

(B) Transport for New South Wales contributions which are not yet expended for the provision of services and amenities in accordance with those contributions.

(C) Grants which are not yet expended for the purposes for which the grants were obtained.

(D) Domestic Waste Management and other special rates/levies/charges are externally restricted assets and must be applied for the purposes for which they were raised.

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

\$ '000	2024	2023
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	92,593	82,827
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Unrestricted and unallocated cash, cash equivalents and investments	23,919	21,143
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Internal allocations

At 30 June, Council has internally allocated funds to the following:

Car parking strategy	1,223	1,348
Darcy Wentworth Park	18	18
MacCabe Park development	2,040	1,890
Sports Priority Program	524	893
Waste Disposal Facility	10,854	10,083
West Dapto Development	14,927	10,062
Strategic Projects	32,991	27,181
Property Investment Fund	5,396	9,531
Natural areas	173	173
Lake Illawarra Estuary Management Fund	528	505
Total internal allocations	68,674	61,684

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

C1-4 Receivables

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Rates and annual charges	16,127	–	16,867	–
Interest and extra charges	2,020	–	2,255	–
User charges and fees	7,493	–	6,826	–
Accrued revenues				
– Interest on investments	907	–	536	–
– Other income accruals	5,168	–	3,990	–
Government grants and subsidies	730	–	740	–
Net GST receivable	3,287	–	4,415	–
Total	35,732	–	35,629	–
Less: provision for impairment				
User charges and fees	(3,360)	–	(2,529)	–
Total provision for impairment – receivables	(3,360)	–	(2,529)	–
Total net receivables	32,372	–	33,100	–

Material accounting policy information

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.

Impairment

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

When estimating ECL, 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.

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

When considering the ECL for rates and annual charges 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.

Credit losses are measured at 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.

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Inventories at cost				
Real estate for resale	5,972	–	5,972	–
Stores and materials	552	–	514	–
Total inventories at cost	6,524	–	6,486	–
Total inventories	6,524	–	6,486	–
\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Details for real estate development				
Residential	5,972	–	5,972	–
Total real estate for resale	5,972	–	5,972	–
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	5,972	–	5,972	–
Total costs	5,972	–	5,972	–
Total real estate for resale	5,972	–	5,972	–
Movements:				
Real estate assets at beginning of the year	5,972	–	–	5,972
– Re-classification of balances to current	–	–	5,972	(5,972)
Total real estate for resale	5,972	–	5,972	–

Material accounting policy information

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.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

As at 30 June 2024, Council has entered into an agreement to sell a parcel of land held for resale. The sale is expected to be completed during the year ending 30 June 2025.

C1-6 Contract assets

Contract assets

\$ '000	2024	2023
Work relating to capital grants & contributions	10,537	3,372
Work relating to operational grants & contributions	66	331
Other	168	92
Total contract assets	10,771	3,795

Material accounting policy information

Contract assets

Contract assets represent Council's right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

C1-7 Non-current assets classified as held for sale

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Non-current assets held for sale				
Land	—	—	65	—
Total non-current assets held for sale	—	—	65	—

Details of assets

One parcel of land which was classified as 'held for sale' as at 30 June 2023 was sold during the year ended 30 June 2024.

Material accounting policy information

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 and are measured at the lower of their carrying amount and fair value less costs to sell.

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.

C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period												At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	Impairment loss (recognised in equity)	WIP transfers	Adjustments and transfers	Other movements - Transfer to Expense	Other movements - Waste Remediation Reassessments	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000																		
Capital work in progress	81,382	—	81,382	53,776	24,434	—	—	—	—	(64,005)	—	(7,085)	—	—	—	88,503	—	88,503
Plant and equipment	46,506	(26,213)	20,293	4,110	—	(600)	(4,267)	—	—	—	—	—	—	—	—	48,486	(28,950)	19,536
Office equipment	11,947	(9,038)	2,909	1,119	—	—	(1,280)	—	—	—	—	—	—	—	—	13,065	(10,319)	2,746
Furniture and fittings	3,184	(2,030)	1,154	73	—	—	(302)	—	—	—	—	—	—	—	—	3,257	(2,332)	925
Land:																		
– Operational land	306,586	—	306,586	—	10,319	(10)	—	—	—	—	(348)	—	—	—	51,364	367,911	—	367,911
– Community land	367,196	(760)	366,436	—	—	—	—	—	—	—	280	—	—	(2,341)	—	365,135	(760)	364,375
– Crown land	120,906	—	120,906	—	—	—	—	—	—	—	—	—	—	—	—	120,906	—	120,906
– Land under roads (post 30/6/08)	8,579	—	8,579	—	3,092	(4)	—	(5,603)	—	—	68	—	—	(2,569)	—	3,562	—	3,562
Infrastructure:																		
– Buildings – non-specialised	281,037	(106,383)	174,654	131	—	(99)	(5,004)	—	—	2,306	(2,855)	—	—	—	68,949	429,019	(190,938)	238,081
– Buildings – specialised	419,151	(222,139)	197,012	3,220	—	(305)	(7,116)	—	(598)	3,176	2,109	—	—	—	81,439	533,215	(254,278)	278,937
– Other structures	18,821	(9,655)	9,166	561	—	(856)	(707)	—	—	379	397	—	—	—	6,414	21,358	(6,003)	15,355
– Roads	2,061,164	(1,142,210)	918,954	—	16,705	(5,947)	(29,890)	—	—	28,703	(14)	—	—	—	45,255	2,188,536	(1,214,770)	973,766
– Bridges	151,182	(49,984)	101,198	—	6,564	(720)	(2,072)	—	—	3,817	—	—	—	—	5,019	169,139	(55,334)	113,805
– Footpaths	387,729	(184,529)	203,200	—	6,657	(804)	(5,405)	—	—	11,532	122	—	—	—	10,256	423,100	(197,542)	225,558
– Stormwater drainage	1,716,026	(783,826)	932,200	—	23,770	(135)	(19,011)	—	—	5,673	—	—	—	—	46,420	1,832,317	(843,399)	988,918
– Swimming pools	48,964	(34,648)	14,316	—	—	—	(764)	—	—	136	—	—	—	—	877	52,247	(37,683)	14,564
– Other open space/recreational assets	248,989	(91,390)	157,599	—	—	(1,423)	(7,020)	—	—	6,858	241	—	—	—	9,829	270,698	(104,614)	166,084
Other assets:																		
– Heritage collections	15,991	—	15,991	—	630	—	—	—	—	—	—	—	—	—	—	16,622	—	16,622
– Library books	8,667	(3,767)	4,900	1,345	—	—	(1,242)	—	—	—	—	—	—	—	—	10,012	(5,009)	5,003
– Other	58,135	(15,258)	42,877	—	—	—	(1,487)	—	—	1,425	—	—	—	—	—	59,561	(16,744)	42,817
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																		
– Tip assets	9,410	(9,410)	—	—	—	—	—	—	—	—	—	—	8,176	—	—	17,587	(9,410)	8,177
Total infrastructure, property, plant and equipment	6,371,552	(2,691,240)	3,680,312	64,335	92,171	(10,903)	(85,567)	(5,603)	(598)	—	—	(7,085)	8,176	(4,910)	325,822	7,034,236	(2,978,085)	4,056,151

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

C1-8 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Waste Remediation reassessment	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	86,590	—	86,590	59,187	25,684	—	—	(86,016)	—	(4,063)	—	81,382	—	81,382
Plant and equipment	47,008	(24,900)	22,108	3,361	—	(629)	(4,547)	—	—	—	—	46,506	(26,213)	20,293
Office equipment	10,967	(7,376)	3,591	1,109	—	(2)	(1,789)	—	—	—	—	11,947	(9,038)	2,909
Furniture and fittings	3,114	(1,707)	1,407	71	—	—	(324)	—	—	—	—	3,184	(2,030)	1,154
Land:														
– Operational land	275,103	—	275,103	—	474	—	—	—	—	—	31,009	306,586	—	306,586
– Community land	328,141	(760)	327,381	—	—	—	—	—	—	—	39,055	367,196	(760)	366,436
– Crown land	109,447	—	109,447	—	—	—	—	—	—	—	11,459	120,906	—	120,906
– Land under roads (post 30/6/08)	7,898	—	7,898	—	10	—	—	—	—	—	671	8,579	—	8,579
Infrastructure:														
– Buildings – non-specialised	245,871	(93,507)	152,364	—	—	—	(4,352)	13,717	(10)	—	12,935	281,037	(106,383)	174,654
– Buildings – specialised	378,294	(198,051)	180,243	—	—	—	(6,390)	7,925	78	—	15,156	419,151	(222,139)	197,012
– Other structures	17,408	(8,198)	9,210	—	—	—	(720)	232	(284)	—	728	18,821	(9,655)	9,166
– Roads	1,869,502	(1,032,152)	837,350	—	10,835	(1,495)	(26,632)	29,441	130	—	69,325	2,061,164	(1,142,210)	918,954
– Bridges	138,910	(44,227)	94,683	—	99	—	(1,840)	355	—	—	7,901	151,182	(49,984)	101,198
– Footpaths	344,698	(165,784)	178,914	—	3,343	(256)	(4,788)	10,913	—	—	15,074	387,729	(184,529)	203,200
– Stormwater drainage	1,547,139	(705,375)	841,764	—	24,634	—	(17,051)	11,963	19	—	70,871	1,716,026	(783,826)	932,200
– Swimming pools	44,935	(31,147)	13,788	—	—	—	(725)	105	—	—	1,148	48,964	(34,648)	14,316
– Other open space/recreational assets	219,554	(78,845)	140,709	—	—	(59)	(5,983)	11,144	67	—	11,721	248,989	(91,390)	157,599
Other assets:														
– Heritage collections	15,912	—	15,912	—	79	—	—	—	—	—	—	15,991	—	15,991
– Library books	10,765	(5,969)	4,796	1,320	—	—	(1,216)	—	—	—	—	8,667	(3,767)	4,900
– Other	57,913	(13,726)	44,187	—	—	—	(1,531)	221	—	—	—	58,135	(15,258)	42,877
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	9,410	(9,410)	—	—	—	—	—	—	—	—	—	9,410	(9,410)	—
Investment Property (refer to Note C1-9):														
Total infrastructure, property, plant and equipment	5,768,579	(2,421,134)	3,347,445	65,048	65,158	(2,441)	(77,888)	—	—	(4,063)	287,053	6,371,552	(2,691,240)	3,680,312

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

C1-8 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment are acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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.

Useful lives of IPPE

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:

Plant and equipment	Years	Other equipment	Years
Office equipment	2 to 25	Playground equipment	5 to 40
Office furniture	5 to 34	Benches, seats etc.	10 to 32
Computer equipment	2 to 10		
Vehicles	2 to 20	Buildings	
Heavy plant/road making equipment	3 to 34	Buildings: masonry	50 to 268
Other plant and equipment	2 to 34	Buildings: other	8 to 135
Stormwater assets		Other infrastructure assets	
Drains	20 to 170	Bulk earthworks	Indefinite
Culverts	20 to 170	Swimming pools	40 to 100
Flood control structures	20 to 170	Other open space/recreational assets	3 to 115
		Other infrastructure	10 to 105
Transportation assets			
Roads: seal	8 to 95		
Roads: base	15 to 145		
Roads: sub-base	15 to 145		
Bridge: concrete	80		
Bridge: other	20 to 80		
Kerb, gutter and footpaths	20 to 104		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. Gains and losses on disposal are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Revaluation Model

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.

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. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

C1-8 Infrastructure, property, plant and equipment (continued)

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

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

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

C1-9 Investment properties

Owned investment property

\$ '000	2024	2023
At fair value		
Opening balance at 1 July	5,050	5,600
Net gain/(loss) from fair value adjustments	50	(550)
Closing balance at 30 June	5,100	5,050

Material accounting policy information

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as part of other income.

C1-10 Intangible assets

\$ '000	2024	2023
Software		
Opening values at 1 July		
Gross book value	2,345	2,345
Accumulated amortisation	(2,345)	(2,269)
Net book value – opening balance	–	76
Movements for the year		
Amortisation charges	–	(76)
Closing values at 30 June		
Gross book value	2,345	2,345
Accumulated amortisation	(2,345)	(2,345)
Total intangible assets – net book value	–	–

Material accounting policy information

IT development and software

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

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over land and buildings. Information relating to the leases in place and associated balances and transactions is provided below.

Land & Buildings

Council leases land and building for libraries and other operations; these leases are between 5 and 30 years and some include a renewal option to allow Council to renew the lease term. These leases contain an annual pricing mechanism based on either fixed increases or CPI movements at each anniversary of the lease inception.

Extension options

Council includes extension options in some of their leases to provide flexibility and certainty to Council operations and reduce costs of moving premises. These extension options are at Council's discretion.

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

There are \$6.2M in potential future lease payments which are not included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

(a) Right of use assets

\$ '000	Land & Buildings	Total
2024		
Opening balance at 1 July	718	718
Additions to right-of-use assets	1,032	1,032
Depreciation charge	(456)	(456)
Other movement	38	38
Balance at 30 June	1,332	1,332
2023		
Opening balance at 1 July	1,094	1,094
Depreciation charge	(375)	(375)
Other movement	(1)	(1)
Balance at 30 June	718	718

(b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	460	963	129	655
Total lease liabilities	460	963	129	655

C2-1 Council as a lessee (continued)

(c) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Cash flows	460	948	31	1,439	1,423
2023					
Cash flows	129	628	31	788	784

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	56	36
Depreciation of right of use assets	456	375
	512	411

(e) Statement of Cash Flows

Total cash outflow for leases	487	443
	487	443

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

Council has a number of leases at significantly below market for land and infrastructure which are used for:

- pedestrian crossings and bridges
- boat ramp

The leases are generally for an extended period of time and require payments of a maximum amount of \$1,000 per year. Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

Material accounting policy information

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

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

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

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

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.

C2-1 Council as a lessee (continued)

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.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- investment property – where the asset is held predominantly for rental or capital growth purposes (refer note C1-9)
- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-8).

\$ '000	2024	2023
(i) Assets held as investment property		
The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below		
Lease income (excluding variable lease payments not dependent on an index or rate)	528	491
Total income relating to operating leases for investment property assets	528	491
Operating lease expenses		
Direct operating expenses that generated rental income	138	156
Total expenses relating to operating leases	138	156
(ii) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	5,809	5,602
Total income relating to operating leases for Council assets	5,809	5,602
(iii) Maturity analysis of contractual lease income: investment property		
Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:		
< 1 year	278	136
1–2 years	133	21
2–3 years	77	–
3–4 years	41	–
Total undiscounted lease payments to be received	529	157

C2-2 Council as a lessor (continued)

Material accounting policy information

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.

If the lease contains lease and non-lease components, 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 for an operating lease and as finance income using amortised cost basis for finance leases.

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C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepaid rates	4,517	–	4,231	–
Goods and services – operating expenditure	1,207	–	927	–
Goods and services – capital expenditure	975	–	656	–
Accrued expenses:				
– Other expenditure accruals	12,821	–	13,218	–
Security bonds, deposits and retentions	2,087	–	2,553	–
Agency Funds	28	–	48	–
Other	638	–	639	–
Total payables	22,273	–	22,272	–

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

\$ '000	2024	2023
Payables – security bonds, deposits and retentions	581	1,268
Total payables	581	1,268

Material accounting policy information

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 and loans.

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	3,817	—	4,164	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	999	—	1,172	—
Unexpended capital contributions (to construct Council controlled assets)	(i)	114	—	114	—
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	826	—	996	—
Total grants received in advance		5,756	—	6,446	—
Other contract liabilities:					
Upfront fees and charges	(iii)	3,887	—	3,869	—
Funds received prior to performance obligations being satisfied (upfront payments) - AASB 15	(iv)	2,900	—	—	—
Total user fees and charges received in advance		6,787	—	3,869	—
Total contract liabilities		12,543	—	10,315	—

Notes

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

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

(iii) Fees paid upfront for the delivery of specific Council services are recorded as a contract liability on receipt and recognised as revenue when the performance obligations are met.

(iv) Council has entered into a contract in relation to which the performance obligation is expected to be met during the year ending 30 June 2025. Payments made prior to the performance obligation being met are recorded as a contract liability on receipt and recognised as revenue when the performance obligation is met.

(i) Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2024	2023
Capital grants (to construct Council controlled assets)	1,988	850
Operating grants (received prior to performance obligation being satisfied)	1,224	32
Operating contributions (received prior to performance obligation being satisfied)	399	142
Upfront fees	1,715	1,651
Total revenue recognised that was included in the contract liability balance at the beginning of the period	5,326	2,675

Significant changes in contract liabilities

The contract liabilities are higher than the previous year primarily due to the receipt of funds prior to performance obligation being satisfied.

Material accounting policy information

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

C3-3 Borrowings

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured ¹	657	–	2,572	657
Total borrowings	657	–	2,572	657

(1) Loans are secured over the general rating income of Council. Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1.

(a) Changes in liabilities arising from financing activities

	2023		Non-cash movements				2024
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	3,229	(2,572)	–	–	–	–	657
Lease liability (Note C2-1b)	784	(487)	1,032	–	–	94	1,423
Total liabilities from financing activities	4,013	(3,059)	1,032	–	–	94	2,080

	2022		Non-cash movements				2023
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,943	(3,714)	–	–	–	–	3,229
Lease liability (Note C2-1b)	1,191	(443)	–	–	–	36	784
Total liabilities from financing activities	8,134	(4,157)	–	–	–	36	4,013

(b) Financing arrangements

\$ '000	2024	2023
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Total facilities

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities ¹	600	600
Credit cards/purchase cards	350	1,035
Total financing arrangements	950	1,635

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	98	14
Total drawn financing arrangements	98	14

Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	600	600
– Credit cards/purchase cards	252	1,021
Total undrawn financing arrangements	852	1,621

Additional financing arrangements information

Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

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

C3-3 Borrowings (continued)

Material accounting policy information

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

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

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

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C3-4 Employee benefit provisions

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Annual leave	13,136	–	15,425	–
Sick leave	25	–	63	–
Long service leave	41,208	875	40,699	832
Other leave	2,016	–	1,988	–
Total employee benefit provisions	56,385	875	58,175	832

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

\$ '000	2024	2023
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The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	42,119	44,689
	42,119	44,689

\$ '000	ELE provisions	
	Employee Benefit Provisions	Total
2024		
At beginning of year	59,007	59,007
Additional provisions	15,422	15,422
Amounts used (payments)	(18,413)	(18,413)
Remeasurement effects	1,244	1,244
Total ELE provisions at end of year	57,260	57,260
2023		
At beginning of year	52,497	52,497
Additional provisions	21,325	21,325
Amounts used (payments)	(17,049)	(17,049)
Remeasurement effects	2,234	2,234
Total ELE provisions at end of year	59,007	59,007

Material accounting policy information

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

Short-term obligations

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

Other long-term employee benefit obligations

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

C3-4 Employee benefit provisions (continued)

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods. These amounts include superannuation which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

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C3-5 Provisions

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Other provisions				
Self insurance – workers compensation	4,023	9,602	2,931	10,188
Self insurance – claims incurred	292	–	281	–
Sub-total – other provisions	4,315	9,602	3,212	10,188
Asset remediation/restoration:				
Asset remediation/restoration (future works)	125	39,208	50	17,351
Sub-total – asset remediation/restoration	125	39,208	50	17,351
Total provisions	4,440	48,810	3,262	27,539

Description of and movements in provisions

\$ '000	Other provisions			Total
	Self Insurance: Workers compen- sation	Self Insurance: Claims incurred	Asset remediation	
2024				
At beginning of year	13,119	281	17,401	30,801
Unwinding of discount	–	–	620	620
Additional provisions	4,624	11	21,312	25,947
Amounts used (payments)	(5,333)	–	–	(5,333)
Remeasurement effects	1,215	–	–	1,215
Expenditure incurred attributable to provisions	–	–	–	–
Total other provisions at end of year	13,625	292	39,333	53,250
2023				
At beginning of year	12,097	539	19,134	31,770
Unwinding of discount	–	–	385	385
Additional provisions	3,669	–	–	3,669
Amounts used (payments)	(4,312)	–	–	(4,312)
Remeasurement effects	1,665	–	(2,118)	(453)
Unused amounts reversed	–	(258)	–	(258)
Expenditure incurred attributable to provisions	–	–	–	–
Total other provisions at end of year	13,119	281	17,401	30,801

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the open Whytes Gully Waste Disposal Depot and the closed Helensburgh Waste Depot.

Self-insurance - workers compensation

To recognise liabilities for outstanding claims (uninsured losses) arising from Council's decision to undertake self-insurance for excesses up to \$1,000,000 on any individual claim. Claims beyond this are supported by an external insurance policy.

Self-insurance - claims incurred

To recognise liabilities for both (i) claims expected to be incurred but not reported and (ii) claims reported and estimated as a result of Council being self insured up to an excess of \$100,000 on any individual claim.

Material accounting policy information

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.

C3-5 Provisions (continued)

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

Asset Remediation/Restoration

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 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.

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.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, and may continue for many years depending on the nature of the disturbance and the remediation techniques.

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.

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

Self-insurance - workers compensation

Council holds a level of self-insurance in the form of an excess layer of \$1,000,000 on any individual claim for workers compensation. A provision for self-insurance has been made to recognise outstanding claims. Council also maintains a bank guarantee to meet expected future claims; refer to Note E3-1.

Self-insurance - claims incurred

Council holds a level of self-insurance in the form of an excess layer of \$100,000 on any individual claim for public liability and professional indemnity. A provision for self-insurance has been made to recognise outstanding claims.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

Council utilises only a general fund for its operations.

D2 Interests in other entities

Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2024	2024
		Net profit/(loss) (\$'000s)	Net assets (\$'000s)
Illawarra Performing Arts Centre	Theatre & Town Hall Management Associate	(624)	835

Reasons for non-recognition

Council has assessed this operation as not material for recognition in these statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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'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 s625 of the Act and the Ministerial Investment Order. 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.

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.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the financial instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether the 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. Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
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The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

Impact of a 1% movement in interest rates		
– Equity / Income Statement	856	1,347
Impact of a 10% movement in price of investments		
Possible impact of a 10% movement in price of investments	7,576	5,342

E1-1 Risks relating to financial instruments held (continued)

(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

Council makes suitable provision for the impairment of receivables as required.

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2024				
Gross carrying amount	–	14,881	3,266	18,147
2023				
Gross carrying amount	–	17,802	1,320	19,122

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	23,475	690	302	222	3,667	28,356
Expected loss rate (%)	0.39%	5.98%	14.20%	32.05%	84.90%	11.85%
ECL provision	92	41	43	71	3,113	3,360
2023						
Gross carrying amount	16,201	642	566	92	2,801	20,302
Expected loss rate (%)	0.31%	8.11%	5.76%	68.00%	83.23%	12.46%
ECL provision	50	52	33	63	2,331	2,529

E1-1 Risks relating to financial instruments held (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 (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Without defined maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2024							
Payables	0.00%	2,087	20,682	–	–	22,769	22,273
Borrowings	0.62%	–	663	–	–	663	657
Total financial liabilities		2,087	21,345	–	–	23,432	22,930
2023							
Payables	0.00%	2,553	17,587	–	–	20,140	22,272
Borrowings	0.62%	–	2,650	663	–	3,313	3,229
Total financial liabilities		2,553	20,237	663	–	23,453	25,501

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property
- 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).

Fair value measurement hierarchy							
\$ '000	Notes	Date of latest valuation		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss – designated at fair value on initial recognition		30/06/24	30/06/23	78,874	56,286	78,874	56,286
Total financial assets				78,874	56,286	78,874	56,286
Investment property							
Commercial building	C1-9	30/06/24~	30/06/23*	5,100	5,050	5,100	5,050
Total investment property				5,100	5,050	5,100	5,050
Infrastructure, property, plant and equipment							
	C1-8						
Roads		30/06/24*	30/06/23*	973,766	918,954	973,766	918,954
Bridges		30/06/24*	30/06/23*	113,805	101,198	113,805	101,198
Footpaths		30/06/24*	30/06/23*	225,558	203,200	225,558	203,200
Stormwater		30/06/24*	30/06/23*	988,918	932,200	988,918	932,200
Plant and equipment		N/A	N/A	19,536	20,293	19,536	20,293
Office equipment		N/A	N/A	2,746	2,909	2,746	2,909
Furniture and fittings		N/A	N/A	925	1,154	925	1,154
Operational land		30/06/24~	30/06/23*	367,911	306,586	367,911	306,586
Community land		30/06/24*	30/06/23*	364,375	366,436	364,375	366,436
Crown Land		30/06/24*	30/06/23*	120,906	120,906	120,906	120,906
Land under roads		30/06/24~	30/06/19~	3,562	8,579	3,562	8,579
Buildings		30/06/24~	30/06/23*	517,018	371,666	517,018	371,666
Other structures		30/06/24~	30/06/23*	15,355	9,166	15,355	9,166
Swimming pools		30/06/24*	30/06/23*	14,564	14,316	14,564	14,316
Library books		N/A	N/A	5,003	4,900	5,003	4,900
Other open space/recreational assets		30/06/24*	30/06/23*	166,084	157,599	166,084	157,599
Tip asset			30/06/21~	8,177	–	8,177	–
Works in progress		N/A	N/A	88,503	81,382	88,503	81,382
Artworks			30/06/19~	16,622	15,991	16,622	15,991
Other		30/06/21~	30/06/21~	42,817	42,877	42,817	42,877
Total infrastructure, property, plant and equipment				4,056,151	3,680,312	4,056,151	3,680,312

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair value using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

Level 2 inputs include;

- quoted prices for similar assets in active markets,
- quoted prices for identical or similar assets in markets that are not active,
- inputs other than quoted prices that are observable (e.g. interest rates, credit spreads etc.) and
- market corroborated inputs.

Level 3 inputs are unobservable inputs. If an observable input (Level 2) requires an adjustment using an unobservable input and that adjustment results in a significantly higher or lower fair value measurement, the resulting measurement is categorised within Level 3 of the fair value hierarchy. Council uses unobservable inputs to the extent relevant observable inputs are not available. But the objective remains the same; i.e. an exit price from the perspective of market participants. Therefore, unobservable inputs reflect the assumptions market participants would use when pricing, including assumptions about risk. Assumptions about risk include risk inherent in a particular valuation technique and risk inherent in inputs to the technique. Such an adjustment may be necessary if there is a significant measurement uncertainty.

Unobservable inputs have been developed using the best information available, which includes Council's own data. In some cases, Council adjusts its own data if reasonable available information indicates other market participants would use different data or if there is an entity specific synergy (i.e. not available to other market participants).

Level 3 inputs include;

- Unit Rates,
- Unit Price,
- Asset Condition,
- Remaining Useful Life,
- Future Demands,
- Borrowing Rates.

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Financial assets

Valuation Technique – A portion of Council's investment portfolio is measured at fair value (i.e. market approach).

Fair Value Hierarchy – the fair value has been derived from the current price in an active market for similar assets. Emerald Reverse Mortgage investment securities form part of this portion of Council's portfolio. The market for Australian mortgage backed securities, regardless of the robustness of the structure, is highly illiquid as a direct consequence of the global financial crisis. This has caused difficulties in valuing the security as there is limited "price discovery" in the market. As such the level of valuation input for Council's fair valued investments was considered a level 3.

Investment property

Valuation Technique – Council's Investment Property is measured using sales direct comparison based on a market selling approach (i.e. market approach).

Fair Value Hierarchy - the fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are rental yields and price per square metre. The level of evidence to support the critical assumptions of Council's investment property valuation was considered to be significant due to high levels of variability in the market for rental yields and future demands. As such the level of valuation input for these properties was considered level 3.

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Infrastructure – Council's Infrastructure incorporates;

- Roads – Surface and bases, Car Parks, Kerb and Guttering and Traffic Facilities (speed humps, bollards and signs),
- Bridges – Road, Pedestrian and Jetties,
- Footpaths including shared pathways, and
- Stormwater Drainage.

Valuation Technique – Infrastructure assets are recognised using the cost method, which equates to the current replacement cost of a modern equivalent asset. The cost to replace the asset is to equal the amount that a market participant buyer of that asset would pay to acquire it.

Fair Value Hierarchy - the general valuation approach to determine the fair value of Council's infrastructure inventory is to determine a unit rate based on square metres or an appropriate unit corroborated by market evidence (Level 2 input). A process is then undertaken to compare these rates with internal unit rates derived by Council as a result of specific projects that have been undertaken. Further to this other input such as asset condition and useful life require a significant level of professional judgement and can impact significantly on the fair value. As such the level of valuation input for these assets was considered level 3.

Plant & Equipment, Office Equipment & Furniture & Fittings incorporate:

- Plant & Equipment – Trucks, Tractors, Graders, Rollers, Buses, Vans, Passenger Vehicles, Mobile Equipment (i.e. generators, hand mowers, tools), Fluid storage units (i.e. septic tanks, water tanks),
- Office Equipment – Electronic Whiteboards, Printing Equipment, Safes and I.T. equipment such as computers, printers and scanners,
- Furniture & Fittings – Chairs, Tables, Filing Cabinets, Bookshelves, Compactuses,

Valuation Technique – These assets are recognised at depreciated historical cost as an acceptable substitute for fair value because any difference between fair value and depreciated historical cost is unlikely to be material.

Fair Value Hierarchy – The key unobservable unit to the valuation of this category is asset condition and useful life. The condition of assets is reviewed on an annual basis and an assessment of remaining life undertaken based on these results.

Operational Land

Valuation Technique – Council's Operational Land is measured using a comparative market selling approach (i.e. market approach).

Fair Value Hierarchy – the fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach is price per square metre. The level of evidence to support the critical assumptions of Council's operational land valuation was considered to be significant due to high levels of variability in the market for similar properties and future demands. As such the level of valuation input for these properties was considered level 3.

Community & Crown Land

Valuation Technique – Council's Community & Crown Land is measured using comparative Land Values (LV) provided by the Valuer General (VG) or an average unit rate based on a comparable LV for similar properties (i.e. market approach).

Fair Value Hierarchy – the fair value has been derived from the LV's provided by the VG or an average unit rate based on the LV for similar properties where the VG did not provide a LV. The most significant input into this valuation approach is price per square metre. Valuations provided by the VG are not in the public domain and the application of an average rate requires a level of professional judgement. As such the level of valuation input for these properties was considered level 3.

E2-1 Fair value measurement (continued)

Land Under Roads

Valuation Technique – Land is generally valued using comparative Land Values (LV) provided by the Valuer General (VG) or an average unit rate based on a comparable LV for similar properties (i.e. market approach).

Fair Value Hierarchy – The existing use fair value of land under roads is best expressed as undeveloped or englobo land (pre-subdivision). However, as sufficient sales evidence of englobo land with similar features to the land being valued is generally not available, it is appropriate to use a proxy to estimate the englobo value. Community land value is used as a reasonable proxy to value land under roads, as such land generally has no feasible alternative use, and it is undeveloped and is publicly accessible. As such the level of valuation input for these properties was considered level 3.

Buildings – Non-Specialised and Specialised

Valuation Technique – Buildings are recognised using the cost method, which equates to the current replacement cost of a modern equivalent asset. The cost to replace the asset is equal to the amount that a market participant buyer of that asset would pay to acquire it.

Fair Value Hierarchy – Specialised and Non-Specialised buildings are generally assessed at level 3 of the fair value hierarchy due to lack of market evidence. Key inputs are unit rates and remaining useful life. The exception is non-specialised residential properties which have been valued using sale prices of comparable properties (level 2). The most significant input into this valuation approach is price per square metre. The level of evidence to support the critical assumptions of Council's residential property valuation was considered to be significant due to high levels of variability in the market for rental yields and future demands. As such the level of valuation input for all buildings was considered level 3.

Other Structures

Other Structures incorporates Bus Shelters, Shade Structures, Picnic Shelters and BBQ Shelters.

Valuation Technique – Other Structures are recognised at depreciated historical cost as an acceptable substitute for fair value because any difference between fair value and depreciated historical cost is unlikely to be material.

Fair Value Hierarchy – The key unobservable unit to the valuation of this category is asset condition and useful life. The condition of assets is reviewed on an annual basis and an assessment of remaining life undertaken based on these results.

Other Open Space / Recreational Assets

Other Open Space/Recreational Assets incorporate Park Assets including Playgrounds, Skateboard Facilities, Tennis Courts, Furniture and Landscaping and Power Poles.

Valuation Technique – Other Open Space/Recreational Assets are recognised using the cost method.

Fair Value Hierarchy – while some elements of the cost method can be supported by market evidence (Level 2) other factors require professional judgement such as asset condition and useful life. As these inputs can have a significant impact on the fair value the valuation input all Other Open Space / Recreational Assets were considered level 3.

E2-1 Fair value measurement (continued)

Swimming Pools – Structures

Valuation Technique – Swimming Pools and Rock Pools are valued using the cost approach, which equates to the current replacement cost of a modern equivalent asset.

Fair Value Hierarchy - the general valuation approach to determine the fair value of Council's swimming pool inventory is to determine a unit rate based on square metres corroborated by market evidence (Level 2 input). A process is then undertaken to compare these rates with internal unit rates derived by Council as a result of specific work that has been undertaken. Further to this other input such as asset condition and useful life require a significant level of professional judgement and can impact significantly on the fair value. As such the level of valuation input for these properties was considered level 3.

Artworks

Valuation Technique – Art Works are valued using the market approach, which equates to the current replacement cost of a modern equivalent asset. The cost to replace the asset is to equal the amount that a market participant buyer of that asset would pay to acquire it.

Fair Value Hierarchy - the general valuation approach to determine the fair value of Council's Artworks is to use the market price or purchase price of the original transaction or if the work is in the form of a donation an external valuation is undertaken corroborated by market evidence (Level 2 input). It is noted that the valuation process requires a significant level of professional judgement and this can impact significantly on the fair value. As such the level of valuation input for artworks was considered level 3.

Library Books

Valuation Technique – These assets are recognised at depreciated historical cost as an acceptable substitute for fair value because any difference between fair value and depreciated historical cost is unlikely to be material.

Fair Value Hierarchy – The key unobservable unit to the valuation of this category is asset condition and useful life. The condition of assets is reviewed on an annual basis and an assessment of remaining life undertaken based on these results.

Other Assets

Other Assets is a catch all for the remaining assets held by Council and includes Waste Assets such as Cell Development and Liners, Public Art and Crematorium and Cemetery Beams and Walls.

Valuation Technique - Other Assets are recognised using the cost method.

Fair Value Hierarchy – While some elements of the cost method can be supported by market evidence (Level 2) others factors require professional judgement such as asset condition and useful life. As these inputs can have a significant impact on the fair value the valuation input all Other Assets were considered level 3.

Tip Remediation Asset

Valuation Technique – Council's Tip Remediation Asset is measured using the cost method.

Fair Value Hierarchy – Whytes Gully Waste Disposal Depot will require remediation and restoration works to be carried out during and at the end of its useful life. The cash outflows relating to these remediation and restoration works have been modelled and recognised as an asset in Note C1-8 of Council's statements. Key unobservable inputs were the discount rate, cost escalation rate, timing of costs and future environmental management requirements. As such the level of valuation input for Council's tip asset was considered Level 3.

The tip remediation asset was adjusted in line with changes to the remediation provision.

E2-1 Fair value measurement (continued)

A summary of the Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Asset Category	Valuation Frequency	Description of Process	Valuer*	Responsibility
Financial Assets	Monthly	Monthly valuation using the current price in an active market for similar assets	External	Finance Division
Investment Properties	Annually	Assessed each year for material change and adjusted accordingly	External	Property Division
Infrastructure	5 years	Full valuation using current unit rates and comparable work. Assessed each year for material change and adjusted accordingly	Internal	Infrastructure & Strategic Planning Division
Plant & Equipment	Annually	Assessment of remaining useful life undertaken with adjustments to consumption patterns that may impact fair value	Internal	Finance Division
Office Equipment & Furniture & Fittings	Annually	Assessment of remaining useful life undertaken with adjustments to consumption patterns that may impact fair value	Internal	Finance Division
Operational Land	5 Years	Full valuation every 5 years or index applied annually if material	External	Property Division
Community & Crown Land	5 Years	Valuer General Land Values or Average Unit Rate for similar properties if not available	Valuer General / Internal	Property / Finance Division
Land Under Roads	5 Years	Valuer General Land Values or Average Unit Rate used as proxy to derive en globo rate	Valuer General / Internal	Finance Division
Buildings – Non Specialised & Specialised	5 Years	Full valuation every 5 years or index applied annually if material	External / Internal	Infrastructure & Strategic Planning Division / Property Division
Intangibles	5 Years	Assessment of remaining useful life undertaken with adjustments to consumption patterns that may impact fair value	Internal	Finance Division
Other Structures	5 Years	Assessment of remaining useful life undertaken with adjustments to consumption patterns that may impact fair value	Internal	Infrastructure & Strategic Planning Division

E2-1 Fair value measurement (continued)

Asset Category	Valuation Frequency	Description of Process	Valuer*	Responsibility
Other Open Space / Recreational Assets	5 Years	Full valuation every 5 years or index applied annually if material	Internal	Infrastructure & Strategic Planning Division
Swimming Pools - Structures	5 Years	Full valuation every 5 years or index applied annually if material	External / Internal	Infrastructure & Strategic Planning Division
Library Books	Annually	Assessment of remaining useful life undertaken with adjustments to consumption patterns that may impact fair value	Internal	Finance Division
Other Assets	5 years	Full valuation every 5 years or index applied annually if material	Internal	Various
Tip Remediation Asset	Annually	Reassessment of discount rate and application to discounted cash flows if material	Internal	Finance Division

*Internal Valuation refers to the utilisation of in-house expertise to value Council's assets.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Financial assets		Investment property		IPP&E		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	56,286	56,965	5,050	5,600	3,680,312	3,347,445	3,741,648	3,410,010
Total gains or losses for the period								
Recognised in profit or loss – realised ¹	1,414	1,234	50	(550)	(5,603)	–	(4,139)	684
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	320,912	287,053	320,912	287,053
Other movements								
Purchases (GBV)	29,600	7,500	–	–	156,507	130,206	186,107	137,706
Disposals (WDV)	(8,426)	(9,413)	–	–	(10,903)	(2,441)	(19,329)	(11,854)
Depreciation and impairment	–	–	–	–	(86,165)	(77,888)	(86,165)	(77,888)
Waste remediation reassessment	–	–	–	–	8,176	–	8,176	–
Transfer to expense	–	–	–	–	(7,085)	(4,063)	(7,085)	(4,063)
Closing balance	78,874	56,286	5,100	5,050	4,056,151	3,680,312	4,140,125	3,741,648

(1) Fair value gains recognised in the Income Statement relating to assets still on hand at year end total

E3-1 Contingencies

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

ASSETS NOT RECOGNISED

1. 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 June 2008.

LIABILITIES NOT RECOGNISED

1. Bank Guarantees

Council has provided Bank Guarantees totalling \$2,001,081 as security over damages for work that may impact a third party.

Council has provided security to Work Cover for outstanding workers compensation claims liability in the form of a bank guarantee to the sum of \$13,326,000.

2. Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements

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

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

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

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. 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

E3-1 Contingencies (continued)

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 past service 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.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

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 2024 was \$1,492,251.48. The last formal valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

Council's expected contribution to the plan for the next annual reporting period is \$1,146,381.50.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$'000	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 4.88%

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	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

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.

The estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Fund's Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024

3. Third party claims

The Council is involved from time to time in various third party claims incidental to the ordinary course of business including claims for damages relating to its functions and services. Council believes that it ordinarily holds adequate insurance coverage in relation to these third party claims and would not expect any material liabilities to eventuate.

E3-1 Contingencies (continued)

4. Development Contributions

Council levies Development Contributions upon various development across the Council area through the required Contributions 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.

5. Greenhouse Park

Council owns and manages a former landfill site at Greenhouse Park. The landfill was constructed prior to contemporary environmental regulations and used as both a putrescible and builders waste landfill. Following the closure of the site as a landfill, remediation of the site has been progressively occurring to transform the site into a natural area.

Council is also working with the EPA and specialised consultants to manage the landfill waste which was placed on the site. Total remediation costs at this stage are unknown and will be dependent on the remediation strategies implemented. Council is currently working with the EPA and specialised consultants to determine the remediation actions required.

6. Native Title

In January 2018, the National Native Title Tribunal accepted registration of a native title claim that included the Wollongong LGA. The claim is now before the Federal Court, and Council is one of a number of defendants to those proceedings. Private freehold land, and certain other land owned by Council is not affected. The claim will take some time to determine before the Federal Court.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. During the financial year 19 persons were identified as meeting the definition of a KMP.

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

\$ '000	2024	2023
Compensation:		
Short-term benefits	2,693	2,578
Total	2,693	2,578

Other transactions with KMP and their related parties

Council has assessed other transactions with KMP and their related parties as not material for recognition in these statements.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	107	104
Councillors' fees	507	490
Other Councillors' expenses (including Mayor)	73	98
Total	687	692

F1-3 Other related parties

\$ '000	Transactions during the year	Terms and conditions
2024		
Associates		
Marketing, events, business and investment in LGA	1,560	Amounts provided under a funding agreement.
Event sponsorship & support	18	Based on specific events.
Advertisement	6	
Performing Arts Centre management	826	Amounts provided under a funding agreement.
Town Hall management	544	Amounts provided under a funding agreement.
Asset Maintenance	115	
Community Subsidy	20	Amounts provided under a funding agreement.
Venue Hire	20	

F1-3 Other related parties (continued)

\$ '000	Transactions during the year	Terms and conditions
2023		
Associates		
Marketing, events, business and investment in LGA	1,550	Amounts provided under a funding agreement.
Event sponsorship & support	3	Based on specific events.
Advertisement	9	
Performing Arts Centre management	1,053	Amounts provided under a funding agreement.
Town Hall management	512	Amounts provided under a funding agreement.
Asset Maintenance	74	
Community Subsidy	—	Amounts provided under a funding agreement.
Venue Hire	9	

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F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	261	300
Remuneration for audit and other assurance services	261	300

Total Auditor-General remuneration

	261	300
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Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Other audit and assurance services

	25	10
Remuneration for audit and other assurance services	25	10

Total remuneration of non NSW Auditor-General audit firms

	25	10
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Total audit fees

	286	310
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G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	40,989	60,779
Add / (less) non-cash items:		
Depreciation and amortisation	86,023	78,339
(Gain) / loss on disposal of assets	10,120	990
Non-cash capital grants and contributions	(59,964)	(39,756)
Prior period WIP written off during year	7,085	4,063
IPP&E restoration write offs	—	—
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	(1,306)	(1,042)
– Investment property	(50)	550
– Fair value movement on CivicRisk Mutual	(255)	(332)
Unwinding of discount rates on reinstatement provisions	620	385
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(103)	(10,533)
Increase / (decrease) in provision for impairment of receivables	831	2,107
(Increase) / decrease of inventories	(38)	(53)
(Increase) / decrease of other current assets	2,790	530
(Increase) / decrease of contract asset	(6,976)	5,916
Increase / (decrease) in payables	280	(552)
Increase / (decrease) in other accrued expenses payable	(397)	2,908
Increase / (decrease) in other liabilities	(201)	(270)
Increase / (decrease) in contract liabilities	2,228	4,824
Increase / (decrease) in employee benefit provision	(1,747)	6,510
Increase / (decrease) in other provisions	21,829	(1,354)
Net cash flows from operating activities	101,758	114,009

(b) Non-cash investing and financing activities

Bushfire grants	—	215
Other dedications	58,757	38,911
Contributed Art Works	535	—
Planning Agreement - Non-cash contribution	—	—
Total non-cash investing and financing activities	59,292	39,126

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Infrastructure	30,019	23,339
Total commitments	30,019	23,339

Details of capital commitments

Infrastructure includes Beaton Park Tennis Court Upgrade, WWARRP Stage 2B, Bellambi Gully Flood Mitigation, Lindsay Maynes Park Amenities Building, Helensburgh Pool - Design, Shone Avenue Retaining Wall and Shared Pathway, Sportsground Drainage and Irrigation, West Dapto Road Upgrade, Channel & Verge Modifications - Kanahooka Road, Corrimal Steam Train Restoration, Stanwell Park Beach Reserve Playground Renewal, and Unanderra Park Playground Renewal.

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

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G4 Statement of developer contributions

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Drainage	12,343	2,938	–	–	677	–	–	15,958	–
Roads	(5,718)	9,885	–	–	(265)	(11,583)	–	(7,681)	–
Open space	5,010	873	–	–	278	(23)	–	6,138	–
Community facilities	1,409	20	–	–	73	–	–	1,502	–
Administration	(1,824)	171	–	–	(99)	(315)	–	(2,067)	–
Public transport	–	–	–	–	–	–	–	–	–
S7.11 contributions – under a plan	11,220	13,887	–	–	664	(11,921)	–	13,850	–
S7.12 levies – under a plan	29,217	7,321	–	–	1,613	(693)	–	37,458	–
Total S7.11 and S7.12 revenue under plans	40,437	21,208	–	–	2,277	(12,614)	–	51,308	–
S7.11 not under plans	362	–	–	–	19	–	–	381	–
S7.4 planning agreements	4,310	149	–	–	177	(376)	–	4,260	–
Total contributions	45,109	21,357	–	–	2,473	(12,990)	–	55,949	–

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.

G4-2 Developer contributions by plan ¹

	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN – WEST DAPTO									
Drainage	12,343	2,938	–	–	677	–	–	15,958	–
Roads	(5,718)	9,885	–	–	(265)	(11,583)	–	(7,681)	–
Open space	5,010	873	–	–	278	(23)	–	6,138	–
Community facilities	1,409	20	–	–	73	–	–	1,502	–
Administration	(1,824)	171	–	–	(99)	(315)	–	(2,067)	–
Total	11,220	13,887	–	–	664	(11,921)	–	13,850	–

(1) The opening balances have been adjusted between categories to reflect the allocation of non-cash contributions

S7.12 Levies – under a plan

CONTRIBUTION PLAN – WOLLONGONG ^{A, B}

City Wide	24,792	3,484	–	–	1,315	(693)	–	28,898	–
City Centre	4,425	3,837	–	–	298	–	–	8,560	–
Total	29,217	7,321	–	–	1,613	(693)	–	37,458	–

(A) The Wollongong City-Wide Development Contributions Plan is a levy based plan that reflects development activity in the Local Government Area excluding areas covered by the West Dapto Development Contributions Plan.

(B) Figures provided include amounts collected under the Wollongong City-Wide Development Plan as well as contributions received from relevant development consents approved prior to 2006 that contained conditions for contributions to be made under now repealed Development Contribution plans. These are transferred and applied towards items within the Section 7.12 Plan works schedule as the Section 7.12 Plan is the replacement for the plans repealed in June 2006.

G4-3 Contributions not under plans

	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN – CALDERWOOD ^{A, B, C}									
Roads	362	-	-	-	19	-	-	381	-
Total	362	-	-	-	19	-	-	381	-

(A) The Calderwood Urban Release Area was historically in the Shellharbour City Local Government Area. However, the Urban Release Area was later expanded during the State Government's major project approval process to include land that straddles the local government boundary, which comprises 107 hectares of land in the Wollongong Local Government Area at Marshall Mount.

(B) In 2013, the Land and Environment Court imposed a development contribution condition on Stage 1 of the Calderwood development within Shellharbour City Council Local Government Area, requiring the payment of a contribution of \$1,320 per lot to Wollongong City Council to be used towards upgrades of Marshall Mount Road and Yallah Road. The payments reflected in the above relate to these court proceedings.

(C) Wollongong City Council and Lendlease Communities (Australia) Limited have entered into a Planning Agreement for the remainder of the contributions relating to the Calderwood development.

G4-4 S7.4 planning agreements

S7.4 planning agreements

Roads	4,310	149	-	-	177	(376)	-	4,260	-
Total	4,310	149	-	-	177	(376)	-	4,260	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(50,468)	(15.39)%	(1.11)%	4.89%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	327,917				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	295,145	68.84%	69.69%	74.76%	> 60.00%
Total continuing operating revenue ¹	428,714				
3. Unrestricted current ratio					
Current assets less all external restrictions ³	145,821	2.70x	2.61x	2.48x	> 1.50x
Current liabilities less specific purpose liabilities	54,058				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	36,302	9.68x	15.93x	12.75x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	3,750				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	18,147	7.19%	8.06%	6.27%	< 5.00%
Rates and annual charges collectable	252,221				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	100,600	4.25	5.43	4.96	> 3.00
Monthly payments from cash flow of operating and financing activities	23,683	months	months	months	months

(1) Excludes fair value adjustments, reversal of revaluation decrements, net gain/(loss) on sale of assets, reversal of impairment losses on receivables, and net loss of interests in joint ventures and associates.

(2) Excludes impairment/revaluation decrements, net loss on sale of assets, and net loss on share of interests in joint ventures and associates

(3) Refer to Notes C1-1 to C1-5 inclusive. Excludes any real estate and land for resale not expected to be sold in next 12 months.

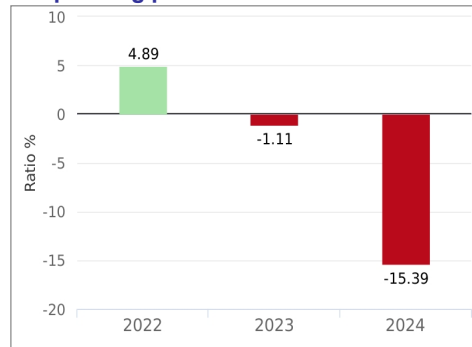
(4) Refer to Notes C3-1 to C3-5 inclusive. Excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures the extent to which Council's operating revenues have exceeded the operating expenditure within the year. Council's ongoing financial sustainability requires positive operating performance over time.

Commentary on 2023/24 result

2023/24 ratio (15.39)%

Council has an underlying deficit position forecast for the current and future years. This year's result has been impacted by significant year-end adjustments including: transfer of \$7.1M prior year and \$1.1M current year work in progress to operating expense in 2024, net impact of \$8.3M expense relating to asset disposals, increase of \$6.5M in depreciation compared to 2023 resulting from 2023 Infrastructure, Property, Plant & Equipment revaluations, and \$13.1M expense relating to increases in waste facility remediation provision.

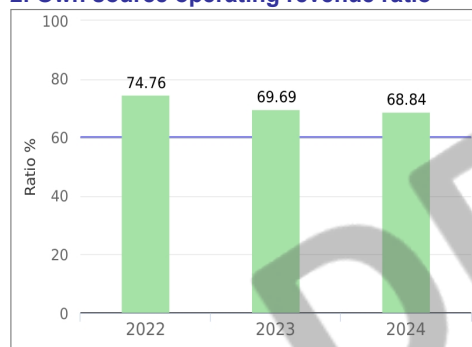
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2023/24 result

2023/24 ratio 68.84%

This result is consistent with previous reporting periods with a significant portion of revenue being generated from Council's own sources. It is noted that the total revenue includes non-cash contributed assets which fluctuates from year to year and impacts the result.

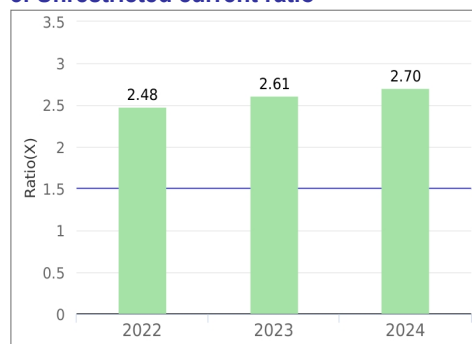
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2023/24 result

2023/24 ratio 2.70x

This benchmark remains above the benchmark. Council's strategy is to maximise the use of available funds and target a lean unrestricted ratio aims to bring the result closer to the benchmark.

Benchmark: — > 1.50x

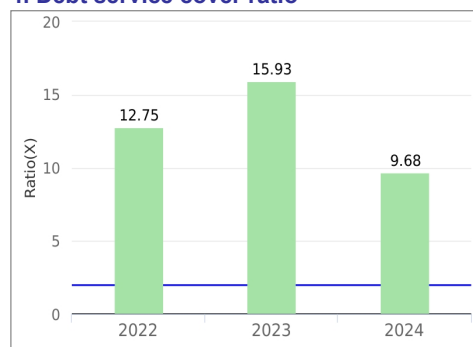
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 9.68x

This results indicates that Council can adequately service its outstanding debt. The result has improved in the current year as Council paid \$2.6M in principal repayments and has not taken on additional debt facilities.

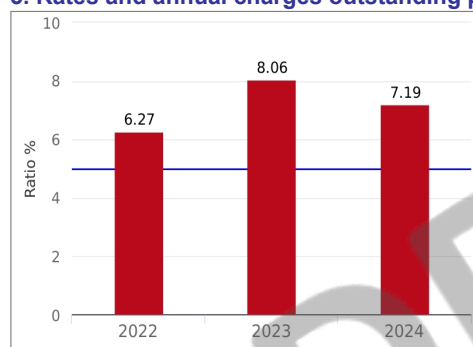
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2023/24 result

2023/24 ratio 7.19%

The performance of this measure has improved from the prior year by 0.87%. Council will continue to work with ratepayers as they navigate a high cost of living and interest rate environment. This work will continue towards achieving an outstanding percentage below the industry benchmark of 5%.

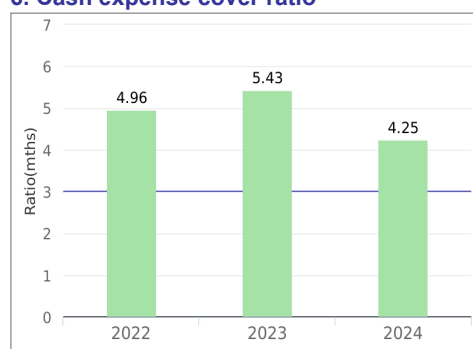
Benchmark: — < 5.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 4.25 months

The result of this measure continues to reflect a high level of liquidity in Council's investment portfolio at the end of 2023-2024.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

41 Burelli Street
Wollongong NSW 2500

Contact details

Mailing Address:

Locked Bag 8821
Wollongong NSW 2500

Telephone: (02) 4227 7111

Facsimile: (02) 4227 7277

Opening hours:

Administration Building: 8:30am - 5:00pm

Internet: www.wollongong.nsw.gov.au

Email: council@wollongong.nsw.gov.au

Officers

GENERAL MANAGER

Greg Doyle

RESPONSIBLE ACCOUNTING OFFICER

Brian Jenkins

PUBLIC OFFICER

Todd Hopwood

AUDITORS

Audit Office of New South Wales
Level 19, Darling Park Tower 2, 201 Sussex Street,
Sydney, NSW, 2000

Elected members

LORD MAYOR

Tania Brown

COUNCILLORS

Ward 1

Dan Hayes
Richard Martin
Ryan Morris
Jess Whittaker

Ward 2

Andrew Anthony
David Brown
Kit Docker
Thomas Quinn

Ward 3

Linda Campbell
Ann Martin
Tiana Myers
Deidre Stuart

Other information

ABN: 63 139 525 939

Wollongong City Council

General Purpose Financial Statements for the year ended 30 June 2024

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

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Wollongong City Council

General Purpose Financial Statements for the year ended 30 June 2024

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

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Wollongong City Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Wollongong City Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Wollongong City Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial Reporting*.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- 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 28 October 2024.

Tania Brown
Lord Mayor
28 October 2024

Linda Campbell
Deputy Lord Mayor
28 October 2024

Greg Doyle
General Manager
28 October 2024

Brian Jenkins
Responsible Accounting Officer
28 October 2024

Wollongong City Council | Income Statement of Waste Disposal | for the year ended 30 June 2024

Wollongong City Council

Income Statement of Waste Disposal

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
Income from continuing operations		
User charges	29,903	28,715
Rental Income	253	263
Grants and contributions provided for operating purposes	16	5
Other income	643	491
Total income from continuing operations	30,815	29,474
Expenses from continuing operations		
Employee benefits and on-costs	2,555	2,523
Borrowing costs	620	386
Materials and services ¹	17,821	4,899
Depreciation, amortisation and impairment	1,338	1,365
Calculated taxation equivalents	539	598
EPA levy	12,252	13,169
Total expenses from continuing operations	35,125	22,940
Surplus (deficit) from continuing operations before capital amounts	(4,310)	6,534
Surplus (deficit) from continuing operations after capital amounts	(4,310)	6,534
Surplus (deficit) from all operations before tax	(4,310)	6,534
Less: corporate taxation equivalent (25%) [based on result before capital]	—	(1,634)
Surplus (deficit) after tax	(4,310)	4,900
Plus accumulated surplus	30,615	25,865
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	539	598
– Corporate taxation equivalent	—	1,634
– Dividend paid	(9,871)	(2,382)
Closing accumulated surplus	16,973	30,615
Return on capital %	(5.9)%	12.7%
Subsidy from Council	6,393	—

(1) Each financial year the provision for the remediation of Council's waste facility is calculated based on the forecast costs to rehabilitate the site. The movements in the provision are generally recognised against the value of the corresponding asset.

Wollongong City Council | Income Statement of Tourist parks | for the year ended 30 June 2024

Wollongong City Council

Income Statement of Tourist parks

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
Income from continuing operations		
User charges	9,661	9,492
Rental Income	158	168
Other income	4	7
Total income from continuing operations	9,823	9,667
Expenses from continuing operations		
Employee benefits and on-costs	3,919	3,585
Materials and services	3,136	2,711
Depreciation, amortisation and impairment	1,294	1,234
Calculated taxation equivalents	494	577
Total expenses from continuing operations	8,843	8,107
Surplus (deficit) from continuing operations before capital amounts	980	1,560
Surplus (deficit) from continuing operations after capital amounts	980	1,560
Surplus (deficit) from all operations before tax	980	1,560
Less: corporate taxation equivalent (25%) [based on result before capital]	(245)	(390)
Surplus (deficit) after tax	735	1,170
Plus accumulated surplus	8,425	8,673
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	494	577
– Corporate taxation equivalent	245	390
– Dividend paid	(2,947)	(2,385)
Closing accumulated surplus	6,952	8,425
Return on capital %	2.6%	5.0%
Subsidy from Council	671	–

Wollongong City Council | Income Statement of Health & Fitness | for the year ended 30 June 2024

Wollongong City Council

Income Statement of Health & Fitness

for the year ended 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
Income from continuing operations		
User charges	3,001	2,869
Rental Income	1	3
Other income	16	103
Total income from continuing operations	3,018	2,975
Expenses from continuing operations		
Employee benefits and on-costs	2,905	2,647
Materials and services	1,266	1,097
Depreciation, amortisation and impairment	65	90
Calculated taxation equivalents	214	200
Total expenses from continuing operations	4,450	4,034
Surplus (deficit) from continuing operations before capital amounts	(1,432)	(1,059)
Surplus (deficit) from continuing operations after capital amounts	(1,432)	(1,059)
Surplus (deficit) from all operations before tax	(1,432)	(1,059)
Surplus (deficit) after tax	(1,432)	(1,059)
Plus accumulated surplus	1,255	1,333
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	214	200
– Subsidy paid/contribution to operations	855	781
Closing accumulated surplus	892	1,255
Return on capital %	(17.9)%	(15.6)%
Subsidy from Council	1,775	1,331

Wollongong City Council | Statement of Financial Position of Waste Disposal | as at 30 June 2024

Wollongong City Council

Statement of Financial Position of Waste Disposal

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
ASSETS		
Current assets		
Investments	10,854	10,083
Total current assets	10,854	10,083
Non-current assets		
Infrastructure, property, plant and equipment	62,853	54,426
Total non-current assets	62,853	54,426
Total assets	73,707	64,509
LIABILITIES		
Non-current liabilities		
Provisions	39,333	17,401
Total non-current liabilities	39,333	17,401
Total liabilities	39,333	17,401
Net assets	34,374	47,108
EQUITY		
Accumulated surplus	16,973	30,615
Revaluation reserves	17,401	16,493
Total equity	34,374	47,108

Wollongong City Council | Statement of Financial Position of Tourist parks | as at 30 June 2024

Wollongong City Council

Statement of Financial Position of Tourist parks

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
ASSETS		
Non-current assets		
Infrastructure, property, plant and equipment	38,398	31,080
Total non-current assets	38,398	31,080
Total assets	38,398	31,080
Net assets	38,398	31,080
EQUITY		
Accumulated surplus	6,952	8,425
Revaluation reserves	31,446	22,655
Total equity	38,398	31,080

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Wollongong City Council | Statement of Financial Position of Health & Fitness | as at 30 June 2024

Wollongong City Council

Statement of Financial Position of Health & Fitness

as at 30 June 2024

\$ '000	2024 Category 1	2023 Category 1
ASSETS		
Non-current assets		
Infrastructure, property, plant and equipment	7,984	6,775
Total non-current assets	7,984	6,775
Total assets	7,984	6,775
Net assets	7,984	6,775
EQUITY		
Accumulated surplus	892	1,255
Revaluation reserves	7,092	5,520
Total equity	7,984	6,775

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Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

The Council's declared business activities do not operate separate stand-alone bank accounts. The declared business activities do not include any assets or liabilities that are collected/settled by the Council (primarily receivables, payables and employee benefits). The Council does not recharge the declared business for liabilities settled on their behalf nor does it pass on cash or other assets for income of the declared business it has collected. Any net asset/liability position at the end of the period is accounted for as a notional dividend declared/contribution to/from the Council through equity (accumulated surplus).

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

- a. Waste Disposal:** Manages the disposal of solid waste generated within the city.
- b. Tourist Parks:** Operation, management & development of tourist parks at Bulli, Corrimal & Windang.
- c. Health & Fitness:** Responsible for the management and upkeep of Council's Leisure Centres.

Category 2

(where gross operating turnover is less than \$2 million)

Nil

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

Note – Material accounting policy information (continued)

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – **25%** (22/23 25%)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (2022/23 25%).

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

The activities reported in these financial statements are prepared notionally for external purposes only. Separate bank accounts are not held. The overall effect of subsidies received from Council is disclosed within individual income statements to reflect the net financial position of each business activity.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

Note – Material accounting policy information (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/06/24.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities. The activities reported in these financial statements are prepared notionally for external purposes only. Separate bank accounts are not held. The overall effect of dividends paid to Council is disclosed within individual income statements to reflect the net financial position of each business activity.

Infrastructure, Property, Plant & Equipment

Buildings and other assets used in the operation of these business activities are owned and controlled by Council. A charge for their utilisation is included in the Income Statement and these assets have been excluded from the Infrastructure, Property, Plant & Equipment in the Statement of Financial Position. The Infrastructure, Property, Plant & Equipment figure consists operational equipment and land as these have not been captured through the Income Statement

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Wollongong City Council

Special Purpose Financial Statements for the year ended 30 June 2024

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DRAFT

Wollongong City Council

SPECIAL SCHEDULES
for the year ended 30 June 2024

Wollongong City Council

Special Schedules

for the year ended 30 June 2024

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Wollongong City Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	183,872	191,188
Plus or minus adjustments ²	b	537	820
Notional general income	c = a + b	184,409	192,008
Permissible income calculation			
Percentage increase	d	3.70%	5.00%
Plus percentage increase amount ³	f = d x (c + e)	6,823	9,600
Sub-total	g = (c + e + f)	191,232	201,608
Plus (or minus) last year's carry forward total	h	6	9
Less valuation objections claimed in the previous year	i	(44)	(2)
Sub-total	j = (h + i)	(38)	7
Total permissible income	k = g + j	191,194	201,615
Less notional general income yield	l	191,188	201,700
Catch-up or (excess) result	m = k - l	7	(84)
Plus income lost due to valuation objections claimed ⁴	n	2	89
Carry forward to next year ⁶	p = m + n + o	9	5

Notes

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

Wollongong City Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring assets to agreed service level by Council	2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	8,361	12,397	23,905	12,236	517,018	962,233	19.7%	17.5%	54.2%	1.4%	7.2%
	Sub-total	8,361	12,397	23,905	12,236	517,018	962,233	19.7%	17.5%	54.2%	1.4%	7.2%
Other structures	Other structures	244	360	139	272	15,355	21,358	7.6%	51.4%	35.8%	2.9%	2.3%
	Sub-total	244	360	139	272	15,355	21,358	7.6%	51.4%	35.8%	2.9%	2.3%
Roads	Roads	149,097	220,124	14,143	18,285	973,766	2,188,536	24.8%	21.9%	41.9%	9.1%	2.3%
	Bridges	2,361	3,392	846	1,413	113,805	169,139	13.3%	38.3%	37.7%	3.3%	7.4%
	Footpaths	20,195	52,199	4,495	5,472	225,558	423,100	17.7%	14.4%	54.1%	11.5%	2.3%
	Sub-total	171,653	275,715	19,484	25,170	1,313,129	2,780,775	23.0%	21.8%	43.5%	9.1%	2.6%
Stormwater drainage	Stormwater drainage	18,731	26,821	4,863	3,330	988,918	1,832,317	14.0%	27.2%	57.4%	0.7%	0.7%
	Sub-total	18,731	26,821	4,863	3,330	988,918	1,832,317	14.0%	27.2%	57.4%	0.7%	0.7%
Open space / recreational assets	Swimming pools & Open Space/Recreation	37,048	51,406	23,706	19,175	180,648	322,945	35.5%	1.8%	23.5%	18.2%	21.0%
	Sub-total	37,048	51,406	23,706	19,175	180,648	322,945	35.5%	1.8%	23.5%	18.2%	21.0%
Total – all assets		236,037	366,699	72,097	60,183	3,015,068	5,919,628	20.3%	21.8%	48.4%	5.7%	3.8%

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

Infrastructure asset condition assessment 'key'

(1) Estimated Cost to Bring To Satisfactory Standard per Office of Local Government Requirements, reflects the estimated cost to restore all Council assets to condition '3'.

(2) Maintenance costs, per Office of Local Government Requirements, include both Maintenance and (appropriate) operational costs captured as Asset Operations in Council's financial system. Required maintenance reflects amounts calculated using benchmark data from other Group 5 Councils as % GRC.

(3) Cost to bring to agreed service level is defined as "The proportion of the GRC that have reached the intervention level based on condition." The outstanding renewal works compared to the total replacement cost of Councils assets. That is calculated as the cost of bringing condition 4 and 5 assets to condition 1.

Wollongong City Council

Report on infrastructure assets as at 30 June 2024 (continued)

Asset Condition Definitions

Rating	Status
1	Excellent
2	Very Good
3	Good (Satisfactory)
4	Average
5	Poor

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Wollongong City Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	55,900	72.05%	86.43%	66.42%	> 100.00%
Depreciation, amortisation and impairment	77,587				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	236,037	7.61%	3.05%	2.62%	< 2.00%
Net carrying amount of infrastructure assets	3,103,571				
Asset maintenance ratio					
Actual asset maintenance	60,183	83.48%	82.06%	77.58%	> 100.00%
Required asset maintenance	72,097				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	366,699	6.19%	4.62%	4.02%	
Gross replacement cost	5,919,628				

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

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

Wollongong City Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

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

- the *Local Government Act 1993 (NSW)* 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 28 October 2024.

Tania Brown
Lord Mayor
28 October 2024

Linda Campbell
Deputy Lord Mayor
28 October 2024

Greg Doyle
General Manager
28 October 2024

Brian Jenkins
Responsible Accounting Officer
28 October 2024

Wollongong City Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial Reporting*.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- 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 28 October 2024.

Tania Brown
Lord Mayor
28 October 2024

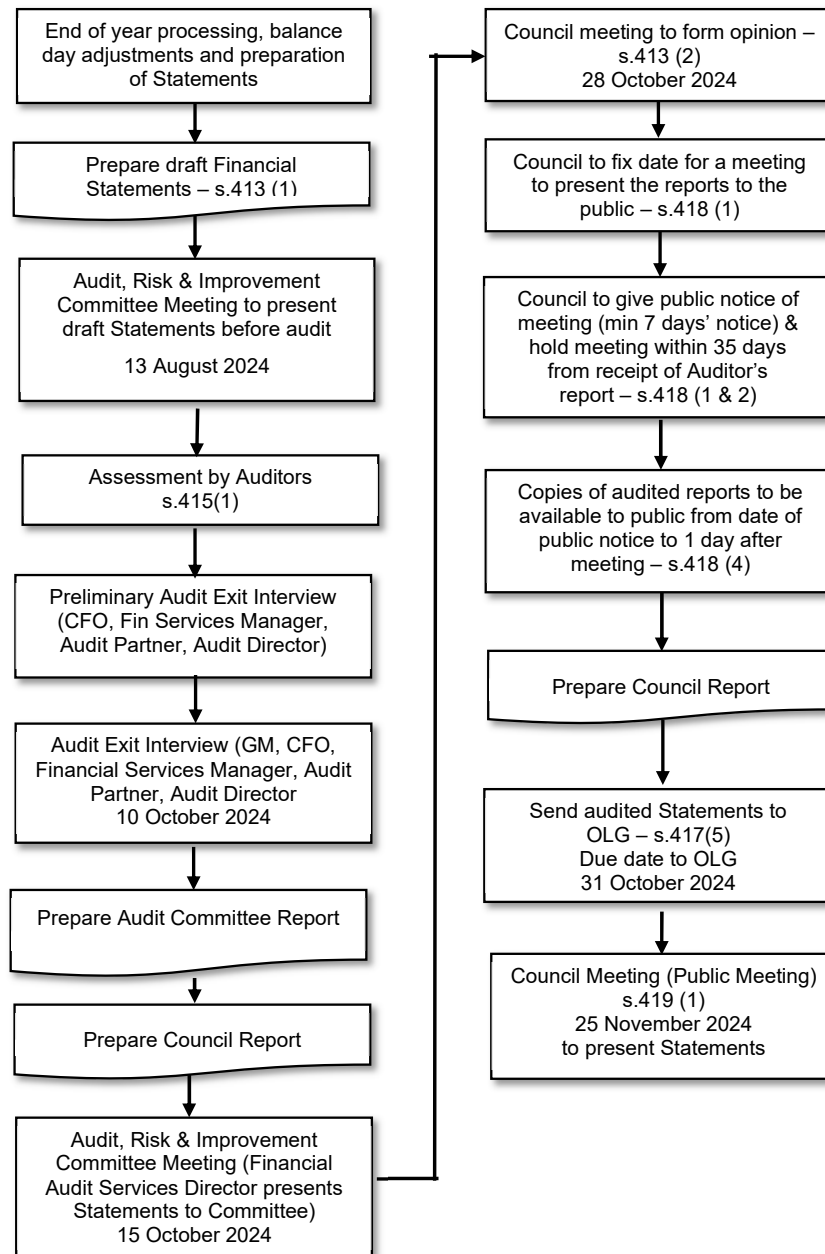
Linda Campbell
Deputy Lord Mayor
28 October 2024

Greg Doyle
General Manager
28 October 2024

Brian Jenkins
Responsible Accounting Officer
28 October 2024

Wollongong City Council

Flowchart of the Annual Financial Statements Approval Process



ITEM 2

PUBLIC EXHIBITION - DRAFT WOLLONGONG DEVELOPMENT CONTROL PLAN (DCP) 2009 - CHAPTER A1 INTRODUCTION

On 15 December 2009, Council adopted the Wollongong Development Control Plan (DCP) 2009. The DCP came into force on 3 March 2010, following the commencement of the Wollongong Local Environmental Plan (LEP) 2009.

The DCP includes Chapter A1 Introduction. A review of the chapter has been undertaken to align with current legislation, environmental planning instruments and design practices. This has resulted in updates to various sections of the DCP Chapter including the aims and objectives, site and context analysis, pre-lodgements details, development assessment processes, and lodgement requirements.

It is recommended that Council endorse the draft Wollongong DCP Chapter A1 Introduction for exhibition.

RECOMMENDATION

- 1 The draft Wollongong Development Control Plan 2009 – Chapter A1 Introduction be exhibited for a minimum of 28 days.
- 2 Following the exhibition period, a report outlining the submissions received from the public exhibition process be prepared for Council's consideration.

REPORT AUTHORISATIONS

Report of: Chris Stewart, Manager City Strategy

Authorised by: Linda Davis, Director Planning + Environment - Future City + Neighbourhoods

ATTACHMENTS

- 1 Draft Wollongong DCP 2009 - Chapter A1 Introduction

BACKGROUND**Planning Legislation**

Development within the Wollongong Local Government Area (LGA) is managed through the following legislation and planning instruments -

- NSW State Government rules established through the *Environmental Planning and Assessment Act 1979* (EP&A Act), the *Environmental Planning and Assessment Regulation 2021* (EP&A Regulation) and various State Environmental Planning Policies (SEPPs); and
- Wollongong Local Environmental Plan 2009 (LEP); and
- Wollongong Development Control Plan 2009 (DCP).

The EP&A Act establishes a framework for development within NSW by outlining how rules affecting development are made and how development is assessed against these rules. The EP&A Regulation outlines certain processes, procedures and details that Council must follow when assessing a development application. SEPPs may apply to various development proposals, provide permissibility for certain land uses, and deal with issues which are important to the whole State of NSW.

An LEP outline the different land use zones that apply to the LGA, such as rural lands, residential, employment lands (commercial and industrial), mixed use zones, and environmentally sensitive areas, and details the type of development permitted in each of these zones.

LEPs also include general rules such as how much floorspace a development can include, maximum heights of buildings, and the size of newly created new lots of land. LEPs are generally prepared by Council and approved by the State Government. Once an LEP is approved, it becomes part of NSW planning legislation. LEPs are progressively amended via the Planning Proposal process.

A DCP is a set of Council controls that guide development outcomes. The DCP also supplements the provisions of Wollongong LEP 2009. There are many chapters in the DCP, and each one covers a different development type or constraint which needs to be managed as part of the development process. This includes but is not limited to residential houses, businesses, bush fire protection, stormwater management and local heritage conservation. There are also sections of the DCP that have rules for specific precincts, such as the Wollongong City Centre and the West Dapto urban release area.

The DCP chapters are reviewed and updated as required, usually to implement the actions of an adopted strategy, to reflect changing legislation, maintain currency or improve the development assessment process.

Chapter A1 Introduction Background

The Wollongong DCP 2009 commenced on the 3 March 2010. Chapter A1 Introduction is the first chapter of the DCP. This chapter contains various administrative provisions including details on how to use the DCP, variation request process, site and context analysis requirements, pre-lodgement details, development assessment processes, and submission requirements. The Chapter was amended in 2016 to incorporate a new aim in response to a sustainability review of the DCP. Since 2016, amendments have been carried out to various planning policies, supporting documentation and associated Council policies and procedures. As a result, a review of this Chapter has occurred to reflect contemporary legislative and policy amendments, and to update its currency.

Council is also in the process of implementing outcomes from the recent Service Optimisation Review focusing on documentation relating to Council's Development Assessment and Certification (DAC) functions. The outcomes from this review have direct implications for proposed amendments to DCP Chapter A1. Consultation with DAC has been ongoing to ensure a coordinated outcome is achieved, particularly in relation to the presentation of relevant information being relocated from the DCP chapter to Council's webpage.

A new template for the DCP has recently been developed to improve legibility. As the chapters are progressively reviewed and updated, all chapters of the DCP will be transitioned into this new format.

PROPOSAL

Since the Wollongong DCP 2009 – Chapter A1 Introduction was last updated in 2016, there have been updates to the State Government legislation, State Government guidelines and Council Policy and processes relevant to this Chapter of the DCP.

A review of Chapter A1 has been undertaken which identified the need to update and amend this Chapter. Internal consultation was conducted with relevant Council Divisions to understand how Chapter A1 is utilised with the aim of incorporating improvements.

The DCP Chapter was also benchmarked against similar Chapters adopted by other LGAs, including -

- City of Sydney Council.
- Sutherland Shire Council.
- Shoalhaven City Council.
- Woollahra Municipal Council.

Due to the extent of format and structure changes applying to the whole of the chapter, a marked-up version of the draft revised Chapter A1 has not been provided. Rather a clean version has been attached to this report. The key amendments to the chapter are outlined below.

Proposed Changes and Explanation

1 New Format

The proposed amendments to Chapter A1 have been prepared in the new format (Attachment 1). This new format has resulted in minor changes to layout, numbering and presentation of figures within the Chapter. A new format will be rolled out for all future amendments to DCP Chapters.

2 Legislative & Policy Updates

Chapter A1 of the DCP contains various references to NSW planning legislation and Council policies which are no longer current. The Chapter also includes outdated educational information which is not relevant for a DCP Chapter and are proposed for removal. Consequently, various amendments are proposed throughout the chapter to update the content of the DCP and remove duplication where current information is available in other Council policies or on Council's website.

3 Aim & Objectives

The Aims and Objectives of the entire DCP are contained within Chapter A1. The draft changes have been proposed to reflect Council's current approach to improve Ecologically Sustainable Development, enhance design outcomes for development and manage environmental site constraints.

4 Site and Context Analysis

Chapter A1 contains a suite of development controls related to the preparation of site and context analysis plans. The preparation of a site and context analysis represents the first phase in the development of plans for submission of a development application. This process aids in better overall design outcomes as constraints, opportunities and development controls can be considered as first principles and inform the design phase which lead to a development application.

To aid in enhancing design outcomes, a comprehensive review of these controls has been undertaken. This has resulted in an updated set of controls being prepared which includes the following key elements:

- a Details outlining the intentions and benefits of good design outcomes facilitated by site and context analysis and Connecting with Country framework activities and actions.
- b Details outlining lodgement requirements relating to the preparation of survey plans to support the preparation of site and context analysis documentation.
- c Specific requirements for the preparation of site and context analysis drawings and written commentary relevant to the type and scale of development to ensure an appropriate level of detail is provided. In particular, there is a requirement for larger complex proposals to include a more detailed site and context analysis, whereas smaller developments require a less detailed analysis.

5 Pre-lodgement Details

Pre-lodgement meetings are a key component in the preparation of development applications for complex sites and developments. These meetings are an opportunity for the Applicant to present a set of draft plans and documents and seek feedback from Council prior to lodgement. To enhance the existing controls, several minor amendments are proposed relating to when a pre-lodgement meeting should be sought, how meetings are conducted and their intended outcomes.

6 Development Application Lodgement Requirements

Chapter A1 currently sets out application lodgement requirements via a matrix table which outlines development types against what plans and documents are required to be lodged. The information contained in this matrix is now outdated as these listed lodgement requirements have not kept pace with changes to planning legislation and contemporary technical documentation. It is also duplicated on Council's website. Consequently, it is proposed to remove the lodgement matrix table from the DCP Chapter and replace it with a reference link to the existing lodgement checklist located on Council's website which is regularly updated by DAC. This will allow regular updates to be made to this online checklist without requiring the need for a DCP amendment.

Educational details outlined in the lodgement requirements section relating to Planning Certificates is also proposed to be removed as these activities are managed by separate Council services and policies not aligned with the purpose of Chapter A1.

CONSULTATION AND COMMUNICATION

Consultation was conducted with internal Council staff during the drafting of the revised Chapter A1. Council staff involved in the assessment of development applications assisted in the preparation of the revised chapter including those involved in the recent Service Optimisation Review which aims to update development related content on Council's website and improve customer experience.

Advice was also sought from Council's Legal Team to check for clarity, legibility and legal correctness of the proposed DCP Chapter amendments.

This report proposes public exhibition of the draft amendments to Chapter A1 for a minimum period of 28 days. All submissions will be reviewed, and any post exhibition revised amendments will be reported to a future Council meeting for consideration prior to adoption.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong Our Future 2032 Community Strategic Plan Objectives 1 *"We value and protect our environment"* and 5 *"We have a healthy community in a liveable city"*. It specifically delivers on the following –

Community Strategic Plan	Delivery Program 2022-2026
Strategy	Service
1.5 Maintain the unique character of the Wollongong Local Government Area, whilst balancing development, population growth and housing needs	Land Use Planning
5.2 Urban areas are created and maintained to provide a healthy and safe living environment for our community.	

RISK MANAGEMENT

The revised DCP Chapter A1 will provide improved clarity to Council and the community regarding the lodgement requirements and development assessment process. The exhibition process will allow the community to provide further input into the draft amendments proposed to Chapter A1 Introduction.

FINANCIAL IMPLICATIONS

There is no financial implication for Council to progress this work. The review has been undertaken using internal resources under the current operational budget.

CONCLUSION

A review of Wollongong Development Control Plan 2009 Chapter A1 Introduction has been undertaken and identified the need for amendments in line with current legislation, State Government guidelines and Council Policy. This report recommends that the revised draft Wollongong Development Control Plan 2009 Chapter A1 Introduction be endorsed for exhibition for a minimum period of 28 days.



Part A Introduction

Chapter A1 Introduction

Contents

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DOCUMENT CONTROL

Rev No.	Adoption Date	In Force Date	Revision Details
1	21 November	14 December	Update aim resulting from sustainability review
2	Table text	[Comments]	Update legislation, layout and site and context

Chapter A1 Introduction

1. NAME AND COMMENCEMENT OF THIS DEVELOPMENT CONTROL PLAN

This document may be cited as Wollongong Development Control Plan 2009 (DCP 2009). DCP 2009 was adopted by Council on 15 December 2009 and came into effect on 3 March 2010. Some individual Chapters, including this Chapter, have since been amended.

This DCP 2009 has been prepared in accordance with Section 3.43 of the *Environmental Planning and Assessment Act 1979* (EP&A Act) and Section 16 of the *Environmental Planning and Assessment Regulation 2021*.

2. REVIEW OF THIS DEVELOPMENT CONTROL PLAN

Council reviews DCP 2009 on a periodic basis. The Document Control table showing the revision dates for each Chapter is available as part of the Contents page. Council's website contains the current version of the DCP.

3. PURPOSE OF THE DEVELOPMENT CONTROL PLAN

The purpose of DCP 2009 is to outline controls to guide development. This DCP supplements the provisions of Wollongong Local Environmental Plan 2009 (Wollongong LEP).

Under Section 4.15 of the EP&A Act, the consent authority is required to take into consideration the relevant provisions of this DCP in determining a Development Application for development in the Wollongong Local Government Area (LGA). The consent authority must also take into consideration relevant provisions of this DCP when determining an application for modification of a consent under section 4.55 of the EP&A Act.

Notification of Development Applications will take place in accordance with Council's Community Participation Plan.

4. OBJECTIVES OF THIS DEVELOPMENT CONTROL PLAN

- a) To provide detailed development controls within a single document which support the Wollongong LEP.
- b) To ensure relevant information is submitted with Development Applications.
- c) To ensure development is consistent with the principles of Ecologically Sustainable Development; is energy, water and waste efficient; and minimises carbon emissions during construction and operation.
- d) To ensure that development contributes to the quality of the natural and built environments.
- e) To encourage development that contributes to the quality of the public domain.
- f) To ensure development responds positively to the qualities of the site and the character of the surrounding locality.
- g) To encourage the provision of development that is accessible and adaptable to meet the existing and future needs of all residents, including people with a disability.
- h) To ensure development is of a high design standard and reflects the *Better Placed: An integrated design policy for the built environment of New South Wales* (2017).
- i) To ensure new development is consistent with the desired future character for the area as articulated in Chapter D1 of this DCP.
- j) To ensure environmental constraints are satisfactorily considered.
- k) To protect areas of high scenic and aesthetic value.

Chapter A1 Introduction

- l) To ensure new development contributes to safe and livable environments.

5. RELATIONSHIP WITH OTHER PLANS AND POLICIES

This plan applies to all lands within the Wollongong LGA.

Wollongong LEP is the principal environmental planning instrument which applies to the majority of land within Wollongong LGA. In the event of any inconsistency between this DCP and the LEP, the Wollongong LEP will prevail.

State Environmental Planning Policies (SEPPs) may also apply to certain land in the Wollongong LGA. The statutory provisions of any SEPP prevail over the Wollongong LEP and this DCP, in the event of any inconsistency.

Different SEPPs cover a range of development types including but not limited to secondary dwellings, boarding houses, education facilities, hospitals, seniors living, infrastructure and complying development.

6. HOW TO USE THE DEVELOPMENT CONTROL PLAN

This DCP is divided into parts as described in Table 1. Each part is then divided into chapters.

Development applications and applications to modify a consent need to comply with the requirements of all relevant chapters of the DCP.

DCP Parts - Table 1

Part	Part Title
A	Introduction
B	Land Use Based Controls (eg Residential Development, Residential Subdivision, Mixed-Use Development, Employment Zones, Rural Zones and Development in the Illawarra Escarpment)
C	Specific Land Use Controls (City Wide)
D	Locality Based DCPs / Precinct Plans
E	General Controls
Appendix	4. Definitions

7. VARIATIONS TO DEVELOPMENT CONTROLS

DCP 2009 aims to allow flexibility in the application of development controls to promote innovation and design excellence. Council may consider variations to the requirements of the DCP in certain circumstances.

Variation to a development control will be considered on a case-by-case basis. Proposed variations must be supported by written justification which demonstrates that the objectives of the development control have been achieved.

7.1 Objectives

- To ensure variations to development controls are clearly described in applications
- To ensure variations to development controls are supported by thorough supporting documentation in the appropriate format

Chapter A1 Introduction

- c) To ensure the variation statement addresses the potential impacts of the variation
- d) To ensure the proposed variation meets the objectives of the relevant development control(s)

7.2 Development Controls

- 1) The variation statement must address the following points:
 - i) The control being varied;
 - ii) The extent of the proposed variation and the unique circumstances as to why the variation is requested;
 - iii) Demonstrate how the objectives are met notwithstanding the proposed variations; and
 - iv) Demonstrate that the development will not have additional adverse impacts as a result of the variation.
- 2) The variation statement should be contained within the Statement of Environmental Effects accompanying a development application.
- 3) Any written variation request must be supported by detailed site analysis and other necessary documentation.

The fact that an existing development may not comply with one or more of the development controls, does not necessarily mean that the development control is unreasonable or unnecessary, when applied to other development.

More specific requirements relating to variation statements may be included under the individual chapters of this DCP.

8. SITE AND CONTEXT ANALYSIS

'Good design in the built environment is informed by and derived from its location, context and social setting. It is place-based and relevant to and resonant with local character, and communal aspirations. It also contributes to evolving character and setting.'

Better Placed: An integrated design policy for the built environment of New South Wales (2017)

Site and context analysis identifies the key elements of the site and its context before the design of a development occurs. By identifying and describing the elements of the locality and the conditions that impact upon the development site, opportunities and constraints for development can be understood and addressed in the design.

Site and context analysis should inform clear strategies and principles about how the design will respond to elements of site and context. These strategies should form part of the Site and Context Analysis document set submitted with a Development Application.

All land, sea and sky in Wollongong LGA was, is, and always will be Aboriginal Country. Wollongong Council acknowledge the Traditional Custodians of the land on which our City is built, the Aboriginal people of Dharawal Country. We recognise and appreciate their deep connection to this land, waters and our greater community.

Applicants are encouraged to educate themselves through cultural awareness training and available resources to develop an understanding of the Country they are working on. Attention is drawn to the *GANSW Connecting with Country* framework as a key resource. For Site and Context Analysis, the activities and actions described in the section *Imagining with Country: Design* (pg 45) and expanded in section 4 *Designing with Country* (pgs 56-73) are highlighted as specifically relevant.

Chapter A1 Introduction

8.1 Objectives

- a) To identify requirements for Site and Context Analysis.
- b) To ensure that the design response is informed by the consideration of relevant elements of the site and its context.
- c) To ensure the Site and Context Analysis includes drawings and written information as appropriate to the type, scale and impact of the proposed development.

8.2 Development Controls

- 1) A Site and Context Analysis must accompany all Development Applications, except for internal alterations to existing buildings.
- 2) The Site and Context Analysis must be informed by a separate survey plan prepared by a registered surveyor. This separate survey plan is a lodgment requirement for all development applications, except for internal alterations to existing buildings.
- 3) The separate survey plan must:
 - i) Include the Registered Surveyor's name and Surveyor's number.
 - ii) Be less than two (2) years old at the time of Development Application lodgment. Should there be evidence of recent significant change onsite, a new survey plan is to be submitted.
 - iii) Where the proposed works are within one metre of side and rear boundaries, be based on a boundary survey which clearly shows the position of existing fences, walls and buildings in relation to lot boundaries.
 - iv) Include all lot boundaries and associated dimensions.
 - v) Include a true north point.
 - vi) Include a scale which references page size (i.e. 1:200 @ A3).
 - vii) Include spot levels and existing contours related to Australian Height Datum (AHD) with benchmark details and origin of levels shown.
 - viii) Include any easements and rights of way including party walls and common walls, supported by supplementary documentary evidence (Section 88B instrument or dealings) which are to be relied on.
- 4) The survey plan must include the full site and a portion of the adjacent public and private domain sufficient (minimum three metres from boundary) to show the:
 - i) Location of all existing structures, with floor level and ridge heights.
 - ii) Location of existing structures on adjoining land including description, street number, floor levels, ridge heights, balconies, awnings, and window levels and locations in the walls closest to the side boundaries.
 - iii) Location, type and height of boundary fencing and walls.
 - iv) Difference in levels between the site and adjacent properties.
 - v) Locations and levels for road kerbs, road crests, vehicle crossings and footpaths.
 - vi) All visible services within the site and road reserves, including stormwater pits and invert levels, hydrants, sewer manholes, electrical and telecommunications infrastructure etc.

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- vii) Trees – exact position, trunk diameter (if greater than 200mm), level at base, height, spread, and species (if known) – both on the subject site, and on adjoining land within 3 metres of the site boundaries.

- 5) Development Applications must provide a Site and Context Analysis document set. Dependent on the scale of the proposed development, this will consist of a *location plan*, *context plan*, *site plan*, *street elevations*, *sections* and other drawings and written commentary sufficient to demonstrate a clear understanding of the contextual conditions present for the site and reveal clear design strategies to inform a high quality, place-based design response. The different requirements of the Site and Context Analysis document set are set out below.

- i) The *location plan* will indicate the site's location in relation to the key features of the broad context including the major landscape elements, urban structure, land use activities and transport networks.

Landscape elements including but not limited to the Illawarra Escarpment - *Merrigong*, Lake Illawarra - *Jubborsay*, rivers – *Dharagang*, beaches – *Marrang*, and the sea – *Garringarrang* have cultural significance for Aboriginal people and should be considered at this scale.

The *location plan* illustrates opportunities and constraints in relation to major views, development activities, and access to transport, open and natural spaces and goods and services.

Depending on the proximity of key features, a scale between 1:5,000 and 1:20,000 (at A3) to reference a radius of around 1km to 5km is recommended.

The *location plan* is not an application requirement for single dwellings or dual occupancies.

- ii) The *context plan* will indicate the site's relationship to the key features of the local context including the street grid and subdivision pattern, movement networks, open public spaces, heritage places, significant landscape. At this scale the analysis can also include key planning controls and environmental constraints such as built form envelope restrictions (ie building heights), flood hazard levels, bushfire ratings and the like. The context plan should be supported by context sections where there is a significant topographic variation across the surrounding area.

Depending on the proximity of key features, a scale between 1:2,500 and 1:5,000 (at A3) to reference a radius of around 500m to 1km is recommended.

- iii) The *site plans*, *elevations*, *sections* and *3D-views* are to demonstrate the potential amenity impacts from and on neighbouring sites and significant public domain in the area of influence.

The *site plans*, *sections*, *elevations* and *3D-views* must be sufficient to demonstrate that any of council's sun access planes, protected views and proposed pedestrian links have been acknowledged and addressed by design strategies.

The *street elevations* will demonstrate the site's relationship to the lot pattern (grain) and built form (massing) of the street and surrounding lots and illustrate any important aspects of existing or future character. *3D-views* may be included to compliment the information presented in the elevations.

These drawings will define what design strategies should be used to ensure the development is situated and massed to be contextually appropriate, how access to daylight, privacy and views can be shared, and how the different parts of the site should be organised.

Scale as appropriate to show the full site and impacted/impacting neighbouring properties.

- iv) Diagrammatic mapping, photographs, details and sketches of any relevant materials, formal or character elements that should inform the design will support the site and context analysis.

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- v) Photographs, sketches and details of significant landscape features including trees (to be retained or otherwise) and public domain can also be prepared to support the site and context analysis.
- 6) All Site and Context Analysis plans and documents must be prepared to scale and accurately show all relevant information, as follows:
 - i) All relevant existing information from the survey plan
 - ii) A visual and written representation of planning controls relevant to the site. At a minimum:
 - LEP: land use zone, height of building limit, floor space ratio, sun access plane or overshadowing requirements, reservations on the land, heritage items, heritage conservation areas.
 - DCP: ground and upper storey setbacks, street wall and heights in storeys, landscape and deep soil requirements, future pedestrian links, view corridors, local character statements.
 - iii) A visual and written representation of site conditions including, but not limited to, the following:
 - Site orientation and local climatic features including wind type and direction.
 - Any endangered ecological community (EEC) or High Conservation Value native vegetation.
 - Flood affected land.
 - Slope instability, contaminated land, landfill areas.
 - Services and utilities including location of drainage infrastructure, sewer mains and connection for utility services.
 - Movement corridors including local streets and pedestrian pathways, and site access for vehicles and pedestrians.
 - Views to and from the site and the existence of any significant nearby view corridors from public spaces and nearby residences.
 - Location of significant environmental features adjacent to the site including water courses and environmentally sensitive lands.
 - Pollution sources such as noise and air pollution.
 - Inner and outer bushfire protection zone areas and any trees/vegetation required to be removed for any development or Asset Protection Zones.

9. PRE-LODGE MEETINGS FOR DEVELOPMENT APPLICATIONS

A formal pre-lodgement meeting is recommended prior to the lodgement of most Development Applications. Generally development for the purpose of a dwelling house, alterations and additions to dwellings, secondary dwellings, dual occupancies and ancillary structures will not require a pre-lodgement, unless the proposal includes complex built form matters or site constraints. Contact Council to book a pre-lodgement meeting.

The preliminary concept plans required for the formal pre-lodgement meeting should include the following: site analysis, site plan, floor layout plans, elevation plans, sectional plans and a survey plan.

Pre-lodgement meetings will include Council's assessment team and specialist staff as deemed

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necessary by Council. Relevant consultants and advisors engaged by the applicant should also attend these meetings.

The quality of advice provided by Council staff on a project will be dependent upon the level of information provided to Council by the applicant / applicant's consultant(s) prior to a pre-lodgement meeting.

Further pre-lodgement meetings may be warranted for significant or technically complex projects. In some cases, it may be prudent (but not mandatory) for the applicant to provide Council with the Draft Statement of Environmental Effects (SEE) or Draft Environmental Impact Statements (EIS) and other supporting technical studies, especially where the proposal involves very complex environmental assessment matters such as a flood affected site.

Pre-lodgement meeting notes will be prepared by Council after each meeting and provided to the applicant. The meeting notes will reflect the main issues discussed at the pre-lodgement meeting. The pre-lodgement meeting notes will include what supporting information / reports are required, based on the information known at that time, to be submitted with the Development Application.

An assessment officer may seek additional information at Development Application stage where such information is considered necessary to enable the proper assessment of the application, notwithstanding that this may not have been identified at any previous pre-lodgement meeting.

10. WHEN IS A DEVELOPMENT APPLICATION REQUIRED

The lodgement of a Development Application is required for any proposed development where the Wollongong LEP or any other environmental planning instrument specifies that a proposed development may only be carried out with development consent upon the land to which the instrument applies.

Certain proposed developments may be classified as either "designated development" or "integrated development" under EP&A Act or the *Environmental Planning and Assessment Regulation 2021*.

Designated development requires the preparation of an EIS which must be undertaken in accordance with the requirements of the Director-General of the NSW Department of Planning, Housing and Infrastructure.

Integrated development requires general terms of approval from the relevant authority, which if granted consent, forms part of the conditions of development consent. Separately, *Concurrence* is required when agreement from a referral authority must be obtained before the Council can determine a Development Application.

11. REQUIREMENTS FOR THE LODGEMENT OF A DEVELOPMENT APPLICATION

The requirements for the lodgement of a Development Application are outlined in the Development Application Lodgement Checklist available on the Submit a Development Application - Checklists and Application Forms page of Council's website:

http://wollongong.nsw.gov.au/__data/assets/pdf_file/0021/113097/Lodgement-Checklist-for-Development-Applications.pdf

This checklist is designed to provide a brief summary of the minimum information requirements for lodgement with a Development Application for common types of development. However, a full review of the DCP is recommended in order to ensure that all necessary information is lodged in support of a Development Application. Wollongong DCP 2009 requires applications for certain developments, and/or developments on certain land, to be accompanied by specialist or technical reports and plans.

Where a Development Application proposes an exception to a development standard the applicant must clearly identify the proposed exception at lodgement of any application in the NSW Planning

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Portal and within a written request document pursuant to the *Environmental Planning and Assessment Regulation 2021*. This will enable Council to notify and exhibit the proposed exception to the development standard. Failure on behalf of the applicant to clearly identify a proposed exception at lodgement may result in re-notification of the application.

Further additional documentation may be required for a specific type of development during the assessment process.

All drawings submitted in support of an application are to be coordinated and accurate; utilise standard drawing scales (e.g. 1:10, 1:20, 1:50, 1:100, 1:200, 1:500, 1:750, 1:1000) as appropriate for drawing legibility; and in general accordance with design industry standards (such as Australian Standard AS1100).

Development Application fees are listed on the Development Application Fees and Charges page of Council's website. Development Application fees for registered charities will be waived.

<https://wollongong.nsw.gov.au/council/council-documents/fees-and-charges/fees-and-charges?fee=Development%20Application>

ITEM 3

PUBLIC EXHIBITION - DRAFT COUNCILLOR EXPENSES, SUPPORT AND FACILITIES POLICY

The *Local Government Act 1993* requires Council, within the first 12 months of each council term, to adopt a policy concerning the payment of expenses and the provision of facilities to the Lord Mayor and the Councillors in relation to discharging the functions of civic office.

RECOMMENDATION

- 1 Council provide in principle support for the updated provisions of the Councillor Expenses, Support and Facilities Policy and endorse the draft policy to be placed on public exhibition for a period of not less than 28 days, inviting submissions from the public.
- 2 Council receive a further report on the Councillor Expenses, Support and Facilities Policy, including a summary of any submissions received prior to formal adoption of the Policy.

REPORT AUTHORISATIONS

Report of: Todd Hopwood, Manager Customer and Business Integrity
Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 Draft Councillor Expenses, Support and Facilities Policy

BACKGROUND

Section 252 of the *Local Government Act 1993* (the Act) requires Council, within the first 12 months of each council term, to adopt a policy concerning the payment of expenses and the provision of facilities to the Lord Mayor and the Councillors in relation to discharging the functions of civic office.

Council must not pay or reimburse any expenses incurred by, or provide any facilities to, the Lord Mayor and the Councillors other than in accordance with a policy adopted in accordance with s252 of the Act.

Council currently has an adopted *Councillor Expenses and Facilities Policy*, however a review of the policy by Council at the earliest opportunity in the Council term is appropriate to ensure that the policy reflects current requirements and equipment provision to the newly formed Council.

PROPOSAL

The Draft Councillor Expenses and Facilities Policy has been updated to incorporate changes that reflect technology changes since the policy was last updated as well as changes to reflect best practice in governance and to provide a flexible level of support to meet the differing needs of Councillors in their role.

Guidance from the Office of Local Government suggests that it is best practice for Councils to place caps and maximum limits on expenses wherever practical and the updated draft policy has continued to implement this approach.

A summary of the most significant changes to the policy and the rationale for each is provided on the following pages. In addition to the substantive policy changes a number of formatting and administrative changes have been made that do not affect the application or intent of the policy.

Whilst the draft updated policy will be endorsed to be placed on public exhibition in accordance with the Act and formally adopted at the conclusion of the exhibition period, it is recommended that Council provide in principle support for the draft provisions of the policy to allow staff to use relevant updated clauses to support acquiring of technology needs by Councillors as well as attendance of Councillors at the LGNSW Conference early in the Council term.

Policy Section	Proposed Change	Rationale
Policy title	Change name of policy to Councillor Expenses, Support and Facilities Policy	Adding support to title to accurately encompass all provisions and intent of the policy
Private Benefit (cl4.6 and cl 6.8)	New clauses to outline process for pro-rata reimbursement to a Councillor of an expense that has a part private and part council component	Existing policy is silent on this issue.
General Expense (cl5.4)	<p>New clause as follows:</p> <p><i>if an expense meets the intended benefit of a particular clause but is not expressly covered by that clause, the General Manager may consider approval, following advice from the Manager Customer and Business Integrity, of the reimbursement or expense. In such circumstances appropriate amendments to this policy will be made to clarify the availability of such an expense, at the next review of the policy.</i></p>	<p>The Act states that Council cannot approve an expense not mentioned in the policy.</p> <p>This clause aims to address the issue of a reasonable request / expense being made but the policy had not foreseen that issue.</p> <p>The clause allows flexibility and an element of future proofing, noting that issues identified would be rectified in the next scheduled update to the policy.</p>
Travel arrangements (cl6.3 and cl6.4)	New clauses providing access to bicycle storage facilities in the Administration Building, and also allowing access to borrow a Council e-bike for official duties.	New equipment and facilities available to Councillors.
Travel arrangements (cl6.10)	New clause specifying that if a Councillor is travelling to a Council event in the LGA, from a location outside of the LGA due to personal/employment reasons, reimbursement of travel costs will only be calculated from the border of the Wollongong LGA.	Existing policy is silent on this issue.
Travel (cl6.17)	New clause allowing a Councillor to request upgrade to the class of air travel subject to all increases in costs being met by the Councillor themselves.	Policy is silent on this issue, but this provision allows flexibility in travel options that suit the Councillor, without any additional cost impact to Council.
Travel (cl6.19 and 6.20)	New clauses allowing a Councillor to request staff to make bookings for an accompanying person travelling with a Councillor so as to ensure that they are seated together during travel. Subject to immediate reimbursement to Council by the Councillor.	Policy is silent on this issue, but this provision allows flexibility in travel options that suit the Councillor and removes concerns relating seating/flights being split in the event of airline cancellation or rescheduling, without any additional cost impact to Council.
Travel (cl6.22)	New clause allowing a Councillor to request staff to make bookings involving an alternate travel route for private reasons. In such circumstances the cost to Council if the most direct route was taken will be determined and the Councillor must arrange for immediate reimbursement to Council of the difference in cost between the most direct route and the requested route of the Councillor.	Policy is silent on this issue, but this provision allows flexibility in travel options that suit the Councillor, without any additional cost impact to Council.

Policy Section	Proposed Change	Rationale
Costs whilst away from home on Council business (cl 6.26 and 6.27)	<p>New clauses to support flexibility in meeting the needs of Councillors, in situations where Councillors are required to stay overnight away from their normal residence on official council business, Councillors may seek reimbursement of up to \$140 on any given day, for normal costs of living while away from home. This will include all meals, laundry, personal hygiene, room service charges, etc. Transport costs are calculated and reimbursed separate to this cap.</p> <p>Meals and hospitality that are provided as part of an approved conference or event are not included in this cap</p>	<p>Council is mindful of the impact and disruption that overnight travel may have on Councillors as well as the differing needs that each individual Councillor may have when travelling away from home.</p> <p>This removes the previous meal only reimbursement approach that was not reflective on all possible costs a Councillor may occur when away from home.</p>
Accompanying Person expenses (cl6.40)	<p>Updated clause to allow Council to pay the cost of a function ticket for the spouse, partner or accompanying carer of a Councillor at events where a Councillor is receiving an award, or otherwise being recognised.</p>	<p>Current practice to offer this but has not been reflected in the policy.</p>
Professional Development (cl 7.3)	<p>New clause stating that Councillors will be provided an opportunity to attend either the 5-day AICD Course or the 4-day Executive Certificate for Elected Members run by the University of Technology Sydney, at Council's expense, if they have not previously undertaken these courses.</p>	<p>Current practice to offer these courses but has not been reflected in the policy.</p>
Professional Development (cl 7.4)	<p>New clause stating that Councillors who have previously completed the Company Directors Course may attend, at Council's expense, the 2-day Company Directors Course Update run by the AICD.</p>	<p>Current practice to offer this course but has not been reflected in the policy.</p>
Professional Development (cl 7.5)	<p>New clause stating that Councillors request to attend other professional development courses or opportunities, including professional mentoring or coaching if the skills can be directly linked to the role of Councillor, subject to a maximum cap specified in clause 7.7.</p>	<p>Expanded definition of what may constitute professional development to ensure the needs of individual councillors are met.</p>
Professional Development (cl 7.6)	<p>New clause stating that Councillors may seek reimbursement of membership of relevant professional associations or bodies to assist with maintaining appropriate knowledge and skills, and accessing relevant networking opportunities, subject to a maximum cap specified in clause 7.7.</p>	<p>Expanded definition of what may constitute professional development to ensure the needs of individual councillors are met.</p>

Policy Section	Proposed Change	Rationale
Professional Development (cl 7.7)	New clause introducing a cap of \$3000 per annum for items referenced in 7.5 and 7.6. This cap does not include attendance at approved conferences.	Ensure that there is an appropriate cap on expenditure.
Facilities (cl10.3)	New clause allowing Councillors to seek approval to use dedicated meeting rooms in Council facilities to meet with residents.	Ensure that rooms / meeting locations other than the Councillors Suite are used. To allow the suite to always be available to Councillors.
Technology (cl 10.16)	Increase the maximum cap for reimbursement for BYOD devices from \$150 a month to \$175 a month.	Reflective of significant CPI increases since the policy was last updated.
Technology (cl 10.17)	New clause allowing Councillors to seek reimbursement of one-off purchases of accessories to support their technology needs if the value of the transaction can be amortised over a defined period to fit within the technology cap under clause 10.16.	Clause allows flexibility in the technology used by Councillors but remains within an overall cap on technology expenditure.
Postage (cl10.21)	Amended clause stating that Council will forward limited hard copy correspondence on behalf of Councillors where E-mail communication is not possible.	Electronic Mail (E-Mail) is the preferred method of communication.
Councillor Welfare (cl 10.24)	New clause outlining that Council will implement a Councillor Development, Support and Wellbeing Framework that will include workshops and information on Councillor wellbeing.	This was developed in the previous Council term but was not specified in the policy.
Newspapers (cl10.27)	Amended clause stating that all newspaper subscriptions will be provided as electronic newspaper subscriptions.	Consistent with Council's sustainability goals, Councillors are encouraged to use electronic /digital services and formats wherever possible.
Printers (cl10.30)	New clause stating that consumables (ink/paper) for printers supplied by Council will be purchased by Councillor with costs being reimbursed.	Consistent with Council's sustainability goals, Councillors are encouraged to use electronic /digital services and formats wherever possible. As such printers are not requested by the majority of Councillors. Keeping stocks of ink on hand for such a low volume is not practical due to expiration of ink cartridges.

CONSULTATION AND COMMUNICATION

Any changes to the policy are required to be placed out for a community consultation process of not less than 28 days, for the making of submissions. Following the consultation period, a further report will be submitted to Council, including a summary of any submissions received.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 Goal "We are a connected and engaged community"

It specifically delivers on core business activities as detailed in the 2024-25 Business Plan of the Customer and Business Integrity Division.

SUSTAINABILITY IMPLICATIONS

Council is committed to creating a sustainable City for future generations. This policy is guided by that principle and aims to encourage the ethical, financially responsible and environmentally sustainable use of Council resources by the elected Council including minimising printing and moving away from hard copy publications and newspapers.

RISK MANAGEMENT

The draft policy is intended to reduce risks in the area of reimbursement of Councillor expenses by providing financial caps that limit the amount that can be claimed by each Councillor as well re-drafting a number of sections in the policy to provide greater clarity on allowed reimbursements.

FINANCIAL IMPLICATIONS

The draft policy is not expected to create any additional financial implications to Council, as the proposed policy does not propose any expansion in facilities provided to Councillors and expenditure under the existing policy which is budgeted for.

CONCLUSION

The draft Councillor Expenses and Facilities Policy has been updated to include changes that reflect technology changes since the last version of the policy was updated as well as changes to reflect best practice in governance.



COUNCILLOR EXPENSES, SUPPORT AND FACILITIES COUNCIL POLICY

ADOPTED BY COUNCIL: [TO BE COMPLETED BY GOVERNANCE]

PURPOSE

The purpose of this policy is to clearly state the facilities and support that are available to Councillors to assist them in fulfilling their civic duties. The *Local Government Act 1993* requires Council to adopt a policy that allows for Councillors to receive reasonable and appropriate expenses and provision of facilities to enable them to carry out their civic duties as elected representatives of their local communities.

POLICY INTENT

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to Councillors to help them undertake their civic duties and seeks to align councillor expenditure and provision of facilities with community expectations.

WOLLONGONG 2032 OBJECTIVES

Council is committed to creating a sustainable City for future generations. This policy is guided by that principle and aims to encourage the ethical, financially responsible and environmentally sustainable use of Council resources by the elected Council.

LEGISLATIVE REQUIREMENTS

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2021* (the Regulation) and complies with the Office of Local Government's s23A Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

REVIEW

This Policy will be reviewed within the first 12 months of each Council term, and at other times as required.

REPORTING

Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations within the Annual Report of Council.

APPLICATION OF POLICY

All monetary amounts referenced in this policy are inclusive of GST.

Notwithstanding the provisions of this policy, Council may resolve to approve expenses in excess of any defined limits in this policy or may resolve to vary or increase the provisions of this policy at any time.

Any costs incurred by a Councillor in excess of the provisions of this policy, and where there is no resolution of Council approving reimbursement of the additional expenses, the Councillor will be responsible for payment of these expenses.

COUNCILLOR EXPENSES, SUPPORT AND FACILITIES

COUNCIL POLICY

PART A – INTRODUCTION

1. Introduction

- 1.1. The provision of expenses, support and facilities to Councillors enables them to fulfil their civic duties as the elected representatives of Wollongong City Council.
- 1.2. The community is entitled to know the extent of expenses, support and facilities that may be paid or provided to Councillors, and be comfortable there is appropriate allocation of public resources.
- 1.3. Council staff are empowered to decline a request for payment or reimbursement from a Councillor when it does not accord with this policy.
- 1.4. Expenses, support and facilities provided by this policy are in addition to fees paid to Councillors. The minimum and maximum fees a council may pay each Councillor are set by the Local Government Remuneration Tribunal as per Section 241 of the Act and reviewed annually. Council must adopt its annual fees within this set range.
- 1.5. Councillors must provide claims for reimbursement within 60 days of an expense being incurred. Claims made after this time may not be approved.
- 1.6. A report on Lord Mayor and Councillor expenses will be submitted to the Audit, Risk and Improvement Committee on an annual basis. These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

2. Definitions

the Act	<i>Local Government Act 1993</i>
the Regulation	<i>Local Government (General) Regulation 2021</i>
OLG	Office of Local Government
Conference	Formal gathering on a particular topic relevant to local government that typically takes place over several days.
Seminar	Generally, a single day event aimed at education or knowledge sharing on a topic relevant to local government
Year	The financial year (1 July to 30 June)
Accompanying person	A spouse or partner of the Councillor and/or provides carer support for the Councillor.
For the purposes of this policy, the following definitions apply to travel -	
Illawarra	Wollongong, Shellharbour and Kiama LGAs
Local travel	Travel within the Wollongong, Shellharbour, Kiama or Shoalhaven LGAs.
Intrastate	Travel within New South Wales and the Australian Capital Territory.

COUNCILLOR EXPENSES, SUPPORT AND FACILITIES

COUNCIL POLICY

3. Principles

3.1. Council commits to the following principles:

- **Proper conduct:** Councillors and staff shall act lawfully and honestly, exercising care and diligence in carrying out their functions.
- **Reasonable expenses:** providing for Councillors to be reimbursed for expenses reasonably incurred as part of their role as Councillor.
- **Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor.
- **Equity:** there must be equitable access to expenses and facilities for all Councillors
- **Appropriate use of resources:** providing clear direction on the appropriate use of council resources in accordance with legal requirements and community expectations
- **Accountability and transparency:** clearly stating and reporting on the expenses and facilities provided to Councillors.

4. Private or political benefit

- 4.1. Councillors must not obtain private or political benefit from any expense, support or facility provided to them under this policy.
- 4.2. Incidental private use of Council equipment and facilities by Councillors may occur from time to time. For example, telephoning home to advise that a Council meeting will run later than expected.
- 4.3. Such incidental private use does not require a compensatory payment back to Council.
- 4.4. Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of Council facilities does occur, Councillors must advise and reimburse the Council.
- 4.5. Campaigns for re-election are considered to be a political benefit. The following are examples of what is considered to be a political interest during a re-election campaign:
 - production of election material
 - use of council resources and equipment for campaigning
 - use of official council letterhead, publications, websites or services for political benefit
 - fundraising activities of political parties or individuals, including political fundraising events.
- 4.6. On occasions, an expense to be claimed by a Councillor may involve both personal and private components. In such circumstances the figures stated in this policy will be seen as an upper limit on claims, and a proportional rate of reimbursement will be determined by the Manager Customer and Business Integrity based on the level of private usage.

COUNCILLOR EXPENSES, SUPPORT AND FACILITIES

COUNCIL POLICY

PART B – EXPENSES

5. General expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2. Documentation to support items claimed for reimbursement are required to be presented to Council staff as part of the claim. The provision of tax invoices and tax receipts are required for expenses being claimed.
- 5.3. Expenses not explicitly addressed in this policy will not be paid or reimbursed.
- 5.4. Notwithstanding 5.3, if an expense meets the intended benefit of a particular clause but is not expressly covered by that clause, the General Manager may consider approval, following advice from the Manager Customer and Business Integrity. In such circumstances appropriate amendments to this policy will be made to clarify the availability of such an expense, at the next review of the policy. It is expected this would be a rare occurrence.
- 5.5. All Councillor expenses and reimbursements, including Purchase Card Transactions, are to be reviewed by the Governance Unit prior to being approved.
- 5.6. Lord Mayor Expenses and purchase card transactions are to be reviewed by the Manager Customer and Business Integrity or the Governance and Risk Manager prior to being approved for reimbursement or for reconciliation.

6. Specific expenses

General travel arrangements and expenses

- 6.1 All travel by Councillors should be undertaken using the most direct route and the most practicable and economical mode of transport. When travelling by car, carpooling is encouraged.
- 6.2 Councillors may request the use of a Council vehicle for official business use. To ensure availability, minimum of 48 hours' notice is required for access to a vehicle for overnight use and 7 days' notice for longer periods.
- 6.3 Councillors may request the use of a Council E-Bike for official business use, subject to availability, and satisfactory induction on usage in accordance with *Bicycle Fleet Management Policy*. E-Bikes are only available for collection and return from the Council Administration Building.
- 6.4 Councillors may access and use the Bike Storage facility located at the Council Administration Building, if they travel to the site using their own private bicycle when on official council business.
- 6.5 Each Councillor may be reimbursed for reasonable travel expenses incurred while undertaking official business or professional development or attending approved events, conferences and seminars within NSW or the ACT, with the total of each claim not exceeding the cost of economy return air travel and reasonable Sydney airport transfer costs, where applicable. This includes reimbursement for:
 - the use of a private vehicle
 - public transport fares
 - tolls

COUNCILLOR EXPENSES, SUPPORT AND FACILITIES

COUNCIL POLICY

- taxis and documented ride-share programs, such as Uber, where tax invoices/receipts can be issued.
- 6.6. Official Council Business includes, but is not limited to, attendance at the following:
- all Council and Committee meetings including Council Reference Groups and Councillor briefing sessions.
 - civic receptions.
 - meetings and inspections with Council staff including those required to respond to residents' enquiries or requests.
 - Meetings with residents about current matters requiring Council involvement
 - authorised conferences, seminars and training.
 - Wollongong Local Planning Panel (WLPP) and/or formal facilitation sessions.
 - official meetings of external organisations where the Councillor is an elected or appointed Council delegate or alternate delegate;
 - where Councillor attendance is required at official Council events (to undertake official duties) as indicated by –
 - receipt of an invitation from Council officers,
 - receipt of a meeting request where attendance is identified as required,
 and does not include event notifications sent for information purposes or general event invitations.
- 6.7. Allowances for the use of a private internal combustion vehicle, private plug-in hybrid vehicle, or private electric vehicle will be reimbursed by kilometre at the rate contained in the *Local Government (State) Award*.
- 6.8. In the scenario where a claim for reimbursement of travel costs involves some element of private travel or private component by the Councillor, an appropriate pro-rata rate of reimbursement to the rate specified in clause 6.7 may be determined by the Manager Customer and Business Integrity in accordance with clause 4.6 of this policy.
- 6.9. Councillors seeking to be reimbursed for use of a private vehicle must include the date, distance, starting location and destination, and purpose of travel being claimed, along with any other information relevant with the claim such as engine size where applicable.
- 6.10. If Councillors are travelling to an official council event, held in the Wollongong LGA, from personal or business activities located outside the Wollongong LGA, the calculation of distance travelled will be limited to travel undertaken within the Wollongong LGA, and paid at the rate specified in clause 6.7. Clause 6.8 is not relevant to reimbursements under this clause

Intrastate, Interstate and overseas travel expenses

- 6.11. Councillors seeking approval for any long-distance intrastate travel must submit a case to and obtain the approval of the General Manager prior to travel.
- 6.12. Councillors seeking approval for any interstate and overseas travel must submit a case to, and obtain the approval of, a full Council meeting prior to travel.
- 6.13. The case should include:
- objectives to be achieved in travel, including an explanation of how the travel aligns with current council priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the Councillor's civic duties.

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- who is to take part in the travel.
 - duration and itinerary of travel.
 - a detailed estimate of costs, including transport, accommodation and other out-of-pocket travelling expenses.
- 6.14. For interstate journeys by air of less than four hours, the class of air travel is to be economy class.
- 6.15. For interstate journeys by air of more than four hours, the class of air travel may be premium economy if available. If unavailable on the date or route required, the class of travel is to be economy.
- 6.16. For international travel, the class of air travel is to be premium economy if available. If unavailable on the date, route or preferred airline required, the class of travel is to be economy.
- 6.17. A Councillor may request the General Manager to approve an upgrade to the class of air travel specified in clauses 6.14 to 6.16, subject to all increases in costs being met by the Councillor themselves. The Councillor must arrange for immediate reimbursement to Council of the difference in cost between the two classes of travel. Reimbursement can be made via a deduction from the Councillors next Councillor fee payment.
- 6.18. All Councillor travel arrangements will be centrally coordinated and booked by the Governance Unit. All Lord Mayoral travel arrangements will be centrally coordinated and booked by the Lord Mayor's Office. No travel is to be booked privately, and a subsequent reimbursement requested. This is to ensure the Council achieves value for money for all travel arrangements.
- 6.19. The Governance Unit or the Lord Mayor's Office staff may make bookings for an accompanying person travelling with a Councillor so as to ensure that they are seated together during travel.
- 6.20. If a booking is made for an accompanying person in accordance with clause 6.19 the Councillor must arrange for immediate reimbursement to Council of all applicable costs. Reimbursement can be made via a deduction from the Councillors next Councillor fee payment.
- 6.21. Governance Unit staff shall ensure that when booking flights and/or accommodation that individual Councillors do not accrue points under airline frequent flyer programs or hotel chain membership programs for any portion of travel or accommodation paid for by Council for the Councillor. Any Councillor found to be subsequently claiming/accruing points after the booking has been made by Council may be in breach of the provisions of the Code of Conduct.
- 6.22. If a Councillor requests an alternate travel route for private reasons, the Governance and Risk Manager will determine the cost to Council if the most direct route was taken. The Councillor must arrange for immediate reimbursement to Council of the difference in cost between the most direct route and the requested route of the Councillor. Reimbursement can be made via a deduction from the Councillors next Councillor fee payment.

Travel expenses not paid by Council.

- 6.23. Council will not pay any traffic or parking fines or administrative charges for a Councillor's private road toll account/s. Council will also not pay tips paid to taxi, uber or ride share providers.

Accommodation, meals and costs associated with overnight travel.

- 6.24. In circumstances where it would introduce undue risk for a Councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for

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accommodation and meals on the night before or after the meeting may be approved by the General Manager. This includes where a meeting finishes later than 10.00pm or starts earlier than 7:00am and the Councillor lives more than 50 kilometres from the meeting location.

- 6.25. Council will meet the cost of reasonable costs for accommodation and meals while Councillors are undertaking prior approved travel or professional development outside the Illawarra.
- 6.26. Council is mindful of the impact and disruption that overnight travel may have on Councillors as well as the differing needs that each individual Councillor may have when travelling away from home.
- 6.27. To allow flexibility in meeting the needs of Councillors, in situations where Councillors are required to stay overnight away from their normal residence on official council business, Councillors may seek reimbursement of up to \$140 on any given day, for normal costs of living while away from home. This will include all meals, laundry, personal hygiene, room service charges, etc and are required to be supported by itemised tax invoices and receipts. Transport costs are calculated and reimbursed separate to this cap.
- 6.28. Where possible, accommodation is to be booked at the conference venue unless the General Manager determines otherwise.
- 6.29. Councillors will not be reimbursed for alcoholic beverages.
- 6.30. Council will not pay or reimburse tips paid to restaurants, hotels or other providers.

Refreshments for Council related meetings

- 6.31. Appropriate refreshments will be available for Council meetings, Council Committee meetings, Councillor briefings and workshops, approved meetings and engagements, and official Council functions as approved by the General Manager.

Conferences and seminars

- 6.32. Council is committed to ensuring Councillors are up to date with contemporary issues facing Council and the community, and local government in NSW.
- 6.33. Council will meet all relevant costs to facilitate Councillor attendance at conferences and seminars. The General Manager will ensure that access to expenses relating to conferences and seminars is distributed equitably.
- 6.34. Approval to attend a conference or seminar is subject to a written request to the General Manager. In assessing a Councillor request, the General Manager must consider factors including the:
 - relevance of the topics and presenters to current Council priorities and business and the exercise of the Councillor's civic duties
 - cost of the conference or seminar in relation to the total remaining budget.
 - the number of Councillors and Council staff that are already attending

For conferences, the General Manager will submit a report to Council with relevant details to seek a resolution to approve attendance of relevant Councillors.

- 6.35. Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the General Manager. Council will also meet the reasonable cost of meals when they are not included in the conference fees provided, they are supported by itemised tax invoices and/or tax receipts. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.25-6.27. If meals are included in the conference fees no other reimbursement or allowance for meals will be provided for that particular meal.

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Community and charitable functions, dinners and other non-Council functions

- 6.36. Council will meet to costs for Councillor attendance at approved local community and charitable functions.
- 6.37. Where a Councillor is approved to accept an invitation to attend a local community or charitable function in the role of a Councillor, Council shall meet the cost of the entry fee.
- 6.38. Council will meet the entry fee associated with the attendance of a Councillor at a dinner or other non-Council function which provides briefings to Councillors from key members of the community, politicians and business.
- 6.39. Council will not contribute to, or reimburse to a Councillor, any costs associated with attendance at any political fundraising event, any donation to a political party or candidate's electoral fund or for some other private benefit.

Accompanying person expenses

- 6.40. Council will meet the registration and ticket costs of spouses, partners or an accompanying carer in attending official Council functions that are of a formal or ceremonial nature, or relevant formal or ceremonial industry events, where the Councillor's spouse, partner or accompanying carer would reasonably be expected to attend. Examples include, but are not limited to Australia Day Award Ceremonies, Citizenship Ceremonies, Civic Receptions, charitable functions at the request of the Lord Mayor, and events where a Councillor is receiving an award, or otherwise being recognised.
- 6.41. Council will meet the registration and ticket costs of a spouse, partner or an accompanying carer in attending charitable functions to which the Lord Mayor has been invited and award ceremonies and other functions to which the Lord Mayor is invited to represent the Council.
- 6.42. The payment of expenses as detailed above is limited to the cost of the ticket, meal and/or the direct cost of attending the function.
- 6.43. Where not provided above, all expenses incurred in relation to the attendance of a spouse, partner or accompanying carer at any event, function, seminar, conference, business trip and the like, must be met by the Councillor or the spouse, partner or accompanying carer. This includes travel expenses, any additional accommodation expenses and the cost of the spouse, partner or accompanying carer's tours.

Special requirement and carer expenses

- 6.44. Council encourages wide participation and interest in civic office. It will seek to ensure Council premises and associated facilities are accessible, including provision for sight or hearing-impaired Councillors and those with other disabilities.
- 6.45. Transportation provisions outlined in this policy will also assist Councillors who may be unable to drive a vehicle.
- 6.46. In addition to the provisions above, the General Manager may authorise the provision of reasonable additional facilities and expenses in order to allow a Councillor with a disability, or other caring needs, to perform their civic duties, up to a maximum of \$5,000 annually.
- 6.47. The General Manager may authorise appropriate expenses associated with the attendance of a Councillor's accompanying carer at the Local Government NSW Annual Conference and the Australian Local Government Association's National General Assembly of Local Government. Any such expenses will not be included in the cap referenced in clause 6.46.
- 6.48. Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of carer's expenses up to a

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maximum of \$2,000 annually, for attendance at official business, plus reasonable travel from the principal place of residence.

- 6.49. Childcare expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative who resides in the same residence, up to a maximum of \$3,000 annually.
- 6.50. In the event of caring for an adult person, Councillors will need to provide suitable evidence to the General Manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

Protection expenses and obligations

- 6.51. Council may assist in providing protection to Councillors from any substantiated adverse security threats to their person or property. Approval of the General Manager must be sought and gained prior to any expenses being incurred by Councillors.
- 6.52. The General Manager will determine requests after consultation with the NSW Police as to the risk and history of the matter. These protection measures may take the form of a security assessment, installation of a security system and/or physical monitoring.
- 6.53. Requests will not be considered in circumstances where the NSW Police have not been informed of the security threat.
- 6.54. Council will, subject to substantiation, reimburse Councillors for expenses that they may incur up to a limit of \$2,000 per year.
- 6.55. Should an amount above the \$2,000 per year limit be required by any Councillor, the matter will be referred to Council for determination after taking advice from the General Manager, and the Independent Chair of the Audit, Risk and Improvement Committee.

Recognition of service

- 6.56. In recognition of long service as Councillor and/or Lord Mayor, Councillors are eligible to receive particular Local Government NSW awards if their service meets certain criteria. In these cases, Council will meet the cost of the Local Government NSW Service Award or Certificate applied for.

7. Professional Development

- 7.1 Council will support professional development of Councillors through programs, training and education courses.
- 7.2 In the first year of a new Council term, Council will provide a comprehensive induction program for all Councillors which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to any provisions relating to ongoing professional development funding.
- 7.3 Councillors will be provided an opportunity to attend, at Council's expense, either the 5-day Company Directors Course run by the Australian Institute of Company Directors, or the 4-day Executive Certificate for Elected Members run by the University of Technology Sydney, if they have not previously undertaken either course.
- 7.4 Councillors who have previously completed the Company Directors Course may attend, at Council's expense, the 2-day Company Directors Course Update run by the Australian Institute of Company Directors. Councillors may only attend once per Council term.
- 7.5 Councillors may seek approval to attend or participate in other professional development courses or opportunities if the skills can be directly linked to the role of Councillor, subject to a maximum cap specified in clause 7.7.

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- 7.6 Councillors may seek reimbursement of membership of relevant professional associations or bodies to assist with maintaining appropriate knowledge and skills, and accessing relevant networking opportunities, relevant to the role of Councillor, subject to a maximum cap specified in clause 7.7.
- 7.7 Total reimbursements/expenses for professional development opportunities in accordance with clauses 7.5 and 7.6 would be subject to a combined limit of \$3000 per year.
- 7.8 Approval for professional development activities is subject to a prior written request to the General Manager outlining the:
 - details of the proposed professional development
 - relevance to Council priorities and business
 - relevance to the exercise of the Councillor's civic duties.
- 7.9 In assessing a Councillor request for a professional development activity, the General Manager must consider the factors set out in Clause 7.8 as well as the cost of the professional development in relation to the Councillor's remaining budget

8. Insurances

- 8.1 Councillors are to receive the benefit of the following insurance coverage effected by Council subject to any terms, conditions, exclusions and limitations of the policy of insurance effected by Council, for matters arising out of Councillors' performance of their civic duties and/or exercise of their Civic Functions:
 - Public Liability and Professional Indemnity insurance
 - Councillors and Officers insurance
 - Corporate Travel insurance
 - Personal Accident insurance
- 8.2 Insurance protection is only provided if a claim arises out of, or in connection with, the councillor's performance of their civic duties, or exercise of their functions as a councillor. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 8.3 Council shall pay the insurance policy excess in respect of any claim accepted by council's insurers, whether defended or not.
- 8.4 Appropriate travel insurances will be provided for any councillors travelling on approved interstate and overseas travel on council business.

9. Legal assistance

- 9.1 Councillors are to receive the benefit of relevant insurance coverage that may be affected by Council for Legal Services in the event of:
 - An enquiry, investigation or hearing by an appropriate investigative or review body including Council's Conduct Review Committee/Reviewer. Independent Commission Against Corruption. Office of the NSW Ombudsman Office of Local Government. NSW Police Force. Director of Public Prosecutions or NSW Civil and Administrative Tribunal into the conduct of a Councillor; or
 - Legal proceedings being taken against a Councillor, arising out of or in connection with the Councillor's exercise in good faith of their functions as a Councillor, provided the circumstances of the matter are reported to Council's relevant insurance provider who in turn consents to the legal services and costs prior to the costs being incurred.

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- 9.2 Council shall, subject to the terms and condition of the insurance coverage, reimburse such Councillor, after the conclusion of the enquiry, investigation, hearing or proceeding, for expenses properly and reasonably incurred, given the nature of the enquiry, investigation, hearing or proceeding, on a Solicitor/client basis, provided that:
- approval of the General Manager and insurance provider for the nominated solicitor and their hourly rates is both sought and gained in writing prior to legal expenses being incurred.
 - approval of the General Manager and insurance provider for any additional legal expenses is both sought and gained in writing prior to those expenses being incurred.
 - the outcome of the legal proceedings is favourable to the Councillor or where an investigator or review body makes a finding that is not substantially unfavourable to the Councillor.
 - the amount of such reimbursement shall be reduced by the amount of any monies that may be or are recouped by the Councillor on any basis; and
 - the Councillor's exercise of their function was, in the opinion of Council, bona fide and proper and as a Councillor.
- 9.3 Notwithstanding any other provisions of this Policy the following costs cannot be the subject of reimbursement:
- the costs of any action in defamation taken by a Councillor as plaintiff in any circumstances.
 - the costs of a Councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation.
 - legal costs for legal proceedings that do not involve a Councillor performing their role as a Councillor.
 - legal costs of legal proceedings initiated by a Councillor under any circumstances; or
 - the costs of defending any matter relating to the eligibility of a Councillor to stand for election.

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Part C – Facilities

10. General facilities for all Councillors

Facilities

- 10.1 Council will provide the following facilities to Councillors to assist them to effectively discharge their civic duties:
 - A Councillors Suite appropriately furnished and serviced in Council's Administration Building that can facilitate any office-based work related to their role that Councillors may wish to undertake. Hard copies of council papers will not be automatically provided to Councillors. If necessary, Councillors can access the Councillor common room to print required documents, however electronic means are preferred in an aim to increase sustainability across Wollongong City Council.
 - Access to car parking in the Administration Building and Stewart Street East car parks while attending Council offices on official business only, this is not for private use. Vehicle stickers will be supplied for this purpose.
 - Access to personal protective equipment, including umbrellas, hi-vis vests, hats and sunscreen for use during site visits.
- 10.2 The provision of facilities will be of a standard deemed by the General Manager as appropriate for the purpose.
- 10.3 Councillors may seek approval to use dedicated meeting rooms in Council facilities to meet with residents. The Councillors Suite may not be used for this purpose. The General Manager or the Manager Customer and Business Integrity shall determine and approve the appropriate facilities/rooms that may be used based on the circumstances of each request. Given the high demand for usage of some facilities, not all requests will be able to be supported, particularly on short notice. Councillors may not make bookings on behalf of others.

Information and communications technology (ICT) provisions

- 10.4 Council will provide Councillors with a Council specified standard laptop device for Council business. The type of device will be appropriate for viewing papers and presentations and will have internet connectivity. One Council specified additional computer screen will be provided per councillor where required to assist with viewing Council business at home.
- 10.5 The Chief Digital and Information Officer will identify the device to be provided in accordance with clause 10.4, with the same type of device is to be provided to all Councillors. Only where access and usability issues are relevant, will the Chief Digital and Information Officer consider a separate device for an individual Councillor.
- 10.6 Any excess data allowance charges, above the established data plan for each Councillor, will be reimbursed to Council by way of deduction from the Councillor's next monthly Councillor fee payment.
- 10.7 Council will provide Councillors with appropriate induction in the use of the provided equipment.
- 10.8 Internet access on Council provided devices will be filtered by Council, with appropriate software to ensure compliance with Council policies and maintain cyber security.
- 10.9 Usage of all Council provided technology requires compliance with Council's *Technology Acceptable Use* policy.

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- 10.10 Council will provide support services for Council provided services and applications during business hours, being 9:00 am to 5.00 pm, to assist Councillors in resolving operational issues.
- 10.11 Access to a Council supplied email address and Councillor Portal will be provided on the laptop.
- 10.12 Servicing and repairs to all Council provided equipment will be coordinated through Council's IMT Service Desk facility during business hours, being 9:00 am to 5.00 pm , on the basis of a back-to-base service.
- 10.13 All servicing and repairs to any privately owned equipment will be the responsibility of the individual Councillor irrespective of whether it is used for Council related business.

Telephones, Plan Charges and E-Subscriptions

- 10.14 Council will not organise nor provide Councillors with a fixed landline nor a data plan from an Internet Service Provider.
- 10.15 Councillors may choose to have provided a Council issued mobile phone. This phone will be the standard issued to Council staff inclusive of apps provided and the standard data plan. Councillors will not be able to add their own apps to this device. Alternatively, Councillors can opt to organise their own mobile phone and phone plan. If a Councillor opts to organise their own phone, compliance with Council's *Bring Your Own Device* policy is required.
- 10.16 If a Councillor elects to have a BYOD phone, any phone plans and data plans shall be reimbursed a maximum of \$175 per month per Councillor towards these costs. The plans obtained by Councillors may include bundled equipment including mobile phone handsets, hot spot devices, other associated mobile technology etc subject to the maximum reimbursement being \$175 per month.
- 10.17 Councillors may seek reimbursement of one-off purchases of accessories to support their technology needs if the value of the transaction can be amortised over a defined period to fit within the technology cap under clause 10.16.
- 10.18 Councillors may request, in accordance with clause 15.2, to retain ownership of a Council issued (non-BYOD) phone at the conclusion of the Council term. The Councillor will be responsible for organising all transfer, insurance, maintenance, and replacement of such devices.
- 10.19 Claims for reimbursement must be lodged within 60 days of the expense being incurred and must be submitted in writing and supported by itemised tax invoices, tax receipts as well as other support documentation if required.
- 10.20 In the event that a Councillor has to break a contract for mobile and / or data due to ceasing being a councillor, Council shall contribute towards plan cancellation costs if there are any, up to a maximum of the equivalent of three months payment of the relevant plan.

Postage

- 10.21 Electronic Mail (E-Mail) is the preferred method of communication. Council will forward limited hard copy correspondence on behalf of Councillors if the use of E-Mail is not possible. This can be organised through the Governance Unit.

Administrative support

- 10.22 Council will provide limited administrative support to Councillors to assist them with their civic duties only. Administrative support may be provided by a member of Council's Governance and Risk Team as arranged by the General Manager or their delegate.
- 10.23 As per Section 4, Council staff are expected to assist Councillors with civic duties only, and not assist with matters of personal or political interest, including campaigning.

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Councillor Welfare

- 10.24 Council will implement a Councillor Development, Support and Wellbeing Framework that will include workshops and information on Councillor wellbeing.
- 10.25 Councillors and their immediate family members (i.e. spouse; partner; or dependent child living under the same roof as the Councillor who is under the age of 18) will have access to Council's Employee Assistance Program (EAP) to Councillors. It provides an effective program which enables the maintenance of Councillors' and their families' health and wellbeing.
- 10.26 Councillors encountering difficulties with the role or personal difficulties that may impact on their role as a Councillor are able to seek counselling, on a confidential basis, directly through the EAP. The EAP provider will assess and determine the number of sessions provided based on the nature of the support offered.

Newspaper Subscriptions

- 10.27 Consistent with Council's sustainability goals, Council will offer an electronic newspaper subscription service to one newspaper to Councillors with relevance to Council operations.

Printing

- 10.28 Consistent with Council's sustainability goals, Councillors are encouraged to use electronic/digital services and formats wherever possible. However, if Councillors need to undertake their own printing, they can utilise printers in the Councillor Common Room or be provided with a personal device upon request. For large volume printing Councillors may seek the assistance of the Corporate Print Room through the Governance Unit.
- 10.29 If a Councillor is provided with a printer, they will be required to return any printed materials, that may be of a confidential nature, to Council for secure destruction or disposal.
- 10.30 If a Councillor is provided with a Council printer, Council is not responsible for provision of consumables such as ink and paper. Councillors can request reimbursement of consumable purchases up to an amount of \$500 per annum.

Insignia of Office

- 10.31 On request, provision of a jacket/ blazer (sourced from Council's Corporate Wardrobe supplier) to be worn at civic functions indicating that the wearer holds the office Councillor. In addition, Councillors may be provided suitable Council branded apparel for wearing whilst undertaking official Council functions.

11. Additional facilities for the Lord Mayor

- 11.01 A fully serviced and maintained vehicle with a value (inclusive of GST) below the Luxury Car Tax (LCT) threshold for official civic duties and incidental use or a credit through a Novated Lease to a similar value. Full private use is available in accordance with the private use provisions contained within Council's Vehicle Management Policy.
- 11.02 The Lord Mayor is personally liable for all fines resulting from breaches of traffic laws and regulations and parking offences incurred whilst driving this vehicle.
- 11.03 A parking space at Council's offices will be reserved for the Lord Mayor and Deputy Lord Mayor.
- 11.04 Council will provide the Lord Mayor with a furnished office incorporating a computer configured to Council's standard operating environment, telephone and meeting space.
- 11.05 A Purchase Card will be provided to meet hospitality and other reasonable incidental expenses incurred by the Lord Mayor whilst at official Council events. Use of the Purchase Card is to be in accordance with Council's Purchase Card Policy. The Purchase Card is not to be used for the purchase of alcohol.

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- 11.06 Expenses that are personal or not related to business purposes are not to be paid on Council credit card, irrespective of intention to reimburse Council at a later date.
- 11.07 In performing their civic duties, the Lord Mayor will be assisted by a small number of staff providing administrative and secretarial support, as determined by the General Manager.

Insignia of Office

- 11.08 Provision on request a council branded blazer to be worn at civic functions indicating that the wearer holds the offices of Lord Mayor and Councillor.
- 11.09 Provision of a Lord Mayoral Robe and Chain to be worn at civic receptions, citizenship ceremonies and other appropriate functions.

Maintenance and servicing of equipment

- 11.10 Servicing and repairs to all Council provided technology equipment will be coordinated through Council's IMT Service Desk facility during business hours, being 9:00 am to 5:00 pm, on the basis of a back-to-base service.
- 11.11 All servicing and repairs to any privately owned equipment will be the responsibility of the Lord Mayor irrespective of whether it is used for Council related businesses

12. Payment of Lord Mayoral Fee to Deputy Lord Mayor

- 12.1 The Deputy Lord Mayor will receive payment of the Lord Mayoral fee for the period where:
- The Lord Mayor is unable to exercise the function of the Lord Mayor for a period of more than 30 calendar days for any reason and irrespective of whether leave of absence has been granted.
 - The office of the Lord Mayor becomes vacant in accordance with section 234 of the *Local Government Act 1993*.
 - A casual vacancy occurs in the office of the Lord Mayor within 18 months before the date specified for the next ordinary election of councillors as detailed in section 294 of the *Local Government Act 1993*. In this occurrence the Deputy Lord Mayor is to be the Councillor nominated by the Council to the Governor for appointment to the vacant office.
- 12.2 The portion of the Lord Mayoral fee paid to the Deputy Lord Mayor in circumstance (a) outlined above is to be deducted from the Lord Mayor's annual fee in accordance with Section 249 (5) of the *Local Government Act 1993*.
- 12.3 Any reference to a Deputy Lord Mayor in this policy can be taken to include an Acting Deputy Lord Mayor, in the case where the Deputy Lord Mayor is absent. The appointment of an Acting Deputy Lord Mayor is by resolution of Council, following an election held in accordance with the Regulations.

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Part D – Processes

13. Approval, payment and reimbursement arrangements

	General Manager Approval Only	Report to Open Meeting of Council
A Applications to attend events (including those requiring overnight accommodation and/or air travel within the ACT or New South Wales) in accordance with the following criteria: <ul style="list-style-type: none"> Seminars. Board meetings, meetings with government ministers or external organisations where the Councillor is Council's appointed representative. Community functions, annual awards, dinners and other non-Council Functions. Events where the Councillor has been invited to speak on behalf of Council Professional Development requests of individual Councillors. 	✓	
B Attendance at a Conference.		✓
C Use of private vehicle for (non-local) official Council business.	✓	
D Applications requiring interstate travel.		✓
E Applications requiring overseas travel.		✓
F All other Applications and where approval at a meeting of Council is not appropriate.	✓	

- 13.1 Expenses should only be incurred by Councillors in accordance with the provisions of this policy.
- 13.2 A *Councillor Request to Attend External Event* application is to be submitted to the General Manager in the first instance for Councillor attendance at any Conference, seminar, meeting with external parties on official Council business, professional development or training and skills development session, community function, dinner and other non-Council event or function the Councillor wishes to attend in their civic capacity. All requests for approvals under this Policy are to be made in writing. Verbal requests will not be considered.
- 13.3 Application forms are to be submitted prior to attendance at the event and/or any expenses being incurred and must detail the purpose of the trip, expected benefits, duration, itinerary and approximate costs (where known).

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- 13.4 The General Manager will consider whether they are authorised to approve the application form or whether it is appropriate to refer the application form for report to an open meeting of Council.
- 13.5 Where a report to Council is required, reports must detail the purpose of the trip, expected benefits, duration, itinerary, approximate costs and nomination/number of Councillors undertaking the trip.
- 13.6 Overseas travel must be approved prior to the Councillor/s undertaking the trip.
- 13.7 Retrospective reimbursement of overseas travel expenses is not permitted.
- 13.8 The use of a Lord Mayoral Minute to obtain Council approval for travel is not appropriate as it is not consistent with the principles of openness and transparency.

Reimbursement

- 13.9 All claims for reimbursement of expenses incurred are to be made on the prescribed form, supported by appropriate itemised receipts and/or tax invoices and be submitted via the Councillors' Portal or via the governance@wollongong.nsw.gov.au email address.

Advance payment

- 13.10 Council may pay a cash advance for Councillors attending approved conferences, seminars or professional development.
- 13.11 The maximum value of a cash advance is \$250 per day of the conference, seminar or professional development.
- 13.12 Requests for advance payment must be submitted to the General Manager for assessment against this policy using the prescribed form with sufficient information and time to allow for the claim to be assessed and processed.
- 13.13 Councillors must fully reconcile all expenses against the cost of the advance within 30 days of incurring the cost and/or returning home. This includes providing to Council:
 - a full reconciliation of all expenses including appropriate receipts and/or tax invoices
 - reimbursement of any amount of the advance payment not spent in attending to official business or professional development.

Notification

- 13.14 If a claim is approved, Council will make payment directly or reimburse the Councillor through accounts payable.
- 13.15 If a claim is refused, Council will inform the Councillor in writing that the claim has been refused and the reason for the refusal.

Reimbursement to Council

- 13.16 If Council has incurred an expense on behalf of a Councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy, the Councillor will reimburse Council immediately for that expense by way of a deduction from the Councillor's next allowance.

Timeframe for reimbursement

- 13.17 Unless otherwise specified in this policy, Councillors must provide all claims for reimbursement within 60 days of an expense being incurred. Claims made after this time may not be approved.

COUNCILLOR EXPENSES, SUPPORT AND FACILITIES

COUNCIL POLICY

14. Disputes

- 14.1 If a Councillor disputes a determination under this policy, the Councillor should discuss the matter with the General Manager.
- 14.2 If the Councillor and the General Manager cannot resolve the dispute, the Councillor may submit a notice of motion to a Council meeting seeking to have the dispute resolved.
- 14.3 Council's decision will be final, and no further appeal will be permitted.

15. Return or retention of facilities

- 15.1 All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a Councillor or Lord Mayor ceasing to hold office or at the cessation of their civic duties.
- 15.2 Should a Councillor desire to keep any equipment allocated by Council, then this policy enables the Councillor to make application to the General Manager to purchase any such equipment. The General Manager will determine a price for the item of equipment.
- 15.3 The prices for all equipment purchased by Councillors under Clause 15.2 will be recorded in Council's annual report.
- 15.4 Notwithstanding clause 15.2 equipment will not be available for purchase by a Councillor, if the Chief Digital and Information Officer determines that the device would present an information security risk if retained outside Council possession at the conclusion of the Councillors elected term.

16. Publication

- 16.1 This policy will be published on Council's website.

17. Reporting

- 17.1 Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations within the Annual Report of Council.
- 17.2 A report on Lord Mayor and Councillor expenses will be submitted to the Audit, Risk and Improvement Committee on an annual basis. This can be distributed out of session.
- 17.3 These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

18. Auditing

- 18.1 The operation of this policy, including claims made under the policy, should be included in Council's internal audit program and an audit undertaken at least once during a term of Council.

19. Breaches

- 19.1 Suspected breaches of this policy are to be reported to the General Manager.
- 19.2 Alleged breaches of this policy will be dealt with by following the processes outlined for breaches of the Code of Conduct, as detailed in the Code and in the Procedures for the Administration of the Code.

COUNCILLOR EXPENSES, SUPPORT AND FACILITIES

COUNCIL POLICY

APPROVAL AND REVIEW			
Responsible Division	Customer and Business Integrity		
Date adopted by Council	[To be inserted by Corporate Governance]		
Date/s of previous adoptions	27/06/2022 19/11/2018 09/11/2015 13/10/2014	11/11/2013 08/04/2013 12/11/2012 28/11/2011	26/07/2011 19/11/2007 17/10/1994
Date of next review	Prior to September 2025		
Responsible Manager	Governance and Risk Manager		

Appendix 1. Overview of Limits applied throughout this Policy

Clause No.	Item	Limit applied	Parameters
6.2	Councillor request for use of Council vehicle	48 hours' notice	Overnight use
		7 days' notice	Two or more nights' use
6.26	Reimbursement of living away from home costs when travelling overnight	\$140	Up to limit Per day
6.48	Carer expenses	\$2,000	Up to limit annually
6.49	Childcare expenses	\$3,000	Up to limit annually
6.54	Protection expenses	\$2,000	Up to limit annually
7.7	Professional Development	\$3,000	Up to limit annually
10.16	BYOD	\$175	Up to limit Per month
11.01	Lord Mayoral Vehicle	Below LCT	
13.11	Advance payment	\$250	Up to limit Per day
13.17	Timeframe for submission of request for reimbursement	Within 60 days	From date of expense being incurred

ITEM 4 POST EXHIBITION - PRIVACY MANAGEMENT PLAN

Council is required to have a Privacy Management Plan under s33 of the *Privacy and Personal Information Protection Act 1998* (PIIP Act). The Plan must include:

- Information about how council develops policies and practices in line with the state's information and privacy legislation
- How council disseminates these policies and practices within the organisation and trains its staff in their use
- Council's internal review procedures
- Anything else council considers relevant to the Plan in relation to privacy and the personal and health information it holds.

On 12 August 2024, Council resolved to place a revised Privacy Management Plan on public exhibition. The plan has been exhibited and is now presented to Council for endorsement.

RECOMMENDATION

- 1 The Privacy Management Plan be adopted.
- 2 In accordance with s33(5) of the PIIP Act a copy of the updated Privacy Management Plan be forwarded to the NSW Privacy Commissioner.

REPORT AUTHORISATIONS

Report of: Todd Hopwood, Manager Customer and Business Integrity

Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 2024 Privacy Management Plan

BACKGROUND

Council has had a Privacy Management Plan in place for more than 20 years in satisfaction of the requirements of the PIIP Act. The Plan is reviewed on a regular basis to ensure it remains contemporary and to allow for the continual changing methods of collection of personal information by council as systems and practices modernise and automate.

The currently adopted version was reviewed in accordance with the above and has been written from the reader / public viewpoint with the main policy section built around how we collect and manage personal information and define those processes under the most common / prominent ways people interact with Council and provide their personal information. The revised Plan was endorsed by Council on 12 August 2024 for public exhibition. The Plan was exhibited from 28 August 2024 to 25 September 2024, and is now presented to Council for endorsement.

PROPOSAL

The Plan is written from the reader/ public viewpoint with the main policy section built around how council collects and manages personal information and defines those processes under the ten most common / prominent ways people interact with us and provide their personal information.

It is not possible or practical to have the Plan cover every type of collection / use of personal information undertaken by Council, so the Plan provides a general approach of how council collects and manages personal information of customers, residents and ratepayers. The Plan also provides additional details specifically in relation to the following areas / activities via which council collects personal information:

- Requests for Service, Enquiries and Correspondence
- Complaints and Regulatory Functions
- Development Assessment and Land Use Planning

- Staff and Recruitment
- Visitors and members of the public (incl. QR Codes)
- Communications and stakeholder engagement
- Council Website and Service Providers
- Personal Contact Details
- Social Media
- The Internet of Things
- Intelligent Defect Management
- Unreasonable Conduct of Customers

The main changes made in the 2024 Plan are:

- Clarifying that information about an individual that is contained in a public interest disclosure within the meaning of the Public Interest Disclosures Act 2022, or that has been collected while dealing with a voluntary public interest disclosure is not considered personal information.
- Expanded details in relation to the collection of personal information by third party providers contracted by Council.
- Stating that Council may record telephone conversations, but customers will have the option to decline recording.
- Extra guidance to customers advising to limit personal information in documents provided to Council to the minimal amount necessary to explain the relevant situation.
- Adding intelligent defect management as a method of potential collection of personal information, with detailed descriptions.
- Adding a section on Unreasonable Conduct of Customers stating that in circumstances where the conduct of customers harms the wellbeing of staff or councillors, or an identified threat to the safety of staff or councillors exists Council may make the identity of the customer, and details of incidents of unreasonable conduct, known to relevant Council staff or councillors to protect their safety.

CONSULTATION AND COMMUNICATION

The revised Privacy Management Plan was on public exhibition from 28 August 2024 to 25 September 2024 to allow public comment on the key document that demonstrates to the public how council collects, stores, and manages personal information.

During the exhibition period the webpage for the policy exhibition was visited twenty-two times, with seven copies of the document being downloaded, however no submissions were received by the end of the exhibition period.

There are no changes recommended to the Privacy Management Plan, arising from the public exhibition process, however, one additional change has been made to the exhibited copy to update section 4.6 relating to public registers held by Council. This section has been altered slightly to ensure that the wording in the Plan is consistent with the wording used to describe each register on the public registers page of the Council website

Further public consultation on the above changes is not considered necessary, as the changes are administrative in nature and reflect wording already publicly available on the Council website.

In accordance with s33(5) of the PPIP Act a copy of the updated Privacy Management Plan, once formally adopted by Council, will be provided to the NSW Privacy Commissioner.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 Goal 4. It specifically delivers on the following:

Community Strategic Plan 2032		Delivery Program 2022-2026
Strategy		Service
4.7	Demonstrate responsible decision-making based on our values, collaboration, and transparent and accountable leadership	Governance and Administration

RISK MANAGEMENT

The collection, handling, and disposal of personal, private, and medical information of customers, ratepayers and residents is an area of elevated risk for Council. Breaches of privacy can have a significant impact on individuals and a significant reputational impact on Council. This plan provides assurance to the community and Council that the appropriate collection and stringent protection of personal, private, and medical information is a priority of Council and that appropriate steps have been taken by Council to minimise the risk of privacy breaches.

FINANCIAL IMPLICATIONS

There are no direct financial implications that arise from the proposed alterations to the Privacy Management Plan.

CONCLUSION

The draft updated Privacy Management Plan presented for endorsement provides clarity and assurance to customers, residents, and ratepayers on how, when, and why council collects and stores personal information and that it is managed appropriately at all times.

WOLLONGONG CITY COUNCIL

PRIVACY MANAGEMENT PLAN

In accordance with the Personal and Private Information
Protection Act 1998

OCTOBER 2024



PRIVACY MANAGEMENT PLAN

Adopted by COUNCIL: draft

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1 PURPOSE

The purpose of this Privacy Management Plan (PMP) is to explain how Wollongong City Council (Council) manages personal and health information, that it collects or holds, in accordance with NSW privacy laws.

2 POLICY INTENT

Council is committed to embedding privacy best practice into all business practices and decision making. Council recognises that considering the impact on privacy of any new service, initiative or information system prior to design and implementation is key to this commitment.

Whilst the main objective of this plan is to enshrine best practice in everything we do, the plan also aims to ensure Council's compliance with:

1. Privacy and Personal Information Protection Act 1998 (PPIP Act)
2. Health Records and Information Privacy Act 2002 (HRIP Act).

Council is required to have a PMP under s33 of the PPIP Act which must include:

- information about how Council develops policies and practices in line with the state's information and privacy legislation
- how Council disseminates these policies and practices within the organisation and trains its staff in their use
- Council's internal review procedures
- anything else Council considers relevant to the Plan in relation to privacy and the personal and health information it holds.

This Plan also explains who you can contact if you have questions about the information collected and retained by Council, how to access and amend your stored information and what to do if you believe that Council may have breached the PPIP or HRIP Acts.

Any reference to employees in this Plan includes permanent (whether full-time or part-time), temporary and casual employees together with contractors, consultants, volunteers, cadets, trainees and apprentices, and students on work placements.

3 WOLLONGONG 2032 OBJECTIVES

This Plan relates to the Goal 4 in *Our Wollongong 2032 - Community Strategic Plan* – "We are a connected and engaged community". In particular the following objectives:

Objective 4.1 Provide our community with equitable access to information and opportunities to inform decision-making

Objective 4.7 Demonstrate responsible decision-making based on our values, collaboration, and transparent and accountable leadership.

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4 POLICY

4.1 What is Personal and Health Information?

Personal information

Personal information is defined in s4 of the PPIP Act as any information or opinions about a person where that person's identity is apparent or can be reasonably ascertained. Personal information can include a person's name and address, details about their family life, their sexual preferences, financial information, fingerprints and photos.

What is not personal information under the PPIP Act?

There are some kinds of information that are not personal information, these include:

- information about someone who has been dead for more than 30 years
- information about someone that is contained in a publicly available publication
- information or an opinion about a person's suitability for employment as a public sector official
- information about an individual that is contained in a public interest disclosure within the meaning of the Public Interest Disclosures Act 2022, or that has been collected while dealing with a voluntary public interest disclosure in accordance with that Act.

The Privacy and Personal Information Protection Regulation 2019 also lists other information that is not personal information, such as information about someone that is contained in:

- a document in a library, art gallery or museum for the purposes of reference, study or exhibition
- State records under the control of the NSW State Archives and Records
- public archives (within the meaning of the Copyright Act 1968 (Cth)).

Health Information

Health information is a more specific type of personal information and is defined in s6 of the HRIP Act. Health information can include information or an opinion about a person's physical or mental health or disability, or a person's express wishes about the future provision of their health services or a health service provided to a person.

Health information can include, for example, a psychological report, blood test or an x-ray, results from drug and alcohol tests, and information about a person's medical appointments, including diagnosis and medical and vaccination certificates. It can also include some personal information that is collected to provide a health service, such as a name and telephone number as well as healthcare identifiers, such as those used in the My Health Record System operated by the Commonwealth Government.

4.2 Why do we Collect Personal and Health Information?

Council collects personal information in a variety of ways in order to efficiently perform the services and functions we deliver to the City of Wollongong. Council assesses the level of personal information that is appropriate to be collected in relation to each function undertaken with a view to minimise the amount of such information we collect and manage.

Personal and health information may be collected from:

- members of the public
- NSW and Commonwealth public sector agencies
- businesses
- non-government organisations

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- employees
- medical professionals.

Contractors acting on Council's behalf may also collect personal information. Council includes clauses in its contracts that require contractors to comply with relevant privacy obligations.

Council has a range of functions involving the collection of personal / health information, including:

- levying and collecting rates
- providing services, for example, child-care, libraries and waste collection
- consultation with the community, businesses and other stakeholders
- assessing development and major project applications
- recording, investigating and managing complaints and allegations
- site inspections and audits
- incident management
- enforcing regulations and legislation
- issuing approvals, consents, licences and permits
- providing grant funding
- maintaining the non-residential register of electoral information
- employment practices, including assessing fitness for work.

4.3 How do we Collect Personal and Health Information?

Council collects personal information in a variety of ways including:

- incident reports
- medical assessment reports
- medical screening questionnaires
- submissions
- application forms
- CCTV footage
- financial transaction records
- contracts
- customer requests, enquiries and correspondence
- telematics
- web services and smart devices (the Internet of Things)
- contact tracing under NSW Public Health Orders
- Images, video footage and/or audio recordings from Council events, including Council meetings

Personal and health information may be collected electronically, via websites and social media, in writing, over the telephone and in person.

Council may collect personal information directly from you, or our contracted service providers providing services on behalf of Council may also directly collect this information from you.

Council will not collect personal information from third parties unless it is unreasonable or impracticable to do so. An individual may authorise collection from someone else or, in the case of information relating to a person under the age of 16 years, Council may collect the information from a parent or guardian. For example, from a parent or guardian about a child attending a Council program or facility.

Council will collect health information about an individual only from that individual, or with consent from the person concerned, unless it is unreasonable or impracticable to do so.

Unsolicited information

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Unsolicited information is personal, or health information provide to Council in circumstances where Council has not asked for or required the information to be provided. Such information is not deemed to have been collected by Council but the access, storage, use and disclosure Information Protection Principles in this Plan will apply to any such information, whilst Council continues to hold this information.

Personal information contained in petitions received in response to a call for submissions or unsolicited petitions tabled at Council meetings will be treated the same as any other submission and may be made available for release to the public.

If an individual voluntarily discloses personal or health information publicly at Council Meetings and it is recorded for the purposes of webcasting this information will not be deemed to have been collected by Council. Retention and use principles of this information will apply to such information in Council's possession; however, collection and disclosure Principles will not apply as the information was voluntarily disclosed with the prior knowledge that it would be recorded, broadcast via the internet to the public and made available by Council for public viewing.

Privacy Protection Notice

Under s10 of the PPIP Act, when we collect personal information from an individual, such as their name, address, telephone number or email address, Council must take such steps as are reasonable in the circumstances to ensure that, before the information is collected or as soon as practicable after collection, the individual is made aware of:

- the purposes for which the information is being collected
- the intended recipients of the information
- whether the supply of the information is required by law or is voluntary
- any consequences for the individual if the information (or any part of it) is not provided
- ways the individual can access and correct the information.

Where possible, individuals providing personal information will be given the opportunity to consent to the terms of the provision of the information via a Privacy Protection Notice. Privacy Protection Notices will be included on/in all relevant Council forms, documents and other records (e.g., electronic, digital) that request and/or collect personal and/or health information from individuals.

Council staff are encouraged to consult with the Privacy Officer to ensure that each collection of personal information, and any accompanying Privacy Protection Notice is appropriate and complies with our privacy requirements.

4.4 Personal and Health Information Held by Council

The following is a list of examples of the types of personal and health information and circumstances in which we may collect personal information in exercising Council functions:

Councillors

Council holds personal information concerning Councillors, such as:

- Personal contact information
- Banking and superannuation information
- Complaints and disciplinary matters
- Pecuniary interest returns
- Entitlements to fees, expenses and facilities.

Customers, ratepayers and residents

Council holds personal and health information in its records such as:

- Rates records

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- Development applications and related submissions
- Library lending records and special needs statements
- Leases, licences and agreements
- Waste services records
- Customer requests
- Fitness testing records
- Burial and cremation records
- Financial records
- Donation, grant and sponsorship applications
- Photos of vehicle registration plates
- Responses to clean up notices regarding health issues
- Youth health information for excursions
- Membership, financial details, member fitness medical records – Leisure Centres and Golf Clubs
- Childcare information, immunisation, illness and accident records
- Community service utilisation e.g., Community Transport
- Age & disability support records including health records
- Submissions and information collected as part of Council's community engagement and consultation activities
- Public access forum applications
- CCTV footage.

Employees, volunteers and contractors

The Council holds personal and health information concerning its employees, volunteers and contractors, such as:

- Personal contact information
- Recruitment material
- Pre-employment medical information
- Bank account details
- Wage and salary entitlements
- Leave and payroll data
- Employee immunisation records and medical certificates
- Medical information
- Disclosure of interest returns
- Workers' compensation investigations
- Public interest disclosure investigations
- Performance management information
- Disciplinary matters.

4.5 How we Manage Personal and Health Information Collected and Held by Council

As outlined elsewhere in this Plan Council collects and manages information from a wide variety of sources and will always do so in accordance with the PPIP Act. We also endeavour to make as much information available about collection of information, to individuals whose information we collect/hold, at the time of collection. Additional information is detailed below for services / functions that frequently collect personal information or manage significant amounts of personal information or data.

Requests for Service, Enquiries and Correspondence

Council receives a significant number of requests for service, as well as general enquiries and correspondence, and a certain amount of personal information is required to be collected to allow Council to perform these functions. These requests for service and enquiries are made by people:

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- over the phone (Council may record telephone conversations but we will tell you we intend to do so before recording, and you will have the option to decline recording. In addition Council utilises a voicemail service)
- in writing (e-mail, letter, fax, online form)
- in person (at Council's Customer Service Centre or other facilities).

Council determines the appropriate level of personal information to be collected for each type of service request and enquiry to allow sufficient information to be an accurate record of the issue and assistance given, but we will not collect unnecessary personal and/or health information.

If Council receives written correspondence, a full copy of whatever is sent is generally kept in Council's electronic document management system. The provision of any personal information is entirely voluntary, and in that respect personal information may be provided that is unsolicited.

Telephone conversations may on occasion be recorded, with your consent. If someone has an enquiry that cannot be answered straight away, a Council staff member will offer to take the person's name and telephone number or email address, so that another officer of Council can respond.

Complaints and Regulatory Functions

Council receives complaints from members of the public to investigate potential non-compliances with legislation, development consents, operating approvals etc. The majority of these investigations are handled in accordance with the relevant legislation governing Council's activities in particular functions.

Council recognises that some people may wish to remain anonymous, however, clear information regarding the consequences of remaining anonymous must be provided. For example, Council may not be able to properly investigate or consider a complaint or review a matter if sufficient information about the matter is not received.

To appropriately investigate most matters, Council officers may be required to collect personal information from those parties involved, including names and address, but may also involve detailed correspondence or witness statements for complicated matters. Council encourages those parties lodging complaints, correspondence and witness statements to limit personal information in those documents to the minimal amount necessary to explain the relevant situation.

Council endeavours to maintain the confidentiality of complainants wherever possible, however, at times Council may be required to provide personal information of complainants to other parties due to legislative or court requirements. If possible and appropriate, Council will make an individual aware of required disclosures of their personal information.

Development Assessment and Land Use Planning

. Any submissions made in relation to a notified development application are public documents, and other people can view them on request, so customers are advised to read Council's privacy statement before they comment on a development application. The up to date privacy statement is available on Council's website.

Council encourages those parties lodging submissions or giving feedback to limit personal information in those documents to the minimal amount necessary to explain the relevant situation.

Staff and Recruitment

Council collects personal and/or health information from staff members and external applicants as part of our recruitment process. Council will never ask for more personal information than is required for that purpose. Council will not retain additional information that may be provided by applicants that is not required for the purposes of the recruitment process.

Staff

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During the recruitment process and throughout employment, information (including personal and/or health information) is collected from staff members for various reasons, such as leave management, performance management, staff travel, workplace health and safety and to help Council to operate with transparency and integrity. Information collected by Council is retained, to the extent necessary and managed securely. In the exercise of its functions, Council collects and manages personal information about its staff including but not limited to:

- medical conditions and illnesses
- next of kin and contact details
- education
- performance and development information
- family and care arrangements
- secondary employment
- conflicts of interest
- banking details for payroll purposes
- employment history
- details and copies of licences essential to the performance of an officer's role

Recruitment

When individuals apply for jobs at Council, they will be required to provide Council with personal information, including their name, contact details and work history. Council discloses this information to the interview panel for that particular position in electronic or hard copy files. The personal information is only used for the purposes of the recruitment process. After recruitment, successful applicants are required to fill out various forms in order to commence employment at Council. These forms require further personal and health information, such as the applicant's bank account details, tax file number, gender status, Aboriginal and Torres Strait Islander status, emergency contacts and any disabilities (that they wish to disclose) that may seek accommodations for to assist with their work. These information in these forms is used for employment purposes, such as payroll and setting up personnel files and the information is retained in secure storage systems.

Visitors and members of the public (incl. QR Codes)

When consultants, contractors and members of the public visit a Council facility they may be required to sign into the premises. The record of entry maybe recorded in a physical sign-in register or via a digital QR Code check-in process. During periods of health emergencies, such as during a pandemic Council may provide check-in data for a facility to NSW Health, or any other relevant government agency, for the purposes of maintaining and supporting community health and safety. Council may restrict entry or refuse provision of a service if the check-in process is not observed. Any check-in data collected by Council will be held securely and destroyed on a regular basis in accordance with provisions under the *State Records Act 1998* and Council's Corporate Records Management Policy. During public emergencies any check-in data collected by any required government collection system will not be held by Council and will be held and stored by the relevant government agency.

Communications and stakeholder engagement

Subscriber, mailing and contact lists

Council offers residents and interested stakeholders the opportunity to stay up to date on the activities of Council via electing to subscribe to various newsletters, e-newsletters and mailing programs produced by Council. These services are on an opt-in basis and personal contact information is supplied to Council voluntarily by subscribers. No personal information is collected without consent and those who provide their information are advised as to how Council will manage it. The information generally collected includes names and email addresses and in some cases areas of interest.

The main lists that collect and hold personal information are:

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- Council e-news
- Botanic Garden
- City Centre
- Business and Economic Development
- Community Events
- Have Your Say
- Jobs at Council
- Libraries
- Sport and Recreation
- Wollongong Art Gallery
- Works and maintenance
- Youth Services.

All lists are kept separate from each other and each is used solely for the purpose intended. Anyone can subscribe or unsubscribe themselves from newsletter lists or contact Council to change their details. Council does not destroy these lists; they are kept as long as they remain current. Individual entries are deleted upon request or if an error message is received in response to a Council communication.

Community engagement and public consultation

Council regularly undertakes public consultation to help guide our decision-making and the provision of services. Council conducts the majority of its public consultation activities via our [“Join the Conversation”](#) website. We collect information from you when you register to use this site. This includes your email address and additional demographic information as provided by you on the registration form. We collect information about your usage of the site, such as pages visited, documents downloaded, etc. We collect this information in order to:

- analyse and interpret it to help meet our objectives and obligations;
- communicate information to you about engagement opportunities, events and other initiatives; and
- respond to enquiries and otherwise engage with stakeholders.

Council Website and Service Providers

Council engages a number of third party providers who may provide software, website, internet services and computer systems through which Council may collect, store or process your personal information. On occasion our providers may have access to your personal information to facilitate services on behalf of Council. Council ensures that our providers adhere to the same legislative requirements in relation to Privacy as well as meet the requirements of this Plan, and where appropriate, relevant provisions are included in contracts with third parties to reinforce these requirements.

Cookies

Council uses 'cookie' technology to collect additional website usage data and to improve its services. A cookie is a small piece of text sent to your browser by Council's website. This helps your website to remember your preferences and it makes your next visit easier and the site more useful to you. Council uses cookies for the following purposes:

- to better understand how you interact with our services
- to monitor aggregate usage by our users and web traffic routing on our services
- to improve our services.

Most internet browsers automatically accept cookies. You can restrict that by editing your browser's options to stop accepting cookies or to prompt you before accepting a cookie from the websites you visit.

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Personal Contact Details

Council engages service providers who assist Council in the distribution and communication of a variety of Council communication requirements. These may include printing and distribution of Council rate notices and Council newsletters etc. To facilitate this our service providers are required to have access to personal information of residents and ratepayers to facilitate distribution of these materials on behalf of Council. Council ensures that our providers adhere to the same legislative requirements in relation to Privacy as well as meet the requirements of this Plan, and where appropriate, relevant provisions are included in contracts with third parties to reinforce these requirements.

Social Media

We use social networking services such as X (formerly known as Twitter), Facebook, YouTube and LinkedIn (among others), in addition to traditional methods, to connect with our audience. This allows Council to respond to customer enquiries in real time and promote Council services and facilities. Our use of social media sites also involves listening to social trends and issues that relate to Council services and events. We use various tools to view public social media and website commentary in which Council's accounts may not necessarily be tagged – and engage directly with members of the public to provide information or a better level of customer service. In doing so, we may temporarily collect and store personal information.

To protect privacy and the privacy of others, please do not include any personal information including phone numbers and email addresses when posting or commenting on Council social media accounts. Please do not share personal information about others. Any personal information collected by Council will be managed in accordance with this Plan. The social networking service will also handle your personal information for its own purposes. These sites have their own privacy policies and Council recommends that you read these also.

The Internet of Things

The Internet of Things (IoT) is a broad term that generally refers to physical devices connected to the internet that collect, share or use data. IoT devices and the data they collect can provide convenience, efficiency and insights into essentially every aspect of our world. For Council, in coming years, the IoT will provide many benefits and has the potential to generate great public value. These large collections of data can, in many cases, constitute personal, health and sensitive information.

Given the passive nature of many IoT devices it can be difficult for individuals to ascertain if their personal information is being collected by an IoT device. For example, if "smart bin" technology is introduced it is not possible to have a privacy collection notice on every bin in the city. Council will provide details of what data it collects and what the data will be used for and who it will be shared with, for future IoT devices as they are established. However, this will most likely occur via centralised methods, such as the Council website, rather than at each device or collection point. Council will not use any personal information without permission and will use collated and de-identified data instead.

Intelligent Defect Management

Council delivers thousands of kilometres of roads and footpaths for the community and ensuring that they remain safe and reliable for community use is a key focus of Council. Detecting and repairing defects like potholes, pavement cracking, damaged guardrails and fading line marking, is essential to achieving this. Traditionally defects in roads or footpaths are reported by the community or by council staff inspecting the network. As a result, defects are only known when they already pose a risk to the community.

Council has commenced using technology to assist with the early detection of road defects to improve maintenance planning, reduce risks for road and footpath users and ultimately assist Council to deliver better road and footpath infrastructure to the community.

Council uses cameras mounted on a number of Council vehicles to collect footage of roads and associated infrastructure. The footage is then analysed by artificial intelligence-based (AI) defect detection

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technologies using GPS data and pre-defined algorithms to identify assets and for detecting defects in those assets.

The raw footage collected by the cameras may inadvertently collect car licence plates and images of individuals in the vicinity of the cameras. If the AI technology detects a defect within an image, an algorithm blurs any faces or licence plates appearing in that image before storing that image for action to repair the defect in the road surface. All data and images are deleted after 3 months.

Unreasonable Conduct of Customers

Council has adopted an Unreasonable Conduct of Customers Framework. The framework outlines the steps Council will take in circumstances where customers exhibit unreasonable behaviour, and their conduct is significantly impacting the successful conduct of our work or negatively and unreasonably impacts on the health and wellbeing of our staff.

In circumstances where the conduct of customers harms the wellbeing of staff or an identified threat to the safety of staff exists Council may restrict or prohibit the customer from interacting with Council or with particular staff. In those circumstances Council may make the identity of the customer, and details of incidents of unreasonable conduct, known to relevant Council staff so as to protect their safety.

Section 18(1)(c) of the PPIP Act allows Council to disclose personal information in circumstances where Council believes on reasonable grounds that the disclosure is necessary to lessen a serious or imminent threat to the life or health of any person.

4.6 Public Registers

Under the PPIP Act a public register is a register of personal information that is required by law to be made, or is made, publicly available or open to public inspection. Enquiries about public registers can be made via Council's website.

Part 6 of the PPIP Act prevents Council employees from disclosing personal information held on public registers, unless the information is to be used for a purpose relating to the purpose of the register.

Council's public registers are detailed on the following page.

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Register Name	Description
Contracts Register	Details all current contracts over the value of \$150,000 entered into by Council (does not include employment contracts)
Council Position Statements Register	Details of any stance or position taken by Council via a resolution that outlines a defined position on a topic not covered separately by Council policy
Council Voting Register	A listing of how each Councillor in attendance at a meeting voted in relation to resolutions of Council. The general manager is required to keep a register of voting of planning matters made at a meeting of the council or a council committee. Council voluntarily publishes all voting.
Current Leases and Licences of Council	This register contains a listing of Council land, buildings or facilities currently subject to a lease or licence to occupy that benefits another party.
Data Breach Public Notification Register	This register provides details of any data breach of Council records and systems when it is not reasonably practicable to notify any or all of the individuals affected by the breach directly. A breach may also be voluntarily disclosed by Council, even if all impacted individuals are notified separately.
Delegations Register	Details relevant powers and authorities provided to Council under various legislation that have been delegated by the Council to the General Manager and Lord Mayor. The register details any of those powers or authorities that the General Manager has sub-delegated to other staff of the Council.
Designated Officer's Disclosure of Interests	This register contains the annual disclosure of pecuniary interest forms lodged by Councillors and designated officers of Council.
Development Application Register	This register details applications for development consent within the Wollongong LGA, and
Development Approvals	This register details all determinations of applications for development consent and complying development certificates (including the terms of development consents and certificates). The register also includes any decisions on appeals from any determinations.
Development Contribution Register	Details of all contributions made to Council that are required to be made by a developer of land within the Wollongong LGA
Disclosure Log	This register records information about access applications made to Council and there is the belief that the information may be of interest to other members of the public.
Graffiti Removal Register	This register details any graffiti removal work carried out by Council, including the owner or occupier of the premises on which the graffiti was situated, and the actual cost, or an estimate of the cost of carrying out the work
Investments Register	Provides copies of the monthly report to Council that details the investment portfolio in terms of performance, percentage exposure of total portfolio, maturity date and changes in market value
Land Register	Details land vested in or controlled by Council. Includes the address/location of the land, owners name, the classification of the land and whether there is a plan of management for the land
Planning Agreements Register	Details relevant planning agreements that Council has entered into. The register includes the names of the parties to the agreement and a description of the development to which the agreement relates.
Policy Register	This register contains a listing of and link to all policies adopted by the Council.
Political Donations and Gifts	This register is a link to a register on the NSW Electoral Commission Website. The register details any political donations or gifts made to Councillors or Council staff by applicants for planning or development related applications.
Tree Removal Register	This register details all approvals for trees that have been removed from public land.
Variation to Development Standards Register	This register is a link to a register on the NSW Planning Portal. Provides details of development applications where variations to development standards were applied for in accordance with Clause 4.6 of the Standard Instrument LEP.

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Secondary purpose of all public registers

Due to the general emphasis on local government processes and information being open and accountable, it is considered that a secondary purpose for which all public registers are held by Council includes the provision of access to members of the public. Therefore, disclosure of specific records from public registers would normally be considered allowable under section 57 of the PPIP Act.

However, requests for access, copying, or the sale of the whole or a substantial part of a Public Register held by Council will not necessarily fit within this purpose. Council will make an assessment as to the minimum amount of personal information that is required to be disclosed with regard to any request and may seek a statutory declaration to satisfy itself as to the intended use of the information.

Suppression of personal information

Any person whose personal information is recorded in a public register has the right to request that their personal details be suppressed.

Council will comply with the request if it is satisfied the person's safety or wellbeing would be affected by not suppressing the information. Applications to suppress personal details from a public register should be made in writing to the Public Officer.

4.7 How to access and amend personal information

Council ensures that people can access information we hold about them. People have a right to amend their own personal or health information.

How do I access my own personal or health information?

Individuals wanting to access Council's records to confirm or amend their own personal or health information, such as updating contact details can do so by contacting Council either in person or in writing. Council will take steps to verify the identity of the person requesting access to information.

How do I amend my own personal or health information?

Individuals wanting to amend their own personal or health information must put the request to Council in writing. This application must contain the following information:

- The full name, date of birth and contact details of the person making the request
- State whether the application is under the PPIP Act or HRIP Act
- Explain what personal or health information the person wants to amend
- Confirmation of the applicant's identity.

Accessing or amending other people's personal or health information

Council is restricted from giving individuals access to someone else's personal and health information unless that person provides us with written consent. An "authorised" person must confirm their identification to act on behalf of someone else.

There may be other reasons Council is authorised to disclose personal and health information, such as in the event of a serious and imminent threat to the life, health and safety of the individual, to find a missing person or for compassionate reasons.

4.8 Data Breaches

A data breach occurs when there is a failure that has caused or has the potential to cause unauthorised access to Council's physical or electronic information or data, such as:

- accidental loss or theft of information or equipment on which such information is stored

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- unauthorised use, access to or modification of data or information systems to gain unauthorised access or make unauthorised changes to data or information
- accidental or unauthorised disclosure of personal information (e.g., email containing personal information sent to incorrect recipient)
- personal information published or posted on Council's website without consent
- access to data by an authorised user for unauthorised reasons (e.g., an employee looking up information in a system for personal reasons in breach of the Code of Conduct)
- accidental disclosure of user login details through phishing
- malware infection
- disruption to or denial of IT services.

A data breach most commonly, but not exclusively, results in unauthorised access to, or the unauthorised collection, use, or disclosure of personal information.

How we will manage a data breach

The Chief Digital and Information Officer will be promptly informed of any data breach and will assist in the assessment and management of the breach, including any reporting required under NSW's Mandatory Notification of Data Breach Scheme, in accordance with Part 6A of the PPIP Act.

Council will determine whether personal information has been accessed and/or disclosed to determine what response should be taken in accordance with legislated requirements. Council has an adopted Data Breach Response Policy and a Data Breach Public Notification Register, both of which are available to view on the Council website.

4.9 Review rights and the complaint process

Council encourages individuals to try to resolve privacy issues with us informally before going through the formal review process to allow speedier resolution of concerns. Any person who may have a privacy concern they can contact Council by phone for advice or for referral to the Privacy Contact Officer. Alternatively write or email Council with any concerns and Council will respond providing advice on the best course of action.

Internal Review

Individuals have the right to seek an internal review under Part 5 of the PPIP Act if they believe that the City has breached the PPIP Act or HRIP Act relating to their own personal and health information. Individuals cannot seek an internal review for a breach of someone else's privacy, unless they are an authorised representative.

An application for internal review must be made to Council in writing within 6 months of when the affected person first became aware of the conduct or decision that is the subject of the application.

How does the process of Internal Review operate?

In most circumstances the Council Public Officer will conduct the internal review. If the internal review is about the conduct of the Public Officer, the General Manager will appoint another person to conduct the internal review. The reviewing officer will refer to the Privacy Commissioner's guidance materials when carrying out an internal review.

Council will acknowledge receipt of an internal review within 5 working days and complete an internal review within 60 calendar days.

Once the review is completed, Council may take no further action, or it may do one or more of the following:

- make a formal apology
- take remedial action
- provide undertakings that the conduct will not occur again

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- implement administrative measures to reduce the likelihood of the conduct occurring again

Within 14 days of completing an internal review, Council will notify the applicant of the following:

- the findings of the review
- the action proposed to be taken by Council and the reasons for taking that action (if any)
- the right of the applicant to have those findings, and Council's proposed action, administratively reviewed by the NSW Civil and Administrative Tribunal.

The role of the Privacy Commissioner in the review process

The Privacy Commissioner has an oversight role in how privacy complaints are handled and is entitled to make submissions to Council regarding internal reviews. If Council receives an internal review application, it will:

- notify the Privacy Commissioner of the application as soon as practicable
- keep the Privacy Commissioner informed of the progress of the internal review
- inform the Privacy Commissioner of the findings of the review and the action proposed to be taken by Council in relation to the matter.

An individual can also make a complaint directly to the [Privacy Commissioner](#) about an alleged breach of their privacy.

External review by the NSW Civil and Administrative Tribunal (NCAT)

If the applicant disagrees with the outcome of an internal review or is not notified of an outcome within 60 days, they have the right to seek an external review and may make application to the NSW Civil and Administrative Tribunal (NCAT) for a review of Council's conduct.

An application for external review can only be made after an internal review has been completed and must be made within **28 days** from the date of the internal review decision.

4.10 Promoting Privacy

Compliance strategy

During induction, and on a regular basis, all employees will be made aware of this Plan, and it will be made available for viewing on Council's Intranet and Council's website.

Council officials will be regularly acquainted with the general provisions of the PPIPA and HRIPA Acts and, in particular, this Plan, the Information Protection Principles, the Public Register provisions, the Privacy Code of Practice for Local Government, and any other applicable Code of Practice.

Communication Strategy

Council will promote awareness of this plan and rights under PPIPA, HRIPA and this Plan to Council officials by:

- Providing an overview at inductions and including a copy of the plan in induction packs
- Publishing the plan on our internal and external websites
- Offering training sessions on a regular basis as required
- Providing specialised and on-the-job training to key groups
- Promoting the plan regularly through newsletters, all staff emails, online staff forums and initiatives such as Privacy Awareness Week.

Promoting the Plan to the Community

Council promotes public awareness of this Plan to the community by:

Adopted by Council:

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- Making it publicly available and publishing it on our website
- Writing the Plan in plain English
- Telling people about the Plan when they enquire about personal and health information
- Provide a link on our website to the Information & Privacy Commission website and distributing copies of literature available on that site
- Including privacy statements on application forms and invitations for community engagement
- Publishing a Privacy Handout advising how to access information on an individual's rights under PPIPA, HRIPA and this Plan.

4.11 Privacy Impact Assessments

Council will endeavour to take a 'privacy by design' approach to ensure compliance with privacy laws. Council will ensure that the privacy impacts of any new project or system development/implementation are thoroughly considered prior to implementation to allow issues of concern or risk to be addressed early in the process.

Council will develop and implement an appropriate process for the assessment of privacy impacts of any new project or system development/implementation. The process will be guided by the NSW Privacy Commissioner's ["Guide to Privacy Impact Assessments"](#). A Privacy Impact Assessment shall be conducted whenever personal or health information will be collected, stored, used or disclosed in any project.

5 LEGISLATIVE REQUIREMENTS

This Privacy Management Plan addresses the requirements of the *Privacy and Personal Information Protection Act 1998* and the *Health Records and Information Privacy Act 2002*. Please refer to "Appendix A" for more information about NSW's privacy laws, the Information Protection Principles and how these directly relate to the activities of Council.

6 REVIEW

This Plan will be reviewed every three years from the date of adoption. It will be reviewed earlier if any legislative or administrative changes affect Council's management of personal / health information.

7 REPORTING

Section 54 of the PPIP Act requires Council, as soon as practicable after receiving an application for an internal privacy review, to notify the NSW Privacy Commissioner of the application, and keep the Commissioner informed of the progress of the internal review and inform the findings of the review and of the action proposed to be taken by the Council in relation to the matter.

The responsibility for providing such notifications to the NSW Privacy Commissioner lies with the Manager Customer and Business Integrity as Council's Privacy Contact Officer.

8 ROLES AND RESPONSIBILITIES

The Manager Customer and Business Integrity, as the appointed Privacy Contact Officer, will be the Responsible Officer for the Policy and will coordinate the following functions in relation to the Policy:

- Maintaining appropriate records relating to the Privacy Management Plan and its application
- Keeping the Plan current, and undertaking regular reviews of both the Plan and associated procedures
- Train and educate relevant employees with respect to the Plan and privacy in general and ensure documents, tools, templates and user guides are current and readily available.
- Provision of advice and ensuring adherence with the Plan and relevant legislation.

General Manager

Adopted by Council:

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The General Manager has the responsibility for appointing an appropriate officer as Council's Privacy Contact Officer to manage the day-to-day activities in relation to the appropriate collections, use and storage of personal and private information of customers and ratepayers. As at the adoption of this Plan the Manager Customer and Business Integrity is the appointed officer of Council to fulfill the duties of the Privacy Contact Officer. The Manager Customer and Business Integrity also holds the position of Council's Public Officer.

Chief Digital and Information Officer

The Chief Digital and Information Officer shall prepare an appropriate process for the assessment of privacy impacts of any new project or system development/implementation. The process should be guided by the NSW Privacy Commissioner's ["Guide to Privacy Impact Assessments"](#). A Privacy Impact Assessment shall be conducted whenever personal/health information will be collected, stored, used or disclosed in a project.

Divisional Managers

Divisional Managers are responsible for ensuring their Division adheres to the requirements of this Plan and provide guidance in respect of the importance of protecting the privacy and the personal information of customers and ratepayers collected and held by Council.

Divisional Managers should ensure that the privacy impacts of any new project or system development/implementation are thoroughly considered prior to implementation to allow issues of concern or risk to be addressed early in the process. Divisional Managers are to ensure that any adopted Privacy Impact Assessment process or procedure is followed whenever personal or health information will be collected, stored, used or disclosed in a project.

In addition, Divisional Managers will ensure that internal staff management practices align with the requirements of this plan as they relate to the collection, storage and distribution of personal and health information of their employees.

Staff

Staff shall adhere to the requirements of this Plan and be cognisant of the significant impact that can occur to individuals if their privacy is breached in any way or their personal information is not handled in accordance with this Plan and relevant legislation.

Staff should only access the personal information of a customer or ratepayer if it is a direct requirement of their role and should never release personal or private information to another person without prior approval by their supervisor. If any doubt exists in relation to any privacy issue, including appropriateness of collecting, using or sharing personal and private information than staff should contact the Privacy Contact Officer immediately for direction.

9 RELATED POLICIES & PROCEDURES

Code of Conduct
CCTV Policy and Code of Practice
Compliance and Enforcement Policy
Corporate Records Management Policy
Data Breach Response Policy
Information Classification and Handling Guideline

10 CONTACT DETAILS

For assistance in understanding the processes under the PPIPA and HRIPA, please contact Council's Privacy Contact Officer or the Information & Privacy Commission.

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All communication should be addressed to:

The Privacy Contact Officer
Wollongong City Council
Locked Bag 8821, Wollongong DC NSW 2500
Phone: 02 4227 7111
Email: Council@wollongong.nsw.gov.au
Website: www.wollongong.nsw.gov.au

Information & Privacy Commission

GPO Box 7011
SYDNEY NSW 2001
Phone: 1800 472 679
Email: ipcinfo@ipc.nsw.gov.au
Web: www.ipc.nsw.gov.au

NSW Civil and Administrative Tribunal (NCAT)

Level 10, John Maddison Tower
86-90 Goulburn Street
SYDNEY NSW 2000
Phone 02 9377 5859 Or 1300 006228

APPROVAL AND REVIEW	
Responsible Division	Customer and Business Integrity
Date/s adopted	
Date of previous adoption	25 June 2018, 19 April 2021
Date of next review	

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APPENDIX A: ABOUT NSW'S PRIVACY LAWS

This section contains a general summary of how the Council must manage personal and health information under the PPIP Act, the HRIP Act and other relevant laws. For more information, please refer directly to the relevant legislation or contact the Council.

The PPIP Act and personal information

The PPIP Act sets out how the Council must manage **personal** information.

About personal information

Personal information is defined in s4 of the PPIP Act and is essentially any information or opinions about a person where that person's identity is apparent or can be reasonably ascertained. Personal information can include a person's name and address, details about their family life, their sexual preferences, financial information, fingerprints and photos.

There are some kinds of information that are not personal information, such as information about someone who has been dead for more than 30 years, information about someone that is contained in a publicly available publication, or information or an opinion about a person's suitability for employment as a public sector official. Health information is generally excluded here as it is covered by the HRIP Act.

Information Protection and Health Privacy Principles

This section contains a general summary of how we must manage personal and health information under the PPIPA and HRIPA and other relevant laws.

PPIPA provides for the protection of personal information by means of 12 Information Protection Principles and HRIPA provides for the protection of health information by means of 15 Health Information Protection Principles.

Council complies with the Information Protection Principles (IPPs) prescribed under PPIPA and Health Privacy Principles (HPPs) prescribed under HRIPA as follows:

IPP 1 & HPP 1 Lawful Collection

Council will only collect personal and/or health information for a lawful purpose as part of its proper functions. Council will not collect any more information than is reasonably necessary to fulfil its proper functions.

Such personal and health information may include names, residential address, phone numbers, email addresses, signatures, medical certificates, photographs and video footage (CCTV).

Anyone engaged by Council as a private contractor or consultant that involves the collection of personal and health information must agree to be bound not to collect personal information by any unlawful means.

Any forms, notices or requests by which personal and health information is collected by Council will be referred to the Privacy Contact Officer prior to adoption or use.

IPP 2 & HPP 2 Direct Collection

Personal information will be collected directly from the individual, unless that person consents otherwise. Parents or guardians may give consent for minors. Health information will be collected directly from the person concerned, unless it is unreasonable or impracticable to do so.

Collection may occur via phone, written correspondence to Council, email, facsimile, Council forms or in person.

The Code makes provision for Council to depart from this principle where indirect collection of personal information is reasonably necessary when an award, prize, benefit or similar form of personal recognition is intended to be conferred upon the person to whom the information relates.

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Council may collect personal information from other public sector agencies in respect of specific statutory obligations where it is authorised by law to do so.

PIPPA permits non-compliance with this principle if Council is exercising complaint handling, investigative functions or is authorised or required not to comply with the principle under any Act or law.

IPP 3 & HPP 3 Requirements when collecting

Council will inform individuals that their personal information is being collected, why it is being collected and who will be storing and using it. Council will also inform the person how they can view and correct their information.

A Privacy Statement is published on Council's website, intranet, included on forms where personal or health information is collected and available as a handout to the public.

Council will inform persons why health information is being collected about them, what will be done with it and who might see it. Council will also inform the person how they can view and correct their health information and any consequences if they do not provide their information. If health information is collected about a person from someone else, reasonable steps will be taken to ensure that the person has been notified as above.

IPP 4 & HPP 4 Relevance of collection

Council will seek to ensure that personal and health information collected is directly relevant to its functions, is accurate, and is up-to-date and complete. The collection will not be excessive or intrude into the personal affairs of individuals.

Council will in normal circumstances rely on the individual to supply accurate, complete information, although in special circumstances some verification processes may be necessary.

IPP 5 & HPP 5 Secure storage

Council will store personal and health information securely, for no longer than as required by the General Retention and Disposal Authorities for Local Government Records issued by State Records Authority of NSW. It will then be disposed of appropriately. It will be protected from unauthorised access, use or disclosure by application of appropriate access levels to Council's electronic data management system and staff training.

If it is necessary for the information to be given to a person in connection with the provision of a service to the Council (e.g., consultants and contractors), everything reasonably within the power of the Council is done to prevent unauthorised use or disclosure of the information.

IPP 6 & HPP 6 Transparent access

Council will provide reasonable detail about what personal and/or health information is stored on an individual. Council stores information for the purpose of carrying out its services and functions and in order to comply with relevant records keeping legislation.

Individuals have a right to request access to their own information to determine what, if any information is stored, how long it will be stored for and how it is stored (e.g., electronically with open or restricted access to staff, in hard copy in a locked cabinet etc).

Where Council receives an application or request by a person as to whether Council holds information about them, Council will undertake a search of its records to answer the enquiry. Council may ask the applicant to describe what dealings the applicant has had with Council in order to assist Council to conduct the search. Council will ordinarily provide a response to applications of this kind within 28 days of the application being made.

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Council will issue a statement to be included on its website and in its Annual Report concerning the nature of personal information it regularly collects, the purpose for which the personal information is used and an individual's right to access their own personal information.

IPP 7 & HPP 7 Access to own information

Council will ensure individuals are allowed to access their own personal and health information without unreasonable delay or expense.

Compliance with this principle does not allow disclosure of information about other people. If access to information that relates to someone else is sought, the application must be made under the GIPA Act.

Where a person makes an application for access under the PPIPA and it is involved or complex, it may be referred, with the written consent of the applicant, as an application under the GIPA Act.

IPP 8 & HPP 8 Right to request to alter own information

Council will, at the request of a person, allow them to make appropriate amendments (i.e., corrections, deletions or additions) to their own personal and health information so as to ensure the information is accurate, relevant to the purpose for which it was collected, up to date and not misleading.

Changes of name, address and other minor amendments require appropriate supporting documentation. Where substantive amendments are involved, an application form will be required, and appropriate evidence must be provided as to why the amendment is needed.

If Council is unable to amend or delete the personal information a statement can be attached in such a manner as to be read with the information.

IPP 9 & HPP 9 Accurate use of information collected

Council will take all reasonable steps necessary to ensure personal and health information is accurate, relevant and up to date before using it.

Council will consider the age of the information, its significance, the likelihood of change and the particular function for which the information was collected.

IPP 10 & HPP 10 Limits to use of information collected

Council will only use personal and health information for the purpose for which it was collected, for a directly related purpose or for a purpose for which a person has given consent. It may also be used without consent in order to deal with a serious and imminent threat to any person's life, health or safety, for the management of a health service, for training, research or to find a missing person.

Additionally, Council may use personal information to exercise complaint handling or investigative functions. The Code makes provision that Council may use personal information for a purpose other than the purpose for which it was created in the following circumstances:

- Where the use is in pursuance of Council's lawful and proper function/s and Council is satisfied that the personal information is reasonably necessary for the exercise of such function/s.
- Where personal information is to be used for the purpose of conferring upon a particular person, an award, prize, benefit or similar form of personal recognition.

IPP 11 & HPP 11 Restricted and Limited disclosure of personal and health information

Council will only disclose personal and health information with the individual's consent or if the individual was told at the time of collection that it would do so. Council may also disclose information if it is for a related purpose, and it considers that the individual would not object.

Personal and health information may also be used without the individual's consent in order to deal with a serious and imminent threat to any person's life, health, safety, for the management of a health service, for training, research or to find a missing person.

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PPIPA permits non-compliance of this principle if the disclosure is in relation to a complaint that is made to or referred from an investigative agency.

PPIPA permits non-compliance where a disclosure is to be made to a public sector agency under the administration of the Minister for Local Government (e.g., the Office of Local Government) if the disclosure is for the purposes of informing that Minister about any matter within that administration, or by a public sector agency under the administration of the Premier if the disclosure is for the purpose of informing the Premier about any matter.

IPP 12 Special limits on disclosure

Council will not disclose sensitive personal information without consent unless it is necessary to prevent a serious and imminent threat to the life or health of an individual, in relation to the following:

- Ethnic or racial origin.
- Political opinions.
- Religious or philosophical beliefs.
- Trade union membership.
- Health or sexual activities.

Council will not disclose this information to any person or body who is in a jurisdiction outside New South Wales unless:

- A relevant privacy law that applies to the personal information concerned is in force in that jurisdiction.
- The disclosure is permitted under a Privacy Code of Practice.
- Council is requested by a potential employer outside NSW, it may verify that a current or former employee works or has worked for Council, the duration of that work, and the position occupied during that time. This exception shall not permit Council to give an opinion as to that person's suitability for a particular position with any potential employer unless Council is satisfied that the person has provided their consent for Council to provide a reference, which may include an opinion as to that person's suitability for the position for which he/she has applied.

Specific Health Information Privacy Principles

Health information includes information or an opinion about the physical or mental health or a disability of an individual and includes personal information about:

- A health service provided, or to be provided, to an individual.
- An individual's express wishes about the future provision of health services.
- Information collected in connection with the donation of human tissue.
- Genetic information that is or could be predictive of the health of an individual or their relatives or descendants.

Health information is given a higher level of protection regarding use and disclosure than is other personal information. In addition to the principles, above, the following four additional principles apply specifically to health information:

HPP 12 Unique Identifiers

Council will only assign identifiers to individuals if the assignment of identifiers is reasonably necessary to enable the Council to carry out any of its functions efficiently.

HPP 13 Anonymity

Wherever it is lawful and practicable, individuals must be given the opportunity to not identify themselves when entering into transactions with or receiving any health service(s) from Council.

PRIVACY MANAGEMENT PLAN

Wollongong City Council

HPP 14 Transborder data flow

Council will not transfer health information out of NSW without the individual's consent unless:

- Council is unable to obtain consent; it is of benefit to the individual and that they would likely give it.
- It is necessary for a contract with a third party.
- To help prevent a serious and imminent threat to life, health or safety of individuals.
- It is permitted by an Act or other law.
- The recipient is subject to protection laws similar to the HRIPA.

HPP 15 Cross-organisational linkages

Council does not participate in a system to link health records across more than one organisation at this time. If Council decided to use a system like this in the future, Council would make sure that the individual to whom the health information relates expressly consents to the link.

How the Privacy Code of Practice for Local Government affects the Information Protection Principles

With regard to IPPs 2, 3, 10 and 11, the Code makes provision for Council to depart from these principles where the collection of personal information is reasonably necessary when an award, prize, benefit or similar form of personal recognition is intended to be conferred upon the person to whom the information relates.

With regard to IPP 10, in addition to the above, the Code makes provision that Council may use personal information for a purpose other than the purpose for which it was collected where the use is in pursuance of Council's lawful and proper function/s and Council is satisfied that the personal information is reasonably necessary for the exercise of such function/s.

With regard to IPP 11, in addition to the above, the Code makes provision for Council to depart from this principle in the circumstances described below:

- 1 Council may disclose personal information to public sector agencies or public utilities on condition that:
 - i The agency has approached Council in writing.
 - ii Council is satisfied that the information is to be used by that agency for the proper and lawful function/s of that agency, and
 - iii Council is satisfied that the personal information is reasonably necessary for the exercise of that agency's function/s.
- 2 Where Council is requested by a potential employer, it may verify that a current or former employee works or has worked for Council, the duration of that work, and the position occupied during that time. This exception shall not permit Council to give an opinion as to that person's suitability for a particular position with any potential employer unless Council is satisfied that the person has provided their consent for Council to provide a reference, which may include an opinion as to that person's suitability for the position for which he/she has applied.

Offences

Offences can be found in Part 8 of the HRIP Act. It is an offence for Council to:

- intentionally disclose or use any health information about an individual to which the official has or had access to in the exercise of their official functions
- offer to supply health information that has been disclosed unlawfully

PRIVACY MANAGEMENT PLAN

Wollongong City Council

- attempt to persuade an individual to refrain from making or to withdraw an application pursuing a request for access to health information or a complaint to the Privacy Commissioner or Tribunal
- by threat, intimidation, or false representation require another person to give consent or to do, without consent, an act for which consent is required.

Government Information (Public Access) Act 2009 (GIPA Act) and Government Information (Public Access) Regulation 2018

The GIPA Act provides a mechanism to access your personal information or other information. An application can be made to Council to access information that Council holds. Sometimes, this information may include personal and/or health information.

If a person has applied for access to someone else's information, Council will take steps to consult with people who might have concerns regarding disclosure of their personal information. Council will provide notice of the decision to ensure that people who might want to object to the release of information have time to apply for a review of the decision to release information.

State Records Act 1998 and State Records Regulation 2015

This law sets out when Council can destroy its records. It also authorises the State Records Authority to establish policies, standards and codes to ensure that NSW public sector agencies, including Councils, manage their records appropriately.

ITEM 5

POST EXHIBITION - HELENSBURGH COMMUNITY ROOMS - PROPOSED FEES AND CHARGES 2024/2025

This report provides advice on the outcome of the exhibition of Fees and Charges for the hire of Helensburgh Community Rooms and seeks Council approval to adopt these for the 2024/2025 financial year.

RECOMMENDATION

Council adopt the Helensburgh Community Rooms – Proposed Fees and Charges 2024/2025

REPORT AUTHORISATIONS

Report of: Sarah Taylor, Manager Libraries + Community Facilities

Authorised by: Kerry Hunt, Director Community Services - Creative and Innovative City

ATTACHMENTS

- 1 Helensburgh Community Rooms Fees and Charges 2024/2025
- 2 Engagement Report - Helensburgh Community Rooms - Fees and Charges - 2024/2025

BACKGROUND

Following the decision in 2022 to close and demolish the Helensburgh Community Centre (HCC) because of mould issues, the fees and charges were removed from the Council's Schedule of Fees and Charges. However, Council continued to work on investigating ways of providing alternative meeting rooms in the short term for the Helensburgh Community whilst planning for the new Helensburgh Community Centre and Library was finalised.

During these investigations Council was able to establish that the HCC mould issues had several contributing factors, some of which included roofing and drainage problems. The investigation showed that, in the stage, main hall area and rooms linked to the entry foyer it was not practicable to address these problems due to their complexity, but it was possible to address these problems in the rooms immediately fronting Walker Street, formally known as the Helensburgh Youth Rooms.

Repairs and remediations works are currently underway to enable the temporary reopening of the rooms fronting Walker Street, which will be known as the Helensburgh Community Rooms in January 2025.

The stage, main hall and rooms linked to the entry foyer will remain closed and off-limits and measures will be established to ensure community members do not access these areas.

The long-term plan for the current HCC is for it to be demolished.

To reinstate community access to the centre, fees for hire of the Helensburgh Community Rooms need to be reintroduced to Council's Annual Schedule of Fees and Charges.

Current Situation

The fees for Meeting Room 1 (Large) and Meeting Room 2 (Small) are proposed to be the same as the fees when the centre was closed in 2021/2022. New fees are proposed for the office which was previously not available for hire.

A reactivation promotion plan has been developed, notifying the community that the rooms are available for hire and reactivating the centre.

On 8 August 2024, Executive endorsed the public exhibition of the proposed fees and charges for hire of Helensburgh Community Rooms for a period of 28 days.

The proposed fees were placed on public exhibition for a period of 28 days concluding on 23 September 2024. Two submissions were received during the exhibition period in support of the proposed fees.

PROPOSAL

Council adopts the schedule of Fees and Charges for hire of the Helensburgh Community Rooms – 2024/2025.

CONSULTATION AND COMMUNICATION

The Finance Division were consulted regarding the process for adoption of Fees and Charges.

The proposed fees and charges were placed on public exhibition for a period of 28 days commencing 26 August 2024. During this period there were 36 visits to Council's Have Your Say website, the document was downloaded 19 times, and 2 submissions were received. They are summarised in the table below:

Submission summary	Council Officers Response
<ul style="list-style-type: none"> Fees very cheap and more than fair 	<ul style="list-style-type: none"> Acknowledged No change recommended
<ul style="list-style-type: none"> Fees acceptable Have used the facilities previously Assume rooms will be cleaned regularly 	<ul style="list-style-type: none"> Acknowledged, no change recommended Acknowledged Acknowledged, rooms to be cleaned in accordance with Community Facilities standard procedures

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 Goal 4 – We are a connected and engaged community. It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
4.11 Quality services, services and facilities are available to communities to access and gather	Libraries

FINANCIAL IMPLICATIONS

Adoption of the proposed fees and charges for hire of Helensburgh Community Rooms will provide income to Council which will assist in meeting the operating costs of the facility.

CONCLUSION

The proposed fees and charges have been on public exhibition for a period of 28 days. As no objections have been received, it is recommended that Council adopt these fees and charges for the 2024/25 financial year.

Helensburgh Community Rooms – Proposed Fees and Charges 2024/2025

Phone (02) 4227 8181

26 Walker Street, Helensburgh, NSW 2508

Email: ThirroulDCC&L@wollongong.nsw.gov.au



DRAFT FEES AND CHARGES	FUNCTIONS	ALL OTHER ACTIVITIES	
	Social functions, weddings, balls, plays, conferences, exhibitions, dances, etc	NON PROFIT ORGANISATIONS (Community based and charity organization for non function activities)	ALL OTHER ORGANISATIONS (Commercial, private, government departments etc for non function activities)
ROOM 1 (LARGE)			
Hourly rate	\$26.00	\$12.00	\$18.00
ROOM 2 (SMALL)			
Hourly rate		\$6.00	\$8.00
OFFICE			
Hourly rate		\$3.00	\$4.00
Half day rate (9am – 1pm, 1pm – 5pm)		\$6.00	\$8.00
Day rate (9am – 5pm)		\$12.00	\$16.00
Note: All fees are inclusive of GST			

Project Report

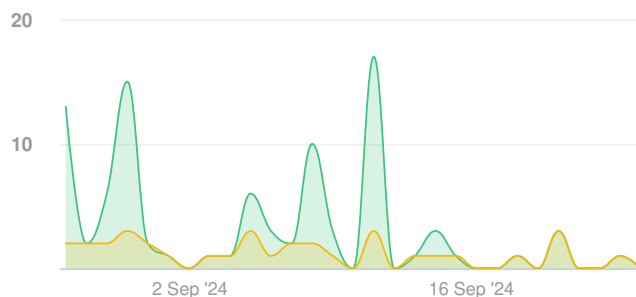
26 August 2024 - 23 September 2024

Our Wollongong

Helensburgh Community Rooms - Fees and Charges



Visitors Summary



— Pageviews — Visitors

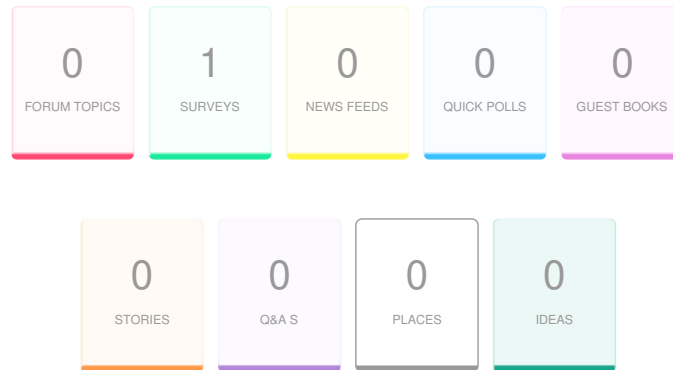
Highlights

TOTAL VISITS	36	MAX VISITORS PER DAY	3
NEW REGISTRATIONS	0		
ENGAGED VISITORS	2	INFORMED VISITORS	13
		AWARE VISITORS	28

Aware Participants	28	Engaged Participants	2
Aware Actions Performed	Participants	Engaged Actions Performed	RegisteredUnverifiedAnonymous
Visited a Project or Tool Page	28		
Informed Participants	13	Contributed on Forums	000
Informed Actions Performed	Participants	Participated in Surveys	110
Viewed a video	0	Contributed to Newsfeeds	000
Viewed a photo	0	Participated in Quick Polls	000
Downloaded a document	11	Posted on Guestbooks	000
Visited the Key Dates page	0	Contributed to Stories	000
Visited an FAQ list Page	8	Asked Questions	000
Visited Instagram Page	0	Placed Pins on Places	000
Visited Multiple Project Pages	10	Contributed to Ideas	000
Contributed to a tool (engaged)	2		

Our Wollongong : Summary Report for 26 August 2024 to 23 September 2024

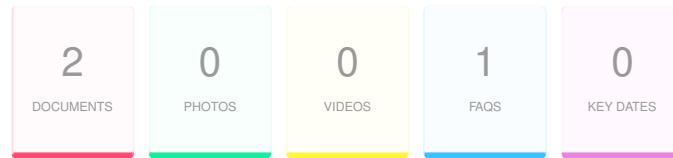
ENGAGEMENT TOOLS SUMMARY



Tool Type	Engagement Tool Name	Tool Status	Visitors	Contributors		
				Registered	Unverified	Anonymous
Survey Tool	Draft Helensburgh Community Rooms - Fees and Charges	Archived	3	1	1	0

Our Wollongong : Summary Report for 26 August 2024 to 23 September 2024

INFORMATION WIDGET SUMMARY



Widget Type	Engagement Tool Name	Visitors	Views/Downloads
Document	Draft Helensburgh Community Centre - Fees and Charges	10	13
Document	Updated Community Rooms Plans	6	6
Faqs	faqs	8	8
Key Dates	Key Date	0	0

Our Wollongong : Summary Report for 26 August 2024 to 23 September 2024

ENGAGEMENT TOOL: SURVEY TOOL

Draft Helensburgh Community Rooms - Fees and Charges

Visitors 3	Contributors 2	CONTRIBUTIONS 2
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No Graphs to show

Pro Tip:

The following types of questions are shown here as graphs.

Dropdown Type Question

Checkbox Type Question

Radio Type Question

Region Type Question

Number Type Question

Text based responses are not shown in this report.

ITEM 6

COUNCILLOR ATTENDANCE AT THE LOCAL GOVERNMENT NSW ANNUAL CONFERENCE - TAMWORTH 17-19 NOVEMBER 2024

The Local Government NSW (LGNSW) Conference is an annual event which provides opportunities for Councillors to network and participate in debate on local government policy issues at a state level. The purpose of this report is to nominate seven Councillors as voting delegates to the Local Government NSW Annual Conference, scheduled for 17-19 November 2024.

RECOMMENDATION

- 1 Council nominate the Lord Mayor, and an additional six Councillors to be voting delegates to the Local Government NSW Annual Conference, to be held in Tamworth from 17-19 November 2024.
- 2 Council delegate to the General Manager authority to approve attendance of any additional Councillors requesting to attend the Conference, over and above the nominated voting delegates.

REPORT AUTHORISATIONS

Report of: Todd Hopwood, Manager Customer and Business Integrity

Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

There are no attachments for this report.

BACKGROUND

The Local Government NSW Annual Conference provides an opportunity for Councillors to meet, discuss and debate issues facing local government, and develop agreed positions which can inform the development of future NSW Local Government policies.

Council is entitled to 7 voting delegates at the conference, and normal Council practice is to nominate the Lord Mayor, Deputy Lord Mayor and five other Councillors as voting delegates. This year, the Deputy Lord Mayor has advised that they will be unable to attend the Conference, and therefore Council recommends for this year only the Deputy Lord Mayor be substituted with another Councillor who may wish to attend.

Voting entitlements

While all Councillors can attend, Wollongong City Council is entitled to nominate seven voting delegates to the 2024 Conference.

Program

The 2024 conference will be held from 17 to 19 November 2024 at the Tamworth Regional Entertainment and Conference Centre.

FINANCIAL IMPLICATIONS

Council has a budget to enable Councillors to attend conferences and meet associated costs.

Registration: Registration for the conference is approximately \$1,485 (incl. GST) per Councillor. The fees include online business papers, the President's Welcome Reception, two-day business sessions including morning and afternoon tea, lunch, and name badge.

Accommodation: will cost approximately \$750 per Councillor, which is for three nights.

Travel Costs: will cost approximately \$850 - \$1,000 per Councillor in accordance with the Councillor Expenses and Facilities policy.

Other expenses: Councillors may claim for reimbursement of incidental expenses, supported by itemised tax invoices or receipts in accordance with the Councillor Expenses and Facilities policy.

CONCLUSION

The Local Government NSW Conference provides an opportunity for Councillors to network and participate in local government debate at a state level. Wollongong City Council is entitled to register seven voting delegates to the 2024 Conference, however additional Councillors can attend as non-voting delegates.

ITEM 7 TENDER T1000144 - WEST DAPTO ROAD UPGRADE STAGES 1A AND 2-4

This report recommends that Council decline to accept any of the tenders submitted for West Dapto Road Upgrade Stages 1A and 2-4 in accordance with Section 178(1)(b) of the Local Government (General) Regulation 2021.

West Dapto is the fastest-growing residential area in New South Wales outside the Sydney region. The West Dapto Road upgrade is part of Council's plans to meet the changing needs of current and future residents who will call this area home over the next 50 years.

This tender requested responses from suitably experienced civil contractors to complete upgrades to West Dapto Road between Shone Avenue, Wongawilli through to Yard Street, Kembla Grange.

During the tender assessment process, it was identified that a more satisfactory result could be achieved, with a better value outcome for the community, by not accepting any tenders and undertaking negotiations with the tenderers in relation to the works that will result in these outcomes being achieved.

RECOMMEDATION

- 1 In accordance with Section 178(1)(b) of the Local Government (General) Regulation 2021, Council decline to accept any of the tenders received for West Dapto Road Upgrade Stages 1A and 2-4.
- 2 In accordance with Section 178(3)(e) of the Local Government (General) Regulation 2021 Council resolve to enter into negotiations with one or all of the tenderers with a view to entering into a contract in relation to the subject matter of the tender.
- 3 In accordance with Section 178(4) of the Local Government (General) Regulation 2021, the reason for Council declining to invite fresh tenders on the basis that the time may impact funding conditions for the works and it is anticipated that a satisfactory outcome can be achieved with one of those parties who demonstrate a capacity and ability to undertake the works.
- 4 Council delegate to the General Manager the authority to undertake and finalise the negotiations, with the tenderers with a view to entering into a contract in relation to the subject matter of the tender.
- 5 Council grant authority for the use of the Common seal of Council on the contract and any other documentation, should it be required, to give effect to this resolution.

REPORT AUTHORISATIONS

Report of: Jeremy Morgan, Manager Project Delivery (Acting)
Authorised by: Joanne Page, Director Infrastructure + Works

ATTACHMENTS

- 1 Location Plan

BACKGROUND

The upgrade of West Dapto Road is part of Council's plan to meet the changing needs of current and future residents of the West Dapto area over the next 50 years. Over the past 10 years, Council has invested more than \$100 million in researching, designing, upgrading and building new roads, bridges, paths and stormwater structures in West Dapto. Council has a long-term commitment to extend this upgrade along the whole length of West Dapto Road as outlined in the West Dapto Development Contributions plan (2020). The upgrade of West Dapto Road East of Rainbird Drive, Kembla Grange will form part of a separate project. The upgrade of West Dapto Road between Shone Avenue, Wongawilli and Yard Street, Kembla Grange includes:

- Road, pavement, and drainage works
- Upgrades which improve access during flooding events
- Boom gates and flashing gates at the Shone Avenue rail crossing
- New shared pathways and a pedestrian bridge

- New traffic signals

West Dapto Road upgrade stage 1A includes the upgrade of the intersection between Shone Avenue, Wongawilli Road and West Dapto Road and stages 2-4 extends from approximately 250 m east of Shone Avenue through to Yard Street, Kembla Grange.

The scope of works includes but is not limited to the following:

- Site establishment, including erection and maintenance of all environmental controls and temporary construction compound
- Stormwater drainage
- Relocation of services
- Earthworks
- Pavements
- Kerb and gutter
- Line marking and signage
- Signals (traffic and rail)
- Pedestrian bridge
- Site disestablishment, including removal of all environmental controls as appropriate.

Open tenders were invited for this project with a close of tenders of 10:00 am on 22 August 2024.

Four (4) tenders were received by the close of tenders and all tenders have been scrutinised and evaluated by a Tender Evaluation Panel constituted in accordance with Council's Procurement Policies and Procedures and comprising representatives of the Project Delivery, Infrastructure Strategy and Planning and Customer + Business Integrity Divisions.

The Tender Evaluation Panel evaluated all tenders in accordance with the following Evaluation criteria and weightings as set out in the formal tender documents.

Mandatory Criteria

- 1 Satisfactory references from referees for previous projects of similar size and scope
- 2 Financial evaluation acceptable to Council which demonstrates the tenderers financial capacity to undertake the works
- 3 Accredited Work Health & Safety Management System
- 4 Accredited Environmental Management System
- 5 Level 1 and 2 Accredited Service Provider
- 6 Sydney Water Capability
- 7 Transport for NSW Prequalification and Accreditation
- 8 Demonstrated experience working in and around the rail corridor

Evaluation Criteria

- 1 Cost to Council – 40%
- 2 Appreciation of Scope of Works and construction methodology – 20%
- 3 Demonstrated experience and satisfactory performance in undertaking projects of a similar size, scope and risk profile, including staff qualifications and experience – 15%
- 4 Proposed sub-contractors – 5%
- 5 Tender Program – 5%
- 6 Demonstrated strengthening of local economic capacity – 10%

7 Workplace health and safety management system and environmental management policies and procedures – 5%

PROPOSAL

Risks have been identified with the tenders received and it is recommended that Council decline to accept any tender and enter into negotiations with one or all of the tenderers, with a view to entering into a contract for the subject matter of the tender.

The Panel anticipates that a satisfactory outcome will be achieved through a negotiation process conducted in accordance with Council's Procurement Policies and Procedures to mitigate the identified risks.

CONSULTATION AND COMMUNICATION

- 1 Members of the Tender Evaluation Panel
- 2 Nominated Referees

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 Goal 6 "We have affordable and accessible transport". It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
6.3 Effective and integrated regional transport with a focus on road, bus, rail and freight movement (including the port of Port Kembla)	Transport Services

RISK ASSESSMENT

The risk in accepting the recommendation of this report is considered low on the basis that the tender process has fully complied with Council's Procurement Policies and Procedures and the Local Government Act 1993.

The recommendations of this report are aligned with Council's Risk Appetite Statement ratings of cautious for financial and reputational risk categories. The evaluated financial risk is assessed as Extreme and Reputational risk is assessed as high for this project based upon Council's risk assessment matrix. By implementing the recommendations of the report, the evaluated residual levels of risk are high for financial and medium for reputation.

SUSTAINABILITY IMPLICATIONS

The works are aligned to the West Dapto Vision 2018 which articulates the actions to deliver a community that will be healthy, sustainable and resilient. The project is aligned to the five road network principles in the vision:

- 1 Supportive of land use patterns
- 2 A safe, connected and legible road network for all users
- 3 Design roads to complement the environment
- 4 Quality infrastructure
- 5 Road network to support sustainable transport outcomes.

FINANCIAL IMPLICATIONS

It is proposed that the total project be funded from the following source/s as identified in the Operational Plan –

2024/25 Capital Budget

2025/26 Capital Budget

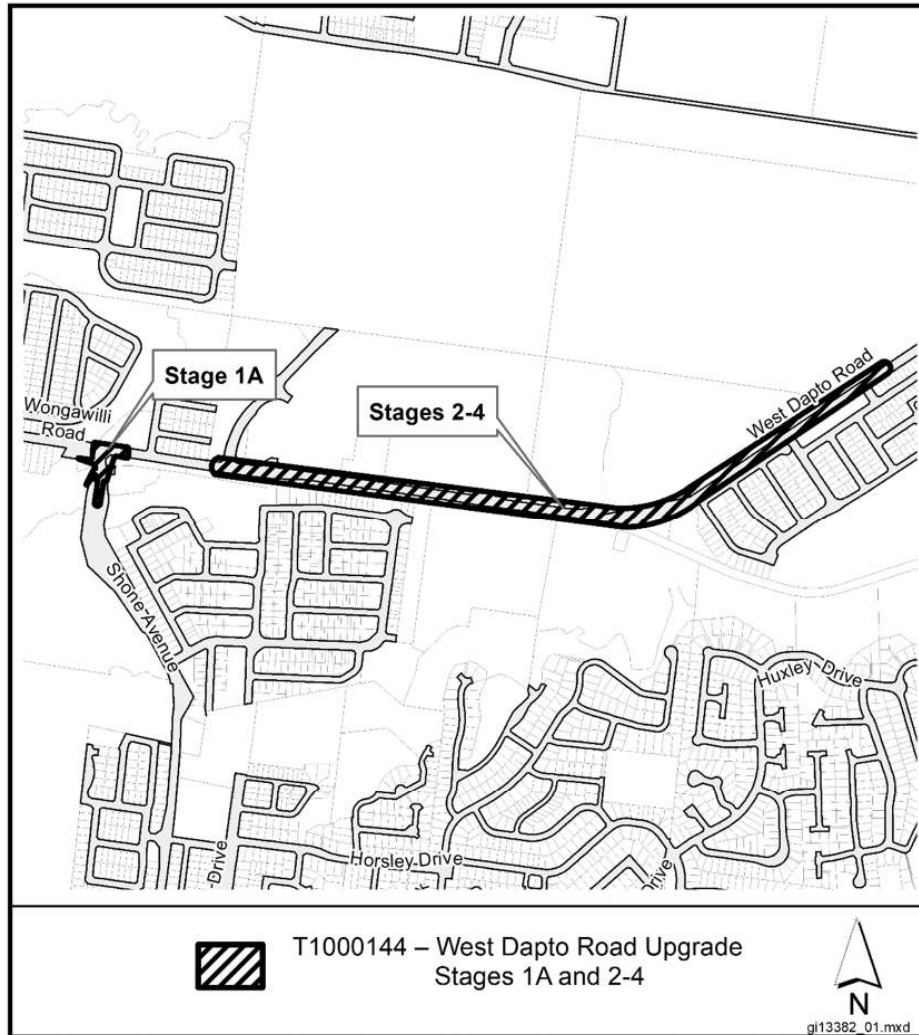
2026/27 Capital Budget

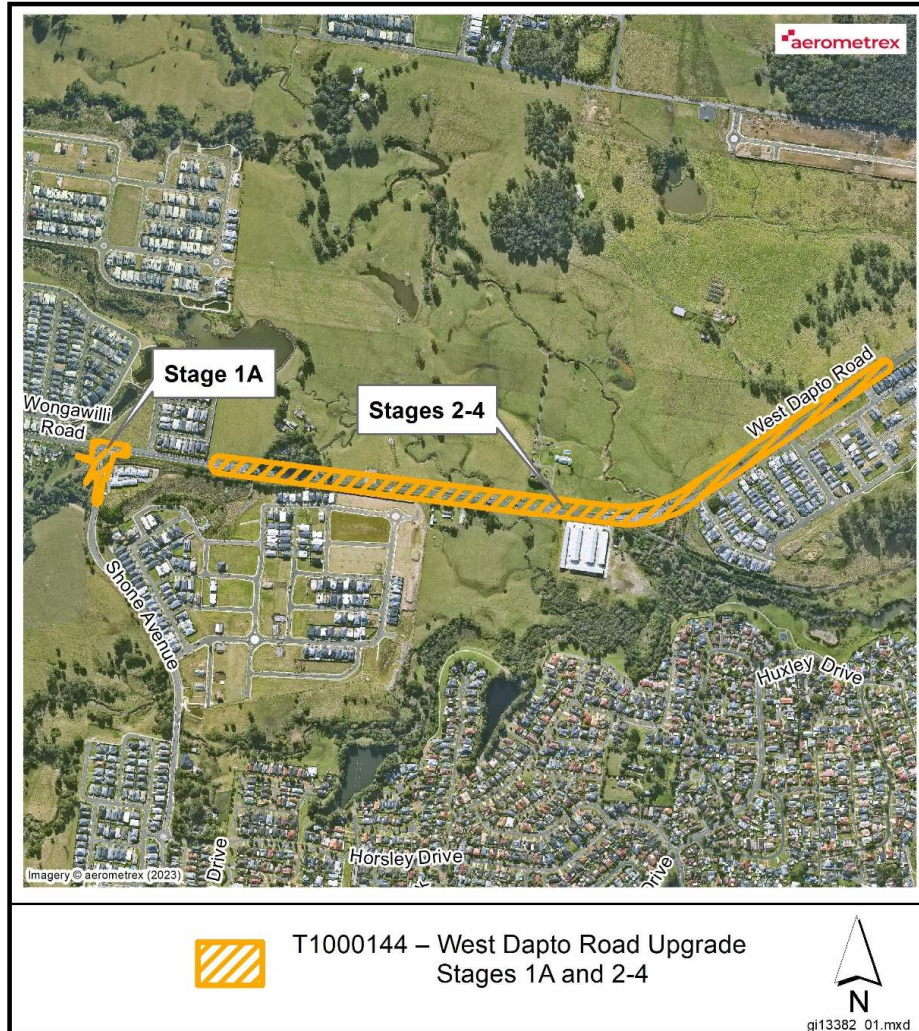
The construction of the project is partially funded by:

- NSW Government Restart - NSW Housing Acceleration Fund (HAF) grant funding
- Public Domain Works Contract for constructing a roundabout 401 West Dapto Road, Horsley

CONCLUSION

It is anticipated that the best outcome for Council can be achieved through direct negotiations with one or all tenderers who has demonstrated capacity and ability to undertake the works. Council should endorse the recommendations of this report.





While every effort has been made to ensure the highest possible quality of data, no liability will be accepted for any inaccuracy of the information shown.
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ITEM 8

TENDER T1000154 - PANEL FOR COUNCILS PROJECT WASTE MATERIAL - REPLENISH

This report recommends acceptance of a tender for receipt and processing of Councils Project Waste in accordance with the requirements of the *Local Government Act 1993* and the *Local Government (General) Regulation 2021*.

It is to replenish the existing panel contract CN100966. This panel contract was established in May 2024 and supports Council's construction and maintenance operations. This panel is used primarily for the disposal of waste materials generated during construction and maintenance activities. It was identified that the number of suppliers on some of the sub panels of CN100966 would be insufficient to meet ongoing operational needs of City Works and Open Space and Environmental Services. As a result, T1000154 was called to Replenish this Panel.

RECOMMENDATION

- 1
 - a In accordance with Section 178(1)(a) of the *Local Government (General) Regulation 2021*, Council accepts the tender of suppliers marked as successful under Table 1 sub panels A1: Disposal of Construction Waste Material, A5: Hazardous Waste, A6: Restricted Waste and A7: Dead Animals as schedule of rates contracts.
 - b In accordance with Section 178(1)(b) of the *Local Government (General) Regulation 2021*, Council decline to accept any of the tenders received for Table 1 sub panels A2: Reuse and Recycle of Asphalt Profilings and Excavated Material and A4: Purchase of Recycled Materials and resolve to enter into negotiations with one or all of the tenderers, or any other party, with a view to entering into a contract in relation to the subject matter of the tender.
 - c In accordance with clause 178(4) of the *Local Government (General) Regulation 2021* the reason for Council hereby resolving to enter into negotiations with one or all of the tenderers or any other party and not inviting fresh tenders for sub panels A2 and A4 as it is anticipated that a satisfactory outcome can be achieved with one of those contractors who demonstrate a capacity and ability to undertake the works.
 - d In accordance with Section 178(1)(b) of the *Local Government (General) Regulation 2021*, Council decline to accept any of the tenders received for Table 1 sub panels A3: Asbestos Collection, Disposal and Site Remediation and A8: Pollution Control as no conforming tenderers were received.
- 2 The contract be awarded to align with the existing CN100966, for an initial term of 2.5 years plus 2 optional extensions of 1 year for a maximum term of 5 years. Any such extensions being exercised at the sole discretion of Council.
- 3
 - a Council delegate to the General Manager the authority to finalise and execute the contracts and any other documentation required to give effect to this resolution.
 - b Council delegate to the General Manager the authority to undertake and finalise the negotiations under sub panels A2 and A4, firstly with the current tenderers and, in the event of failure of negotiations with those tenderers, any other party, with a view to entering into a contract in relation to the subject matter of the tender.
- 4 Council grant authority for the use of the Common Seal of Council on the contract and any other documentation, should it be required, to give effect to this resolution.

REPORT AUTHORISATIONS

Report of: Alan Davis, Manager City Works (Acting)
 Authorised by: Joanne Page, Director Infrastructure + Works

ATTACHMENTS

There are no attachments for this report.

BACKGROUND

Council's construction and maintenance activities generate waste materials and where possible this material is processed, recycled and reused, rather than being sent to licensed landfill. The handling, treatment and disposal of the waste material depends upon the waste classification.

Panel contract CN100966 was established in May 2024 appointing accredited suppliers to provide waste management and pollution response services to Council. Council also sought opportunity to be more sustainable by recycling waste material wherever possible and opting to use recycled materials where available. However, in the initial tender, Council was unsuccessful in appointing suppliers to sub panels A2: Reuse and Recycle of Asphalt Profilings and Excavated Road Material, and A4: Purchase of Recycled Materials.

During establishment CN100966 it was identified that the number of suppliers on some of the sub panels would be insufficient to meet the ongoing operational needs of City Works and Open Space and Environmental Services. Therefore, T1000154 was called to replenish this panel contract, including seeking further opportunity for sustainable options for reusing and recycling materials.

CN100966 has the following existing sub-panels:

- A1: Disposal of Construction Waste Material
- A2: Reuse and Recycle of Asphalt Profilings and Excavated Road Material
- A3: Asbestos Collection, Disposal, and Site Remediation
- A4: Waste Material Treatment and Purchase of Recycled Materials
- A5: Hazardous Waste Material Excavation, Collection and Disposal
- A6: Restricted Waste Material Excavation, Collection and Disposal
- A7: Collection and/or Disposal of Dead Animals and Unlisted Waste Material
- A8: Pollution Incident Response, Containment and Disposal

Tenders were invited for this project by the open tender method with a close of tenders of 10:00 am on 18 July 2024.

Six (6) tenders were received by the close of tenders and all tenders have been scrutinised and evaluated by a Tender Evaluation Panel constituted in accordance with Council's Procurement Policies and Procedures and comprising representatives of the City Works and Customer Service + Business Integrity Divisions.

The Tender Evaluation Panel evaluated all tenders in accordance with the following Evaluation criteria and weightings as set out in the formal tender documents:

Mandatory Criteria

- 1 Provision of satisfactory references from referees for previous projects of similar size and scope (all sub panels)
- 2 Provision of valid Environmental Protection Licence (EPL) for the proposed recycling/disposal site (all sub panels)
- 3 Evidence of Safework Licences for Asbestos Removal (A3 sub panel)
- 4 Provision of Compliance Certificates for Recycles Materials (A4 sub panel)

Evaluation Criteria

- 1 Cost to Council – 50%
- 2 Appreciation of scope of work and methodology – 15%
- 3 Demonstrated prior experience and satisfactory performance in delivering services of similar size, scope and risk profile for any schedules being applied for – 15%
- 4 Environmental management system/policies and procedures – 5%
- 5 Workplace health and safety management system – 5%

6 Demonstrated strengthening of local economic capacity – 10%

The Tender Evaluation Panel utilised a weighted scoring method for the evaluation of tenders which allocates a numerical score out of 5 in relation to the level of compliance offered by the tenders to each of the evaluation criteria as specified in the tender documentation. The method then considers pre-determined weightings for each of the evaluation criteria which provides for a total score out of 5 to be calculated for each tender. Suppliers that met the mandatory criteria and scored satisfactory in the evaluation were deemed suitable to be added to the Panel.

TABLE 1 – SUMMARY OF TENDER ASSESSMENT

A1: Disposal of Construction Waste Material

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	Successful
SCE Materials and Recycling	Successful
Max Mattress	NON CONFORMING
Bingo Waste Services	NON CONFORMING

A2: Reuse and Recycle of Asphalt Profiling's and Excavated Road Material

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	NON CONFORMING
SCE Materials and Recycling	NON CONFORMING

A3: Asbestos Waste

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	NON CONFORMING
Enviropacific Services Limited	NON CONFORMING

A4: Purchase of Recycled Materials

Name of Tenderer	Outcome
SCE Materials and Recycling	NON CONFORMING

A5: Hazardous Waste

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	Successful
Enviropacific Services Limited	NON CONFORMING

A6: Restricted Waste

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	Successful
Enviropacific Services Limited	NON CONFORMING

A7: Dead Animals

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	Successful
Remondis	Successful

A8: Pollution Control

Name of Tenderer	Outcome
Cleary Brothers (Bombo) Pty Ltd	Unsuccessful
Remondis	Unsuccessful

PROPOSAL

It is recommended that Council authorise the engagement of the identified successful tenderers under sub panels A1, A5, A6, and A7 as additions to the existing CN100966 panel to provide waste management, and pollution control in accordance with the scope of works and technical specifications developed for the project.

The recommended suppliers have satisfied the Tender Evaluation Panel that they are capable to undertake the works to Council's standards and in accordance with the technical specification. All successful Tenderers have submitted valid Environmental Protection Licenses (EPL) for facilities where they propose to process or dispose of material.

As no suppliers were recommended for sub panels A2: Reuse and Recycle of Asphalt Profiling's and Excavated Road Material and A4: Purchase of Recycled Materials, it has been recommended that Council decline all tenders and enter into negotiations with one or all of the tenderers, or any other party, with a view to entering into a contract in relation to the subject matter of the tender.

Although no suppliers were recommended under sub panels A3: Asbestos Collection, Disposal, and Site Remediation and A8: Pollution Control, there are currently sufficient suppliers under these sub panels, and therefore it is recommended that Council decline the non-conforming tenders.

CONSULTATION AND COMMUNICATION

- Members of the Tender Evaluation Panel
- Nominated referees

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 Goal 1 - We value and protect the environment. It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
1.4 Work together to achieve net zero carbon emissions and reduce waste going to landfill.	Waste Management

Through this Tender, Council is seeking to utilise recycling facilities where possible. Council has verified the Environmental Protection Licences (EPL's) for all facilities that are proposed to be used as Suppliers appointed to this panel.

RISK ASSESSMENT

The risk in accepting the recommendation of this report is considered low on the basis that the tender process has fully complied with Council's Procurement Policies and Procedures and the Local Government Act 1993.

The risk of the works and services is considered low based upon Council's risk assessment matrix and appropriate risk management strategies will be implemented. A Decision Matrix for the CN100966 panel is used to ensure waste is managed using appropriate suppliers and facilities. This Decision Matrix will be updated on acceptance of additional suppliers.

Economic Risk: The Project cost estimating templates and the Waste Decision Matrix that will be updated to reference current panel rates for waste disposal. This will ensure adequate budgets are allocated to projects and Work Orders that include Waste Management costs.

Operational Risk: Waste Management is critical in all construction and operational activities, and this panel provides a means of procuring, handling, and disposing of our expected waste streams in an efficient way for City Works and Open Space and Environmental Services.

Legislative and Regulatory Risk: Council is responsible for ensuring waste is recycled and disposed of at appropriately licenced facilities. The Waste Decision Matrix is used to guide Council officers to select appropriately licenced facilities for known and expected construction waste materials.

Where a Waste Classification Report has identified contaminants (hazardous, restricted, or other classification) there will be a verification step, where the Environmental Protection Licence (EPL) and approval is sought from the receiving facility prior to the engagement of a supplier or facility. This additional step in the procurement process will reduce the legislative risk in managing and handling those specific cases.

SUSTAINABILITY IMPLICATIONS

In determining sub panels on this Tender, some sustainability considerations were made. The sub panels selected targeted opportunities to recycle, and reuse waste materials where possible. In addition to waste diversion and recycling opportunities, this tender also provides efficient and sustainable processes for managing expected construction waste materials. The use of established panels streamlines our service delivery in planning and delivering construction and maintenance activities.

Due to no suppliers being recommended for Schedules A2 and A4, it has been recommended that Council enter into negotiations to address this. If successful, Schedules A2 Reuse and Recycle of Asphalt Profilings and Excavated Road Material and A4 Purchase of Recycled Materials provides more sustainable options by implementing a circular economy. In the interim, Schedule A1 will continue to provide Council with the ability to recycle Asphalt Profilings and Excavated Road Material.

FINANCIAL IMPLICATIONS

This panel will service both construction and maintenance activities. The cost of engagements under this panel will be directed to appropriate Capital projects and maintenance work orders for both scheduled and unscheduled activities.

Prior to engaging a supplier for any of the services under these sub panels, the licensing, facility location, and the availability to process and / or store the material will be considered.

Where the waste is classified as hazardous, restricted or other waste, a request for quotation will be issued to Panel members to provide:

- A valid EPL for the relevant waste classification
- Validation that they recycle, process or dispose of the proposed volume of waste material
- Cost per tonne.

CONCLUSION

The recommended tenderers have submitted acceptable tenders under sub panels A1, A4, A5, A6 and A7 to carry the waste management services to meet Council's requirements, and it is recommended Council endorse the recommendations.

It is recommended that tenders received under sub panels A2: Reuse and Recycle of Asphalt Profilings and Excavated Material and A4: Purchase of Recycled Materials are declined, and Council enters into

negotiations with one or all of the tenderers, or any other party, with a view to entering into a contract in relation to the subject matter of the tender.

It is recommended that tenders received under sub panels A3: Asbestos Waste and A8: Dead Animals are declined, as Council has sufficient suppliers to meet current operational needs.

ITEM 9 CODE OF CONDUCT - COMPLAINT STATISTICS REPORT 2023-24

The Procedure for the Administration of the Codes of Conduct requires the Code of Conduct Complaints Coordinator to provide complaint statistics to Council within three months from the end of September each year.

RECOMMENDATION

The report on Code of Conduct complaint statistics for 2023-2024 be received and noted.

REPORT AUTHORISATIONS

Report of: Todd Hopwood, Manager Customer and Business Integrity
Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 Code of Conduct Complaint Statistics - Wollongong City Council 2023-24

BACKGROUND

Under Part 11.1 of the *Procedure for the Administration of the Codes of Conduct*, the Complaints Coordinator must arrange for the following statistics to be reported to the Council within three months of the end of September each year:

- a the total number of Code of Conduct complaints made about Councillors and the General Manager under the Code of Conduct in the year to September (the reporting period)
- b the number of Code of Conduct complaints referred to a conduct reviewer during the reporting period
- c the number of Code of Conduct complaints finalised by a conduct reviewer at the preliminary assessment state during the reporting period and the outcome of those complaints
- d the number of Code of Conduct complaints investigated by a conduct reviewer during the reporting period
- e without identifying particular matters, the outcome of investigations completed under these procedures during the reporting period
- f the number of matters reviewed by the Office during the reporting period and, without identifying particular matters, the outcome of the reviews, and
- g the total cost of dealing with Code of Conduct complaints made about Councillors and the General Manager during the reporting period, including staff costs.

Under Part 11.2 of the Procedure, Council is to provide the Office of Local Government with a report containing the statistics referred to in Part 11.1 within three months of the end of September each year.

Council's Manager Customer and Business Integrity is the appointed Code of Conduct Complaints Coordinator for Wollongong City Council.

PROPOSAL

For the period 1 September 2023 to 31 August 2024 there were no Code of Conduct complaints received about a Councillor or the General Manager.

Attached to this report is the full Model Code of Conduct Complaints Statistics report for Wollongong City Council that has been submitted to the Office of Local Government in accordance with the Procedures.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 Goal 4 “We are a connected and engaged community. It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
4.7 Demonstrate responsible decision-making based on our values, collaboration, and transparent and accountable leadership.	Governance and Administration

FINANCIAL IMPLICATIONS

Responsibility for the management of Code of Conduct complaints relating to Councillors and the General Manager is the responsibility of the Complaints Coordinator utilising existing resources.

Management of Code of Conduct complaints may also require resourcing to support investigations of matters referred for formal investigation. Such matters are generally referred to Council’s panel of Code of Conduct reviewers on a fee for service basis. No such referrals were required in this reporting period.

CONCLUSION

Clause 11.1 of the Procedures for Administration of the Codes of Conduct require Council’s Code of Conduct Complaints Coordinator to report details of any complaints received about Councillors and the General Manager under the Code of Conduct, within three months of the end of September of each year. This report is now presented to Council in accordance with these requirements and has also been provided to the Office of Local Government within required timeframes.

Model Code of Conduct Complaints Statistics 2023-24 Wollongong City Council		
Number of Complaints		
1	The total number of complaints received in the reporting period about councillors and the General Manager (GM) under the code of conduct from the following sources:	
i	Community	<input type="text" value="0"/>
ii	Other Councillors	<input type="text" value="0"/>
iii	General Manager	<input type="text" value="0"/>
iv	Other Council Staff	<input type="text" value="0"/>
2	The total number of complaints finalised about councillors and the GM under the code of conduct in the following periods:	
i	3 Months	<input type="text" value="0"/>
ii	6 Months	<input type="text" value="0"/>
iii	9 Months	<input type="text" value="0"/>
iv	12 Months	<input type="text" value="0"/>
v	Over 12 months	<input type="text" value="1"/>
Overview of Complaints and Cost		
3 a	The number of complaints finalised at the outset by alternative means by the GM or Mayor	<input type="text" value="0"/>
b	The number of complaints referred to the Office of Local Government (OLG) under a special complaints management arrangement	<input type="text" value="0"/>
c	The number of code of conduct complaints referred to a conduct reviewer	<input type="text" value="0"/>
d	The number of code of conduct complaints finalised at preliminary assessment by conduct reviewer	<input type="text" value="0"/>
e	The number of code of conduct complaints referred back to GM or Mayor for resolution after preliminary assessment by conduct reviewer	<input type="text" value="0"/>
f	The number of finalised code of conduct complaints investigated by a conduct reviewer	<input type="text" value="0"/>
g	Cost of dealing with code of conduct complaints via preliminary assesment	<input type="text" value="0"/>
h	Progressed to full investigation by a conduct reviewer	<input type="text" value="0"/>
i	The number of finalised complaints investigated where there was found to be no breach	<input type="text" value="0"/>
j	The number of finalised complaints investigated where there was found to be a breach	<input type="text" value="0"/>
k	The number of complaints referred by the GM or Mayor to another agency or body such as the ICAC, the NSW Ombudsman, OLG or the Police	
i	ICAC	<input type="text" value="0"/>
ii	NSW Ombudsman	<input type="text" value="0"/>
iii	OLG	<input type="text" value="0"/>

Page 2 of 4

iv	Police	0
v	Other Agency (please specify)	0
	<input type="text"/>	
l	The number of complaints being investigated that are not yet finalised	0
m	The total cost of dealing with code of conduct complaints within the period made about councillors and the GM including staff costs	0

Preliminary Assessment Statistics		
4	The number of complaints determined by the conduct reviewer at the preliminary assessment stage by each of the following actions:	
a	To take no action (clause 6.13(a) of the 2020 Procedures)	<input type="text" value="0"/>
b	To resolve the complaint by alternative and appropriate strategies (clause 6.13(b) of the 2020 Procedures)	<input type="text" value="0"/>
c	To refer the matter back to the GM or the Mayor, for resolution by alternative and appropriate strategies (clause 6.13(c) of the 2020 Procedures)	<input type="text" value="0"/>
d	To refer the matter to another agency or body such as the ICAC, the NSW Ombudsman, OLG or the Police (clause 6.13(d) of the 2020 Procedures)	<input type="text" value="0"/>
e	To investigate the matter (clause 6.13(e) of the 2020 Procedures)	<input type="text" value="0"/>
f	Other action (please specify)	<input type="text" value="0"/>
<input type="text"/>		
Investigation Statistics		
5	The number of investigated complaints resulting in a determination that there was no breach , in which the following recommendations were made:	
a	That the council revise its policies or procedures	<input type="text" value="0"/>
b	That a person or persons undertake training or other education (clause 7.40 of the 2020 Procedures)	<input type="text" value="0"/>
6	The number of investigated complaints resulting in a determination that there was a breach in which the following recommendations were made:	
a	That the council revise any of its policies or procedures (clause 7.39 of the 2020 Procedures)	<input type="text" value="0"/>
b	In the case of a breach by the GM, that action be taken under the GM's contract for the breach (clause 7.37(a) of the 2020 Procedures)	<input type="text" value="0"/>
c	In the case of a breach by a councillor, that the councillor be formally censured for the breach under section 440G of the Local Government Act 1993 (clause 7.37(b) of the 2020 Procedures)	<input type="text" value="0"/>
d	In the case of a breach by a councillor, that the councillor be formally censured for the breach under section 440G of the Local Government Act 1993 and that the matter be referred to OLG for further action (clause 7.37(c) of the 2020 Procedures)	<input type="text" value="0"/>
7	Matter referred or resolved after commencement of an investigation (clause 7.20 of the 2020 Procedures)	<input type="text" value="0"/>

Categories of misconduct		
8	The number of investigated complaints resulting in a determination that there was a breach with respect to each of the following categories of conduct:	
a	General conduct (Part 3)	0
b	Non-pecuniary conflict of interest (Part 5)	0
c	Personal benefit (Part 6)	0
d	Relationship between council officials (Part 7)	0
e	Access to information and resources (Part 8)	0
Outcome of determinations		
9	The number of investigated complaints resulting in a determination that there was a breach in which the council:	
a	Adopted the independent conduct reviewers recommendation	0
b	Failed to adopt the independent conduct reviewers recommendation	0
10	The number of investigated complaints resulting in a determination where:	
a	The external conduct reviewers decision was overturned by OLG	0
b	Council's response to the external conduct reviewers recommendation was overturned by OLG	0
11	Date Code of Conduct data was presented to council	28-Oct-24

ITEM 10

ANNUAL TABLING OF RETURNS OF DISCLOSURES OF PECUNIARY INTERESTS AND OTHER MATTERS 2023-2024

The *Model Code of Conduct for Local Councils in NSW (the Model Code)* requires the General Manager to table all Annual Returns of Disclosure of Pecuniary Interests and Other Matters (the return) lodged by the prescribed due date of 30 September 2024 at the first ordinary Council meeting after that date.

RECOMMENDATION

Council note the tabling of Annual Returns of Disclosure of Pecuniary Interests and Other Matters as required by Clause 4.26 of the Model Code of Conduct for Local Councils in NSW.

REPORT AUTHORISATIONS

Report of: Todd Hopwood, Manager Customer and Business Integrity
Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

There are no attachments for this report.

BACKGROUND

Council Officers forwarded the Office of Local Government guidelines and designated forms for the completion of returns to all designated persons outlining their responsibilities to complete the return for the period 1 July 2023 to 30 June 2024 in order to comply with the provisions of the *Model Code of Conduct*.

All designated persons must lodge their return with the General Manager by 30 September each year. Council has identified 61 designated persons, and an electronic register of these returns will be tabled at the meeting in accordance with the Model Code of Conduct. As at the date of this report one (1) return remains outstanding from a staff member who has left the organisation. This return will be tabled at a future Council meeting when received.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong 2032 goal "We are a connected and engaged community".

It specifically delivers on core business activities as detailed in the Customer and Business Integrity Business Plan 2024-25.

ITEM 11 SEPTEMBER 2024 FINANCIALS

The financial result for September 2024 compared to budget is unfavourable for the Operating Result [pre-capital] \$0.6M. Funds Available from Operations was unfavourable compared to budget \$0.9M and the Total Funds Result, unfavourable \$0.8M compared to budget.

The Statement of Financial Position at the end of the period indicates that there is sufficient cash to support external restrictions.

Council has expended \$23.6M on its capital works program representing 22.3% of the annual budget. The budget for the same period was \$27.1M. The first Quarter Capital Budget adjustments will be approved through the September Quarterly Review process.

RECOMMENDATION

The financials be received and noted.

REPORT AUTHORISATIONS

Report of: Brian Jenkins, Chief Financial Officer

Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 Financial Statements - September 2024

BACKGROUND

This report presents the Financial Performance of the organisation as at September 2024 against the Original Budget adopted in June. Significant transactions including the early payment of the Financial Assistance Grant \$19.4M (paid before 30 June) and the revaluation of infrastructure assets at year-end, that will now generate additional depreciation in 2024-2025, are currently impacting results and will require budget adjustment at the September Quarterly Review.

The below table provides a summary of the organisation's overall financial results for the year to date.

Wollongong City Council 27 September 2024 Forecast Position	Original Budget \$M 1-Jul	Revised Budget \$M 27-Sep	YTD Forecast \$M 27-Sep	YTD Actual \$M 27-Sep	Variation \$M
Operating Revenue	368.2	368.2	81.2	82.3	1.1
Operating Costs	(354.2)	(354.2)	(87.7)	(89.4)	(1.7)
Operating Result [Pre Capital]	14.0	14.0	(6.5)	(7.1)	(0.6)
Capital Grants & Contributions	27.4	27.4	4.9	6.3	1.4
Operating Result	41.3	41.3	(1.6)	(0.8)	0.8
Funds Available from Operations	66.3	66.3	13.8	12.9	(0.9)
Capital Works	106.0	106.0	27.1	23.6	3.5
Contributed Assets	7.0	7.0	0.0	-	0.0
Transfer to Restricted Cash	2.6	2.6	0.5	0.5	-
Borrowings Repaid	0.7	0.7	0.7	0.7	-
Funded from:					
- Operational Funds	66.3	66.3	13.8	12.9	(0.9)
- Other Funding	49.2	49.2	9.9	6.5	(3.4)
Total Funds Surplus/(Deficit)	(0.8)	(0.8)	(4.6)	(5.4)	(0.8)

FINANCIAL PERFORMANCE

The September 2024 Operating Result [pre-capital] deficit of \$7.1M is an unfavourable variance of \$0.6M compared to the budget deficit of \$6.5M.

The Operating Result deficit of \$0.8M is a favourable variance of \$0.8M compared to budget.

The Funds Available from Operations result is unfavourable by \$0.9M compared to phased budget. This result excludes the non-cash variations and transfers to and from Restricted Assets but includes the variation in cash payments for Employee Entitlements. This result best represents the operational budget variations that impact our funding position and current financial capacity.

The Total Funds result as at 27 September 2024 is an unfavourable variance of \$0.8M compared to phased budget.

At the end of September, the Capital Works Program had an expenditure of \$23.6M compared to a budget of \$27.1M.

FINANCIAL POSITION

Cash, Investments & Available Funds

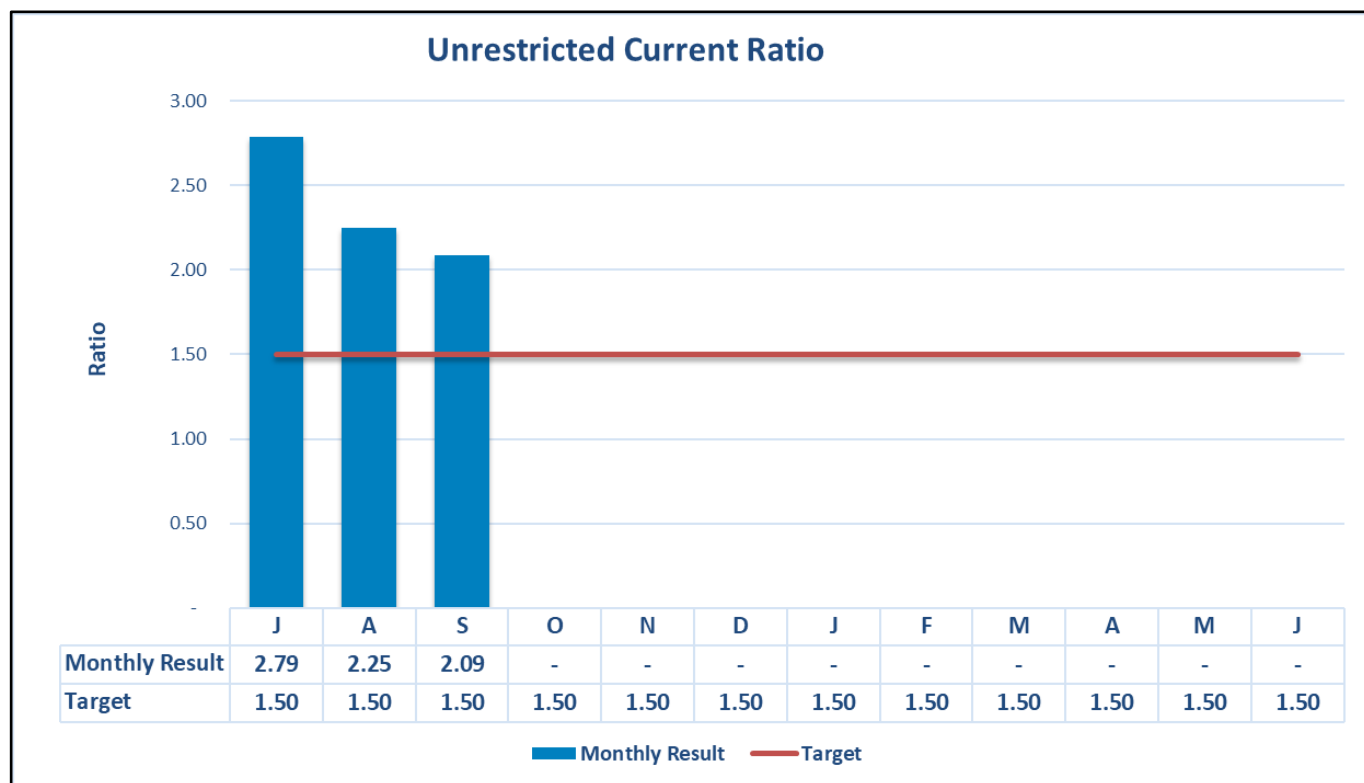
Council's cash and investments decreased during September 2024 to holdings of \$199.0M compared to \$201.2M at the end of August 2024. A significant portion of these funds are subject to restriction meaning they can only be utilised for specific purposes. As a result, Council's true available cash position is more accurately depicted by considering available funds that are uncommitted and not subject to restriction.

Wollongong City Council 27 September 2024 Cash, Investments and Available Funds				
	Actual 2023/24	Original Budget 2024/25	Current Budget 2024/25	Actuals YTD September 2024
	\$M	\$M	\$M	\$M
Total Cash and Investments	179.5	186.1	186.1	199.0
Less Restrictions:				
External	86.9	80.0	80.0	93.8
Internal	68.7	86.6	86.6	67.5
CivicRisk Investment	3.1			3.1
Total Restrictions	158.7	166.6	166.6	164.5
Available Cash	20.8	19.5	19.5	34.6
Adjusted for :				
Payables	(22.3)	(29.3)	(29.3)	(46.5)
Receivables	32.4	28.6	28.6	36.9
Other	10.5	(2.4)	(2.4)	11.6
Net Payables & Receivables	20.6	(3.1)	(3.1)	2.0
Available Funds	41.4	16.4	16.4	36.5

External restrictions are funds that must be spent for a specific purpose and cannot be used by Council for general operations. Internal restrictions are funds that Council has determined will be used for a specific future purpose, although Council may vary that use by resolution of Council. Further details on the internal and external restrictions can be found in the Cash Flow Statement (Attachment 1).

The level of cash and investments in Council's available funds position is still above the Financial Strategy target range of 3.5% to 5.5% of operational revenue (pre-capital) due to the impact of the early payment of the Financial Assistance Grant. The decrease in cash and investments is in line with anticipated cash flows.

The Unrestricted Current Ratio measures the Council's liquidity position or ability to meet short term obligations as they fall due. The below graph reflects Council's performance against the Local Government benchmark of greater than 1.5 times.



Borrowings

Council has no outstanding loans as at 27 September 2024, having repaid all loan balances. Council's Financial Strategy includes provision for additional borrowing in the future and Council will consider borrowing opportunities from time to time to bring forward the completion of capital projects where immediate funding is not available.

Infrastructure, Property, Plant & Equipment

The Statement of Financial Position shows that \$4.06B of assets (written down value) are controlled and managed by Council for the community at 27 September 2024.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong Our Future 2032 Goal 4 "We are a connected and engaged community". It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
4.8 Council's resources are managed effectively to ensure long term financial sustainability.	Financial Services

CONCLUSION

The financial result impacted key financial indicators at the end of September through an unfavourable result for *Total Funds Result Budget versus Actual*.

Wollongong City Council 1 July 2024 to 27 September 2024 Income Statement					
	2024/25 Original Budget \$'000	2024/25 Current Budget \$'000	2024/25 YTD Budget \$'000	2024/25 Actual YTD \$'000	Variance \$'000
Income From Continuing Operations					
Revenue:					
Rates and Annual Charges	247,048	247,048	60,239	60,333	94
User Charges and Fees	39,990	39,990	9,032	9,407	375
Interest and Investment Revenues	6,197	6,197	1,544	2,888	1,344
Other Revenues	6,074	6,074	1,445	1,825	380
Rental Income	7,028	7,028	1,644	2,143	498
Grants & Contributions provided for Operating Purposes	33,212	33,212	7,326	5,637	(1,689)
Grants & Contributions provided for Capital Purposes	27,454	27,454	4,860	6,338	1,478
Other Income:	0	0	0	0	0
Profit/Loss on Disposal of Assets	28,516	28,516	10	10	0
Total Income from Continuing Operations	395,519	395,519	86,100	88,581	2,480
Expenses From Continuing Operations					
Employee Costs	164,095	164,095	41,279	39,179	2,100
Borrowing Costs	557	557	136	265	(129)
Materials & Services	102,189	102,189	25,388	23,175	2,214
Other Expenses	24,257	24,257	5,934	6,869	(936)
Depreciation, Amortisation + Impairment	87,113	87,113	21,241	24,072	(2,831)
Labour Internal Charges	(21,690)	(21,690)	(5,699)	(3,773)	(1,926)
Non-Labour Internal Charges	(2,323)	(2,323)	(566)	(440)	(126)
Total Expenses From Continuing Operations	354,198	354,198	87,713	89,346	(1,634)
Operating Result	41,322	41,322	(1,612)	(766)	847
Operating Result [pre capital]	13,868	13,868	(6,472)	(7,103)	(631)
Funding Statement					
Net Operating Result for the Year	41,322	41,322	(1,612)	(766)	847
Add back :					
- Non-cash Operating Transactions	106,241	106,241	26,262	28,623	2,361
- Restricted cash used for operations	14,601	14,601	3,852	4,291	439
- Income transferred to Restricted Cash	(79,972)	(79,972)	(10,582)	(14,615)	(4,033)
Leases Repaid	(132)	(132)	(32)	(127)	(95)
Payment of Employee Entitlements	(15,763)	(15,763)	(4,112)	(4,547)	(435)
Funds Available from Operations	66,297	66,297	13,775	12,860	(916)
Loans Repaid	(656)	(656)	(657)	(657)	(0)
Advances (made by) / repaid to Council	0	0	0	0	0
Operational Funds Available for Capital Budget	65,642	65,642	13,118	12,203	(916)
Capital Budget Statement					
Assets Acquired	(105,995)	(105,995)	(27,115)	(23,639)	3,477
Contributed Assets	(7,014)	(7,014)	(0)	0	0
Transfers to Restricted Cash	(2,607)	(2,607)	(515)	(518)	(3)
Funded From :-					
- Operational Funds	65,642	65,642	13,118	12,203	(916)
- Sale of Assets	3,550	3,550	601	10	(590)
- Internally Restricted Cash	13,920	13,920	3,739	2,830	(909)
- Borrowings	0	0	0	0	0
- Capital Grants	15,875	15,875	2,909	2,148	(761)
- Developer Contributions (Section 94)	5,135	5,135	1,555	665	(890)
- Other Externally Restricted Cash	1,547	1,547	490	244	(245)
- Other Capital Contributions	9,161	9,161	617	663	46
TOTAL FUNDS SURPLUS / (DEFICIT)	(788)	(788)	(4,601)	(5,394)	(793)

WOLLONGONG CITY COUNCIL

Statement of Financial Position
as at 27 September 2024

		YTD Actual 2024/25 \$'000	Actual 2023/24 \$'000
Current Assets			
Cash Assets		44,518	44,900
Investment Securities		132,383	116,457
Receivables		36,863	32,372
Inventories		6,549	6,524
Current Contract Assets		5,860	10,771
Other		9,326	3,561
Assets classified as held for sale		0	0
Total Current Assets		235,499	214,585
Non-Current Assets			
Non Current Cash Assets		19,000	15,000
Non Current Investment Securities		3,117	3,117
Non-Current Inventories		0	0
Property, Plant and Equipment		4,055,429	4,056,151
Investment Properties		5,100	5,100
Intangible Assets		0	0
Right-Of-Use Assets		1,218	1,332
Total Non-Current Assets		4,083,864	4,080,700
TOTAL ASSETS		4,319,363	4,295,285
Current Liabilities			
Current Payables		46,536	22,273
Current Contract Liabilities		13,895	12,543
Current Lease Liabilities		343	460
Current Provisions payable < 12 months		18,459	18,706
Current Provisions payable > 12 months		42,119	42,119
Current Interest Bearing Liabilities		0	657
Total Current Liabilities		121,352	96,758
Non-Current Liabilities			
Non Current Interest Bearing Liabilities		0	0
N/C Lease Liabilities		963	963
Non Current Provisions		49,936	49,685
Total Non-Current Liabilities		50,900	50,648
TOTAL LIABILITIES		172,252	147,406
NET ASSETS		4,147,111	4,147,879
Equity			
Accumulated Surplus		1,529,576	1,534,631
Asset Revaluation Reserve		2,466,356	2,466,361
Restricted Assets		151,179	146,887
TOTAL EQUITY		4,147,111	4,147,879

WOLLONGONG CITY COUNCIL		
Cash Flows and Investments		
as at 27 September 2024		
	YTD Actual 2024/25 \$ '000	Actual 2023/24 \$ '000
Cash Flows From Operating Activities		
Receipts		
Rates & Annual Charges	79,353	232,873
User Charges & Fees	14,156	42,526
Interest & Interest Received	3,008	8,575
Grants & Contributions	20,581	68,654
Bonds, deposits and retention amounts received	86	886
Other	1,789	29,432
Payments		
Employee Benefits & On-costs	(35,780)	(142,434)
Materials & Contracts	(25,721)	(138,853)
Borrowing Costs	(14)	(127)
Bonds, deposits and retention amounts refunded	-	(1,352)
Other	(11,034)	1,578
Net Cash provided (or used in) Operating Activities	46,424	101,758
Cash Flows From Investing Activities		
Receipts		
Sale of Investments	6,778	37,813
Sale of Investment Property		
Sale of Real Estate Assets		
Sale of Infrastructure, Property, Plant & Equipment	10	848
Payments:		
Purchase of Investments	(27,407)	(38,090)
Purchase of Investment Property	-	
Purchase of Infrastructure, Property, Plant & Equipment	(25,412)	(98,797)
Net Cash provided (or used in) Investing Activities	(46,031)	(98,226)
Cash Flows From Financing Activities		
Payments:		
Repayment of Borrowings & Advances	(657)	(2,572)
Repayment of Finance Lease Liabilities	(117)	(431)
Net Cash Flow provided (used in) Financing Activities	(774)	(3,003)
Net Increase/(Decrease) in Cash & Cash Equivalents	(382)	529
plus: Cash & Cash Equivalents - beginning of year	44,900	44,371
plus: Investments on hand - end of year	154,500	134,574
Cash & Cash Equivalents and Investments - year to date	199,018	179,474

WOLLONGONG CITY COUNCIL		
Cash Flows and Investments		
as at 27 September 2024		
	YTD Actual 2024/25 \$ '000	Actual 2023/24 \$ '000
Total Cash & Cash Equivalents and Investments - year to date	199,018	179,474
<u>Attributable to:</u>		
External Restrictions (refer below)	93,820	86,881
Internal Restrictions (refer below)	67,529	68,674
Unrestricted	37,669	26,564
	199,018	179,474
External Restrictions		
Developer Contributions	61,581	55,949
RMS Contributions	1,620	422
Specific Purpose Unexpended Grants	11,191	11,730
Special Rates Levy Wollongong Mall	1,010	962
Special Rates Levy Wollongong City Centre	94	94
Local Infrastructure Renewal Scheme	-	-
Unexpended Loans	937	924
Domestic Waste Management	5,534	5,321
Private Subsidies	7,176	6,943
Housing Affordability	3,063	3,029
Stormwater Management Service Charge	1,614	1,507
Total External Restrictions	93,820	86,881
Internal Restrictions		
Property Investment Fund	5,476	5,396
Strategic Projects	32,588	32,991
Sports Priority Program	760	524
Car Parking Strategy	1,310	1,223
MacCabe Park Development	2,077	2,040
Darcy Wentworth Park	18	18
Garbage Disposal Facility	9,278	10,854
West Dapto Development	15,306	14,927
Natural Areas	173	173
Lake Illawarra Estuary Management Fund	543	528
Total Internal Restrictions	67,529	68,674

Notes to the Financial Statements:

While reviewing the information presented through this report, it should be noted that Council has elected to process additional transactions that vary from the accounting standards applied to year end reports to ensure the information at monthly intervals provides support to the decision-making and monitoring process. These transactions are summarised below:

- Timing of the recognition of Rates income – under AASB 1058, the Rates income is required to be recognised when it is raised. Through the monthly financial reports, the income has been spread across the financial year.
- Timing of the recognition of Financial Assistance Grant – under AASB 1058, the Financial Assistance Grant is required to be recognised on receipt. Through these financial reports, the income is spread across the financial year.

ITEM 12 STATEMENTS OF INVESTMENT - JULY TO SEPTEMBER 2024

This report provides an overview of Council's investment portfolio performance for the reporting period September 2024, and the net performance for the quarter July 2024 and September 2024.

Council had an average weighted return for September 2024 of 0.49% which was above the benchmark return of 0.36%. The result was primarily due to the positive valuations on the consolidated NSW TCorp investments and Mortgage-Backed Securities. The remainder of Council's portfolio continues to provide a high degree of credit quality and liquidity.

RECOMMENDATION

Council receives the Statements of Investment for July, August and September 2024.

REPORT AUTHORISATIONS

Report of: Brian Jenkins, Chief Financial Officer

Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 Statements of Investment – July, August and September 2024
- 2 Investment Income Compared to Budget 2024-2025

BACKGROUND

Council is mandated to invest surplus funds in accordance with the Ministerial Investment Order and Office of Local Government guidelines. The Order reflects a conservative investment approach and restricts investment types available to Council. In compliance with the Order and Office of Local Government guidelines Council adopted an Investment Policy on 12 December 2022. The Investment Policy provides a framework for Council to manage investment credit quality, institutional diversification, and maturity constraints. Council's investment portfolio was controlled by Council's Finance Division during the period to ensure compliance with the Investment Policy. Council's Audit, Risk, and Improvement Committee (ARIC) provides oversight of the review of Council's Investment Policy and the Management Investment Strategy.

Council's Responsible Accounting Officer is required to sign the complying Statement of Investment contained within the report, certifying that all investments were made in accordance with the Local Government Act 1993 and the Local Government Regulation 2005.

Council's investment holdings at 27 September 2024 were \$198,862,164 (Statement of Investment attached) [29 September 2023 \$192,940,521] which includes Council's interest in CivicRisk Mutual Ltd recognised at fair value as at 30 June 2024.

Council had an average weighted return for September 2024 of 0.49% which was above the benchmark return of 0.36%. The result was primarily due to the positive valuations on the consolidated NSW TCorp investments and Mortgage-Backed Securities. The remainder of Council's portfolio continues to provide a high degree of credit quality and liquidity. The global markets are still experiencing levels of instability and volatility in interest rates, driven by the persistent inflation issues. Australia's inflation remains relatively higher than international comparisons, however medium-term predictions indicate contractions in inflation and interest rates. Rates available to Council on purchased investments are assessed regularly and across credit and maturity spread to maximise return on committed capital.

At 27 September 2024, year to date interest and investment revenue of \$2,585,895 was recognised compared to the year to date budget of \$1,360,271. The September 2024 quarterly budget review is underway and any adjustments in budget will be noted during October 2024 month end reporting.

Council's 21 floating rate notes had a net decrease in value of \$184,831 for September 2024, but overall, for the quarter July to September 2024, the floating rates notes have performed favourably with a net increase in value of \$366,888.

Council holds two Mortgaged Backed Securities (MBS) that recorded a net increase in value of \$9,344 for September 2024, and an overall net increase in value of \$4,488 for the quarter ending September 2024. The market value of this security takes into account the extended term of the security along with the limited liquidity and the coupon margin reflects pre-Global Financial Crisis (GFC) pricing. While the maturity dates are outside Council's control, the investment advisors had previously indicated capital is not at risk at that stage and recommended a hold strategy due to the illiquid nature of the investment.

Council holds two investments within the NSW TCorp Hour Glass Facility; Long-Term Growth Fund and Medium-Term Growth Fund. The Long-Term Growth recorded a net increase in value of \$54,071 and the Medium-Term Growth Fund recorded a net increase in value of \$38,714 in September 2024. The net movement for the quarter July to September 2024, the Long-Term Growth recorded a net increase in value of \$190,003 and the Medium-Term Growth Fund recorded a net increase in value of \$141,990. The fluctuations in both the Long-Term Growth and Medium-Term Growth Funds are a reflection of the current share market volatility both domestically and internationally and is diversified across a number of different asset classes with differing risk and return characteristics.

The Reserve Bank of Australia (RBA) Board will meet eight times each year from February 2024. At their September 2024 meeting, the Reserve Bank of Australia (RBA) decided to hold the official cash rate at 4.35%. The RBA will continue to monitor uncertainties regarding the global economy, trends in demand, developments and adjust policy as needed as based on the data and evolving assessment of risks to return inflation to target of 2%–3%.

The current Investment Policy sets a 40% maximum exposure limit to individual institutions within the AAA category. This limit is currently considered to include funds held within the Commonwealth Bank (CBA), savings account which holds Council's operating cash balances. At the end of September 2024, the exposure to CBA was 22.56%, which below the investment strategy target of 25%.

The current investment portfolio complies with Council's Investment Policy which was endorsed by Council on 12 December 2022. Council's Responsible Accounting Officer has signed the Statement of Investment contained within the report, certifying all investments were made in accordance with the Local Government Act 1993 and the Local Government Regulation 2005.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong Our Future 2032 Goal 4 "We are a connected and engaged community". It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
4.8 Council's resources are managed effectively to ensure long term financial sustainability.	Financial Services

CONCLUSION

The investments for September 2024 recorded an average weighted return that was above the AusBondBank Bill Index Benchmark and performed favourably when compared to the year-to-date budget.

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024

DIRECT INVESTMENTS

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Security	Purchase Date	Maturity Date	Interest / Coupon Rate
CBA Business Online Saver	A1+	-	23,723,241	BOS A/c	26/07/2024	26/07/2024	4.60%
CBA General Fund A/c	A1+	617,877	617,877	General A/c	26/07/2024	26/07/2024	4.60%
NAB General Fund A/c	A1+	-	89,707	General A/c	26/07/2024	26/07/2024	4.60%
Bank of Queensland Ltd	Moodys A3	3,000,000	3,000,000	T/Deposit	16/08/2023	16/08/2024	5.05%
Judo Bank	S&P BBB-	2,000,000	2,000,000	T/Deposit	17/09/2021	17/09/2024	1.20%
Westpac Banking Corporation Ltd	S&P ST A1+	1,000,000	1,000,000	T/Deposit	4/12/2023	4/10/2024	5.24%
Auswide Bank Limited	Moodys ST P-2	2,000,000	2,000,000	T/Deposit	9/11/2023	8/11/2024	5.50%
Bank of Queensland Ltd	Moodys A3	2,000,000	2,000,000	T/Deposit	9/06/2023	11/11/2024	5.55%
Bank of Queensland Ltd	Moodys A3	4,000,000	4,000,000	T/Deposit	2/06/2023	2/12/2024	5.25%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	2/12/2021	2/12/2024	1.63%
Coastline Credit Union Ltd	Moodys Baa3	250,000	250,000	T/Deposit	5/06/2023	5/12/2024	5.25%
Bank of Sydney Ltd	Unrated UR	250,000	250,000	T/Deposit	11/12/2023	11/12/2024	5.40%
Bendigo & Adelaide Bank Ltd	Moodys ST P-2	3,000,000	3,000,000	T/Deposit	16/01/2024	20/12/2024	5.06%
ING Bank Australia Limited	S&P ST A1	3,000,000	3,000,000	T/Deposit	21/02/2024	21/01/2025	5.11%
Bank of Queensland Ltd	Moodys A3	2,000,000	2,000,000	T/Deposit	27/11/2023	28/01/2025	5.40%
Judo Bank	S&P BBB-	2,200,000	2,200,000	T/Deposit	7/03/2022	11/03/2025	2.30%
Westpac Banking Corporation Ltd	S&P AA-	5,000,000	5,000,000	T/Deposit	7/03/2022	13/03/2025	2.03%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	4/12/2023	4/04/2025	5.32%
Bendigo & Adelaide Bank Ltd	Moodys A3	2,000,000	2,000,000	T/Deposit	9/06/2023	9/05/2025	5.45%
Summerland Bank	Unrated ST UR	250,000	250,000	T/Deposit	6/06/2024	6/06/2025	5.36%
Bank of Queensland Ltd	Moodys A3	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2025	5.50%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2025	5.35%
Rabobank Australia Ltd	S&P ST A1	2,000,000	2,000,000	T/Deposit	10/07/2024	10/07/2025	5.43%
Westpac Banking Corporation Ltd	S&P AA-	3,000,000	3,000,000	T/Deposit	25/11/2022	25/11/2025	4.59%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2026	5.19%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2027	5.09%
Westpac Banking Corporation Ltd	S&P AA-	5,000,000	5,000,000	T/Deposit	22/12/2023	22/12/2028	4.90%
ING Bank Australia Limited	S&P A	3,000,000	3,000,000	T/Deposit	21/02/2024	21/02/2029	5.19%
Total			81,380,825				

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Bond and Floating Rate Note Securities

DIRECT INVESTMENTS

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Security	Purchase Date	Maturity Date	Interest / Coupon Rate
Auswide Bank Limited	Moodys Baa2	3,000,000	3,028,170	FRN	22/08/2023	23/08/2024	5.28%
Macquarie Bank Ltd	S&P A+	2,000,000	2,025,820	FRN	12/02/2020	12/02/2025	5.21%
Bendigo & Adelaide Bank Ltd	S&P A-	1,700,000	1,708,636	FRN	2/12/2020	2/12/2025	4.87%
Macquarie Bank Ltd	S&P A+	6,500,000	6,533,280	FRN	11/03/2022	9/12/2025	4.84%
Suncorp-Metway Ltd	S&P A+	2,100,000	2,115,393	FRN	24/02/2021	24/02/2026	4.79%
Newcastle Greater Mutual Group Ltd	S&P BBB+	5,000,000	4,999,500	FRN	4/03/2021	4/03/2026	4.98%
ANZ Banking Group Ltd	Moodys Aa2	2,500,000	2,524,200	FRN	31/03/2023	31/03/2026	5.28%
Teachers Mutual Bank Ltd	Moodys Baa1	1,100,000	1,098,394	FRN	16/06/2021	16/06/2026	5.05%
ANZ Banking Group Ltd	S&P AA-	2,500,000	2,525,675	FRN	11/09/2023	11/09/2026	5.13%
Macquarie Bank Ltd	S&P A+	4,000,000	4,038,320	FRN	14/09/2023	14/09/2026	5.22%
Suncorp-Metway Ltd	S&P A+	3,750,000	3,760,125	FRN	15/09/2021	15/09/2026	4.85%
OPCU LTD t/a QBANK	S&P BBB-	2,000,000	2,030,940	FRN	18/09/2023	18/09/2026	6.02%
Illawarra Credit Union Ltd	S&P BBB-	2,500,000	2,514,525	FRN	20/09/2023	21/09/2026	6.11%
Suncorp-Metway Ltd	S&P A+	1,500,000	1,504,815	FRN	11/03/2022	25/01/2027	5.27%
ANZ Banking Group Ltd	Moodys Aa2	3,500,000	3,567,970	FRN	12/05/2022	12/05/2027	5.34%
Suncorp-Metway Ltd	S&P A+	3,000,000	3,061,320	FRN	24/11/2023	24/05/2027	5.44%
Cooperative Rabobank U.A Australia Branch	S&P A+	2,500,000	2,532,100	FRN	19/01/2023	19/01/2028	5.64%
ANZ Banking Group Ltd	Moodys Aa2	2,500,000	2,538,225	FRN	31/03/2023	31/03/2028	5.51%
ANZ Banking Group Ltd	S&P AA-	2,100,000	2,126,817	FRN	11/09/2023	11/09/2028	5.29%
Westpac Banking Corporation Ltd	S&P AA-	3,500,000	3,540,810	FRN	19/09/2023	19/09/2028	5.31%
National Australia Bank Ltd	S&P AA-	4,000,000	4,135,760	FRN	16/11/2023	16/11/2028	5.40%
Cooperative Rabobank U.A Australia Branch	S&P A+	3,000,000	3,116,760	FRN	21/11/2023	21/11/2028	5.71%
Emerald Reverse Mortgage Trust	Unrated UR	360,586	292,179	MBS	17/07/2006	21/08/2051	5.69%
Emerald Reverse Mortgage Trust	Unrated UR	2,000,000	1,318,420	MBS	17/07/2006	21/08/2056	5.09%
Total			66,638,154				

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Managed Funds & Other

MANAGED FUNDS

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Purchase Date	Monthly Return (Actual)	FYTD (Actual)
Tcorp Long Term Growth Facility Fund	N/A		4,255,042	13/06/2007	2.85%	2.85%
Tcorp Medium Term Growth Facility Fund	N/A		5,258,311	26/10/2021	1.87%	1.87%
Total			9,513,352			

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Membership Interest in Investment

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

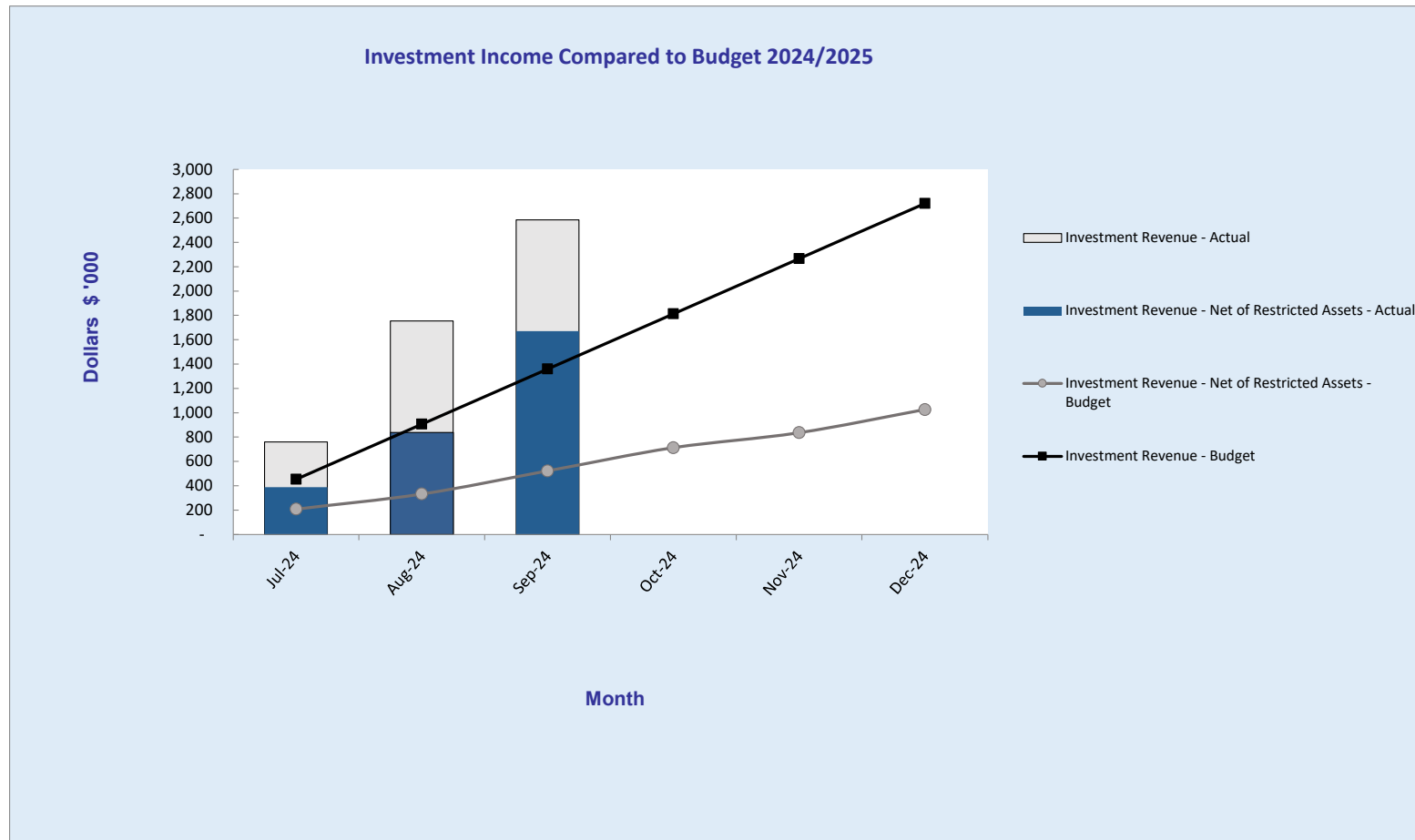
WOLLONGONG CITY COUNCIL
STATEMENT OF INVESTMENT
26 July 2024continued

Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$
CivicRisk Mutual Limited	N/A		2,862,000

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WOLLONGONG CITY COUNCIL STATEMENT OF INVESTMENT 30 August 2024							
DIRECT INVESTMENTS							
Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Security	Purchase Date	Maturity Date	Interest / Coupon Rate
CBA Business Online Saver	A1+	-	48,566,974	BOS A/c	30/08/2024	30/08/2024	4.60
CBA General Fund A/c	A1+	7,219,004		General A/c	30/08/2024	30/08/2024	4.60
NAB General Fund A/c	A1+	-	10,428	General A/c	30/08/2024	30/08/2024	
Judo Bank	S&P BBB-	2,000,000	2,000,000	T/Deposit	17/09/2021	17/09/2024	1.20
Westpac Banking Corporation Ltd	S&P ST A1+	1,000,000	1,000,000	T/Deposit	4/12/2023	4/10/2024	5.24
Auswide Bank Limited	Moody's ST P-2	2,000,000	2,000,000	T/Deposit	9/11/2023	8/11/2024	5.50
Bank of Queensland Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	9/06/2023	11/11/2024	5.50
Bank of Queensland Ltd	Moody's A3	4,000,000	4,000,000	T/Deposit	2/06/2023	2/12/2024	5.25
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	2/12/2021	2/12/2024	1.63
Coastline Credit Union Ltd	Moody's Baa3	250,000	250,000	T/Deposit	5/06/2023	5/12/2024	5.25
Bank of Sydney Ltd	Unrated UR	250,000	250,000	T/Deposit	11/12/2023	11/12/2024	5.40
Bendigo & Adelaide Bank Ltd	Moody's ST P-2	3,000,000	3,000,000	T/Deposit	16/01/2024	20/12/2024	5.06
ING Bank Australia Limited	S&P ST A1	3,000,000	3,000,000	T/Deposit	21/02/2024	21/01/2025	5.11
Bank of Queensland Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	27/11/2023	28/01/2025	5.40
Westpac Banking Corporation Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	23/08/2024	24/02/2025	4.91
Westpac Banking Corporation Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	28/02/2025	4.89
Bank of Queensland Ltd	S&P ST A2	1,000,000	1,000,000	T/Deposit	28/08/2024	28/02/2025	4.85
Judo Bank	S&P BBB-	2,200,000	2,200,000	T/Deposit	7/03/2022	11/03/2025	2.30
Westpac Banking Corporation Ltd	S&P AA-	5,000,000	5,000,000	T/Deposit	7/03/2022	13/03/2025	2.03
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	4/12/2023	4/04/2025	5.32
ING Bank Australia Limited	S&P ST A1	1,000,000	1,000,000	T/Deposit	26/08/2024	28/04/2025	4.88
National Australia Bank Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	28/04/2025	5.00
Bendigo & Adelaide Bank Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	9/06/2023	9/05/2025	5.45
National Australia Bank Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	26/05/2025	5.00
Summerland Financial Services Limited t/as Summerland Bank	Unrated ST UR	250,000	250,000	T/Deposit	6/06/2024	6/06/2025	5.36
Bank of Queensland Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2025	5.50
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2025	5.35
Rabobank Australia Ltd	S&P ST A1	2,000,000	2,000,000	T/Deposit	10/07/2024	10/07/2025	5.43
Rabobank Australia Ltd	S&P A+	2,000,000	2,000,000	T/Deposit	23/08/2024	25/08/2025	4.94
National Australia Bank Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	28/08/2025	5.00
Westpac Banking Corporation Ltd	S&P AA-	3,000,000	3,000,000	T/Deposit	25/11/2022	25/11/2025	4.59
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2026	5.19
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2027	5.09
Westpac Banking Corporation Ltd	S&P AA-	5,000,000	5,000,000	T/Deposit	22/12/2023	22/12/2028	4.90
ING Bank Australia Limited	S&P A	3,000,000	3,000,000	T/Deposit	21/02/2024	21/02/2029	5.19
Total			123,746,406				
WOLLONGONG CITY COUNCIL STATEMENT OF INVESTMENT 30 August 2024							
continued							
Bond and Floating Rate Note Securities							
DIRECT INVESTMENTS							
Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Security	Purchase Date	Maturity Date	Interest / Coupon Rate
Macquarie Bank Ltd	S&P A+	2,000,000	2,009,380	FRN	12/02/2020	12/02/2025	5.21
Bendigo & Adelaide Bank Ltd	S&P A+	1,717,680	1,717,680	FRN	2/12/2020	2/12/2025	4.87
Macquarie Bank Ltd	S&P A+	6,500,000	6,565,650	FRN	11/03/2022	9/12/2025	4.84
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	2,100,000	2,096,283	FRN	24/02/2021	24/02/2026	4.80
Newcastle Greater Mutual Group Ltd	S&P BBB+	5,000,000	5,043,400	FRN	4/03/2021	4/03/2026	4.98
ANZ Banking Group Ltd	Moody's Aa2	2,500,000	2,536,675	FRN	31/03/2023	31/03/2026	5.28
Teachers Mutual Bank Ltd	Moody's Baa1	1,100,000	1,105,423	FRN	16/06/2021	16/06/2026	5.05
ANZ Banking Group Ltd	S&P AA-	2,500,000	2,538,125	FRN	11/09/2023	11/09/2026	5.11
Macquarie Bank Ltd	S&P A+	4,000,000	4,059,600	FRN	14/09/2023	14/09/2026	5.22
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	3,750,000	3,780,375	FRN	15/09/2021	15/09/2026	4.85
QPCU LTD t/a QBANK	S&P BBB-	2,000,000	2,045,820	FRN	18/09/2023	18/09/2026	6.02
Illawarra Credit Union Ltd	S&P BBB-	2,500,000	2,529,300	FRN	20/09/2023	21/09/2026	6.11
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	1,500,000	1,511,550	FRN	11/03/2022	25/01/2027	5.27
ANZ Banking Group Ltd	Moody's Aa2	3,500,000	3,539,340	FRN	12/05/2022	12/05/2027	5.34
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	3,000,000	3,034,680	FRN	24/11/2023	24/05/2027	5.45
Cooperative Rabobank U.A Australia Branch	S&P A+	2,500,000	2,546,850	FRN	19/01/2023	19/01/2028	5.64
ANZ Banking Group Ltd	Moody's Aa2	2,500,000	2,552,825	FRN	31/03/2023	31/03/2028	5.51
ANZ Banking Group Ltd	S&P AA-	2,100,000	2,137,401	FRN	11/09/2023	11/09/2028	5.29
Westpac Banking Corporation Ltd	S&P AA-	3,500,000	3,557,295	FRN	19/09/2023	19/09/2028	5.31
National Australia Bank Ltd	S&P AA-	4,000,000	4,211,360	FRN	16/11/2023	16/11/2028	5.40
Cooperative Rabobank U.A Australia Branch	S&P A+	3,000,000	3,187,740	FRN	21/11/2023	21/11/2028	5.71
Emerald Reverse Mortgage Trust	Unrated UR	332,763	266,680	MBS	17/07/2006	21/08/2051	5.73
Emerald Reverse Mortgage Trust	Unrated UR	2,000,000	1,302,520	MBS	17/07/2006	21/08/2056	5.13
Total			63,875,952				
Managed Funds & Other							
MANAGED FUNDS							
Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Purchase Date	Monthly Return (Actual)	FYTD (Actual)	
Tcorp Long Term Growth Facility Fund	N/A		4,330,112	13/06/2007	0.38%	3.24%	
Tcorp Medium Term Growth Facility Fund	N/A		5,309,359	26/10/2021	0.11%	1.98%	
Total			9,639,471				
Membership interest in Investment Body			Fair Value of Holding \$				
CivicRisk Mutual Limited	N/A		3,117,000				
TOTAL INVESTMENTS			\$ 200,378,828				
* The maturity date provided is the weighted-average life of the security. This is the average amount of time that will elapse from the date of security's issuance until each dollar is repaid based on an actuarial assessment. Assessments are carried out on a regular basis which can potentially extend the life of the investment. Current assessments anticipate an extension of life of the investment.							
This is to certify that all of the above investments have been placed in accordance with the Act, the regulations and Council's Investment Policies.							
Brian Jenkins							
RESPONSIBLE ACCOUNTING OFFICER							

WOLLONGONG CITY COUNCIL STATEMENT OF INVESTMENT 27 September 2024							
DIRECT INVESTMENTS							
Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Security	Purchase Date	Maturity Date	Interest / Coupon Rate
CBA Business Online Saver	A1+	-	43,644,421	BOS A/c	27/09/2024	27/09/2024	4.60%
CBA General Fund A/c	A1+	-	707,765	General A/c	27/09/2024	27/09/2024	4.60%
NAB General Fund A/c	A1+	-	10,257	General A/c	27/09/2024	27/09/2024	
Westpac Banking Corporation Ltd	S&P ST A1+	1,000,000	1,000,000	T/Deposit	4/12/2023	4/10/2024	5.24%
Auswide Bank Limited	Moody's ST P-2	2,000,000	2,000,000	T/Deposit	9/11/2023	8/11/2024	5.50%
Bank of Queensland Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	9/06/2023	11/11/2024	5.50%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	2/12/2021	2/12/2024	1.63%
Bank of Queensland Ltd	Moody's A3	4,000,000	4,000,000	T/Deposit	2/06/2023	2/12/2024	5.25%
Coastline Credit Union Ltd	Moody's Baa3	250,000	250,000	T/Deposit	5/06/2023	5/12/2024	5.25%
Bank of Sydney Ltd	Unrated UR	250,000	250,000	T/Deposit	11/12/2023	11/12/2024	5.46%
Bendigo & Adelaide Bank Ltd	Moody's ST P-2	3,000,000	3,000,000	T/Deposit	16/01/2024	20/12/2024	5.06%
ING Bank Australia Limited	S&P ST A1	3,000,000	3,000,000	T/Deposit	21/02/2024	21/01/2025	5.11%
Bank of Queensland Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	27/11/2023	28/01/2025	5.40%
Westpac Banking Corporation Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	23/08/2024	24/02/2025	4.91%
Westpac Banking Corporation Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	28/02/2025	4.89%
Bank of Queensland Ltd	S&P ST A2	1,000,000	1,000,000	T/Deposit	28/08/2024	28/02/2025	4.85%
Judo Bank	S&P BBB-	2,200,000	2,200,000	T/Deposit	7/03/2022	11/03/2025	2.30%
Westpac Banking Corporation Ltd	S&P AA-	5,000,000	5,000,000	T/Deposit	7/03/2022	13/03/2025	2.03%
Bank of Queensland Ltd	S&P ST A2	3,000,000	3,000,000	T/Deposit	20/09/2024	20/03/2025	5.00%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	4/12/2023	4/04/2025	5.32%
ING Bank Australia Limited	S&P ST A1	1,000,000	1,000,000	T/Deposit	26/08/2024	28/04/2025	4.88%
National Australia Bank Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	28/04/2025	5.00%
Bendigo & Adelaide Bank Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	9/06/2023	9/05/2025	5.45%
National Australia Bank Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	26/05/2025	5.00%
Sumnerland Financial Services Limited t/as Sumnerland	Unrated ST UR	250,000	250,000	T/Deposit	6/06/2024	6/06/2025	5.36%
Bank of Queensland Ltd	Moody's A3	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2025	5.50%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2025	5.35%
Rabobank Australia Ltd	S&P ST A1	2,000,000	2,000,000	T/Deposit	10/07/2024	10/07/2025	5.43%
Rabobank Australia Ltd	S&P A+	2,000,000	2,000,000	T/Deposit	23/08/2024	25/08/2025	4.94%
National Australia Bank Ltd	S&P ST A1+	2,000,000	2,000,000	T/Deposit	28/08/2024	28/08/2025	5.00%
Judo Bank	S&P ST A2	2,000,000	2,000,000	T/Deposit	17/09/2024	17/09/2025	4.60%
National Australia Bank Ltd	S&P AA-	3,000,000	3,000,000	T/Deposit	20/09/2024	22/09/2025	4.90%
Westpac Banking Corporation Ltd	S&P AA-	3,000,000	3,000,000	T/Deposit	25/11/2022	25/11/2025	4.59%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	20/09/2024	20/04/2026	4.62%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2026	5.19%
ING Bank Australia Limited	S&P A	2,000,000	2,000,000	T/Deposit	20/09/2024	20/07/2026	4.46%
Westpac Banking Corporation Ltd	S&P AA-	2,000,000	2,000,000	T/Deposit	30/06/2023	30/06/2027	5.09%
Westpac Banking Corporation Ltd	S&P AA-	5,000,000	5,000,000	T/Deposit	22/12/2023	22/12/2028	4.90%
ING Bank Australia Limited	S&P A	3,000,000	3,000,000	T/Deposit	21/02/2024	21/02/2029	5.19%
Total			122,312,444				
WOLLONGONG CITY COUNCIL STATEMENT OF INVESTMENT 27 September 2024 continued							
Bond and Floating Rate Note Securities							
DIRECT INVESTMENTS							
Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Security	Purchase Date	Maturity Date	Interest / Coupon Rate
Macquarie Bank Ltd	S&P A+	2,000,000	2,016,780	FRN	12/02/2020	12/02/2025	5.21%
Bendigo & Adelaide Bank Ltd	S&P A-	1,700,000	1,704,743	FRN	2/12/2020	2/12/2025	4.92%
Macquarie Bank Ltd	S&P A+	6,500,000	6,515,535	FRN	11/03/2022	9/12/2025	4.89%
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	2,100,000	2,104,368	FRN	24/02/2021	24/02/2026	4.80%
Newcastle Greater Mutual Group Ltd	S&P BBB+	5,000,000	5,003,400	FRN	4/03/2021	4/03/2026	5.04%
ANZ Banking Group Ltd	Moody's Aa2	2,500,000	2,547,050	FRN	31/03/2023	31/03/2026	5.28%
Teachers Mutual Bank Ltd	Moody's Baa1	1,100,000	1,097,701	FRN	16/06/2021	16/06/2026	5.10%
ANZ Banking Group Ltd	S&P AA-	2,500,000	2,516,475	FRN	11/09/2023	11/09/2026	5.18%
Macquarie Bank Ltd	S&P A+	4,000,000	4,022,760	FRN	14/09/2023	14/09/2026	5.27%
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	3,750,000	3,750,450	FRN	15/09/2021	15/09/2026	4.90%
QPCU LTD t/a Q&BANK	S&P BBB-	2,000,000	2,026,200	FRN	18/09/2023	18/09/2026	6.07%
Illawarra Credit Union Ltd	S&P BBB-	2,500,000	2,501,625	FRN	20/09/2023	21/09/2026	6.13%
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	1,500,000	1,518,315	FRN	11/03/2022	25/01/2027	5.27%
ANZ Banking Group Ltd	Moody's Aa2	3,500,000	3,553,865	FRN	12/05/2022	12/05/2027	5.34%
Suncorp Bank (Norfina Ltd) - Subsidiary of ANZ	S&P A+	3,000,000	3,048,300	FRN	24/11/2023	24/05/2027	5.45%
Cooperative Rabobank U.A Australia Branch	S&P A+	2,500,000	2,555,075	FRN	19/01/2023	19/01/2028	5.64%
ANZ Banking Group Ltd	Moody's Aa2	2,500,000	2,562,650	FRN	31/03/2023	31/03/2028	5.51%
ANZ Banking Group Ltd	S&P AA-	2,100,000	2,117,094	FRN	11/09/2023	11/09/2028	5.36%
Westpac Banking Corporation Ltd	S&P AA-	3,500,000	3,522,995	FRN	19/09/2023	19/09/2028	5.35%
National Australia Bank Ltd	S&P AA-	4,000,000	4,238,600	FRN	16/11/2023	16/11/2028	5.40%
Cooperative Rabobank U.A Australia Branch	S&P A+	3,000,000	3,197,940	FRN	21/11/2023	21/11/2028	5.71%
Emerald Reverse Mortgage Trust	Unrated UR	332,763	268,144	MBS	17/07/2006	21/08/2051	5.73%
Emerald Reverse Mortgage Trust	Unrated UR	2,000,000	1,310,400	MBS	17/07/2006	21/08/2056	5.13%
Total			63,700,465				
Managed Funds & Other							
MANAGED FUNDS							
Investment Body	Rating	Purchase Price \$	Fair Value of Holding \$	Purchase Date	Monthly Return (Actual)	FYTD (Actual)	
Tcorp Long Term Growth Facility Fund	N/A		4,384,183	13/06/2007	1.25%	4.53%	
Tcorp Medium Term Growth Facility Fund	N/A		5,348,073	26/10/2021	0.73%	2.73%	
Total			9,732,256				
Membership interest in Investment Body				Fair Value of Holding \$			
CivicRisk Mutual Limited	N/A		3,117,000				
TOTAL INVESTMENTS				\$ 198,862,164			
* The maturity date provided is the weighted-average life of the security. This is the average amount of time that will elapse from the date of security's issuance until each dollar is repaid based on an actuarial assessment. Assessments are carried out on a regular basis which can potentially extend the life of the investment. Current assessments anticipate an extension of life of the investment.							
This is to certify that all of the above investments have been placed in accordance with the Act, the regulations and Council's Investment Policies.							
Brian Jenkins							
RESPONSIBLE ACCOUNTING OFFICER							



ITEM 13

NOTICE OF MOTION - COUNCILLOR KIT DOCKER - COUNCIL SUPPORT FOR FRONTLINE HOMELESSNESS SERVICES

Councillor Kit Docker has submitted the following Notice of Motion –

“I formally move that –

- 1 A review be undertaken of council’s Protocol for Homeless People in Public Places with a view to investigate measures that could be undertaken by council to support local frontline homelessness services including, but not limited to, any ways council can support the processing of development applications.
- 2 The findings of this review be delivered to councillors via a briefing by no later than 9 December 2024.”

Background provided by Councillor Kit Docker:

The Wollongong LGA is experiencing record demand for homeless services in NSW. Figures from the Australian Bureau of Statistics show that the number of people experiencing homelessness in our region on the 2021 census night was more than double that of the national average. A more recent report by the Australian Government’s Institute of Health and Welfare, states that our city continues to see sharp increases in demand for homeless services. This report also revealed that the Wollongong LGA has the third highest number of people in the state accessing support.

ITEM 14

QUESTION WITH NOTICE - PARKING / NO STOPPING PENALTY INFRINGEMENT NOTICES

QUESTION SUBMITTED BY

Councillor Dan Hayes

QUESTION

How many fines have been issued for parking/stopping in the 'No Stopping' zones for each of the following North Wollongong intersections, over the last two years?

- Pleasant Avenue and Bode Avenue
- Bessell Avenue and Bode Avenue
- Pleasant Avenue and Blacket Street (N.B. the yellow line was installed in 2024)
- Bode Avenue and Virginia Street

ANSWER

Council resources were allocated to interrogate Council's PinForce (penalty notice/fines) database to prepare the following data (as shown in the table on the following page) in response to the Question with Notice.

Notes:

- As the question did not specify a distance from each of the nominated intersections, the data provided captures fines issued on each of the nominated streets. The reviewing officer has manually gone into each fine issued to confirm that the offence is within proximity to the intersections at each nominated street and has been able to eliminate some fines relating to bus zones etc that are away from intersections. Most of the identified intersections have no stopping signs and/or lines as control measures, therefore there is a relative level of confidence that the figures provided are accurate.
- Data does not include enforcement action undertaken by the NSW Police as this information is not freely available to Council and would require a data request to the NSW Police.

Count of Offence Code ▼				
+ 2022 + 2023 + 2024 Grand Total				
Offence Type ▼				
<input type="checkbox"/> Disobey no stopping sign	1	10	3	14
Bessell Avenue			1	1
Blacket Street		1		1
Bode Avenue	1	7	1	9
Pleasant Avenue		1		1
Virginia Street		1	1	2
<input type="checkbox"/> Stop at side of road with continuous yellow edge line	24	96	68	188
Bessell Avenue	2	14	6	22
Blacket Street			5	5
Bode Avenue	16	55	50	121
Pleasant Avenue	6	27	7	40
Grand Total	25	106	71	202