



Bayside Council
Serving Our Community

2018-2019 **ANNUAL REPORT**



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



Telephone Interpreter Services - 131 450

Τηλεφωνικές Υπηρεσίες Διερμηνέων

بخدمة الترجمة الهاتفية

電話傳譯服務處

Служба за преведување по телефон

Content

INTRODUCTION

- 4** Mayor's Message
- 5** General Manager's Message
- 6** About Bayside
- 8** About Council

PROGRESS REPORTING

- 12** Major Projects Update
- 22** Capital Expenditure for 2018-2019
- 26** Community Strategic Plan Themes
- 31** 2018-2019 Action Reporting

STATUTORY STATEMENTS

- 79** Local Government Act 1993
- 83** Local Government (General) Regulation 2005
- 102** Companion Animals Act 1998
- 103** Environmental Planning and Assessment Act 1979
- 105** Government Information (Public Access) Act 2009
- 110** Privacy and Personal Information Protection Act
- 111** Public Interest Disclosures Act 1994
- 112** Capital Expenditure Guidelines 2010
- 112** Fisheries Management Act 1994
- 113** Swimming Pools Act 1992
- 114** Carer (Recognition) Act 2010
- 115** Disability Inclusion Act 2014
- 120** Transport Corridor Outdoor Advertising and Signage Guidelines (2017) - RMS

FINANCIAL STATEMENTS

- 122** Financial Report

Mayor's Message



As the newly elected Mayor I am proud to present Bayside Council's Annual Report 2018/19 outlining our activities and expenditures.

I am proud to be part of a team of Councillors and staff who work hard to deliver quality services and facilities for our community.

This Annual Report is a testament to our commitment to the successful renewal of Bayside.

The report provides a snapshot of our projects, achievements services and initiatives. It also provides accountability on the strategic matters and gives Council an opportunity to reflect on future challenges.

I have attended many events and had the opportunity to meet with many residents. I have been overwhelmed by the support and goodwill in the community.

Trust is not something we can take for granted and I will continue working hard to ensure Council earns your trust through transparency, good governance and honesty.

Our plan to serve the community well into the future is encapsulated in Bayside 2030. I am confident this plan provides Council with solid direction as we work to achieve our vision for Bayside.

Major projects delivered during the year include the Cook Park and Ramsgate Beach upgrade, new amenities for our sports parks, upgrading Banksmeadow and Kingsgrove Town Centres and the construction of the Mutch Park Skate Park.

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

Cr Joe Awada
Mayor

General Manager's Message



I am pleased to present the 2018/19 Annual Report for Bayside Council.

Bayside is part of one of the world's leading and most desirable cities. It is a dynamic, developing area rich in heritage and commercial activity, and home to a diverse ecology.

Bayside, strategically located around Sydney Airport, is the gateway to Sydney and Australia as tourists and business people from around the world pass through Bayside providing unlimited opportunities for local industry.

This Annual Report sets out our achievements, highlights issues impacting our community and details our financial position.

Council has kept the budget in check and balances while delivering key infrastructure projects and delivering quality services.

Council also delivers an extensive calendar of community events. This is part of our strategy to provide accessible and affordable events for our diverse, multicultural community.

Highlights of the year were our well-attended school holiday activities, the Bayside Arts Festival and the popular New Year's Eve fireworks.

I believe Bayside has an exciting future ahead. I look forward to working with our new Mayor Joe Awada to ensure Council keeps delivering for residents and ratepayers.

A handwritten signature in black ink that reads "Meredith Wallace". The signature is fluid and cursive.

Meredith Wallace
General Manager

About Bayside

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

Snapshot

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

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

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



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

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

Infrastructure Assets

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



About Council

Council's Role

The Local Government Act requires Council to:

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

Our Values

VISIONARY LEADERSHIP

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

MEANINGFUL RELATIONSHIPS

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

EMPOWERED PEOPLE

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

EXCEPTIONAL SERVICE

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

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

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

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

Reporting

This report is for the period 1 July 2018 to 30 June 2019. It includes the achievements of Council in implementing the first Bayside Operational Plan as well as the statutory information required by clause 217 of the Local Government (General Election) Regulation 2005, the reporting on the complaints statistics as required under the procedure for the administration of the Model Code of Conduct and other required information.

Bayside Local Planning Panel

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

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

Councillor Activity 2018/19

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



STATE MEMBERS OF PARLIAMENT

Executive and Services



Meredith Wallace
**General
Manager**

- ▶ Executive Services
- ▶ Communications & Events
- ▶ Major Projects Delivery
- ▶ People & Organisational Culture



Michael McCabe
**Director
City Futures**

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



Debra Dawson
**Director
City Life**

- ▶ Community Capacity Building
- ▶ Recreation & Community Services
- ▶ Compliance
- ▶ Libraries & Customer Service



Michael Mamo
**Director
City Performance**

- ▶ Business Improvement & Innovation
- ▶ Finance
- ▶ Governance & Risk
- ▶ Information Technology
- ▶ Procurement



Colin Clissold
**Director
City Presentation**

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

PROGRESS REPORTING



Major Projects Update

The following projects were completed in the financial year:

- ▶ Scott Park Amenities;
- ▶ Tonbridge Reserve Amenities & Kiosk;
- ▶ Scarborough Park Amenities & Kiosk;
- ▶ Ador Avenue Synthetic Playing Field;
- ▶ Peter Depena Amenities;
- ▶ Kyeemagh Boat Ramp Amenities;
- ▶ Angelo Anestis Aquatic Centre Lighting;
- ▶ Bexley Oval Amenities & Kiosk;
- ▶ Excell Street Drainage;
- ▶ Cahill Park Masterplan Implementation;
- ▶ Cahill Seawall Construction;
- ▶ Pine Park playground renewal;
- ▶ Pine Park Masterplan Implementation;
- ▶ Rhodes Reserve; and
- ▶ Mascot Child Care Centre Outdoor Area.

Designs were completed for the following projects:

- ▶ Rockdale Park Masterplan;
- ▶ Rockdale Park water Feature;
- ▶ Rockdale Park Amenities and Playground;
- ▶ Ador Reserve Sporting Amenities;
- ▶ Syd Frost Hall and Amenities;
- ▶ Cahill Park seawall, stage 2; and
- ▶ Cahill Park Amenities/Café.



The following projects are currently underway:

- ▶ Hillsdale Child Care Centre Outdoor Area (completed in August 2019);
- ▶ Wilson's Cottage (completed in August 2019);
- ▶ Rowland Park Playground (completed in August 2019);
- ▶ Rowland Park Amenities (completed in September 2019);
- ▶ Kingsgrove Town Centre Upgrade (completed in August 2019);
- ▶ AS Tanner Reserve Amenities (under construction – anticipated completion October 2019);
- ▶ Banksmeadow Town Centre Upgrade (completed in August 2019);
- ▶ Mutch Park Skate Park (completed in September 2019); and
- ▶ Wentworth Ave / Baker Street / Page Street Intersections (design – pending RMS approval).

Pine Park (Cook Park) Masterplan Implementation, Ramsgate Beach

This project was funded through the state government Stronger Communities program. Council undertook upgrading to the section of Cook Park located at Ramsgate Beach, part of this area is also known as Pine Park.

The upgrading and embellishment works included the following:

- ▶ Removal of parking on part of the foreshore known as Carruthers Drive and conversion to a pedestrian promenade with share paths, landscaping and park furniture including amenity lighting;
- ▶ Removal of parking areas in front of the Ramsgate Life Saving Club and conversion to a space for pedestrians, cyclists, loading and drop off to improve safety;
- ▶ A separated commuter cycleway along the Grand Parade joining with the off-road cycleway in Alice Street;
- ▶ A new porous paved carpark on the Grand Parade consisting of porous pavers and including lighting;
- ▶ New park furniture including a new beach shower, picnic furniture and shelters and replacement promenade balustrade; and
- ▶ Extensive landscaping and tree planting.



Pine Park Playground Renewal, Ramsgate Beach

The existing playground had various items removed over recent years due to age and condition.

The new playground caters to a range of ages and was constructed by Council's Operational staff. It includes a circuit trike track, 2 climbing structures, 2 sets of swings, spinners and rockers and nature play as well as landscaping, park furniture including drinking fountain, a shade structure and safety fencing between the playground and carpark.



Cahill Park Masterplan and Seawall Upgrade Stage 1, Wollie Creek

In 2017 a large district playground was constructed. Council refined the Masterplan for Cahill Park and adopted the refined Masterplan on 14 March 2018. Stage 1 implementation of the Masterplan took place in 2017 / 2018 financial year and was funded through the state government Stronger Communities program. Council undertook various upgrades and embellishments within Cahill Park.

The improvement included the following works:

- ▶ Widening and reconstruction of share paths along the foreshore to cater to the heavy usage by pedestrians and cyclists. This share path forms part of the regional cycleway network;
- ▶ Construction of other pathways throughout the park along pedestrian desire lines;
- ▶ Amenity park lighting along the regional and main pathways; and
- ▶ New park furniture including BBQ areas, picnic furniture, shelters and landscaping.



STAGE 1 CAHILL PARK SEAWALL REVITALISATION

As part of the same contract but funded through the Infrastructure levy, the reconstruction and repair of the main part of the Cocks River seawall was undertaken to address flooding issues in the park and surrounding areas and to create an environmental seawall by incorporating suitable planting, including saltmarsh species, amongst the sandstone rocks. Reconstruction incorporated the construction of 2 stepped lookouts.

Rhodes Reserve upgrade, Hillsdale

The existing playground had various items removed over recent years due to age and condition. The park was generally unimproved.

A new playground was designed and constructed that caters primarily to upper primary children and includes a climbing unit, swings and spinner, a circuit bike track, park furniture including a drinking fountain and a shade structure. The playground is situated adjacent to an existing BBQ facility.

The park upgrade also includes a fitness station comprising several items of fitness equipment, an outdoor table tennis table as well as path upgrades, landscaping and tree planting. Construction was undertaken by Council's Operational Staff.



Bexley Oval Amenities and Kiosk, Bexley

A new public amenities building and kiosk have been completed at Bexley Oval.

The project has provided safe facilities for the community and includes:

- ▶ 4 new unisex toilets;
- ▶ 1 x accessible toilet with baby change;
- ▶ 1 x ambulant toilet;
- ▶ Canteen and storage area; and
- ▶ External hand wash and bubblers.



Peter Depena Amenities, Dolls Point

Council has refurbished and extended the Public Amenities at Peter Depena Reserve.

The project provides safe facilities and includes:

- ▶ 14 female toilets and 1 x ambulant toilet;
- ▶ 7 male toilets with baby change;
- ▶ Store room;
- ▶ Operational lunch room; and
- ▶ External hand wash.

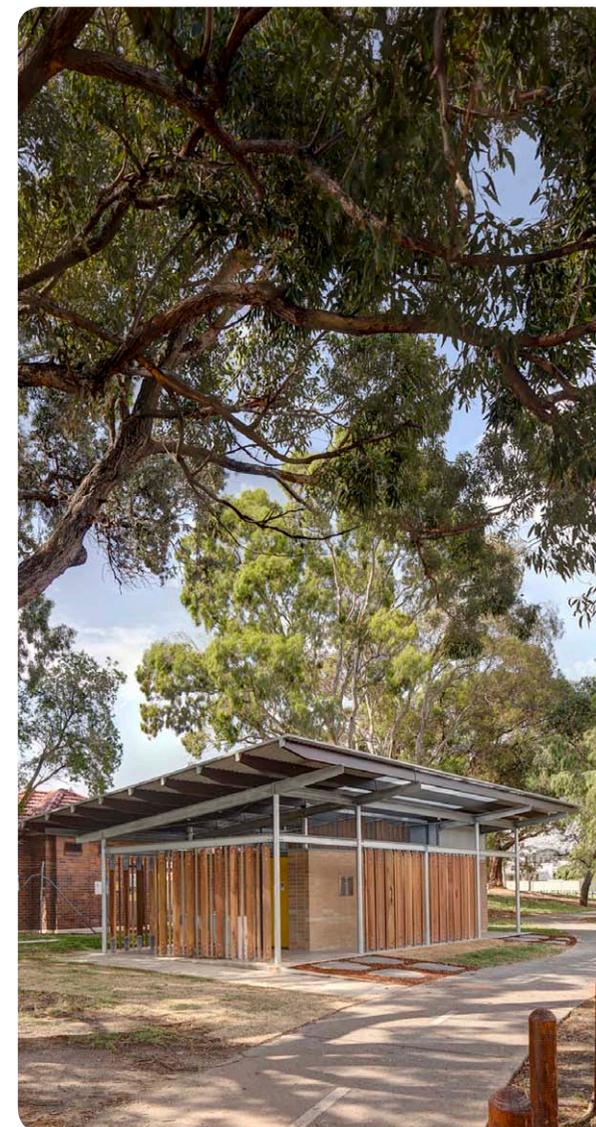
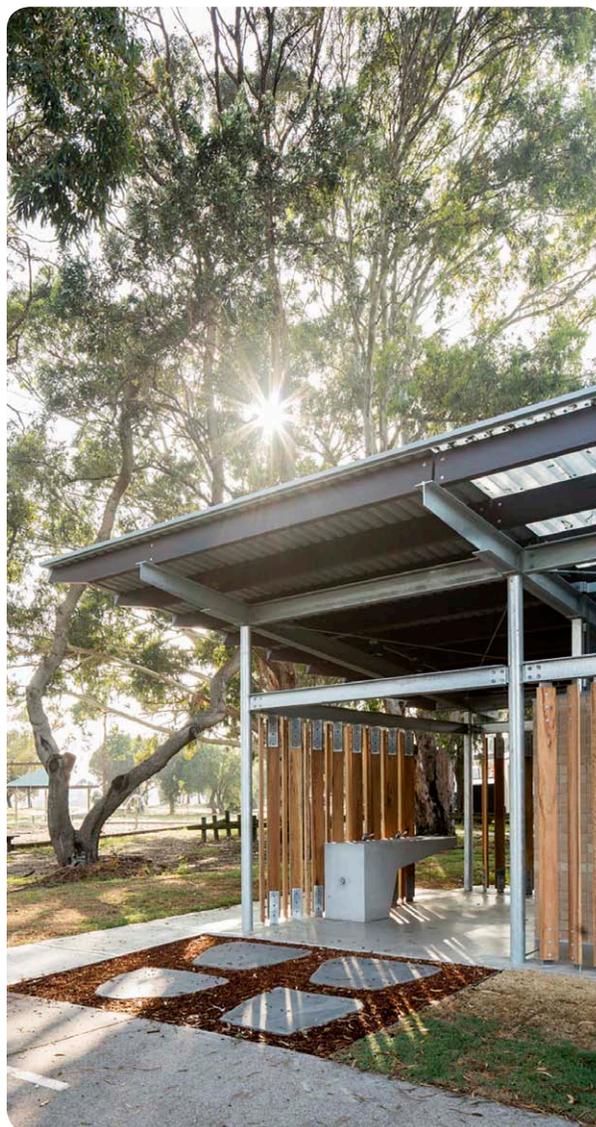


Kyeemagh Boat Ramp Amenities, Kyeemagh

Council built new Public Amenities at Kyeemagh boat ramp reserve.

The project provides safe facilities for the community and includes:

- ▶ 2 unisex toilets and 1 ambulant toilet;
- ▶ 1 accessible toilet with baby change;
- ▶ Operational lunch room;
- ▶ Store room; and
- ▶ External hand wash.



Scarborough Park Amenities (Production Ave) and Tonbridge Reserve Amenities and Kiosk

Council upgraded the amenities buildings in Scarborough Park and Tonbridge Reserve.

Two new high quality facilities were created for park users and the community which provide:

- ▶ 6 new unisex toilets;
- ▶ 1 unisex accessible toilet with baby change facilities;
- ▶ Canteen Facilities;
- ▶ Storage;
- ▶ Showers and change rooms;
- ▶ Meeting Room;
- ▶ External hand wash and bubbler; and
- ▶ Covered areas.



Ador Avenue Synthetic Playing Field, Rockdale

Council installed a synthetic field at Ador Avenue. The project provided the following facilities to the community:

- ▶ A synthetic football pitch;
- ▶ Fencing;
- ▶ Seating;
- ▶ A raised viewing area;
- ▶ Improvements to the field's storm water drainage; and
- ▶ Lighting.



Capital Expenditure for 2018-2019

High-level Capital Expenditure (\$) for 18/19 for each asset class. Based on the Office of Local Government/audit high order asset classes and finance system programs.

PROJECT PROGRAMS	\$
Asset planning and systems	\$142,184
Beaches and waterways	\$1,637,422
Building and property	\$8,966,768
IT and communications	\$20,000
Library	\$452,671
Open spaces	\$11,739,441
Plant fleet and equipment	\$7,559,665
Roads and transport	\$5,786,556
Stormwater drainage	\$538,653
Town Centres	\$1,650,635
Others	\$231,022
Total	\$38,725,017

City Projects Program Detail

1. ASSET PLANNING AND SYSTEMS

Commenced

- ▶ Brighton Le Sands (Masterplan)
- ▶ Rockdale Park Water Feature renewal
- ▶ Peter Depena Reserve Masterplan
- ▶ Asset Ancillary & Minor Works 18/19
- ▶ Botany Aquatic Centre Feasibility and Concept
- ▶ Bardwell Creek Flood Study Review
- ▶ Special Studies/Strategies
- ▶ Russell Ave - Water Sensitive Urban Design

2. BEACHES AND WATERWAYS

Completed

- ▶ Cahill Park Seawall & Levee
- ▶ Sandringham Seawall Asset Protection

Commenced

- ▶ Lady Robinson Beach Nourishment Works
- ▶ Foreshore Rehabilitation
- ▶ Botany Bay & Foreshore Beach Flood Risk Management Study

3. BUILDINGS AND PROPERTY

Completed

- ▶ Acquisition 27 Downey St Bexley
- ▶ Acquisition Guinea St Kogarah
- ▶ Peter Depena Reserve Toilets
- ▶ Scarborough Park Amenities - Production Ave
- ▶ Wilson's Cottage Heritage Item
- ▶ Upgrade to Waste Avoidance Area Bexley Depot
- ▶ Bryant St Acquisition (Churches of Christ)
- ▶ Bexley Oval Toilets and Kiosk
- ▶ Kyeemagh Boat Ramp Reserve Amenities
- ▶ Jellicoe Park Amenities
- ▶ Arncliffe Preschool Construction
- ▶ Market Street car Park Fire Safety Upgrade
- ▶ Botany Works Depot – structures rehab
- ▶ Mascot Child Care Centre Outdoor Renewal
- ▶ Rockdale Day Care HVAC rehab
- ▶ Energy saving actions west - community buildings 18/19
- ▶ Bexley Community Centre A/C replacement
- ▶ Cahill Park Amenities (opp Brodie Spark Dr) Demolition

- ▶ Ador Precinct Redevelopment
- ▶ Ramsgate Senior Citizens Kitchen rehab
- ▶ Lydham Hall fence replacement
- ▶ Coronation Hall Arncliffe Rehabilitation
- ▶ Kyeemagh RSL - Redevelopment

Commenced

- ▶ Rowland Park Amenities
- ▶ AS Tanner Reserve Amenities Renewal
- ▶ Ador Reserve Amenities Renewal
- ▶ Cahill Park Amenities / Café Design and Construct
- ▶ Building Rehabilitation Program
- ▶ Syd Frost Building
- ▶ Rockdale Park Amenities renewal
- ▶ Scott Park Toilet Block
- ▶ Bayside East RCD Implementation 18/19
- ▶ Arncliffe Youth Centre
- ▶ Mascot Administration Building Rehabilitation
- ▶ Lydham Hall Heritage Buildings Condition Assessment
- ▶ Botany Town Hall Restoration Feasibility Study
- ▶ Citywide High Priority Asbestos Actions Program

- ▶ Building Modifications
- ▶ Citywide Essential Fire Safety Upgrades 18/19
- ▶ Water saving actions west - community program 18/19
- ▶ Botany Town Hall Roof Replacement
- ▶ Hillsdale Accommodation
- ▶ Former Botany Council-Property Projects
- ▶ Council Building Rehab
- ▶ Booralee Park – construction of new amenities block

4. LIBRARY RESOURCES

Completed

- ▶ Purchase Library Books

5. OPEN SPACES

Completed

- ▶ Ador Reserve Sport Field Renovation
- ▶ Ador Reserve Sport Field Lighting
- ▶ Lever Street Reserve
- ▶ Rhodes Reserve Embellishment and Play
- ▶ Street Tree Planting Program
- ▶ Cook Park (Pine) Replacement Playground

- ▶ Bexley Aquatic Centre Outdoor Pool Lighting
- ▶ Barton Park Sportfield Lighting
- ▶ Gardiner Park Sport Field Renovation
- ▶ Eastlakes Reserve Masterplan Implementation

Commenced

- ▶ Pine Park Masterplan Implementation
- ▶ Cahill Park Masterplan Implementation
- ▶ Mutch Park Skate Park
- ▶ Hillsdale Playground Assessment and Design
- ▶ Florence Street cycleway diversion
- ▶ Cook Pk Cycleway Lena - Sanoni
- ▶ Cook Park Kyeemagh Off-leash Dog Exercise
- ▶ Yamba Woorra Reserve Playground
- ▶ Kingsgrove Ave Reserve Playground
- ▶ Rowland Park (Playground)
- ▶ Playground and Park Rehabilitation
- ▶ Playground - Shaw Street Reserve
- ▶ Sir Joseph Banks Rehab - Planning
- ▶ Sir Joseph Banks Park - Bush Regen & High Priority Weed Ctl
- ▶ Charles Daly Reserve playground upgrade

- ▶ Playground - Rockdale Park
- ▶ Standfield Park Shade Sail
- ▶ Central Scarborough Park Rehabilitation - Biodiversity Prog
- ▶ Playground - Shade Structures
- ▶ Tonbridge Reserve - Existing Irrigation System
- ▶ Gardiner Park Synthetic Playing Field
- ▶ Hawthorne Street Rehabilitation - Biodiversity Program
- ▶ Biodiversity Strategy
- ▶ Bardwell Valley Water Quality
- ▶ Stotts Reserve Bushland & Creekline Rehabilitation
- ▶ Gardiner Park Embellishment
- ▶ Lady Robinson's Beach - Dune Embellishment
- ▶ Northern Wetlands Corridor Rehabilitation of EEC's & Theatre
- ▶ Cycleway - Wentworth Ave ML2 Bay to Banks
- ▶ Chapel St Playground Renewal
- ▶ Cycleway - Page Street ML3 Wentworth to Cowper
- ▶ Fry's Reserve Bushland & Creekline Rehabilitation
- ▶ Bicentennial Park Rehabilitation -

Biodiversity Program

- ▶ Bardwell Valley Cliff Stabilisation
- ▶ BadoBerong Creek
- ▶ Binnamitalong Gardens Bush Regeneration
- ▶ Active Parks Projects
- ▶ Playspace Renewal - Grace Campbell Reserve
- ▶ Playground - Arthur Park
- ▶ Playspace Renewal - Studdert Reserve
- ▶ ScarboroughPk Irrigation & Drainage
- ▶ Playspace Renewal - Moorefield Reserve
- ▶ Coolibah Reserve
- ▶ Bushland - Sir Joseph Banks Park

6. PLANT, FLEET AND EQUIPMENT

Completed

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

7. ROADS AND TRANSPORT

Completed

- ▶ Local Roads Resurfacing program 18/19
- ▶ Pavement Rehab/Resheet
- ▶ Regional Roads Resurfacing program 18/19
- ▶ SSROC Lighting The Way Project
- ▶ Regional Roads Block Grants
- ▶ Wentworth Ave / Baker Page St inters
- ▶ Heffron Road Raised Crossing
- ▶ Maloney St Pedestrian Crossing
- ▶ Hollingshed St Roundabout
- ▶ Oneway Circuit WolliCreek
- ▶ New Footpath Construction 18/19
- ▶ Wolli Creek-Road and Frontage Works
- ▶ Brighton Le Sands Parking Solution-EOI
- ▶ Kerb and Gutter Renewal 18/19
- ▶ Carpark Improvements
- ▶ Swinbourne St Retaining Wall Rehabilitation
- ▶ Cook Park (Banks St) Carpark Rehabilitation
- ▶ Shaw St Traffic Management
- ▶ Kingsgrove Ave Traffic Management
- ▶ King St Pedestrian Crossing
- ▶ Wollongong Rd Traffic Island
- ▶ Veron Rd Retaining Wall Rehabilitation



- ▶ Kingsland Rd South Traffic Management
- ▶ Ped Access & Mobile Plan Upgrade
- ▶ Pedestrian Access & Mobility Program 18/19
- ▶ Bridge Pier & Structure Rehab

Commenced

- ▶ Galloway Street - Mascot frontage works
- ▶ Short St Pedestrian Crossing
- ▶ Ramsgate Rd Pedestrian Crossing
- ▶ Harrow Rd Traffic management
- ▶ Ermington St Retaining Wall Rehabilitation
- ▶ Kingsland Rd Retaining Wall Rehabilitation

8. STORMWATER DRAINAGE

Completed

- ▶ Excell St Drainage

Commenced

- ▶ Synthetic - Arncliffe Prk drainage up
- ▶ Water Quality - Bardwell Creek
- ▶ New & Major Update of Drainage
- ▶ Gibbes Street and Cameron Street, Drainage Improvement

9. TOWN CENTRES

Completed

- ▶ Banksmeadow Town Centre Rehab

Commenced

- ▶ Town Centre Improvement - Kingsgrove Town Centre
- ▶ Bayside Rebranding Implementation
- ▶ Town Centres - Arncliffe, Banksia, Priority Precinct
- ▶ Swinbourne Street - Planning and des
- ▶ Ramsgate Beach Town Centre - Wayfinding Signage
- ▶ Street Furniture Rehab
- ▶ Ramsgate Beach TC Improvement

Community Strategic Plan Themes

Theme One

In 2030 Bayside we will be a vibrant place

- ▶ Branded gateway signage and new suburb signing being installed across the local government area.
- ▶ Park landscaping and seawall improvement works at Cahill Park and Pine Park substantially completed and opened to public before Christmas.
- ▶ Improve the foreshore parks at Cahill Park and Pine Park Project completed.
- ▶ April Arts Festival delivered 25 different events.
- ▶ Contributed to and or coordinated the following community safety forums: Let's Talk Youth Safety, Water Safety and Crime Prevention Week information session at Rockdale in conjunction with NSW Police.
- ▶ Council received a \$2.5 million grant from the NSW government for LEP/DCP review to prepare background studies, undertake community engagement and develop new planning controls.
- ▶ Community engagement for the Local Strategic Planning Statement commenced.
- ▶ Council made submissions on F6 Project and participated in Stakeholder Group meetings.
- ▶ Arncliffe and Banksia Precinct planning controls completed.
- ▶ Sporting fields and facilities have been mapped and updated on Council's Website.
- ▶ 456 school parking patrols required with 892 completed.



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

- ▶ 2018/19 Community Grants program was successfully implemented.
- ▶ Deliver of home shopping service for aged and people with disability was delivered.
- ▶ 4 community play sessions have been conducted - August 2018, November 2018 twice and March 2019.
- ▶ Youth attendance at Bayside drop-in and school holiday programs continues to increase. School holiday program activities are typically at capacity and with a wait list.
- ▶ Local History and Museum Services has delivered multiple events and exhibitions including Rockdale Opera Company's 70th Anniversary at Rockdale and Mascot, 'What's your story?' at the George Hanna Memorial Museum.
- ▶ Collaborated with the Botany History Trust on multiple events including a plaque unveiling to commemorate the Battle of Beersheba and two Armistice Day events.
- ▶ Youth attendance at Bayside drop-in and school holiday programs continues to increase.
- ▶ Talking Bayside has a membership to 300 people.
- ▶ The annual Ron Rathbone Local History Prize attracted 29 entrants.
- ▶ Home Library Service delivers to 110 housebound residents and visit 14 nursing homes. A further 4 nursing homes in the Bexley area have been added to the Service.
- ▶ Council held two pop up libraries, one at Eastlakes to celebrate South Eastern Community Connect's 40th Anniversary and one at the Mascot Memorial Park Christmas Markets and Carols.
- ▶ Bayside Council Volunteer Policy has been approved.



Theme Three

In 2030 Bayside will be green, leafy and sustainable

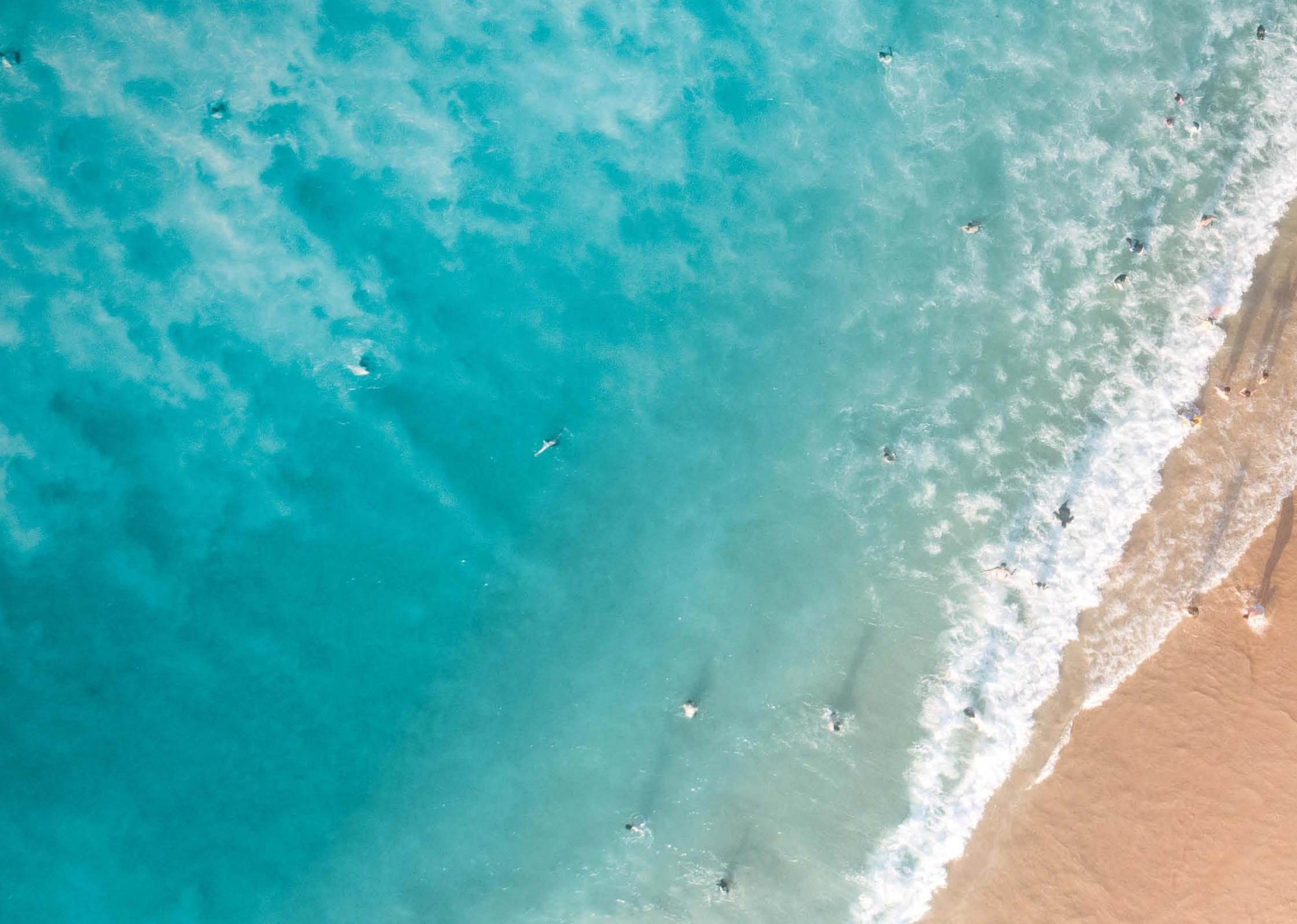
- ▶ Council's recycling calendars, clean up dates and Waste Services App information were delivered to Bayside residents.
- ▶ Council's Waste Services App was awarded Highly Commended in the Sustainable Projects Award category of the Keep Australia Beautiful NSW Sustainable Cities Awards.
- ▶ Council was awarded Winner of the Circular Economy category of the Keep Australia Beautiful NSW Sustainable Cities Awards for the creation of Bayside Council's WARR Strategy 2030.
- ▶ Council consulted, designed, and introduced a new Waste Avoidance and Resource Recovery (WARR) Strategy 2030.
- ▶ Over \$2M of new fleet vehicles were delivered by December 2018, to support the delivery of waste services.
- ▶ Council conducted a range of community environmental workshops and events including National Tree Day, wetland talks, energy efficiency workshop as well as working with large businesses with planting events and continuing Council's Bushcare program.
- ▶ High level review of stormwater drainage related to the revised Bayside West Precinct area completed.
- ▶ Floodplain Risk Management Committee established; quarterly meetings held.



Theme Four In 2030 Bayside will be a prosperous community

- ▶ At the NSW Local Government Conference, the Mayor and Councillors successfully raised the motion of foreshore erosion along Botany Bay, securing funding.
- ▶ 8 students have commenced and been inducted into Council's workforce.
- ▶ Council delivered 4 workshops with BEC on Women Returning to Work, Partnered with IESMI to provide information to residents in employment, estimated 150 people attended.
- ▶ An Employment and Economic Development Background Paper was completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement.
- ▶ The key focus in 'Providing excellence in customer service across Bayside Council community touch points' was the implementation of a new contact centre solution.
- ▶ Bayside Council and the Sydney Airport Corporation Limited signed a new Memorandum of Understanding for a Community and Environmental Projects Reserve Fund with a \$1 million contribution from SACL plus future annual allocations by Council.
- ▶ Bayside Council and the Sydney Airport Corporation Limited signed a Deed of Agreement clarifying the way rate equivalent payments for the Airport site will be calculated and paid for resulting in increased revenue for the Council.
- ▶ Bayside Council and two other Councils were successful in a Court of Appeal proceedings setting a new precedent for local government to assist with the statutory interpretation of residential rate categorisation.





2018-2019 Action Reporting

This section reports details the progress of the 2018-2019 Delivery Program and Operational Plan that are a part of Council's Integrated Planning and Reporting framework. This Delivery Program shows our response to the community's long-term goals, identified through community engagement and documented in the Community Strategic Plan. It is a commitment to our community from the elected Council and identifies the actions our organisation will take to work towards that commitment.

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

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

The 2018-2021 Delivery Program is designed as the single point of reference for activities undertaken throughout the organisation for the three years 2018-2021.

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

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

All plans, projects, activities, funding and resource allocations are directly linked to the Delivery Program. The Council's one-year Operational Plan for 2018-2019 sits within the Delivery Program. It spells out the actions and projects that will be undertaken by the Council in 2018-2019 towards achieving the commitments made in the 2018-2021 Delivery Program.

Action Status

■ Green = Completed ■ Red = Delayed



THEME ONE

In 2030 Bayside will be a vibrant place

MY PLACE WILL BE SPECIAL TO ME

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Gateway sites are welcoming and attractive	Advocate to Roads & Maritime Services (RMS) to improve appearance and maintenance of major gateway sites on RMS roads	Advocacy letter with Mayoral Minute sent to Minister for Road, Maritime and Freight	Letter sent. New signage in place and maintenance agreement timeframes being met. Continued advocacy by Council with Roads & Maritime Services (RMS).	Green
Gateway sites are welcoming and attractive	Improve the foreshore parks at Cahill Park and Pine Park	Program complete	Project completed.	Green
Gateway sites are welcoming and attractive	Improve traffic flow at Wentworth Avenue; Page Street and Baker Street intersections	Implement approved programs	80% design has been submitted to RMS for approval. This approval is pending. Additional funding is being sought.	Red
Roads rates and rubbish are not forgotten	Deliver an efficient street sweeping program across the Bayside Local Government area	Mechanical street sweeping twice per month for all streets within the LGA	Street sweepers have met the guarantee of service sweeping every street within the LGA at least twice a month and collected 2,424t of debris from our streets and gutters throughout the year.	Green
Roads rates and rubbish are not forgotten	Provide an effective cleaning program of town centres	Public Domain cleaning program improved with increased resources	Council utilised new state-of-the-art plant and equipment including a ride-on footpath scrubber, high pressure water cleaning system and a mechanical footpath sweeper. This has led to an expansive and more productive Town Centre cleaning program. Routine cleaning programs have been effectively conducted.	Green



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Roads rates and rubbish are not forgotten	Undertake litter campaigns and enforcement	Litter management and enforcement undertaken, and strategies implemented	<p>An additional 30,000L of temporary mobile bin capacity was introduced to the beachfront area in the warmer season to deal with increased waste generation. An additional 6,300L of fixed bin infrastructure and litter prevention signage was implemented throughout Cook Park & on the 8km beach in February 2019.</p> <p>An upgrade of all community public place waste bins was rolled out for the Mascot Station Precinct, including the installation of larger custom made stainless steel bin enclosures and an increase in fixed bin capacity of over 2,500L to the entire precinct. This will assist with bin accessibility, bin overflow issues, less heavy vehicle collections and a cleaner City.</p>	Green
Traffic and parking issues are a thing of the past	Enforce NSW Road Rules School Parking Patrol Program	Minimum annual target of 456 school patrols conducted	456 patrols required with 892 Completed. Target exceeded.	Green
Traffic and parking issues are a thing of the past	Harmonise Permit Parking policy	Outcomes of consultation reported	Fees and charges harmonised. Harmonised permit process implemented. Policy under review.	Red
Traffic and parking issues are a thing of the past	Implement priority short term actions from Brighton Le Sands Parking Strategy	Implementation commenced	Proposals submitted to Brighton Le Sands Working Party and Bayside Traffic Committee for consideration. Endorsed projects implemented in the The Boulevard and Princess Street. Angle parking to be implemented in Hercules Road.	Green

OUR PLACES ARE ACCESSIBLE TO ALL

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Assets meet community expectations	Administer Council's Graffiti Removal Program in accordance with Council's policy	Graffiti removed in accordance to Service Standard	Graffiti removal program continues to be delivered in accordance with the safety levy collected on the west side of Bayside, wherein 100% graffiti is removed within the required 72 hour response period.	Green
Assets meet community expectations	Assess site conditions at Botany Golf Course to inform future recreation uses and environmental management	Site assessment complete	Desktop review of Botany Golf Course site conditions has commenced. The Bayside Social Infrastructure Strategy is also being progressed and will assist Council and the community in decision making for this asset in the future.	Red
Assets meet community expectations	Audit and monitor existing lease, seasonal permits and licenses for sporting facilities and open space	Harmonised and accessible database	All applications have been processed seasonally. Meetings with Associations to increase participation for residents in the LGA. Sporting fields across the LGA are generally at capacity in winter and summer utilisation is increasing with maximum use at many grounds.	Green
Assets meet community expectations	Deliver Parks and Open Space bookings through effective systems and procedures	Improvements actioned	Processes and procedures have been reviewed and documented. All forms have been reviewed and simplified. Improved software has been investigated.	Green
Assets meet community expectations	Deliver Sport and Recreation services to the Community through Council's Aquatic Centres, Golf Courses, Tennis and Squash Courts and other facilities	Service review conducted with recommendations for improvements	All Sport and Recreation services continue to be offered to the public. The review of Golf Courses continues. Botany Pool services are currently under review. Botany Pool along with the Golf Courses review are due be completed in 2020/21.	Red
Assets meet community expectations	Deliver the Botany Aquatic Centre upgrade feasibility and concept design	In Capital Works Program	Council undertook community consultation, prepared background paper to inform redevelopment options and reviewed potential funding sources.	Green

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Assets meet community expectations	Design and document access improvements to Botany Town Hall including a lift	Tender documentation complete	This project has been put on hold pending the completion of the Conservation Management Plan and the Social Infrastructure Strategy. This project will be listed in the 2019/20 Capital Works Program.	
Assets meet community expectations	Develop and maintain key partnerships to improve community safety	Partnerships maintained	Attended all relevant interagencies and Police Area Command meetings including domestic violence, Liquor Accord, St George Police Area Command. Liaison with Police occurs with hot spots and across major issues such as Domestic Violence and water safety.	
Assets meet community expectations	Ensure Council's properties and facilities are fit for purpose and meet statutory requirements	All programmed maintenance work completed	Council's Properties and Facilities have been well maintained meeting all statutory compliance requirements. This ensured all properties and facilities are fit for purpose.	
Assets meet community expectations	Harmonise processes for asset condition monitoring	New process drafted	Asset condition and asset performance rating templates developed and deployed for assessments of various asset categories including buildings, playgrounds, fitness equipment and recreation assets.	
Assets meet community expectations	Implement Fire Safety Awareness and Action Program including the property database for Annual Fire Safety Statements	Plan operational	Database integration of all Annual Fire Safety Certificates issued on properties within the LGA have now found on one system has been completed. As a result of the State Government requesting Council to have a stronger focus on investigating buildings with Aluminum Composite Panel and undertake relevant action if required meant a delay in delivering a final Fire Safety Awareness and Action Program, how the draft has been complete.	
Assets meet community expectations	Improve real estate portfolio through strategic management & actioning priorities	Portfolio priorities actioned	Work is on track and continuing to improve the real estate portfolio by managing expiries and debt management, being stage 1.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Assets meet community expectations	Investigate grants and funding opportunities to enhance Sport and Recreation facilities within Bayside LGA	Grant applications submitted	Sporting Clubs were encouraged and supported to apply for Grants as they became available.	
Assets meet community expectations	Review Community Services and Facilities to inform asset management	Review complete and recommendations identified	Council developed the scope for the Social Infrastructure Strategy, developed a working group and engaged consultants. A Social Infrastructure discussion paper was then completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. Preparation of the Social Infrastructure Strategy (which includes community facilities) is on track to meet the project milestones, with a strategy due in October 2019 to inform the Bayside LEP and DCP.	
Assets meet community expectations	Work with Department of Education (DoE) to explore opportunities for shared use of facilities	Identify priority areas and facilities for shared use	Opportunities have been identified. Access to Department of Education facilities needs to be considered through a cost benefit analysis. This analysis needs to occur on a case by case basis.	
Bayside provides safe and engaging spaces	Bayside West (Arncliffe, Banksia) Strategic Infrastructure planning active transport routes and intersection upgrades	Investigations and planning commenced	Council has taken into consideration the Arncliffe and Banksia Green Plan and other strategic transport plans to inform long term infrastructure planning including the preparation of the Draft Arncliffe and Banksia Development Contributions Plan	
Bayside provides safe and engaging spaces	Comply with Council's obligations under the Development Agreement to progress the construction of the Arncliffe Youth Centre	Construction commenced	Council has complied with the requirements of the Development Agreement.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Bayside provides safe and engaging spaces	Coordinate the anti-hooning task force	Task force established	<p>The Taskforce held an inaugural meeting on 29 May 2018 which was jointly hosted by Bayside Council and the NSW Police. Attendees included all emergency agencies.</p> <p>At the meeting, a brainstorming session was undertaken where the following measures were suggested:</p> <ul style="list-style-type: none"> • Speed / red light camera at the intersection of Bay Street and General Holmes Drive; • Signage - clear messaging on walkway overpass 'be considerate'; and • Extending participation and awareness of the local Area Command's Community Precinct Committees. <p>Following the scheduled agenda items, there was general agreement that regular meetings were not necessary and that the Brighton Le Sands Working Group or the Bayside Traffic Committee were the appropriate forums to discuss any further action required to deter hoons. This was further confirmed to Council via Council Meeting 8 May 2019 - agenda item 8.11.</p>	
Bayside provides safe and engaging spaces	Develop a Bayside Housing Strategy including Affordable Housing strategies	Draft completed	<p>Council developed the scope for the Housing Strategy, developed a working group and engaged consultants. A Housing Strategy Discussion paper was completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. An initial draft Housing Strategy has been developed and Council has commenced background work on a Bayside Affordable Housing Policy which will be finalised once the Housing Strategy is complete.</p>	
Bayside provides safe and engaging spaces	Review and expand the Summer Rangers Program in Cook Park in partnership with Waste and Cleansing	Revised program successfully completed December 2018 to April 5 2019	<p>Program extended from 12 weeks to 26 weeks with 23 dedicated shifts performed by Regulations staff specifically on the beachfront from Kyeemagh to Dolls Point through Cook Park.(weather Permitting) Over 2000 'Don't be a Tossler' litter bags supplied to patrons by patrols.</p>	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Bayside provides safe and engaging spaces	Review open space in Wollie Creek and develop a strategy	Draft action plan reported	A review of the open space requirements in Wollie Creek was completed and will be reported to Council in relation to the Wollie Creek Town Park in September 2019.	
Bayside provides safe and engaging spaces	Review Parks Plan of Management and Master Plan - Fisherman's Club and Muddy Creek environs	Acquire land	The Development Application for the demolition of the Fisherman's Club building is currently being assessed. The Muddy Creek Master Planning process has commenced, with a lead consultant appointed and community engagement underway. The current timeline for the finalisation of the Muddy Creek Masterplan is Q2 of 19/20. The finalised Master Plan will inform the revised Plan of Management for the Area.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Deliver maintenance to Council's civil assets being Roads, Drainage and footpaths	Program and conduct maintenance as per agreed targets	Council's roads drains and footpaths were maintained to agreed service levels - Council attended to 1,785 customer requests including 298 for storm water drainage, 336 potholes, 55 kerb maintenance requests, 619 for footpath maintenance, 335 for street sweeping with 142 inspections throughout the year. Council has proactively repaired 203 footpath defects, 21 kerb and gutter defects and 52 potholes during the 2018/19 year.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Deliver Sporting facilities and bookings Policy to ensure community focused sports and recreation services	Policy implemented and reviewed annually in line with community expectations	Draft allocation Policy has been developed and is designed to support community participation. This is ready to go to the October Sport and Recreation Committee meeting.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Enforce the Companion Animal Act	100% of reported Dog Attacks recorded on Office of Local Government (OLG) Companion Animals Register (CAR)	A total of 66 reports of Dog Attacks reported to Council for the financial year and entered on the Register within 72 hours. A further 7 reports were made to Police with action being taken by them as the investigating body.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Ensure all passive and recreational parks and associated infrastructure is well maintained and fit for purpose	All scheduled work completed year to date	Passive and recreational parks are well maintained and fit for purpose, Maintenance Mowing Programs have been delivered on weekly/fortnightly and monthly programs to provide fit for purpose Parks and Open Space. Associated infrastructure, landscaping, gardens, trees have been maintained within schedules. Park furniture is actively managed through property maintenance.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Implement the Disability Action Inclusion Plan	100% of identified actions implemented	Internal working group has met throughout the year and priority actions have been implemented. To be reported through the Office of Local Government by October 2019.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Manage Parks, Recreation and Open Space bookings through online booking system	Booking System implemented	Decision on the preferred system was delayed. Implementation will occur once system is fully developed. Some preparatory work has been conducted.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Prepare Bayside Open Space and Recreation Strategy	Consultation engaged and draft complete	Council developed the scope for the Social Infrastructure Strategy, developed a working group and engaged consultants. A Social Infrastructure discussion paper, paper was then completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. Preparation of the Social Infrastructure Strategy (which includes open space and recreation) is on track to meet the project milestones, with a strategy due in October 2019 to inform the Bayside LEP and DCP.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Undertake background design and documentation for a synthetic playing field at Gardiner Park	DA Approved	Concept design completed with the project handed to the Major Projects Delivery Unit for delivery.	
Open space is accessible and provides a range of active and passive recreation opportunities to match our growing community	Undertake background design and documentation for a synthetic playing field, lighting upgrades and stormwater upgrades in Arncliffe Park	DA approved	Detailed design complete, construction tendered in July 2019.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
People who need it can access affordable housing	Advocate for the strengthening of NSW Government policy to facilitate affordable housing across NSW	Attend quarterly meetings with key advocacy groups including SSROC as well as ongoing discussions with State Government agencies and Eastern City District Councils	Attended and participated in SSROC meetings, Shelter NSW affordable housing discussions and LEP Review Technical Working Groups as well as submitted Council submission in support of amendments to SEPP 70 (Affordable Housing) to facilitate Affordable Housing Contribution Schemes across Sydney. Council is preparing the Bayside Housing Strategy to better understand housing diversity across the LGA.	Green
People who need it can access affordable housing	Develop a Community Housing Provider governance framework	Governance framework adopted & implemented	Preliminary background research has been undertaken to inform Council governance arrangements.	Red
SMART cities - making life better through smart use of technologies	Build and launch a Bayside Council App to enable easier requests, connection and communication with our customers	App in operation	Application integration capacity has been established to provide connectivity with internal systems for external facing Applications.	Green
SMART cities - making life better through smart use of technologies	Deploy mobile CCTV cameras in accordance with Council's CCTV Camera Management Protocol, in response to identified illegal dumping hotspots, reports of anti-social behaviours and requests from police	Internal CCTV Committee meet quarterly 100% CCTV cameras deployed within 5 working days	Internal CCTV Committee meets quarterly and 100% CCTV mobile cameras deployed within 5 working days as required.	Green
SMART cities - making life better through smart use of technologies	Explore opportunities to use technology to provide better outcome for the community	SMART City Technology Framework drafted	Business Improvement and Innovation unit has been formed to assist Council in adopting technology that assists community goals.	Green



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
SMART cities – making life better through smart use of technologies	Investigate ways to integrate smart building technology to improve management of public buildings to improve operational efficiency, reduce energy costs and improve security	Feasibility report completed	Electronic locking systems implemented with new buildings and WiFi access at major facilities. Smart cities to be considered as part of a future community strategic plan as technology becomes more reliable and robust for public networks.	
We welcome tourists to our city	Rebranding of Bayside signage	Commence implementation	Target achieved and exceeded. A suite of 102 large park signs completed. 4 new entry signs completed.	
We welcome tourists to our city	Short term use strategy for Mascot Administration Building and Coronation Hall	Occupation of site implemented	During the 2018/2019 the short-term use strategy for the Mascot Administration Building and Coronation Hall was developed and endorsed by Council. This strategy centered on the leasing the subject buildings and to date Council has a tenancy for the Coronation Hall Building and have secured offers for the Administration Building.	



OUR PLACES ARE PEOPLE FOCUSED

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Local areas are activated with cafes, restaurants and cultural events	Conduct food shop inspections	100% number of proactive and reactive inspection of food premises conducted	100% of all programmed retail food premises were inspected. This is a total of 835 food premises.	
Local areas are activated with cafes, restaurants and cultural events	Deliver an inclusive Bayside Council Events Program which adds value to our community and City, activates public spaces and invigorates town centres	Delivered in accordance with approved program	The current yearly program is on track. All events have been held in accordance with Council's resolution. Highlights have included the NYE Fireworks, Lunar New Year, Seniors Garden Party, Anzac Day Dawn Service. Plans are in hand for Bayside's Spring Fair and Bayside's Food and Wine Festival.	
Local areas are activated with cafes, restaurants and cultural events	Deliver Bayside Arts Festival including Sculptures @ Bayside, the Visual Arts prize and photography competition	Deliver 25 participatory community art events across the LGA	Arts Festival delivered with all events oversubscribed. The Festival featured 31 sculptures and participation estimated at 10, 000 people.	
Local areas are activated with cafes, restaurants and cultural events	Engage with the local arts community through the Georges River and Bayside (GRAB) Arts and Cultural Forum	Co-deliver 4 events Engage with over 100 artists over the year	Successful visual arts GRaB forum held during the Bayside Arts Festival May 2019.	
Local areas are activated with cafes, restaurants and cultural events	Identify opportunities for public art through development applications and place-based planning and ensure that they comply with Council's Public Art policy	4 public art projects delivered	Place based public art was delivered through Sculptures of Bayside and the acquisition of the Hippo. Two public art pieces were delivered through private development and one art exhibition staged in Rockdale library exhibiting a local artist's work.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Local areas are activated with cafes, restaurants and cultural events	Implement Bayside Council Community Safety Plan, with a focus on external partnerships, addressing community perceptions of safety	6 Community Safety Forums conducted	6 safety sessions delivered across the year.	
Local areas are activated with cafes, restaurants and cultural events	Partner with community organisations to deliver a wide range of community events including Seniors Month and Youth Week activities	Deliver a 5% increase in participation year on year Deliver an 80% participant satisfaction score	Seniors Week, Youth Week, NAIDOC, Harmony Day and Bayside Arts Festival were delivered in partnership a range of community organisations.	
Local areas are activated with cafes, restaurants and cultural events	Support and celebrate our culturally diverse community through community led local and place-based initiatives	Support community led local and place-based initiatives	Partnership with TAFE to train local CALD community members in order to successfully undertake community events. Commenced Coffee with Council Project at two sites in Eastlakes.	
My community and Council work in partnership to deliver better local outcomes	Consolidate Bayside planning environment through development of new Planning Controls - Local Environmental Plan (LEP) and Development Control Plan (DCP)	Background studies complete	Council has engaged consultants to prepare technical studies across a range of issues including Housing, Heritage and Transport. In developing these technical studies background discussion papers were prepared and were subject to extensive stakeholder engagement. These discussion papers and community input were used to help develop the Bayside Local Strategic Planning Statement. The Technical Studies will guide the development of the Bayside Local Environmental Plan and Development Control Plan. Council has met the necessary timeframes in 18/19.	
My community and Council work in partnership to deliver better local outcomes	Develop a Bayside Council Voluntary Planning Agreement Policy	Voluntary Planning Agreement Policy completed	Draft Policy being reviewed by Council staff prior to reporting to Council.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
My community and Council work in partnership to deliver better local outcomes	Develop a Bayside s.7.11 Development Contributions Plan to consolidate Rockdale and Botany Bay Plans	Demographics study to inform new plan complete	Council is preparing background work including the Bayside Housing Strategy and the Social Infrastructure Strategy to inform the preparation of the Bayside Development Contributions Plan in 2020.	
My community and Council work in partnership to deliver better local outcomes	Develop a Local Strategic Planning Statement	Draft Local Strategic Planning statement completed	Council has prepared a draft Local Strategic Planning Statement following the completion of discussion papers and community consultation, to be considered at the August 2019 Council meeting.	
My community and Council work in partnership to deliver better local outcomes	Develop the Arncliffe - Banksia s.7.11 Development Contributions Plan	Plan drafted	Draft work schedule is with quantity surveyor for pricing works items. Next stage is review by Strategic Asset Committee.	
My community and Council work in partnership to deliver better local outcomes	Plan for and advocate to minimise the impact of the proposed F6 / WestConnex	Strategies implemented	Council submissions F6 - Project Overview August 2018, Environmental Impact Statement December 2018, Preferred Infrastructure Report April 2019. Council staff met fortnightly with RMS staff to identify opportunities to minimise impacts of Stage 1 F6 including supporting the development of the Recreation Needs Analysis and negotiating opportunities of open space compensatory work to be delivered by RMS. Council also met with NSW Department of Planning and Environment to discuss the proposed F6 project. Council has also provided comment in relation to the M5 and proposed compensatory open space resources being delivered and its urban design impact at Arncliffe.	
My community and Council work in partnership to deliver better local outcomes	Prepare SEPP 64 Policy regarding Outdoor Advertising	Policy adopted by Council	Council staff reviewed SEPP 64 and identified opportunities for the development of a Bayside specific Outdoor Advertising policy.	
My community and Council work in partnership to deliver better local outcomes	Progress Cook Cove Project	Resolve land acquisition	Not progressing any acquisition at this time.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
My community and Council work in partnership to deliver better local outcomes	Progress planning proposals to amend the Local Environmental Plan and Development Control Plan	No. of Planning Proposals determined	Two Planning Proposals were submitted for notification to the NSW Department of Planning & Environment. One Planning Proposal was exhibited. Ten Planning Proposals were either already under assessment, or were lodged for assessment, and have been progressed during this reporting cycle. The Arncliffe and Banksia Precincts 2018 SEPP was notified 12 October 2018.	
My community and Council work in partnership to deliver better local outcomes	Work with NSW Department of Planning and Environment to finalise the LEP and DCP amendments for the Bayside West Priority Precinct – Arncliffe and Banksia	Project completed	Arncliffe and Banksia Precinct planning controls completed. State Environmental Planning Policy Arncliffe & Banksia Precincts 2018 was notified by the NSW Department of Planning & Environment on 12 October 2018. Development Control Plan adopted by Council in December 2018.	
Places have their own village atmosphere and sense of identity	Finalise and implement the Brighton Le Sands Master Plan	Master Plan completed	Council has established a Brighton Le sands Working Party and engaged consultants to develop urban design forms for the area, undertake economic analysis and prepare a community engagement plan. The Brighton Le sands Working party have provided feedback into this process particularly in relation to urban design options. It is anticipated the Masterplan will be released by November 2019 for community consultation.	
Places have their own village atmosphere and sense of identity	Review and update the Rockdale Town Centre Master Plan	Recommended actions identified for LEP and DCP amendments	Council staff have undertaken a review of the current master plan and development controls with existing and approved building forms analysed to establish the contextual opportunities and constraints of the town centre. Built form diagrams have been developed to respond to the established context and provide a cohesive built form strategy for the town centre and to finalise LEP and DCP controls for the Rockdale Town centre. Staff have also ensured that the Rockdale Town Centre is included as part of the State Government Kogarah Collaboration Health and Education Precinct.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Places have their own village atmosphere and sense of identity	Undertake Centres analysis to inform new planning controls in LEP and DCP and ensure land use tables promote activity in Centres that is responsive to place	Draft Strategy completed	Draft Employment and Centres Strategy being progressed. Discussion Paper finalised and used to inform community workshops and the draft Bayside Local Strategic Planning Statement.	
Public spaces are innovative and put people first	Improve the vibrancy of village centres at Banksmeadow; Swinbourne Street and Kingsgrove village centres	Complete works as planned	Kingsgrove Town Centre will be completed in August 2019. Banksmeadow Town Centre will be completed in August 2019. Swinbourne Town Centre has been rescheduled pending traffic study outcomes.	
Public spaces are innovative and put people first	Respond to community complaints about unauthorised development, uses or unsafe structures	Complaints responded to in Accordance with Council's Enforcement Policy (ongoing)	Health & Environmental Compliance received a total of 2,690 customer requests in the 2018/19 financial year. 100% were actioned in accordance with Council's Enforcement Policy.	
Public spaces are innovative and put people first	Review and update Bayside Parks Plan of Management	Brief prepared for update in 2019/20	Staff have attended State Government workshops, successfully received funding to commence this project; a working group established, collation of background data commenced including the identification of reserves that require an updated Plan of Management under the new State Government legislation.	
Public spaces are innovative and put people first	Use digital platforms to increase utilisation and better customer experience when booking sporting facilities and open space parks	Implement and use digital platform	Sporting fields can be easily identified via the website. This provides a simple but effective means of visual communication. This website page is constantly used by officers when assisting the public with booking applications.	
There is an appropriate community owned response to threats	Adhere to NSW Government / Police guidelines for security at major events	Safe events with mandatory adherence to guidelines	Events Team continue to receive up to date strategy & intelligence briefings by police and security operators. Every major event is compliance checked by local and state authorities.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
There is an appropriate community owned response to threats	Design and install safety barriers in significant locations	Barriers installed	Further locations identified. Design and installation pending allocation of funding.	
There is an appropriate community owned response to threats	Support Bayside Local Emergency Management Committee and provide assistance to Emergency agencies	Management of the Local Emergency agencies is ongoing, and support provided as required	Council has chaired 4 Local Emergency Management Committee's and attended 4 Regional Emergency Management meetings throughout the year and provided assistance to Emergency agencies for incidents within the LGA on 14 occasions (Mascot Towers, Botany Road water main etc). The Botany Bay Precinct Emergency Sub-Plan was updated, endorsed and adopted during the period. Details of the Bayside EMPlan and Botany Bay sub-plan are available on Council's website at www.bayside.nsw.gov.au/community/community-safety	



OUR PLACES CONNECT PEOPLE

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Our heritage and history are valued and respected	Collaborate with Sydney Water to deliver usable open space on Sydney Water land under license to Council to maintain	Strategies identified & confirmed	Discussions with Sydney Water have been progressed and have resulted in construction licenses for Mutch Park Skate Park and Rhodes Reserve construction. Sydney Water has completed the works at Linear Park and Council will be planning what work is required to integrate the adjacent Council owned spaces in 2019/2020.	
Our heritage and history are valued and respected	Deliver ongoing Local History and Museum Services	Exhibitions and projects delivered	Community History has been very active this year and worked closely with the Botany Historical Trust to commemorate the Battle of Beersheba and Armistice Day. Additionally, they have worked with local members of the community to present events including; Death in the air, life on the ground, The Pemberton Baths, and The Botany Wool Talk. Exhibitions have included; the Rockdale Opera Company's 70th Anniversary, 'What's your story', and Anzac Day. The annual Ron Rathbone Local History Prize was successful in attracting new entrants from the community and generating a continued interest in Community across the LGA. In the background to this the Community History Team has been working steadily to prepare for the incoming exhibition 'People and Planes'.	
Our heritage and history are valued and respected	Maintain Heritage Conservation Management Plans Register for key community facilities	Register developed	Register included in corporate asset management system to identify buildings with local and/or state heritage listing.	
Our heritage and history are valued and respected	Prepare Conservation Management Plans for individual buildings	CMPs developed	Council's heritage advisory consultant provided heritage advice for Sir Joseph Banks Park, Botany Town Hall, Wilsons Cottage and Lydham Hall Conservation Management Plans and provided advice to Council staff for planned works that are scheduled to occur on sites with existing CMPs.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Our heritage and history are valued and respected	Review Bayside Heritage Conservation Areas and Heritage items to inform the new Bayside LEP and DCP	Draft Strategy completed	Council developed the scope for the Bayside Indigenous Heritage Strategy and Bayside Heritage Strategy, developed working groups and engaged consultants. Consultants finalised the Bayside Indigenous Heritage Strategy and Bayside Heritage Strategy discussion papers and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. Preparation of the strategies (which includes is on track to meet the project milestones, with strategies due in October 2019 to inform the Bayside LEP and DCP.	
Our heritage and history are valued and respected	Revise Library model to incorporate all libraries	Investigate alternatives and formulate recommendations	A significant amount of work has been undertaken to revise and harmonise Bayside's library model. A restructure of the unit was completed and implemented in February 2019 including the permanent appointment of a new Manager. Business processes were updated and harmonized across all libraries. Hamonisation of library systems were finalised and new technology introduced including a new print management and public PC booking solution. Implementation of outstanding recommendations from the library review completed in 2016 has also progressed including the completion of building condition and operational sustainability assessments of Bexley and Brighton Libraries. The outcome and recommendations of the assessments will be submitted to Council in July 2019 for consideration.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Walking and cycling is easy in the city and is located off road in open space where possible	Develop the Bayside Integrated Transport and Infrastructure Plan incorporating the Bayside Cycling Strategy	Consultants engaged and Draft being prepared	Council developed the scope for the Transport Strategy, developed a working group and engaged consultants. A Transport Discussion paper was then completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. Preparation of the Transport Strategy is on track to meet the project milestones, with a draft strategy to inform the Bayside LEP and DCP and bike plan due in October 2019.	
We are one city with shared objectives and desires	Manage Community bookings through online booking system	Systems being used	Extensive online booking EOI process conducted. Preferred supplier identified. Further work to customise system is now being conducted for future implementation. This will be finalised in early 2020.	



THEME TWO

In 2030 our people will be connected in a smart city

THE COMMUNITY IS VALUED

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Aboriginal culture and history are recognised and celebrated	Develop Bayside Council Reconciliation Action Plan to provide a framework of practical actions to build respectful relationships and create opportunities engagement with our Aboriginal community	Reconciliation Action Plan Drafted	Reconciliation Action Plan on hold pending recruitment of specialist position.	
All segments of our community are catered for – children, families, young people and seniors	Administer Bayside Council's community grants and Financial Assistance programs	Grants Programs implemented	2018/19 Community Grants program was successfully implemented as per Council's Community Grants and Donations Policy. 22 projects were funded under community grants and a range of projects delivered to seniors and youth as well as general donations.	
All segments of our community are catered for – children, families, young people and seniors	Collaborate with local service providers to support the delivery of enhanced service delivery models in-line with FACS' Early Intervention Reform Approach	Participation in relevant children, family and youth inter-agencies	Continuing to provide support to ABCD projects including Bangladeshi Women's group, Nepalese parenting, youth peer support and leadership.	
All segments of our community are catered for – children, families, young people and seniors	Deliver home shopping service for aged and people with disability	Service provided in accordance with funding guidelines	Home Shopping Service was delivered in accordance with Commonwealth Home Support Program Guidelines.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
All segments of our community are catered for – children, families, young people and seniors	Manage and deliver relevant and effective services and programs and support services for children, aged & people with disability	Service provided in accordance with regulatory, legislative and funding guidelines	Services have continued to be delivered through The Commonwealth Home Support Program. The new Child Care Subsidy arrangements have been implemented throughout the year. Children and aged care services are operating and meeting all regulatory and legislative requirements.	
All segments of our community are catered for – children, families, young people and seniors	Manage and operate Family Day Care Service	100 Education and Care Service Visits provided	175 Education and Care support visits have been conducted.	
All segments of our community are catered for – children, families, young people and seniors	Manage and operate Long Day Care Centres	Utilisation rate above 85%	The Child Care Centres have a combined utilisation rate of 88%.	
All segments of our community are catered for – children, families, young people and seniors	Manage and operate Meals on Wheels program	Service provided in accordance with funding guidelines	Service has been provided in accordance with the Commonwealth Home Support Program Guidelines.	
All segments of our community are catered for – children, families, young people and seniors	Manage and operate School Aged Care (Before and After School Care/Vacation Care)	Utilisation rate above 85%	School Aged Care combined utilisation rate is 86%.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
All segments of our community are catered for – children, families, young people and seniors	Monitor effectiveness of Council's direct Community services	Implement agreed service review improvements	Review of Aged and Disability Services was finalised. Following Council approval services were transitioned to local community-based organisations. Youth and Children's services continue to be benchmarked and monitored. The Community Grants and Donations Program was reviewed and updated with a new policy.	
All segments of our community are catered for – children, families, young people and seniors	Review and develop Bayside Place Based Social Plan (including Aging, Disability, Youth, CALD, Families and Children plans)	Ongoing implementation of actions identified in Plans	Bayside is continuing to support a range place based and other community development projects on both sides of the LGA that derive from social planning.	
All segments of our community are catered for – children, families, young people and seniors	Support local youth through provision of and support for youth drop in activities and school holiday activities, providing a soft entry point for Youth Service providers	Increase in participation by 5% year on year	Youth attendance at Bayside drop-in and school holiday programs continues to increase. School holiday program activities are typically at capacity and with a wait list.	
All segments of our community are catered for – children, families, young people and seniors	Support Seniors Groups and Associations to become incorporated and to deliver relevant creative aging programs to their members	Members are satisfied with range and delivery of programs	Seniors groups received direct support in a variety of ways including through the Seniors Month Program, the TAFE partnership training program and consultation relating to the development of a Bayside Seniors Services collaboration. One on one support is available to seniors' groups as required.	
Cultural diversity is reflected and celebrated in the city's activities	Develop and implement a Community Capacity Building program with partners to support and celebrate our culturally diverse community through local and place-based initiatives	8 local place-based initiatives with attendance targets	Community Capacity Building contributed to and delivered initiatives such as: Migrant Info Day, Children's Week, International Day Disability, Intergenerational Knitting Group, Intergenerational Singing Projects, Girls Yoga and commenced Eastlakes development project.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Cultural diversity is reflected and celebrated in the city's activities	Review National Days and Cultural Events Program	National Events held as scheduled	Council has held several Flag Raising ceremonies in the Rockdale Town Hall to celebrate a number of National Days.	
Cultural diversity is reflected and celebrated in the city's activities	Strengthen our commitment to "Welcome Nation" program for refugees	Minimum of 5 refugees supported with employment experience and training	Two of our refugees have secured permanent employment with Council.	
Flexible/care support arrangements for seniors, children and people with disabilities are available across the Bayside	Deliver Bayside Home Library Service	Service levels maintained or increased	Home Library Services are highly valued by the residents who receive them. Overall numbers have been stable for almost 2 years now. There is capacity to promote and expand this service which is something we will focus on in the coming year. Annual loans have exceeded 8,500.	
Flexible/care support arrangements for seniors, children and people with disabilities are available across the Bayside	Deliver community play session throughout Bayside to support families and children	4 community play sessions held with a minimum 10 family's participation	4 community play sessions have been conducted - August 2018, November 2018 twice and March 2019 with approximately 15 families attending.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Opportunities for passive and active activities are available to community members, including people with pets	Deliver ongoing programs and events across all libraries to enhance life-long learning opportunities for the range of demographic groups within the community	Programs implemented	The library continues to collaborate with relevant service providers to meet existing and emerging needs / interests of the community. The library innovates and we introduced new activities to include Scratch Two which extends the original code club, Little Green Sparks which is a stem-based science program, partnerships with the ATO and BEC to support local business needs across three locations; Eastgardens, Rockdale, and Sans Souci. Bayside Library secured two rounds of grant funding from the State Library of NSW and Telstra to extend out Tech Savvy Seniors programs to support the digital literacy needs of older people. These sessions take place in a range of community languages. This is a high need area for people when many of the services they depend on are moving to online forums; including service providers such as Service NSW. To meet this need we have expanded our programs to offer one on one coaching for individuals to extend the basic learning from Tech Savvy Seniors Sessions.	
Opportunities for passive and active activities are available to community members, including people with pets	Promote and hold Community pet 'microchip day' to promote responsible pet ownership	Complete 1 microchip day	2 Microchip days were held with the assistance of our Local Vets at Bexley, Kogarah, Mascot and Maroubra on 25th and 27th June 2019.	
We are a healthy community with access to active recreation and health education	Co-deliver Connecting Communities program in partnership with South Eastern Sydney Local Health (SESLHD) through Council's Memorandum of Understanding with SESLHD, and using the Asset Based Community Development (ABCD) approach	4 ABCD Projects delivered	Six Asset Based Community Development Projects being supported. Projects include Nepalese parenting, Student leadership and disability support.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
We are a healthy community with access to active recreation and health education	Collaborate with Office of Sport to contribute to positive regional outcomes, planning and grants opportunities	Commencing funded projects in line with approved program 100% response to regional requests	Council Officers continue to work closely with the Office of Sport to be aware of any opportunities within the LGA. Strategic meetings are held with relevant stakeholders to maximise any opportunities. Grant applications are encouraged and supported by Council.	
We are a healthy community with access to active recreation and health education	Conduct minimum of 4 Food handling Workshops with food businesses across our Local Government Area	Completion of 4 food handling workshops April - June 2019	Five (5) food handling workshops were hosted by Council between April 2019 - June 2019. Various locations across the local government area. Minimum requirement is four (4). Exceeded target.	
We are a healthy community with access to active recreation and health education	Construct a skate park at Mutch Park to increase recreation opportunities for youth	Skate park open	Project has progressed as per the construction program; the project will be completed by 30 September 2019.	
We are a healthy community with access to active recreation and health education	Establish the Sport and Recreation working party with sporting clubs' key stakeholders	4 working party meetings conducted	The terms of reference were not established. The benefits of having this working party will be reviewed.	
We are a healthy community with access to active recreation and health education	Partner with local and NSW stakeholders to advocate on behalf of the community and deliver local health initiatives	4 initiatives delivered	Council works in partnership with Connecting Communities meetings (NSW Health and other state agencies) and advocate on behalf of Bayside communities. As a result, additional health initiatives to address social isolation and increasing access to local services are being implemented.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
We are a healthy community with access to active recreation and health education	Promote and support active recreation, leisure and sporting activities and initiatives	Work with clubs and associations to increase participation in active recreation	Sports and recreation continues to meet with relevant stakeholders to encourage Sport and Recreation opportunities. All facilities continue to be booked to community groups looking to encourage sporting opportunities and recreation programs. Programs include Seniors opportunities, pre-school group participation through to our regular dance, aerobic and sporting group competitions for males and females.	
We are a healthy community with access to active recreation and health education	Review the effectiveness of the Food Handling Workshops, identify specific issues and develop a tailored educational program	Tailored education program developed	A review of the Food Handling Workshop was undertaken which included the purchasing of the GlitterBug products which allowed food business owners to see the effectiveness of hand washing, as well as sanitising demonstrations using bleach and the incorporation of quiz to test their knowledge. All attendees received 95% and above and as such, received a Certificate of Attendance that went towards points in favour of their next routine inspection.	
We can participate in cultural and arts events which reflect and involve the community	Funding opportunities for events identified and pursued	Pursue agreed funding opportunities	Council has actively sort and been successful in obtaining corporate sponsorship for several events during the past 12-month period namely, Carols by the Sea, the Lunar New Year Festival, Bayside Garden Competition which will be judged in September and the Bayside Food and Wine Fair to be held in October. All sponsors are included on the event's promotional material.	
We can participate in cultural and arts events which reflect and involve the community	Hold Pop up Libraries in target areas where a library does not currently operate	4 pop up libraries established each year	Our Pop-up library is proving a great way to increase visibility of Library Services at Community Events and locations. The community response has been positive and created an opportunity to enquire about services, collections and programs available at our permanent library locations. This year we held 3 pop up libraries and worked on a number of collaborative programs to support community activities and events.	

WE ARE UNIFIED AND EXCITED ABOUT THE FUTURE

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Community leadership is developed and supported	Media support to promote Council's reputation and image	Community Newsletters Media & Press Releases Facebook posts Twitter feeds	Council continues to keep the community and key stakeholders informed and up to date. The quarterly community newsletter has been produced and distributed to 60,000 households. The monthly e-newsletter has been prepared and distributed to over 40,000 registered emails. Daily posts are shared on Facebook and Twitter. Media Releases are prepared and distributed to local newspapers.	
Community leadership is developed and supported	Work with key stakeholders including NSW Family and Community Services (FACS), South East Sydney Local Health District (SESLHD), community partners and NGOs to map existing services and identify gaps	4 Stakeholder planning days conducted Service map developed	A further two meetings (total of six) were held with partners including Family and Community Services, Health, Housing and other Councils. Service gaps were identified, and issues mapped. Projects arising from this work are being developed.	
The city is run by, with and for the people	Assist specialised areas/groups with community event planning and promotion	18 events held in partnership	The Events Team are happy to work with other business units to ensure their events or programs are a success. In the past 12 months the team has assisted City Life to hold a movie night at the Botany Pool, organised plaque unveiling for special projects as well as offering advice and support to a number of external organisations such as the Mascot RSL Sub Branch for their Pre-Anzac Day March and St Catherine's Greek Church for their Easter Processions.	



T2

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
The city is run by, with and for the people	Represent council and the community's interests on regional boards and forums such as the Mayoral Aviation Council and the SSROC	Participated in relevant forums	Continued membership and advocacy at SSROC. Councillor attendance at the Australian Mayoral Aviation Council identified the need to review membership in terms of cost/benefit in light of the established partnership between Council and the Sydney Airport Corporation Limited, that includes membership on the Sydney Airport Community Forum and the Sydney Airport Planning Coordinators Forum.	
We are all included and have a part to play in the city	Citizenship Ceremonies conducted and presided over by the Mayor - to recognise our diversity and acknowledge our newest citizens	Citizenship Ceremonies held	Council has held 10 ceremonies throughout the past 12 months welcoming over 1200 new citizens.	
We are all included and have a part to play in the city	Educate local primary school students on the role of local government	12 civics workshops delivered to local schools	Project delayed due to resourcing issues.	



WE BENEFIT FROM TECHNOLOGY

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Council engages with us and decision making is transparent, and data driven	Community Forums are held twice yearly to inform the community of Council's progress	Two Community Forums convened and well attended	The community forums have been cancelled for the year 2019. A combination of increased online presence offering multiple avenues to ask Council direct questions and a more targeted engagement approach on specific projects has led to the decision to cancel 2019 forums.	
Council engages with us and decision making is transparent and data driven	Council's Integrated Planning and Reporting is responsive and accountable	Integrated Plans delivered	Six monthly reporting on Operational Plan completed. New Integrated Planning & Reporting software implemented.	
Council engages with us and decision making is transparent and data driven	Develop and maintain the 'Talking Bayside' Community Panel	300 residents signed up and actively participating in panel	Talking Bayside has been reviewed. Talking Bayside has a new project page and a promotional plan was put in place to reconnect with old members and create new members. The successful campaign has increased profile and raised membership to 300 people.	
Council engages with us and decision making is transparent and data driven	Engage the community through a variety of methods as outlined in Council's Communication & Community Engagement Strategy	Ongoing identification and delivery of a diverse range of engagement methods	The draft Engagement and Communications Strategy is complete. A resource page has been developed for staff which guides the delivery of a diverse range of engagement methods for the community. The number of projects being consulted on continues to grow.	
Council engages with us and decision making is transparent and data driven	Media support to promote Council's reputation and image	Community Newsletters Media & Press Releases Facebook posts Twitter feeds	Council continues to keep the community and key stakeholders informed and up to date. The quarterly community newsletter has been produced and distributed to 60,000 households. The monthly e-newsletter has been prepared and distributed to over 40,000 registered emails. Daily posts are shared on Facebook and Twitter. Media Releases are prepared and distributed to local newspapers.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Technological change has been harnessed and we are sharing the benefits	Develop a Social Media Strategy including policy; framework and content management approach across all platforms	Strategy adopted and implementation commenced	Work has begun on putting together a Social Media Strategy and Policy. It will also contain guidelines for managing and distributing content across all platforms. It is currently behind schedule due to other more pressing issues that required the teams attention.	
Technological change has been harnessed and we are sharing the benefits	Develop Bayside Council Digital Technology Strategy	Strategy adopted and implementation commenced	A Digital Strategy has been prepared and endorsed by the Executive and has been presented to the Councillors at GM Briefing.	
Technological change has been harnessed and we are sharing the benefits	Publish Council's events calendar - providing quarterly updates to the community	Update and publish 4 Events Calendars	Regular Events Committee meetings held to ensure Event information is up to date. And a quarterly event is published featuring the highlights from major events, library programs or community projects. Four calendars are produced each year and distributed at various outlets across the LGA.	
We are a digital community	Increase access to online digital resources throughout library services	Increased usage of online resources by 10%	As awareness of electronic resources grows so do our statistics. This has been assisted through related activities and strategies such as pop-up libraries and programs that use and promote e-resources such as our film club and range of tech savvy senior programs. Annual usage statistics demonstrated a percentage increase from 2017/2018 to 2018/2019 of approximately 1120%. Most of this usage can be attributed to the increasing popularity of Digital eMagazines.	
We can access information and services online and through social media	Community and stakeholders are informed about Council business, news and activities	Various communication mediums updated with relevant news	The biggest change to Council's external communications in the past 12 months has been the use of our social media platforms - Facebook and Instagram to promote key messages and disseminate information. The content and consistency of posting has greatly increase council's engagement on both platforms and our likes and followers are growing. The Communications Team will continue to build on this, while also ensuring that the more traditional forms of communication are not neglected.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
We can access information and services online and through social media	Council's website continues to provide accessible and up to date information on activities; events and services across Bayside	Website is continuously reviewed and updated to meet community expectations	Lots of work in the back end to enhance the user experience. New work commencing on the front facing customer aspect of the website to explore online options that meet customer expectation and enhance the overall online experience, minimizing the need to attend Council offices.	
We can access information and services online and through social media	Council's website is accessible and up to date	Updates to ensure relevant content	Content is currently being reviewed to ensure it meets customer expectation. Analysis of search functionality to ensure information that our customers are seeking, is readily available and easily understood.	
We can access information and services online and through social media	Key documents are available in alternative formats and community languages	Action Plan implemented	Council provides information on how to access support to read or view all documents, correspondence and information. This includes support for the hearing impaired, visually impaired and non-English speaking community.	
We can access information and services online and through social media	Prepare system capability and data to enable public mapping of key Council infrastructure and services	Available for public use	Public Maps capability has been developed and tested. Opportunity created for inclusion into Council's web page.	



THEME THREE

In 2030 Bayside will be green, leafy and sustainable

OUR WASTE IS WELL MANAGED

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
I can reduce my waste through recycling and community education	Implement Councils Waste Avoidance Resource Recovery Strategy (WARRS) 2030 + Action Plan	Strategies aligned with Council and regional objectives	Council consulted, designed, introduced and adopted a new Waste Avoidance and Resource Recovery (WARR) Strategy 2030. It was endorsed by Council in July 2018. Council's WARR Action Plan for 2018/19 has been successfully delivered. Council was awarded Winner of the Circular Economy category of the Keep Australia Beautiful NSW Sustainable Cities Awards for the creation of Bayside Council's WARR Strategy 2030.	
I can reduce my waste through recycling and community education	Inform residents about Councils Domestic Waste and Clean Up programs	Recycling Calendars and Waste Services Guides delivered Information provided on Council's website and Mobile App	Council's recycling calendars clean up dates and Waste Services App information were delivered to all Bayside residents. This information can also be accessed by all residents on Council's website, Council's Customer Services and Waste Services App, which includes a digital Waste & Cleansing Services Guide 2019. In 2018, Council's Waste Services App was awarded Highly Commended in the Sustainable Projects Award category of the Keep Australia Beautiful NSW Sustainable Cities Awards.	
I can reduce my waste through recycling and community education	Meet statutory compliance and reporting obligations	100% compliance with statutory reporting	Council has completed all required statutory compliance and reporting obligations.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
I can reduce my waste through recycling and community education	Program and offer interactive recycling education programs to 35 schools and at 6 community events per annum	35 school workshops and 6 community education events held	In 2018/19 Council conducted the following education and regulation programs and/or workshops: 1. Education programs to 108 school classes (2,875 students), 2. Ten (10) Regional Illegal Dumping (RID) Operation Jacobs, 3. Three (3) RID Operation Tangarra, 4. Two (2) Community Education Movie Nights, 5. One (1) Kid's Recycling Workshop, 6. Fourteen (14) School Worm Farm & Compost Workshops, 7. Six (6) Community Education Workshops.	
I can reduce my waste through recycling and community education	Seek funding through the NSW Environment Protection Authority's "Waste Less, Recycle More" Waste and Resource Recovery Initiative	Ongoing management of current available funding	A number of programs and initiatives were design, implemented and/or reviewed within this financial year, with funding approved and provided by NSW EPA, ie: Beach Litter Bin Prevention program; Community Recycling drop off Facilities.	
I can reduce my waste through recycling and community education	Undertake the management of essential waste and recycling services to over 62,000 households	Domestic Waste services conducted in line with Statutory requirements	Domestic Waste Services have been conducted in line with statutory requirements to over 63,000 households or 170,000 residents. Services included: * kerbside bin management, * kerbside clean-up services, * kerbside on-call and booked services, * community recycling drop-off events, and * litter management. Over \$2M of new fleet was delivered by December 2018, to support the delivery of these essential services.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Illegal Dumping is a thing of the past	Ascertain hotspots through mapping and analysing reported incidents of illegal dumping	Proactive and reactive strategies to reduce illegal dumping identified and implemented	In 2018/19, Council continued and updated a thorough analysis of known 'hotspots' determined by street and suburb, utilising a new level of data sophistication. This program guides the successful relocation of multiple CCTV solar cameras to data supported known 'hotspots' areas, as required.	
Illegal Dumping is a thing of the past	Investigate incidents of illegal dumping and enforce compliance	100% reported incidents investigated	All incidents were investigated by Council or the Sydney Regional Illegal Dumping (RID) Squad. In 2018/19, Council and RID investigated 3,496 incidents. In 2018/19, Council and RID conducted monthly operations, targeting hotspot areas, providing educational information in letter boxes, engaging the community and installing education / deterrence signage.	
Illegal Dumping is a thing of the past	Maintain the contaminated land management and recording system through the development process	Implications of review identified	All Site Audit Statements received by Council were entered into the applicable Councils database at the time of receipt and sent to GIS for addition to the pathways system.	
Illegal Dumping is a thing of the past	Remove and dispose of illegally dumped materials throughout the City	Illegally dumped materials removed within identified timeframe	Program was delivered in alliance with Regional Illegal Dumping Squad (RID) with all requests investigated (3496) and collected by Council or those responsible for the offence.	

WE ARE PREPARED FOR CLIMATE CHANGE

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Our city is prepared and able to cope with severe weather events	Botany Bay Foreshore Beach Flood Plain Risk Management Study and Plan	Completed	This is a two year project with the component scheduled for 18/19 (Flood Study Review) completed.	
Our city is prepared and able to cope with severe weather events	Improve water quality and upgrade infrastructure at Russell Ave and Bardwell Valley	Design complete and community engagement commenced	Detailed design of Bardwell Valley Water Quality device is 80% complete.	
Our city is prepared and able to cope with severe weather events	Investigate upgrades to trunk drainage in response to the land use changes in Bayside West precinct	Upgrades identified	High level review of stormwater drainage related to the revised Bayside West Precinct area completed. Works required identified in draft Arncliffe and Banksia Development Contributions Plan work schedule.	
Our city is prepared and able to cope with severe weather events	Undertake two-dimensional Flood Study Review of the Bardwell Creek Drainage Catchment	Study completed	Bardwell Creek Flood Study Review completed and available on Council website.	
Our city is prepared and able to cope with severe weather events	Upgrade Stormwater Infrastructure at Arncliffe St, Willis St and Guess Ave	Construction underway	Detailed design 95% complete, to be tendered in next 3 months.	
Waterways and green corridors are regenerated and preserved	Carry out turf maintenance of approx. 400 parks and reserves and approx. 150 lineal kilometres of grass verges	Manage and maintain all turf areas effectively	Maintenance Programs have been delivered on weekly/ fortnightly and monthly schedules to provide fit for purpose Parks and Open Space. Sports field renovations delivered prior to winter season commencement, examples. Topdressing, Aeration, Fertilising, weed spraying & over sowing at Sports fields. Grass verge maintenance programs performed at required frequencies.	
Waterways and green corridors are regenerated and preserved	Develop an integrated water management needs analysis for Bayside Council	Scope of future work identified	Final draft of water management strategy completed with priority actions identified. This Strategy will be reported to Executive.	



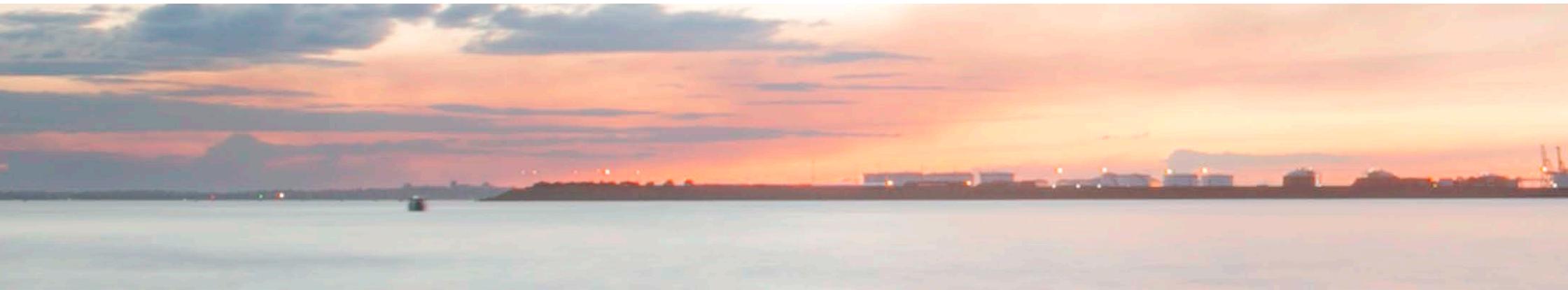
DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Waterways and green corridors are regenerated and preserved	Implement key priorities in Council's adopted Biodiversity Strategy to protect and enhance natural areas	Agreed priorities implemented	Council undertook bushland regeneration in 18 priority natural areas. Across Bayside 80 hectares of natural areas had management works undertaken and over 15,000 plants planted. In comparison to last financial year there was registered Bushcare volunteer increase from 86 to 138 and approximately 600 in-kind to 1709 hours annually.	Green
Waterways and green corridors are regenerated and preserved	Improve water quality and manage stormwater in Dominey Reserve and downstream	Recommendations identified for extension to open space	Project deferred until 2020 due to timing of supporting funding.	Red
Waterways and green corridors are regenerated and preserved	Improved tree canopy across LGA	Delivered in accordance approved plan	Continuation of Street Tree Planting program at various locations across the LGA. Council planted an additional 784 trees throughout the 2018-19 financial year.	Green
Waterways and green corridors are regenerated and preserved	Investigate water quality and drainage infrastructure in and near Sir Joseph Banks Park to inform future planning	Consultants engaged and water quality investigations complete	Project deferred to 2019-2020.	Red
Waterways and green corridors are regenerated and preserved	Maintain all garden areas on council assets within LGA	Maintenance programs delivered as scheduled	Garden areas have been maintained throughout the Local Government Area, garden crews attend to all required maintenance on a monthly schedule to ensure service delivery. With Plants and materials being sourced through Bayside's Joint Venture Partner the Bayside Garden Centre.	Green
Waterways and green corridors are regenerated and preserved	Manage and maintain all trees within LGA	Maintenance programs delivered as scheduled	Tree Management and maintenance is conducted through the customer request system and also following set maintenance schedules. Both street trees and park trees are maintained by qualified tree services team. Private trees are managed by the Tree Management Officer within in the Parks and Open space department throughout the LGA.	Green



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Waterways and green corridors are regenerated and preserved	Protect and restore the health of waterways and wetlands through planned Gross Pollutant Traps (GPTs) inspection and cleaning program	Program implemented	Council serviced 61 GPTs throughout the year preventing 145.24 t of waste from entering our waterways throughout the Local Government Area.	Green
Waterways and green corridors are regenerated and preserved	Undertake Landscape Maintenance Services	Landscape maintenance services conducted in line with maintenance schedules	Council has continued to provide landscaping maintenance services within all active parks and passive parks. Council has also have delivered landscaping services for town centres, city gateways, memorial sites, and other council initiatives.	Green
Waterways and green corridors are regenerated and preserved	Water quality improvements to enhance riparian zones and waterway assets	Documentation and specification complete	80% detailed design of Water Quality improvements to Coolibah Reserve, Bardwell Valley.	Red
We increase our use of renewable energy	Installation of water and energy efficiency initiatives in community buildings	Installations commenced	Council identified a range of energy and water initiatives for Council facilities to reduce its environmental footprint. From this Council initiated a procurement process for the installation of solar at Rockdale Town hall and completed a Heritage Impact Statement. LED lighting replacement completed at Bexley Depot Offices and energy and water efficiency upgrades at AS Tanner Hall and Amenities completed.	Green
We understand climate change and are prepared for the impacts	Develop Bayside Environmental Strategy to assist in forward planning for infrastructure, assets and inform land use decisions	Strategy underway	Council developed the scope for the first stage of the Environmental Strategy, developed a working group and engaged consultants. An Environmental Discussion paper was then completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. Council has now commenced a review of Local Environmental Plan (LEP) and Development Control Plan environmental controls to be integrated into the draft Bayside LEP.	Red



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
We understand climate change and are prepared for the impacts	Implement community sustainability program of events and workshops	12 workshops conducted	Council conducted a range of community environmental workshops and events including National Tree Day, wetland talks, energy efficiency workshop as well as working with large businesses with planting events and continuing Council's Bushcare program.	On Track
We understand climate change and are prepared for the impacts	Plan for the effects of climate change on the floodplain with the Floodplain Management Committee	Identification of Floodplain Risk Management initiatives	Floodplain Risk Management Committee established; quarterly meetings held.	On Track
We understand climate change and are prepared for the impacts	Review condition of the Cahill Park Sea Wall	Works identified	Cahill Sea Wall has been reviewed scoped and included in the contract works currently underway in Cahill Park. Work is expected to be complete early 2019.	On Track
We understand climate change and are prepared for the impacts	Review condition of the seawall at Sandringham	Investigations complete and findings produced	Project deferred to 2019-2020.	At Risk



THEME FOUR

In 2030 we will be a prosperous community

LOCAL HOUSING, EMPLOYMENT AND BUSINESS OPPORTUNITIES ARE GENERATED

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Bayside will be a 30 minute city – residents work locally or work off site – no one has to travel more than 30 minutes to work	Advocate for an integrated, accessible and affordable transport system	Attend workshops, meetings & regular discussions with key stakeholders including cycling groups, RMS, Transport NSW. Make submissions to major transport project Environmental Assessments i.e. the F6.	Council made a number of submissions on the F6 Stage 1 project, met with State Government representatives to discuss Stage 1 F6, Sydney Gateway project and South East Transport Strategy. Council has also commenced the development of the Bayside Transport Strategy and has undertaken extensive community and stakeholder engagement to develop the Bayside Transport discussion paper.	



OPPORTUNITIES FOR ECONOMIC DEVELOPMENT ARE RECOGNISED

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Major employers support/partner with local small business	Administer Local Area Funds	Program prepared	Program identification is ongoing as part of the development of the city projects program.	Green
Major employers support/partner with local small business	Implement Bayside Economic Strategy	Strategy drafted	The strategy has undergone some consultation in conjunction with the development of the Local Strategic Planning Statement and is on track to be delivered in 2020.	Red
We are an international hub for transport and logistics related business	Finalise a qualitative Risk Assessment of Botany Industrial areas	Recommendations actioned	The first stage of this project is developing the Land Use Limitations Study which is providing an overarching perspective to Qualitative Risk assessment of Botany Industrial Area. This is almost at completion and consultants have now been engaged to undertake a more detailed review of the current Qualitative Risk assessment and identification of the next critical steps. This review is anticipated to be completed by October 2019.	Green
We are an international hub for transport and logistics related business	Manage the Airport Business Unit	Council will meet its contractual services with evidence of receiving no penalty points for non-delivery of services	Council no longer has the contract to manage the Airport Business due to unsuccessful tender bid.	Green
We are an international hub for transport and logistics related business	Provide advocacy and representations on traffic issues and freight movements associated with the developments and operations of Port Botany and Sydney Airport	Attend quarterly meetings with Port Botany Consultative Committee and Port Botany Planning Manager, Sydney Airport Community Liaison Group and Sydney Airport Planning Coordination team	Staff attended Port Botany Consultative Committee, Sydney Airport Community Forum, Sydney Airport Planning meetings, Sydney Gateway briefing, South East Transport Strategy Working Group. Sydney Airport and Sydney Port are members of Council's Transport Strategy Working Group.	Green

THE TRANSPORT SYSTEM WORKS

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
We can easily travel around the LGA - traffic problems and gridlock are a thing of the past	Develop Bayside Employment and Economic Development Strategy to identify opportunities for activation of local areas	Draft Strategy completed by 2019	Council developed the scope for the Employment and Economic Development Strategy, developed a working group and engaged consultants. An Employment and Economic Development Background Paper was completed and utilised as part of extensive community engagement for the development of Bayside Local Strategic Planning Statement. Council is now working with consultants on the next stages of the project, with the project due for completion in October 2019 to inform the Bayside Local Environmental Plan.	
We can easily travel around the LGA - traffic problems and gridlock are a thing of the past	Implement the Road Safety Program with annual matching funding from NSW Roads and Maritime Services	Program complete	Road Safety Program completed. Grant Funding approved for 2019-2020 projects by RMS. Program planning commenced for next financial year projects. List of projects completed in Quarter 3 & Quarter 4. January 2019 - June 2019. 3 x Child Restraint Check Days were held on 12 February, 9 April & 11 June 2019. 1 x Helping Learner Driver workshops held 16 March 2019.	

TRANSPARENT AND ACCOUNTABLE GOVERNANCE

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Ethical Governance	Enhance public access to information	Decrease in numbers of formal applications	Undertaking awareness strategies in the use of proactive release and disclosure log to provide access to wider public interest issues. Further digitisation of Council records to facilitate simplified access process.	
Ethical Governance	Review improve and lobby for change at State Government; Regional and Local level to advocate and exchange information to inform and improve decision making	Implement agreed strategies	Advocacy on behalf of the community continues on issues of transport congestion; traffic improvement; and funding opportunities to ensure Council is taking advantage of any and all opportunities for Bayside residents and businesses.	
High Standards of Customer Service	Participate in the National Local Government Customer Service Network Benchmarking Program and report performance	Evaluate results and prepare action plan	The mystery shopping initiative was completed with the outcome showing an improvement in the overall performance of the Customer Service Team and against other Councils / industry. Participating National Local Government Customer Network Benchmarking Program will be explored in 2019/20 once customer experience performance KPIs are reviewed.	
High Standards of Customer Service	Provide excellence in customer service across Bayside Council community touch points	Baseline satisfaction increased by 10%	The key focus in 'Providing excellence in customer service across Bayside Council community touch points' was the implementation of a new contact centre solution. This contemporary solution has enabled improved responsiveness and management of calls, improved staff performance and access to data for training and performance reporting. The focus for 2019/20 will shift towards the provision of on-line solutions to improve customer experience.	



DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Skilled Staff	Annual Supplier and Staff procurement education programs delivered	Agreed program targets achieved	Procurement Education for staff is delivered through Induction Programs, Focus Groups and Training Sessions which include the provision of educational resources and one on one support. The Procurement Policy and Procurement Guidelines is available to all staff via the Intranet. Procurement Education for suppliers is delivered through the issuing of information packs to all new suppliers and bi-annual mail outs to existing suppliers in regard to our Procurement Policy, Statement of Business Ethics and 'Doing Business with Bayside' Guide.	
Skilled Staff	Develop a Bayside Council Volunteer Strategy which supports Council and partners in the recruitment, training and support of volunteers	5 positions filled by graduates, trainee ships and apprentices	Bayside Council Volunteer Policy and Forms have been created and approved by the Executive and the Staff Consultative Committee. Further, a time sheet system has been developed and implemented to capture the value Bayside Council's volunteers brings to the community.	
Skilled Staff	Develop and implement graduate, traineeship and apprenticeship programs	Volunteer strategy adopted	Since 5th of November 2018 8 students have commenced and been inducted. A student program was developed to provide the students with skills required at work and in addition each student was allocated a mentor to support them during their journey into the organisation. Further, Child Care services engage trainees for the traineeship program to address the shortage of Child Care Workers in the market. 5 apprentices have been engaged in trades area to support training for young people as well as addressing skill shortage in the trades area.	
Skilled Staff	Implement Bayside Council's leadership development program for the financial year of 2018 and 2019.	Program implemented with 85% attendance	The training needs analysis of Managers and Coordinators is completed. Based on the outcome of the training needs analysis a leadership training strategy has been developed and was implemented in accordance with the training plan.	



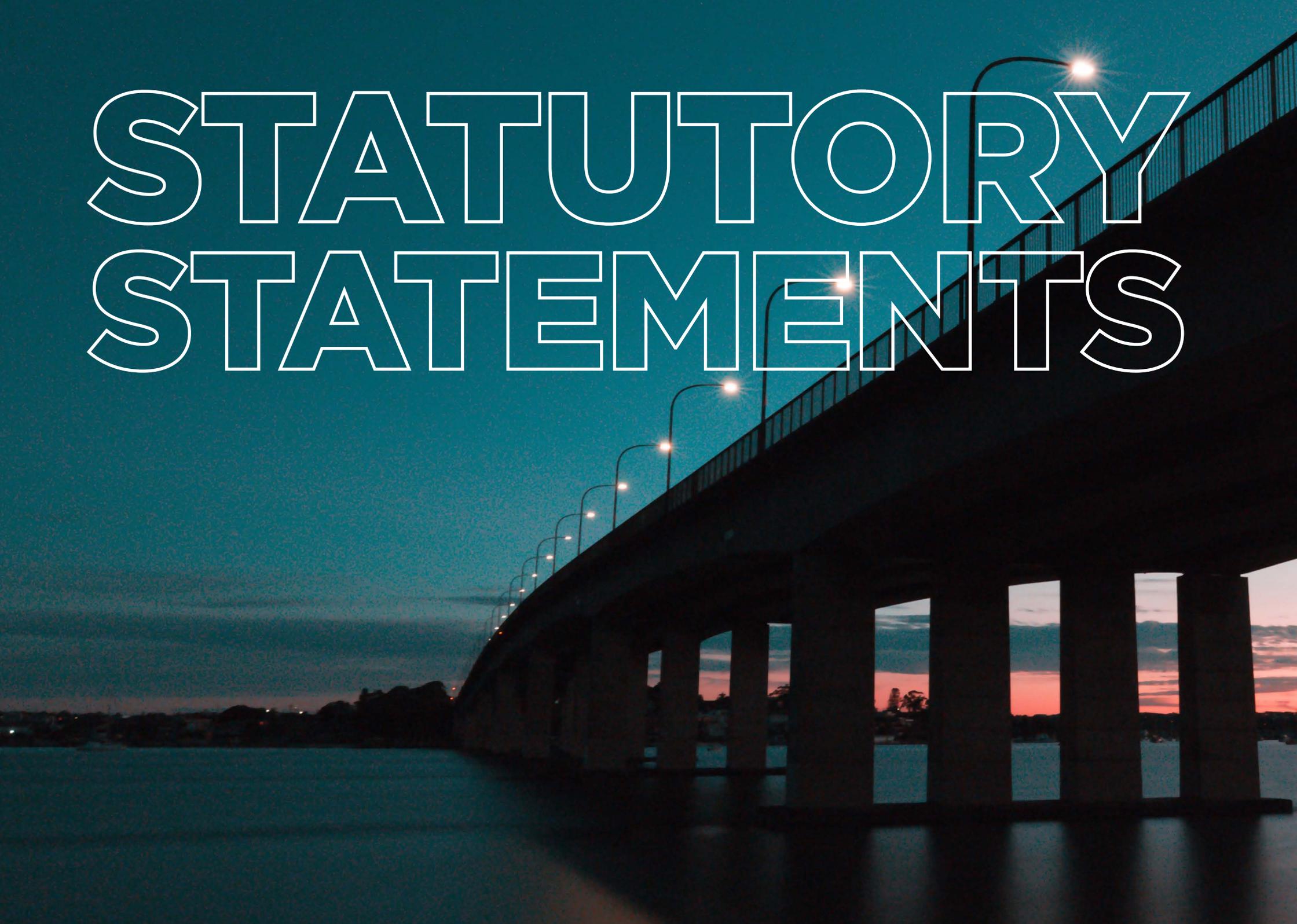
DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Skilled Staff	Implement self- service human resources system	System implemented	This project has been delayed. Before implementing the Self Service System, a post implementation review had been completed of the main payroll system. The post implementation review was completed in June 2019.	
Strong Financial Management	Implement, monitor and review new financial reporting framework.	Evaluation of framework completed and suggested improvements reported	2017/2018 Financial Statement were completed. The 2018/2019 Financial Statement are currently in progress in accordance with statutory time frames.	
Strong Financial Management	Review and implement Investment Strategy	Adopted Investment Strategy	A revised investment policy was approved by Council in June 2019 and an independent investment advisor is to be appointed during the 2019/20 financial year.	



WE ARE PREPARED FOR A SHARING ECONOMY

DP STRATEGY	ACTION	ANNUAL TARGET	ANNUAL COMMENT	STATUS
Innovative businesses are supported to locate in Bayside	Facilitate bridging programs for students between BEC, TAFE and business	4 Employment Action Workshops + 2 Women Return to Work Workshop	Delivered workshops with BEC on Women Return to Work, Partnered with IESMI to provide information to residents in employment, estimated 150 people attended.	
Innovative businesses are supported to locate in Bayside	Partner with Botany Enterprise Centre to deliver Building Better Business Workshop programs for local business operators	4 Building Better Business Workshops	Four workshops in partnership with BEC completed in 2018: Starting a Business in Australia (August), Moving From Home Based Business to The Next Level, Marketing: On-line, Off Line, Social Media and Women Returning To Work (October 2018).	
Local plans and regulations have kept pace with the sharing economy	Deliver effective and competitive Complying Development (CDC) and Construction Certificate (CC) Services.	Improvements identified and agreed	Market share steady at around 15% with 90% of CDCs assessed within 20 days No valid complaints received regarding these application types during this period. Regular messages of appreciation from applicant/customers for timely and efficient service delivery.	
Local plans and regulations have kept pace with the sharing economy	Investigate and implement opportunities to improve assessment processing times and customer satisfaction for development applications	Opportunities identified and agreed	Conditions Review has been completed and is in the process of being inputted into the system. Development Services has achieved a significant reduction in the backlog of applications and improved processing times, including a 48% improvement in applications undetermined within 80 days, a 51% improvement in applications undetermined within 100 days and a 34% improvement in applications undetermined over 100 days. Clearing House proceeds consistently three times a week to ensure applications are validated and allocated quickly. Working on improvements towards the Premier's target of 90% of new housing applications processed within 40 days.	

STATUTORY STATEMENTS



Local Government Act 1993

Local Government Act 1993 No.30 s428 (1)

Preparation of report an assessment of the City's performance for the year 2017/18 on the objectives and targets in its delivery program and the effectiveness of the principal activities is attached to this report and at www.bayside.nsw.gov.au

s428 (3) Preparation of Report

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

s428 (3) Condition of Public Assets

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

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

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

Bayside Council adopted in August 2018 both an Asset Management Strategy and an Asset Management Policy. The strategy identifies key assets under the control of Council which include:

Public Infrastructure Assets:

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

Service Delivery Infrastructure:

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

LIBRARY RESOURCES

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

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

s428 (4) (a) Financial statements

Audited financial statements for the year 2018-2019 are in the following section of this Annual Report.

s428 (4) (b) Other information

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

s428 (5) Send to the Minister

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

s440 & 440 AA Code of Conduct Complaints

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

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

BAYSIDE COUNCIL'S COMMITMENT

Council is committed to setting, promoting and expecting ethical and behavioural standards that are higher than the abovementioned Model Code. In particular, Council's Code and Gifts & Benefits Policy require that: 'In normal circumstances, all gifts and / or benefits offered to a

Council official of Bayside Council are to be declined. No gift or benefit will be personally retained by a Council official.'

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

STATISTICAL INFORMATION ON CODE COMPLAINTS 1 OCTOBER 2018 - 30 SEPTEMBER 2019

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

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

Council has two levies arising from three approved Special Rate Variations. The additional income raised through these levies (and the movement in the associated reserves) is shown in the Financial Statements which will be published separately.

SAFER CITY PROGRAM

The Safer City Program contributes to Theme One of the Operational Plan 2018-2019 'Diverse, Active, Healthy and Inclusive Communities'. In particular the following actions are relevant:

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

The Safer City Program is funded by the Community Safety Levy (Special Rate Variation), which came into effect on 1 July 2007 and continues in perpetuity. This delivered \$434,619 in the financial year.

It has three key components:

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

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

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

Graffiti was removed from 3113 different sites during the financial year. A total of 6101 m² was removed as shown in the table below, representing an increase of 66m² over the previous financial year.

GRAFFITI REMOVAL

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

s54p(1) - Environmental Upgrade Agreement

Council has not entered into any Environmental Upgrade Agreements.



Local Government (General) Regulation 2005

Part 5

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

RATES AND CHARGES	\$
Rates abandoned (postponed)	\$3,280
Interest abandoned (postponed)	\$1,305
Mandatory pension rebate	\$2,164,759
Rates & charges abandoned	\$27,973
Rates & charges interest abandoned	\$6,312
Small Balance	\$5
Total	\$2,203,634

Part 9

CLAUSE 217(1) (A) OVERSEAS VISITS

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

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

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

EXPENSES	\$
Mayoral fees	\$66,860
Councillors fees	\$386,401
Dedicated office equipment	\$21,441
Communication charges	\$12,607
Training and skills development	\$11,368
Seminars and conferences	\$31,046
Interstate travel	\$24,811
Overseas travel	-
Expenses of spouse, partner, or person accompanying councillor for the provision of care for a child or family member	-
Other expenses*	\$22,318
Total	\$576,852

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

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

COUNCILLOR	DEDICATED OFFICE EQUIPMENT	COMMUNICATION	TRAINING & SKILLS DEVELOPMENT	SEMINARS & CONFERENCES	INTERSTATE TRAVEL	OVERSEAS VISIT	SPOUSE EXPENSES	OTHER
Bill Saravinovski	\$533	\$1,040	-	\$899	\$898	-	-	\$17,676
Joe Awada	\$533	\$420	-	\$1,940	\$2,834	-	-	-
Liz Barlow	\$533	\$420	-	-	-	-	-	\$420
Ron Bezic	\$2,777	\$420	-	\$1,877	\$1,452	-	-	-
Christina Curry	\$3,036	\$420	\$3,726	\$94	\$232	-	-	\$599
Tarek Ibrahim	\$2,883	\$420	\$3,821	\$850	-	-	-	-
Petros Kalligas	\$541	\$1,383	-	-	-	-	-	-
James Macdonald	\$2,896	\$420	-	\$5,645	\$3,086	-	-	\$110
Ed Mcdougall	\$533	\$420	-	-	-	-	-	\$274
Scott Morrissey	\$3,773	\$1,510	\$3,821	-	-	-	-	\$274
Michael Nagi	\$533	\$420	-	\$6,454	\$6,180	-	-	\$110
Vicki Poulos	\$893	\$2,007	-	\$2,005	\$327	-	-	\$650
Dorothy Rapisardi	\$861	\$420	-	\$4,785	\$2,049	-	-	\$691
Paul Sedrak	\$533	\$1,795	-	\$1,071	\$2,269	-	-	\$120
Andrew Tsounis	\$583	\$1,092	-	\$5,426	\$5,484	-	-	\$1,394
Grand Total	\$21,441	\$12,607	\$11,368	\$31,046	\$24,811	-	-	\$22,318



CLAUSE 217 (1) (A2) MAJOR CONTRACTS AWARDED

The following are the contracts awarded by the Council during the period 2018/19 (whether as a result of tender or otherwise), other than:

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

CONTRACTORS NAME	DESCRIPTION	TOTAL VALUE EX GST (\$)
Ally Civil, Planet Civil, Ezy Pave, DXCORE, State Civil, KK Civil, Stateline Asphalt	Civil Operational Works	\$1,500,000
Mansfield Corporation Pty Ltd	AS Tanner Reserve Sporting Amenities	\$1,270,687
Fireworks Australia Pty Ltd	NYE Fireworks Pyrotechnics	\$250,000
Sam the Paving Man Pty Ltd	Banksmeadow Town Centre Upgrade	\$838,933
Sam the Paving Man Pty Ltd	Kingsgrove Town Centre Upgrade	\$467,707
Undercover Pty Ltd	Hillsdale Child Care Centre Outdoor Space	\$338,909
Hibernian Contracting Pty Ltd	Construction works for Rowland Park Sporting Amenities, Playground and Landscape works	\$1,279,314
Beasy Pty Ltd	Demolition of 925 Botany Road & Scout Hall, Lever Street Reserve	\$169,442



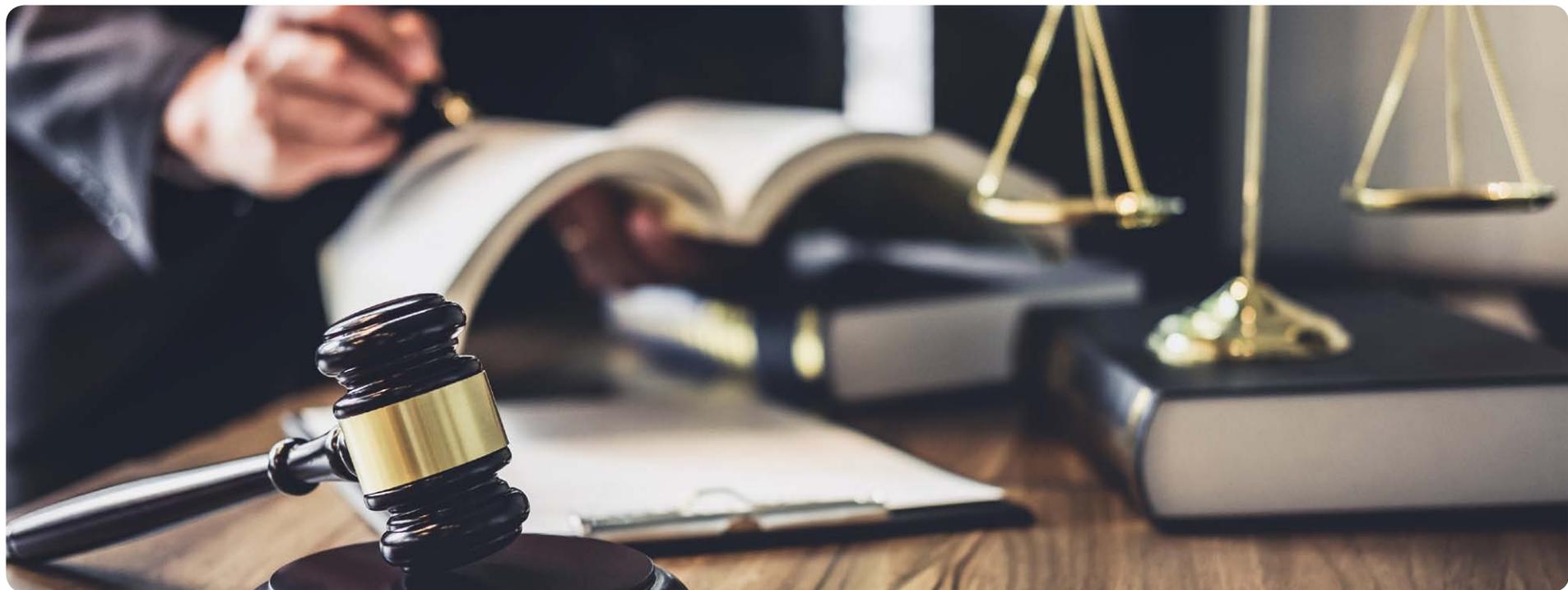
CONTRACTORS NAME	DESCRIPTION	TOTAL VALUE EX GST (\$)
<p>Category 1 - Earthworks & Wind Blown Sand Removal 1. RSA Bobcat, 2. Di Mattia, 3. Sullivans Constructions</p> <p>Category 2 - Inspection & Maintenance of Swimming Enclosures 1. Sea Dragon</p> <p>Category 3 - General Building Repairs 1. Bayot, 2. Makki, 3. Sullivans Constructions</p> <p>Category 4 - Metal Fabrication & Fencing 1. Summit Fencing, 2. Metal Fencing Specialists</p> <p>Category 5 - Signs & Banners 1. Screen Graphics, 2. Selby</p> <p>Category 6 - Bricklaying & Rendering 1. Triton Group, 2. Mourad Tiling, 3. Makki</p> <p>Category 7 - Tiling & Paving 1. Bayot, 2. Triton Group, 3. Mourad Tiling</p> <p>Category 8 - Soft Fall Mulch 1. Astec</p> <p>Category 9 - Saw Cutting, Core Drilling and Grinding 1. Mastercut, 2. Sydney Core, 3. Xpress Cut</p> <p>Category 10 - Concrete Pump Services 1. CJR Concrete Pumping</p>	Civil Minor Works	Schedule of Rates
Total Event and Mgt Services (Kuburlis), Mark Barron Catering, Keechfood Holdings Pty Ltd t/a PB Catering, W&S Corporation Pty Ltd - One Pot Catering, The Catering Department Pty Ltd, B&B Café Restaurant, Fit For A King, Pennylane, Nic Nac Enterprises Pty Ltd Trading as Piquant Catering, Tim Linney Catering, Mark Barron Pty Ltd	Catering services	Schedule of Rates
The Trustee for Griffin Family Trust T/A Plus One Systems	Post Implementation Review - TechnologyOne System	\$208,000
Murphy's Remedial Builders Pty Ltd	Repair and heritage restoration at Wilson's Cottage at Rockdale	\$299,429



CONTRACTORS NAME	DESCRIPTION	TOTAL VALUE EX GST (\$)
Altrelec Pty Ltd, Infracore Pty Ltd, Mark Ellison Plumbing, Komarin Holdings P/L (Modern Electric), Pronto Express Plumbing Pty Ltd, The Sydney Electrical Company Pty Ltd	Plumbing and Electrical Services - Preferred Supplier Panel	\$1,000,000
Monitor Business Machines P/L	Library PC Booking and Management System	\$237,289
Mack Civil Pty Ltd	Lena to Sanoni Cycle Way Improvements - Stage 1	\$656,485
Environmental Partnership P/L	Public Domain and Technical Manual	\$338,220
Category 1 - Planning Services Allen Jack and Cottier Architects, Architectus Group, Aver, DFP Planning, Donald Cant Watts Corke, Ethos Urban, Jeavons Jeavons, Land Dynamics, MG Planning, Otium Planning Group, Place Design Group, Point8, SCT Consulting, Sensing Value, SGS Economics and Planning, The Transport Planning Partnership, Urbanista Australia, Water Modelling Category 2 - Design Services Allen Jack + Cottier Architects, Architectus Group, Aspect Studios, Brewster Hjorth Architects, Construction Consultants, DEM Aust, Hassell, Jeavons Jeavons, K20AU, LSA Design, McGregor Coxall, Paddock, Place Design Group, Point8, Scott Carver, SCT Consulting, Spackman Mossop Michaels, Tait Network, Trustee for LFA Pacific, Trustee for Carter Williamson Architects, Turf Design Studio, Water Modelling Category 3 - Environmental Services Edison Environmental Engineering, Greencap, JBSG Australia Category 4 - Asset management services Artazan Property Group; CM Plus (Context Landscape Design), Edison Environmental Engineering, I am data solutions, MBM, SGS Economics and Planning, Xmirus	Strategic Planning Consultancy Panel	Schedule of Rates
St George Animal Rescue Pty Ltd	Animal Management	\$156,000 p/a
Umbaco	Rhodes Street Reserve, Hillsdale - Park Embellishment and Play Space Design	-



CONTRACTORS NAME	DESCRIPTION	TOTAL VALUE EX GST (\$)
Danthonia Designs	Fabrication and installation of Large Park Signs	\$168,730
1. Hayes Environmental Consulting Pty Ltd 2. Kamen Engineering Pty Ltd 3. STS GeoEnvironmental Pty Ltd	Soil Testing and Geotechnical Services	Schedule of Rates
Antoun Civil Engineering (Aust)	Foreshore upgrades at Pine Park, Ramsgate Beach and Cahill Park Wollie Creek	\$7,175,923



CLAUSE 217 (1) (A3) LEGAL PROCEEDINGS

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

Planning and development matters - Class 1 matters are generally those appeals by an applicant against a Council decision to refuse an application or to vary a Condition of Approval. Class 4 matters are generally actions instigated in the Court by Council to stop illegal building works, illegal uses or non-compliance with Conditions of Consent.

NAME	ISSUES	STATUS	RESULT (IF FINALISED)	COST TO DATE
Various Karimbula Properties	High Court, Court of Appeal and Land & Environment Court proceedings	Continuing	Court of Appeal in Council's favour and High Court challenge dismissed. One matter returned to the Land & Environment Court for finalisation.	\$169,560
Goodman and Others	Supreme Court of NSW. Proceedings regarding recovery of monies from misappropriating resulting from ICAC Operation Ricco	Continuing	-	\$557,421
Suburban Homes & Estates	Class 1 Appeal against deemed refusal (DA-2017/417) - 17-19 Station St	S34 Hearing on 17/4/18. Second directions hearing on 24/4/18	Listed for directions on 29/6/18. Hearing Nov 18 and Feb 19. Order of Discontinuance issued 11/9/18	\$9,575
George Papanikolaou	Class 1 Appeal against deemed refusal (DA-2017/285) - 47-47A Bestic Street	Pre S34 Conference listed for 2/8/18. Deemed refusal 15/8/18	S34 agreement 2/8/18. Hearing 6-7/12/18. Order approved DA on 19/12/18	\$77,200
A Madi	Class 1 Appeal against deemed refusal (DA-2017/530) - 45 Tuffy Ave, Sans Souci	S34 Hearing on 10/8/18	S34 Agreement reached. Appeal upheld. DA approved 10/8/18	\$21,390
Hatziandreou Holdings P/L	Appeal against refusal (DA-2015/56/A) - 336-340 Rocky Point Road, Ramsgate	S34 agreement 30/4/19	Section 34 held 30th April 2019. Applicant filed Notice of Motion seeking leave to amend Modification application 26 June 2019	Ongoing



NAME	ISSUES	STATUS	RESULT (IF FINALISED)	COST TO DATE
Bright Beginnings Early Learning Centre	Appeal against refusal (DA-2017/508) - 8 Mimosa Street, Bexley	S34 Agreement set down 17/6/19. Directions hearing 22 November 2018. SOFAC filed 21 November 2018. S34 set down 17 June 2019	S34 held 17 June 2019. Applicant to submit revised Traffic Study	\$12,831
Parker Logan Property	Class 1 Appeal against deemed refusal (DA-2018/320) - 49-51 Duncan Street, Arncliffe	First direction 13/2/19	S34 listed for 23 August 2019	Ongoing
S Ayache	Appeal against refusal (DA-2018/120) - 7-9 Kingsland Road South, Bexley	Land & Environment Court 14/2/19	S34 set down for 6 September 2019	Ongoing
X Pace Design Group	Class 1 Appeal against deemed refusal (DA-2018/359) - 81, 83, 85 & 87 West Botany Street, Arncliffe	S34 Conciliation meeting scheduled for 19 September 2019	Ongoing	Ongoing
M Wehbi	61 Iliffe Street Street (DA-2017/514)	Directions hearing listed for 5 April 2019. S34 Conciliation date to be set	Ongoing	Ongoing
M Kitmiridis	33 West Botany Street, Arncliffe (DA-2007/344/B)	34AA Conciliation 12-13 September. Parties to seek leave to rely on expert evidence via online Court by 29 April 2019. Bundle of documents and draft conditions are due on 5 September 2019	Ongoing	Ongoing
Karakatsis Holdings	37 Railway Street, Kogarah	First directions hearing scheduled for 5 July 2019	Ongoing	Ongoing
M Solheim	22 O'Connell Street, Monterey (DA-2018/244)	First Directions hearing scheduled for 31 July 2019. SOFAC's due 26 July 2019	Ongoing	Ongoing
Astoria Capital	Class 1 Appeal against refusal (DA-2017/1108) - 1455 Botany Road & 1-3 Ricketty St	Directions hearing on 13/3/18	S34 agreement scheduled 23/10/18. Appeal upheld	\$31,833



NAME	ISSUES	STATUS	RESULT (IF FINALISED)	COST TO DATE
Manuel Hansimikali	Class 1 Appeal against refusal (DA-2017/1161) - 1027-1043 Botany Road	Directions hearing 8/5/18. S34 scheduled 23/10/18	Appeal Upheld. Judgment 1/8/19	\$61,529
Leda Holdings	Class 1 Appeal against refusal (DA-2017/1126) - 13-15 Baker Street	Matter listed for directions hearing 1/2/18	S34 Agreement reached. Order issued 12/10/18	\$20,892
oOh Media Fly Pty Ltd	Class 1 Appeal against refusal (DA-2017/1140, DA-2017/1141 & DA-2017/1142 - 40-54 Baxter Road	Matter listed for directions hearing	Draft conditions. Appeal upheld	\$18,843
Bayswater Car Rental	Class 1 appeal against refusal (DA-2017/1042) - Unit 3, 55 Kent Road	S34 Conciliation on 24/10/18. SOFAC filed 17/5/18	S34 Agreement 24/10/18. Court Order approved 6/11/18	\$9,225
Parking Station	Class 1 Appeal against refusal (DA-2018/1039) - 5-11 Ewan Street	Directions hearing on 29/5/18. Hearing set for 8/11/18	S34 Agreement 5/11/18	\$41,636
RPG Botany	Class 1 Appeal against refusal (DA-2018/1056) - 45-47 Green Street	Directions hearing on 18/7/18. S34 Conference 19/1/19	S34 conciliation conference 29 January 2019 - Terminated	\$44,860
Happy 2 Pty Ltd	Class 1 Appeal against refusal (DA-2017/1243) - 1637-1647 Botany Road	Direction hearing on 2/8/18	Section 34 Conciliation Conference held 19 February 2019. If amended plans agreed to, consent orders will be issued, however, hearing listed for 26-27 November if s34 is terminated	Ongoing
Gabeti Pty Ltd	Class 1 Appeal against refusal (DA-2017/1247) - 25 Grace Campbell Crescent	Directions hearing on 8/8/18. Hearing listed 21-22/2/19	Hearing on 21 May 2019 - Waiting judgment	Ongoing
Ezra 1 P/L	Class 1 Appeal - 702-710 Botany Road, Mascot (DA-2018/1138)	Directions hearing 26/10/18. S34 Conciliation Conference set down 7 May 2019. Hearing scheduled 17 Dec 2019	Ongoing	Ongoing
J Sleiman	1170-1172 Botany Road, Botany (DA-2017/1189)	Directions hearing scheduled for 28 March 2019. S34 Conciliation scheduled for 6 November 2019	Ongoing	Ongoing



NAME	ISSUES	STATUS	RESULT (IF FINALISED)	COST TO DATE
S Marshall	96A Denison Street, Hillsdale (DA-2018/1112)	SOFAC due 7 Feb. S34 Conciliation Conference set down 7 August 2019	S34 Conciliation held 7 August 2019. Applicant to submit design amendments and Council to review. Risk matter remains outstanding, given Gabeti judgment not handed down	Ongoing
K Chan	5 Luland Street, Botany (DA-2017/1152)	Directions hearing scheduled for 17 April 2019. S34 Conciliation scheduled for 9 October 2019	Ongoing	Ongoing
Robey Mascot P/L	19-25 Robey Street, Mascot (BDA-2016/165/A)	Directions hearing scheduled for 21 June 2019	Ongoing	Ongoing
Hanson Construction	Beauchamp Road, Banksmeadow	Directions hearing scheduled for 21 June 2019. S34 scheduled for 21 January 2020	Ongoing	Ongoing
J Hughes	241 O'Riordan Street, Mascot (S82-2018/6)	S34 scheduled for 20 January 2020	Discontinued	\$8,487
Provident Homes	19 Valda Avenue, Arncliffe (DA-2019/88)	S34 set down for 19 February 2020	Ongoing	Ongoing
Greg Briscoe-Hough	District Court appeal against Local Court penalties imposed (3 parking Penalty Notices)	Finalised	All 3 offences proved. Fines totalling \$324 imposed. Professional legal costs of \$2,678.80 awarded	\$2,909
RLRS Pty Ltd	Local Court action - Pollute waters (Corporation) offence	Finalised	Offence proved. Fine of \$15,000 imposed. Professional legal costs of \$1,000 awarded	\$3,870
David Yoon	District Court appeal against Local Court penalty imposed (parking Penalty Notice)	Ongoing appeal	District Court appeal dismissed. Local Court \$1,100 fine imposed. Professional legal costs of \$2,800 awarded	\$2,795
Marnie MacAulay	Land & Environment Court Class 3 appeal against Council's EP&A Act Order	Matter adjourned to 19 November 2019	Ongoing	\$3,103

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

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

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

The total amount contributed or otherwise granted by the Council in the period 2018/19 under section 356 of the Act is as follows:

NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Community Grants	3Bridges	\$1,822
Community Grants	Botany Family & Children's Centre	\$1,247
Community Grants	Brighton Bunnies Playgroup	\$880
Community Grants	Kingsford Smith Scout Group - Scout Association	\$2,000
Community Grants	Kytherian Association of Australia - Genealogy Club	\$1,832
Community Grants	Rockdale Public School P&C Association	\$2,000
Community Grants	St George & Sutherland Medical Research Foundation	\$1,198
Community Grants	St George District Netball Association	\$2,000
Community Grants	St George Family Support Services Inc	\$540
Community Grants	St George North Anglican Church	\$1,401
Community Grants	Advance Diversity Services	\$7,000
Community Grants	Australian Sydney Southern Chinese Cultural and Entertainment Centre Incorporated	\$5,000
Community Grants	Bayside Anglican Church	\$5,000
Community Grants	Bayside Anglican Church	\$5,000
Community Grants	Bayside Womens Shelter	\$5,000
Community Grants	Botany District Music Association	\$5,000
Community Grants	Exodus Youth Worx	\$5,000
Community Grants	Sayeda Zainab Holdings Ltd	\$5,000
Community Grants	South Asian Australian Association	\$5,000
Community Grants	South Eastern Community Connect	\$5,000
Community Grants	The Arts GRaB (Georges River and Bayside) Committee	\$3,000
Community Grants	The Deli Women & Children's Centre	\$4,999
Community Grants	Lilly Pilly Counselling Inc	\$1,500



NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Community Grants	The Deli Women & Children's Centre Inc	\$1,498
Community Grants	St George Girls High School P&C Association	\$1,500
Community Grants	Advance Diversity Services Inc	\$1,499
Community Grants	Fighting Chance Australia Limited	\$1,500
Community Grants	Mascot Kings Soccer Club	\$1,500
Community Grants	South Asian Australian Association	\$1,500
Community Grants	Brighton Bunnies Playgroup	\$1,159
Donations Youth	Leigh Brown	\$500
Donations Youth	Jacob Zeitoun	\$500
Donations Youth	Leigh Brown	\$500
Donations Youth	Tahlia Dunne	\$500
Donations Youth	Jade Ackers	\$250
Donations Seniors	Macedonian Australian Pension Group Rockdale	\$500
Donations Seniors	Macedonian Australian Pensioners Group Tose Proeski Rockdale	\$500
Donations Seniors	Pagewood Seniors Citizen Club	\$500
Donations Seniors	AHEPA NSW Seniors Group	\$500
General Donations	St George Football Association	\$1,000
General Donations	Windgap Foundation	\$960
General Donations	Rockdale Ilinden Soccer Club Inc	\$1,500
General Donations	Botany District Music Association	\$5,000
General Donations	NSW Athletic League Inc (The Bay Gift)	\$5,000
General Donations	Nancy Hillier Memorial Centre	\$2,000
General Donations	Arncliffe Scots Netball	\$1,000
General Donations	Drought Appeal	\$10,000
General Donations	Rotary Club of Maroubra	\$330
General Donations	Rotary Club of Maroubra	\$4,420
General Donations	St Therese Catholic Church	\$1,500
General Donations	Hellene and Hellene Cypriot Women of Australia	\$1,000
Schools - Student Excellence Award	Al Zahra College	\$200
Schools - Student Excellence Award	Arncliffe Public School	\$200



NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Schools - Student Excellence Award	Arncliffe West Infants Public School	\$200
Schools - Student Excellence Award	Athelstane Public School	\$200
Schools - Student Excellence Award	Banksmeadow Public School	\$200
Schools - Student Excellence Award	Bardwell Park Infants School	\$200
Schools - Student Excellence Award	Bexley North Public School	\$200
Schools - Student Excellence Award	Bexley Public School	\$200
Schools - Student Excellence Award	Brighton Le Sands Public School	\$200
Schools - Student Excellence Award	Cairnsfoot School	\$200
Schools - Student Excellence Award	Carlton Public School	\$200
Schools - Student Excellence Award	Daceyville Public School	\$200
Schools - Student Excellence Award	Eastlakes Public School	\$200
Schools - Student Excellence Award	J J Cahill Memorial High School	\$200
Schools - Student Excellence Award	James Cook Boys Technology H.S.	\$200
Schools - Student Excellence Award	Kingsgrove High School	\$200
Schools - Student Excellence Award	Kingsgrove Public School	\$200
Schools - Student Excellence Award	Kyeemagh Infants School	\$200
Schools - Student Excellence Award	Marist College	\$200
Schools - Student Excellence Award	Mascot Public School	\$200
Schools - Student Excellence Award	Matrville Public School	\$200
Schools - Student Excellence Award	Moorefield Girls High School	\$200
Schools - Student Excellence Award	Our Lady of Fatima Primary School	\$200
Schools - Student Excellence Award	Pagewood Public School	\$200
Schools - Student Excellence Award	Ramsgate Public School	\$200
Schools - Student Excellence Award	Rockdale Public School	\$200
Schools - Student Excellence Award	Sans Souci Public School	\$200
Schools - Student Excellence Award	St Bernards Catholic Primary School	\$200
Schools - Student Excellence Award	St Dominic Saviour School	\$200
Schools - Student Excellence Award	St Francis Xavier Primary School	\$200
Schools - Student Excellence Award	St Gabriel's Primary School	\$200
Schools - Student Excellence Award	St George School	\$200



NAME OF FUND	RECIPIENT	APPROVED GRANT (\$)
Schools - Student Excellence Award	St Joseph's Primary School	\$200
Schools - Student Excellence Award	St Mary's & St Mina's Coptic Orthodox College	\$200
Schools - Student Excellence Award	St Mary's Star of the Sea Primary School	\$200
Schools - Student Excellence Award	St Michael's Catholic School	\$200
Schools - Student Excellence Award	St Therese Catholic Primary School	\$200
Schools - Student Excellence Award	St Ursula's College	\$200
Schools - Student Excellence Award	Sydney Technical High School	\$200
Schools - Student Excellence Award	The Scots College	\$200
Stronger Communities	St George Football Association	\$49,989
Total		\$182,527



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

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

From 1 March 2018 the Bayside Local Planning Panel was mandated by legislation. It comprises appropriately qualified people independent of Council as well as community representatives.

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

CLAUSE 217(1) (A7) COUNCIL CONTROLLED COMPANIES

Council has no controlling interest in companies or other bodies.

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

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

Australia Day Botany Bay Regatta Committee

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

Australian Mayoral Aviation Council

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

Bayside Business Enterprise Centre

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

Bayside Floodplain Risk Management Committee

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

Botany Historical Trust

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

CALD Partnerships

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

CivicRisk Insurance Group

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

- (i) CivicRisk Mutual
CivicRisk Mutual is a Local Government discretionary mutual set up in 2005 to provide a variety of general insurances to its 16 member Councils, which has now grown to 19. These include but are not limited to Property, Motor Vehicle, Councillor/Directors and Officers cover.
- (ii) CivicRisk Metro
CivicRisk Metro (previously named Metro Pool) was established approximately 30 years ago when public liability and professional

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

(iii) Mutual Management Services

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

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

Cooks River Alliance Board

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

Georges River Combined Councils Committee (GRCCC)

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

Lydham Hall Management Committee

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

Metropolitan Mayors Association

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

NSW Metropolitan Public Libraries Association

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

Rockdale Community Nursery, Management Committee

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

Southern Sydney Regional Organisation of Councils (SSROC)

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

Sydney Coastal Councils Committee

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

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

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

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

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

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

In regard to Focus Area 1:

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

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

- ▶ A graduate program continues to operate.

In regard to Focus Areas 2, 3 and 4:

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

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

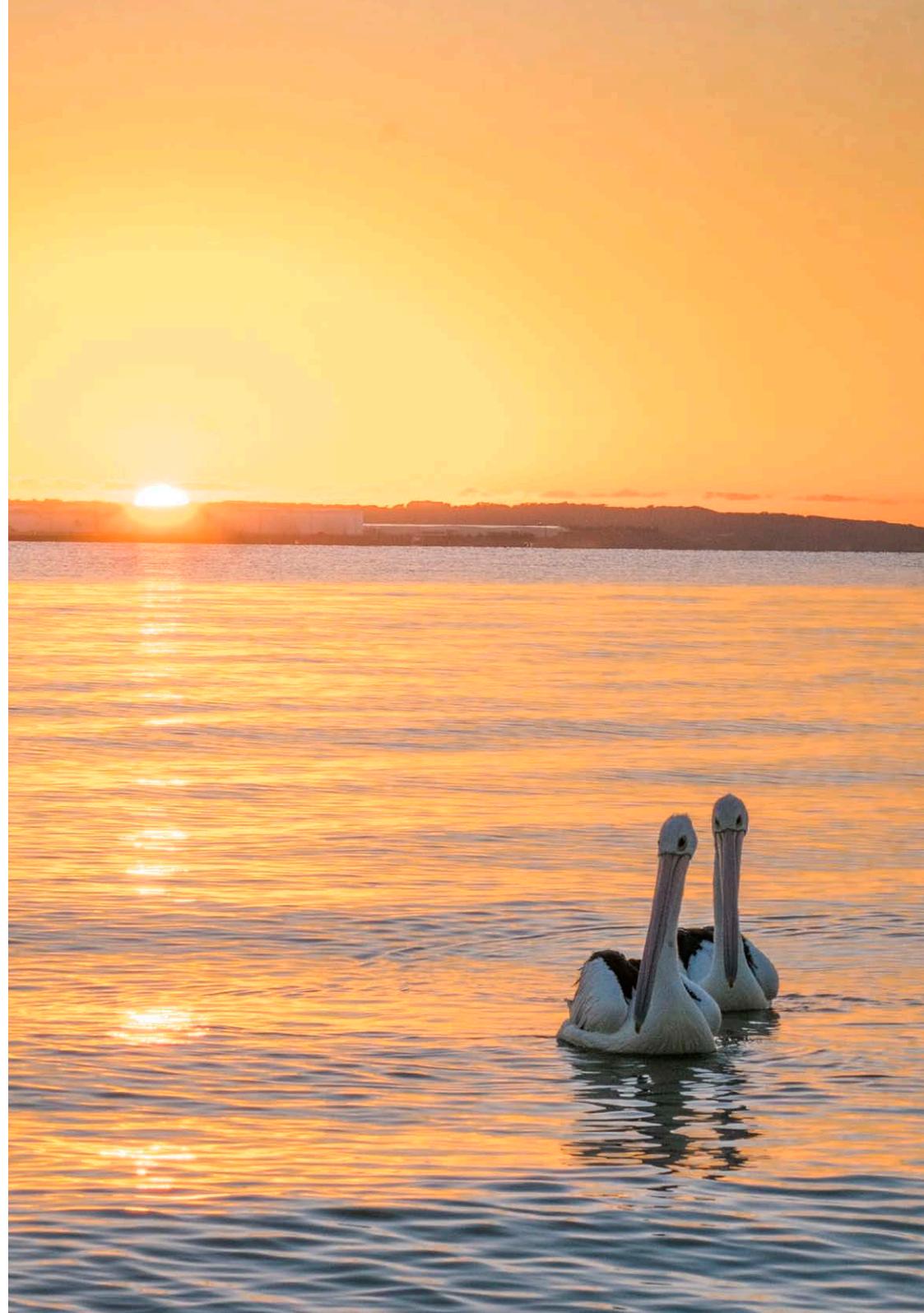
The total remuneration package of the General Manager is as follows:

	\$
Salary	\$349,987
Termination payments	-
Council's contribution to superannuation	\$67,476
Other payments	-
Non cash benefits	\$12,993
Fringe benefits tax paid	\$11,793
Total	\$442,249

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

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

	\$
Salary	\$1,205,838
Termination payments	-
Council's contribution to superannuation	\$114,473
Other payments	-
Non cash benefits	\$47,900
Fringe benefits tax paid	\$39,057
Total	\$1,407,268



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

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

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

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

	\$
Income	\$1,287,943
Expenditure	\$652,234

The funds were used for the following activities:

PROJECT	\$
Drainage Maintenance	\$250,000
Special Studies/Strategies	\$5,760
Drainage Rehab Program	\$20,818
Pine Park Masterplan Implementation	\$236,346
Botany Bay&Foreshore Beach Flood Risk Management Study	\$13,717
Gibbes Street and Cameron Street, Drainage Improvement	\$7,249
Russell Ave - Water Sensitive Urban Design	\$9,142
Water Quality - Bardwell Creek	\$30,848
Cahill Park Amenities / Café Design and Construct	\$10,876
Flood planning level for Four Catchments	\$27,203
Floodplain Risk Manangement Study	\$2,540
WaterRide Flood Mapping Software	\$9,000
Bardwell Creek Flood Study Review	\$28,735
Total	\$652,234

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

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

Companion Animals Act 1998

Companion Animal Guidelines - Chapter 16 Regulation Clause 217 (1) (f)

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

16.2 (A) IMPOUNDED ANIMALS

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

16.2 (B) REPORTING DOG ATTACKS TO THE DEPARTMENT

Council is required to report attacks to the Office of Local Government, via the Companion Animals register, within 72 hours of being notified of an attack. Last financial year 87 incidents were reported within the Council area.

16.2 (C) EXPENDITURE ON COMPANION ANIMAL MANAGEMENT AND ACTIVITIES

\$103,601 was generated in animal registration and fines income which was put towards the \$288,013 for companion animal management and control, being \$90,470 for pound services, \$197,543 for contracted animal seizure / impounding, and \$289,522 for staff and other resources associated with Regulatory Enforcement.

16.2 (D) COMMUNITY EDUCATION PROGRAMS

An education program providing information to the community on the lawful reasons for the seizure of cats was continued by Council along with 2 free micro chipping days held with the assistance of Veterinary Practices within our LGA.

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

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

- ▶ Information on desexing of Companion Animals on Council's website;
- ▶ Promotion by Regulations Inspectors as they deal with pet owners while investigating complaints; and
- ▶ Publicising discounted cat de-sexing programs run by the Cat Protection Society at Council's Customer Service Centre.

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

In relation to section 64 of the Companion Animals Act, all dogs and cats associated with Council are kept at the Sydney Dogs and Cats Home Inc (the Pound). A total of 506 cats and 279 dogs were received by the Pound for this reporting period and they continue their successful re-homing program for pets with 33 or 12% of dogs and 301 or 59% of cats re-homed during the year. Further, 232 or 83% of dogs and 20 or 4% of cats seized were reunited with their owners.

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

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

Environmental Planning and Assessment Act 1979

Section 7.5 (5) Voluntary Planning Agreement

Council has entered into several planning agreements. Details are provided on the effect of, and compliance with, the following planning agreements that were in force during 2018/19. Status 'executed' refers to planning agreements that remained in force at some time during 2018/19. Status 'finalised' is for agreements where the obligation(s) ended at some time during 2018/19.

VPA REF	RELATED DA	DESCRIPTION OF WORKS	OTHER PARTY TO VA	PRIMARY STREET ADDRESS	DATE EXECUTED	STATUS
LA2298	DA-2017/373	Road improvements (including land dedication, design and construction)	CPD018 Pty Ltd (Developer)	1-3 Harrow Road, Bexley	27-Mar-19	Executed
LA2308	DA-2017/1140 DA-2017/1141 DA-2017/1142 DA-2018/1135 DA-2018/1183	Monetary contribution	oOh!media Fly	Baxter Road, O'Riordan Street, Robey Street, Mascot	20-Mar-19	Executed
LA2288	DA-2017/1126	Improvement of access in Banksmeadow industrial estate (streets upgrades, land for road, traffic improvement, parking)	Leda Holdings Pty Ltd	13 Baker Street Banksmeadow	20-Dec-18	Executed
19/60486	-	Improvements for roads and streetscape	Zoe Holdings Rockdale Pty Limited	75-81 Railway Street Rockdale	26-Nov-18	Executed
18/130045	-	Carpark, public domain improvements and widen road	Combined Projects (Rockdale) Pty Ltd	Chapel Street Precinct, Rockdale	17-Jul-18	Executed
18/88385	DA 14/096	Embellish, construct, and dedicate Central Park, Linear Park, local roads - \$8.022 monetary contribution to Council to undertake intersection and open space improvements	Karimbla (Meritons)	130-150 Bunnerong Road, Pagewood (BATA 1)	24-May-18	Executed



VPA REF	RELATED DA	DESCRIPTION OF WORKS	OTHER PARTY TO VA	PRIMARY STREET ADDRESS	DATE EXECUTED	STATUS
18/89303	-	Upgrades to Peter Depena Reserve	War Widows' Guild of Australia NSW Limited	177 Russell Avenue Dolls Point	4-May-18	Executed
19/60486	-	Open space improvements	Angelo Con Elliott and Santina Marie Elliot	Kingsland Road South Bexley	4-May-18	Executed
17/98611	DA-10(486)	Monetary contribution and construction of carpark	Orica	16-20 Beauchamp Road Hillsdale (Orica)	15-Mar-17	Executed
19/60998	DA-2015/421	Monetary contribution and land dedication for designing and construction of playground	Modern Building Company	10 Martin Avenue Arncliffe	10-Jun-16	Executed
19/61014	-	Monetary contribution - Embelishment and upgrade of Production Lane - Design, Construct and Dedicate Child Care Centre	JQZ	152-206 Rocky Point Road Kogarah (Darrell Lea)	9-May-16	Executed
17/19870	DA-12(86)	Monetary contribution for open space - Road improvements	Central Element	5 Haran Street, Mascot	18-Mar-16	Executed
17/20603	09/170-09	Dedication of land for cycleway extension - Pavement works and drainage upgrade	Goodman	26 McPherson Street, Banksmeadow	2-Nov-15	Executed
18/116669	DA-08(287)	Monetary contributions, construction of footpaths and undergrounding cables.	Goodman	185 O'Riordan Street, Mascot	18-Sep-14	Executed
DOC16/43886	DA-08(115).02	Land dedication for road extension	Kostas	1153-1155 Botany Rd, Mascot	31-Jan-14	Executed
17/20610	DOC 16/18578 DA-10(103).02	Monetary contribution and land dedication for road widening.	Giannikouris	34 Kent Road, Mascot	20-Jan-10	Executed
19/136609	DA-14(68).09	Dedication of land for road and open space - Reconstruction of road and embellishment of park	JKN Pty Ltd	16 Pemberton Street, Botany (Parkgrove West)	-	Executed

Government Information (Public Access) Act 2009

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

ACTIVITY REPORT

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

Council received 1008 requests for information in this reporting period. 69 formal access applications were received compared to 38 the previous year. All other requests were dealt with as open or informal requests.

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

OBLIGATIONS UNDER THE GIPA ACT

Review of Proactive Release Program - Clause 7(A)

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

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

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

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

Number of Access Applications Received - Clause 7(B)

During the reporting period, our Council received a total of 69 formal access applications (including withdrawn applications but not invalid applications). All but ten of the sixty nine formal access applications were decided in this reporting period.

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

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

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

TABLE A: NUMBER OF APPLICATIONS BY TYPE OF APPLICANT AND OUTCOME*

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Media	1	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	6	0	0	0	0	0	0	1
Not-for-profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	13	0	0	4	0	0	0	0
Members of the public (other)	38	1	0	4	0	0	0	1

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

TABLE B: NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND OUTCOME

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm or deny whether information is held	Application withdrawn
Personal information applications*	38	1	0	4	0	0	0	1
Access applications (other than personal information applications)	20	0	0	4	0	0	0	1
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

TABLE C: INVALID APPLICATIONS

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

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

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

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

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

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

TABLE F: TIMELINESS

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	69
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	69

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

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

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

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

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

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

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

Privacy and Personal Information Protection Act

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

There was 1 Privacy review application received by Council during the period 2018/19.



Public Interest Disclosures Act 1994

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

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

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

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

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

REPORT FOR NSW OMBUDSMAN FOR THE PERIOD 2018/19

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

Capital Expenditure Guidelines 2010

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

There were no Capital Expenditure Reviews undertaken in 2018/19.

Fisheries Management Act 1994

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

No recovery and threat abatement plans have been developed by Council in 2018/19.

Swimming Pools Act 1992

Section 22F (2) Swimming Pool Inspections

A total number of 689 inspections were undertaken of swimming pool barrier fences for the reporting period. Of this, there were:

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



Carer (Recognition) Act 2010

Section 8 (2) Report on Compliance

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

LIAISON AND EDUCATIONAL STRATEGIES

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

STAFF WHO ARE CARERS

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

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

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

Disability Inclusion Act 2014

S13 (1) Report on Implementation

DISABILITY INCLUSION ACTION PLAN - PROGRESS REPORT 2018/19

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

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

Bayside has a dedicated full-time Aged and Disability Specialist Officer and Social Planner overseeing the implementation of the DIAP and providing subject matter expertise and support to the business units responsible for implementing the actions. The DIAP Working Group was established to facilitate communication between the various internal and external stakeholders in Bayside.

COMMUNITY PROFILE OF BAYSIDE

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

AUSTRALIA (2016)	NSW (2016)	BAYSIDE (2016)
<p>1 in 5 Australians have a disability.</p> <p>About 1/3 of people with disability had a profound or severe disability.</p> <p>Around 3 in 5 people with disability needed assistance with at least one activity in daily life.</p> <p>2 in 5 people with disability aged under 65 had difficulty accessing medical facilities (GP, dentist, hospital).</p>	<p>Approximately 1.4 million people in NSW have a disability.</p> <p>There are 904,000 Carers across NSW.</p> <p>40% of CALD carers find it difficult to meet living expenses.</p>	<p>60% of the Bayside population live in medium to high-density apartments compared to 44% in Greater Sydney. 23% of these residents live alone.</p> <p>8,249 people (5.3% of the population) reported requiring assistance with day to day living tasks due to a disability - increase of 1,184 people in the last 5 years.</p> <p>11% of people with a severe disability, and 34% of people with a moderate disability are not receiving assistance when it is needed.</p> <p>9,800 Bayside residents report they are providing unpaid care to family members or others because of a disability or illness.</p>

Source: Australian Bureau of Statistics 2016; AIHW 2015-2018; Population Profile 2018; ID Profile 2016; Carers NSW 2018.

COMMUNITY CONSULTATION

Council undertook extensive consultation with people with disability, carers, older people, service providers, researchers and other key stakeholders. Council officers also sought direct input from key representatives from culturally and linguistically diverse, and Indigenous communities to ensure specific issues impacting these communities were identified. Opportunities for involvement included:

- ▶ Attendance at forums held in Botany and Mascot;
- ▶ Participating in an online survey on Council's Have Your Say page or a hard copy version of the same survey (169) responses;
- ▶ Face-to-face and telephone interviews;
- ▶ Small group discussions with existing community groups;
- ▶ Service provider forum;
- ▶ An internal survey of Council staff - (110) responses.

ACTIONS

A summary of issues identified in the community consultation has been organised under the four focus areas of the Disability Inclusion Action Plan:

1. Building Liveable Communities
 - a) Ensure Bayside Council's internal and external events, services and information programs are accessible.
 - b) Make buildings, facilities and infrastructure physically accessible.
 - c) Councils engagement processes are inclusive and maximise opportunities to include people with disability in Council consultations.
2. Access to Meaningful Employment
 - a) Be known as an accessible employer.
3. Systems and Processes
 - a) Ensure accessibility to Bayside Council's systems and information.
4. Promoting Positive Attitudes and Behaviours
 - a) Deliver training to engage and educate staff and the community so that they can help build an inclusive culture.

PROGRESS ON ACTIONS

Building Liveable Communities

ACTIONS	GOOD NEWS STORIES AND ACHIEVEMENTS
<p>1.1 Ensure Bayside Council's internal and external events, services and information programs are accessible.</p> <p>1.1 Make buildings, facilities and infrastructure physically accessible.</p> <p>1.2 Councils Engagement processes are inclusive and maximise opportunities to include people with disability in Council consultations.</p>	<ul style="list-style-type: none"> ▶ Policy drafted and adopted for planning and implementing accessible and inclusive events. ▶ Arncliffe, Bexley North, Eastgardens, Mascot, Rockdale and Sans Souci Libraries are fully accessible. ▶ Planned lift and accessibility upgrades in Botany Town hall. ▶ Mascot and Rockdale Libraries have lifts. ▶ All library locations, with the exception of Brighton, have been retrofitted with automatic sliding doors. Council has ambulant toilets at all locations (except Brighton) fitted with emergency alarms. ▶ Bexley Pool is accessible. Botany Pool redevelopment will ensure accessibility within the next few years. ▶ \$50,000 grant funding received to improve inclusiveness of the planned Chapel Street Playground, Rockdale. ▶ Additional seating at Seaforth Park, Bexley has provided backs and arm rests to increase park visitation by all members of the general community. All designs have maximised inclusiveness. ▶ All community engagement activities include a standard question about whether respondents identify as having a disability. For projects such as the development of the Arncliffe Youth Centre, findings will contribute to the creation of an accessible venue. ▶ A data base has been developed to ensure services/people with disability are invited to large consultations.

Access to Meaningful Employment

ACTIONS	GOOD NEWS STORIES AND ACHIEVEMENTS
2.1 Be known as an accessible employer.	<ul style="list-style-type: none"> ▶ Council continues to provide employment to a number of staff with disabilities. ▶ Council continues to provide workplace adjustments as required for a variety of staff needs, both permanent and temporary. ▶ A flexible working policy was implemented 1 July 2018 in partnership with a variety of agencies working with people with disabilities and people who are disadvantaged.

Systems and Processes

ACTIONS	GOOD NEWS STORIES AND ACHIEVEMENTS
3.1 Ensure accessibility to Bayside Council's systems and information.	<ul style="list-style-type: none"> ▶ All front line staff have completed disability training. ▶ Library Staff are trained in the use of assistive devices and aides. ▶ The Bayside Home Library Service visits residents in their own home, nursing homes or other assisted care facilities on a monthly basis. People using this service may have a disability, be frail aged, elderly, or have a temporary illness. ▶ Council provides resources to enable clients to access library materials and some specific aids for people with sight impairment. Resources include Audio Read navigators, MP3 players and Daisy players, and headphones. People can tailor personal devices to increase volume or magnification to suit their individual access issues whether it be a sight or hearing impairment. ▶ Library members enjoy 24/7 access to a broad range of e-resources (both recreational and informational needs). ▶ Council's community engagement website, "Have Your Say" meets WCAG 2.0 standards. Content is written to ensure it can be used with a screen reader.

Promoting Positive Attitudes and Behaviours

ACTIONS	GOOD NEWS STORIES AND ACHIEVEMENTS
<p>4.1 Deliver training to engage and educate staff and the community so that they can help build an inclusive culture.</p>	<ul style="list-style-type: none"> ▶ The Bayside Council DIAP Working Party comprises representatives from across Council to coordinate implementation of the DIAP strategies. ▶ Our community grants funded a project for young men with an intellectual disability. ▶ An interactive exhibit for young people with sensory processing issues was included at Bayside 2019 Youth Week. ▶ The Sculptures at Bayside exhibition includes planned visits by organisations supporting people with disabilities and the elderly. ▶ Council regularly runs a story-time program for St George Special School at Rockdale Library. ▶ Council hosted an exhibition of art works by a young disabled resident at Rockdale Library. ▶ Council Provides space for Ability Links to hold information sessions with the community. This also included space for NDIS meetings.

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

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

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

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

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

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

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

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

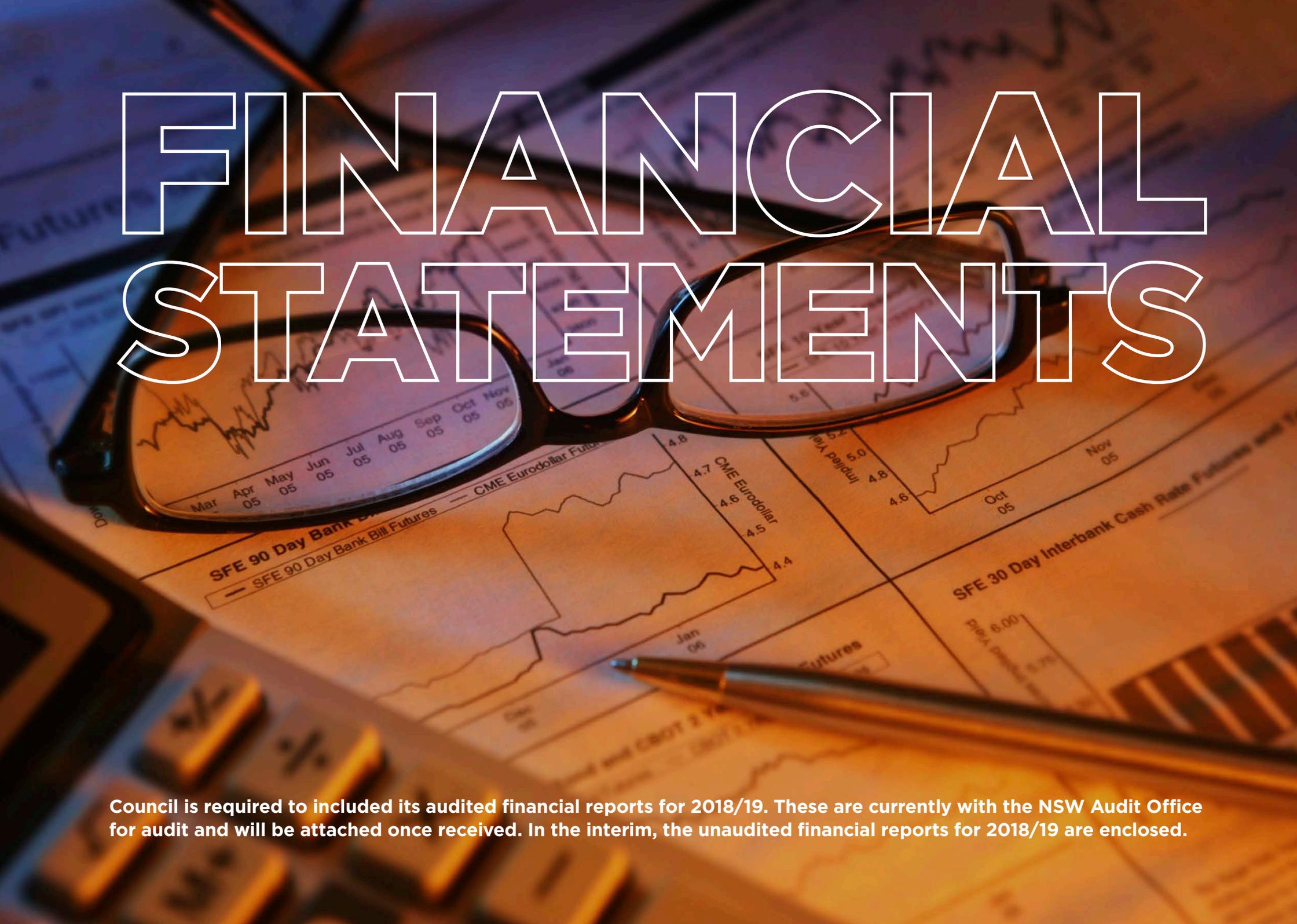
Council is responsible for the collection, distribution and expenditure of the revenue from the fees. The monies are to fund a public benefit works program developed in partnership with RMS or TfNSW in relation to public transport matters.

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

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

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

FINANCIAL STATEMENTS

The background of the slide features a close-up, warm-toned photograph of financial documents. A pair of black-rimmed glasses is positioned over several line graphs. The graphs show various data series over time, with labels such as 'SFE 90 Day Bank Bill Futures', 'CME Eurodollar Futures', and 'SFE 30 Day Interbank Cash Rate Futures'. The x-axis of the graphs includes months like Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, and Nov, with the year '05' indicated. The y-axis shows numerical values, for example, 4.4, 4.6, 4.7, 4.8, and 5.9. A silver pen is visible in the lower right quadrant, resting on the documents. The overall lighting is soft and focused on the charts, creating a professional and analytical atmosphere.

Council is required to include its audited financial reports for 2018/19. These are currently with the NSW Audit Office for audit and will be attached once received. In the interim, the unaudited financial reports for 2018/19 are enclosed.

Bayside Council

General Purpose Financial Statements for the year ended 30 June 2019

Contents

Page

Statement by Councillors and Management

2

Primary Financial Statements:

- Income Statement 3
- Statement of Comprehensive Income 4
- Statement of Financial Position 5
- Statement of Changes in Equity 6
- Statement of Cash Flows 7

Notes to the Financial Statements

8

Independent Auditor's Reports:

- On the Financial Statements (Sect 417 [2])
- On the Conduct of the Audit (Sect 417 [3])

Overview

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

444/446 Princes Highway
Rockdale NSW 2216

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

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

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

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

Bayside Council

General Purpose Financial Statements

for the year ended 30 June 2019

Statement by Councillors and Management

made pursuant to Section 413(2)(c) of the *Local Government Act 1993 (NSW)* (as amended)

Bayside Council's financial reports for 2016/17 and 2017/18 received a disclaimed audit opinion from its auditor, Audit Office of NSW. Council has completed significant work to address the underlying issues behind the disclaimer, including the implementation of internal control environment, revaluation of a number of asset classes and employee leave entitlements. However this work was focused on the correction of balances as at closing date and could not correct the issues of the past, which are included in the opening balances and the Income Statement.

Bayside Council has developed a detailed action plan to address the ongoing audit opinion and the 2018/19 financial reports have been prepared in accordance with this plan.

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

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

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

- present fairly the Council's financial position as at 30 June 2019,
- 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 13/11/19.

Joe Awada
Mayor
13/11/19

Councillor
13/11/19

Meredith Wallace
General Manager
13/11/19

Matthew Walker
Responsible Accounting Officer
13/11/19

Bayside Council

Income Statement

for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual ¹ 2018
Income from continuing operations				
Revenue:				
115,173	Rates and annual charges	3a	116,974	110,441
18,100	User charges and fees	3b	13,890	20,203
8,397	Interest and investment revenue	3c	10,891	9,935
14,130	Other revenues	3d	16,438	14,744
7,611	Grants and contributions provided for operating purposes	3e,f	9,938	8,534
38,204	Grants and contributions provided for capital purposes	3e,f	35,227	66,289
Other income:				
–	Net share of interests in joint ventures and associates using the equity method	16	519	667
201,615	Total income from continuing operations		203,877	230,813
Expenses from continuing operations				
76,334	Employee benefits and on-costs	4a	68,434	68,203
217	Borrowing costs	4b	206	247
44,287	Materials and contracts	4c	52,702	52,142
22,866	Depreciation and amortisation	4d	24,903	21,440
16,310	Other expenses	4e	18,835	19,768
–	Net losses from the disposal of assets	5	2,242	15
–	Revaluation decrement / impairment of IPP&E	4d	1,359	–
160,014	Total expenses from continuing operations		168,681	161,815
41,601	Operating result from continuing operations		35,196	68,998
41,601	Net operating result for the year		35,196	68,998
41,601	Net operating result attributable to Council		35,196	68,998
Net operating result for the year before grants and contributions provided for capital purposes				
3,397			(31)	2,709

¹ The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

Bayside Council

Statement of Comprehensive Income
for the year ended 30 June 2019

\$ '000	Notes	2019	2018 ¹
Net operating result for the year (as per Income Statement)		35,196	68,998
Other comprehensive income:			
Amounts that will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	10a	17,708	–
Total items which will not be reclassified subsequently to the operating result		17,708	–
Amounts that will be reclassified subsequently to the operating result when specific conditions are met			
Nil			
Total other comprehensive income for the year		17,708	–
Total comprehensive income for the year		52,904	68,998
Total comprehensive income attributable to Council		52,904	68,998

¹ The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

Bayside Council

Statement of Financial Position
as at 30 June 2019

\$ '000	Notes	2019	2018 ¹
ASSETS			
Current assets			
Cash and cash equivalents	6a	57,610	54,171
Investments	6b	347,366	270,510
Receivables	7	15,903	17,949
Inventories	8	160	239
Other	8	397	551
Non-current assets classified as 'held for sale'	9	2,190	3,360
Total current assets		423,626	346,780
Non-current assets			
Investments	6b	16,242	70,510
Infrastructure, property, plant and equipment	10	1,341,940	1,312,396
Intangible assets	11	2,328	3,355
Investments accounted for using the equity method	16	5,587	5,068
Total non-current assets		1,366,097	1,391,329
TOTAL ASSETS		1,789,723	1,738,109
LIABILITIES			
Current liabilities			
Payables	12	31,426	32,019
Income received in advance	12	1,074	1,079
Borrowings	12	992	1,079
Provisions	13	24,430	24,443
Total current liabilities		57,922	58,620
Non-current liabilities			
Borrowings	12	2,877	3,854
Provisions	13	4,596	4,078
Total non-current liabilities		7,473	7,932
TOTAL LIABILITIES		65,395	66,552
Net assets		1,724,328	1,671,557
EQUITY			
Accumulated surplus	14	1,706,620	1,671,557
Revaluation reserves	14	17,708	-
Total equity		1,724,328	1,671,557

¹ The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

Bayside Council

Statement of Changes in Equity

for the year ended 30 June 2019

\$ '000	Notes	2019	IPP&E	Total equity	2018 ¹	IPP&E	Total equity
		Accumulated surplus	revaluation reserve		Accumulated surplus	revaluation reserve	
Opening balance		1,671,557	–	1,671,557	1,602,559	–	1,602,559
Adoption of new accounting standards – not retrospective	14 (b)	(133)	–	(133)	–	–	–
Restated opening balance		1,671,424	–	1,671,424	1,602,559	–	1,602,559
Net operating result for the year prior to correction of errors and changes in accounting policies		35,196	–	35,196	68,998	–	68,998
Net operating result for the year		35,196	–	35,196	68,998	–	68,998
Other comprehensive income							
– Gain (loss) on revaluation of IPP&E	10a	–	17,708	17,708	–	–	–
Other comprehensive income		–	17,708	17,708	–	–	–
Total comprehensive income (c&d)		35,196	17,708	52,904	68,998	–	68,998
Equity – balance at end of the reporting period		1,706,620	17,708	1,724,328	1,671,557	–	1,671,557

¹ The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 Financial Instruments: Recognition and Measurement

Bayside Council

Statement of Cash Flows
for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018
Cash flows from operating activities				
Receipts:				
114,559	Rates and annual charges		116,942	108,361
12,746	User charges and fees		15,320	20,445
8,397	Investment and interest revenue received		11,207	8,269
46,739	Grants and contributions		43,860	72,328
–	Bonds, deposits and retention amounts received		839	720
18,821	Other		25,054	30,005
Payments:				
(74,444)	Employee benefits and on-costs		(68,132)	(67,413)
(44,415)	Materials and contracts		(62,898)	(56,529)
(217)	Borrowing costs		(194)	(216)
(17,718)	Other		(19,878)	(25,245)
64,468	Net cash provided (or used in) operating activities	15b	62,120	90,725
Cash flows from investing activities				
Receipts:				
–	Sale of investment securities		135,635	90,068
1,236	Sale of infrastructure, property, plant and equipment		3,178	716
Payments:				
(27,689)	Purchase of investment securities		(158,304)	(147,916)
(54,576)	Purchase of infrastructure, property, plant and equipment		(37,990)	(29,940)
–	Purchase of intangible assets		(121)	–
(81,029)	Net cash provided (or used in) investing activities		(57,602)	(87,072)
Cash flows from financing activities				
Receipts:				
Nil				
Payments:				
(1,079)	Repayment of borrowings and advances		(1,079)	(1,101)
(1,079)	Net cash flow provided (used in) financing activities		(1,079)	(1,101)
(17,640)	Net increase/(decrease) in cash and cash equivalents		3,439	2,552
75,183	Plus: cash and cash equivalents – beginning of year	15a	54,171	51,619
57,543	Cash and cash equivalents – end of the year	15a	57,610	54,171
Additional Information:				
	plus: Investments on hand – end of year	6b	363,608	341,020
	Total cash, cash equivalents and investments		421,218	395,191

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Contents of the notes accompanying the financial statements

Note	Details	Page
1	Basis of preparation	9
2(a)	Council functions/activities – financial information	13
2(b)	Council functions/activities – component descriptions	14
3	Income from continuing operations	15
4	Expenses from continuing operations	22
5	Gain or loss from the disposal, replacement and de-recognition of assets	26
6(a)	Cash and cash equivalent assets	26
6(b)	Investments	27
6(c)	Restricted cash, cash equivalents and investments – details	30
7	Receivables	32
8	Inventories and other assets	35
9	Non-current assets classified as held for sale (and disposal groups)	36
10(a)	Infrastructure, property, plant and equipment	37
10(b)	Externally restricted infrastructure, property, plant and equipment	40
10(c)	Infrastructure, property, plant and equipment – current year impairments	40
11	Intangible assets	41
12	Payables and borrowings	42
13	Provisions	45
14	Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors	49
15	Statement of cash flows – additional information	52
16	Interests in other entities	53
17	Commitments	56
18	Contingencies and other liabilities/assets not recognised	57
19	Financial risk management	62
20	Material budget variations	67
21	Discontinued operations	68
22	Fair value measurement	69
23	Related party transactions	80
24	Statement of developer contributions	81
25(a)	Statement of performance measures – consolidated results	86
	Additional council disclosures (unaudited)	
25(b)	Statement of performance measures – consolidated results (graphs)	87

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

These financial statements were authorised for issue by Council on 30/10/2019.

Council has the power to amend and reissue these 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 (NSW)* and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity.

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

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts.

Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note 20 – Material budget variations

and are clearly marked.

(a) New and amended standards adopted by Council

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2019.

Those newly adopted standards which had an impact on reported position, performance and/or disclosures have been discussed in Note 14.

(b) Historical cost convention

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

(c) 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.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

Critical accounting estimates and assumptions

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note 10(a),
- (ii) estimated tip remediation provisions – refer Note 13,
- (iii) employee benefit provisions – refer Note 13.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables - refer Note 7.

Monies and other assets received by Council

(a) The Consolidated Fund

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

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

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

- General purpose operations

(b) The Trust Fund

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

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.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

New accounting standards and interpretations issued not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting periods. Council's assessment of the impact of the new standards, and interpretations relevant to them, is set out below:

Effective for annual reporting periods beginning on or after 1 July 2019

AASB 16 Leases

AASB 16 will result in most operating leases of an entity being brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low-value assets which may remain off the balance sheet.

The calculation of the lease liability will take into account appropriate discount rates, assumptions about the lease term, and increases in lease payments.

A corresponding right to use asset will be recognised, which will be amortised over the term of the lease.

Rent expense will no longer be shown. The profit and loss impact of the leases will be through the amortisation and interest charges.

AASB 15 Revenue from Contracts with Customers and associated amending standards.

AASB15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

Accounting policy changes will arise in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.

AASB 1058 Income of NFP Entities

AASB 1058 supersedes all the income recognition requirements relating to councils, previously in AASB 1004 Contributions. Under AASB 1058 the future timing of income recognition will depend on whether the transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service) related to an asset (such as cash or another asset) received by an entity.

AASB 1058 also applies when a council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the council's objective is principally to enable the asset to further the council's objectives. In cases where the council enters into other transactions, the council recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standards (e.g. AASB 116 Property, Plant and Equipment).

Upon initial recognition of the asset, this standard requires council to consider whether any other financial statement elements (called 'related amounts') should be recognised in accordance with the applicable accounting standard, such as:

- (a) contributions by owners
- (b) revenue, or a contract liability arising from a contract with a customer
- (c) a lease liability
- (d) a financial instrument, or
- (e) a provision.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

If the transaction is a transfer of a financial asset to enable council to acquire or construct a recognisable non-financial asset to be controlled by council (i.e. an in-substance acquisition of a non-financial asset), the council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. Council will then recognise income as it satisfies its obligations under the transfer similarly to income recognition in relation to performance obligations under AASB 15.

If the transaction does not enable council to acquire or construct a recognisable non-financial asset to be controlled by council, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income.

AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities

This Standard amends AASB 1, AASB 16, AASB 117, AASB 1049 and AASB 1058 to provide a temporary option for not-for-profit entities to not apply the fair value initial measurement requirements for right-of-use assets arising under leases with significantly below market terms and conditions, principally to enable the entity to further its objectives (for example, concessionary or peppercorn leases).

The Standard requires an entity that elects to apply the option (i.e. measures a class or classes of such right-of-use assets at cost rather than fair value) to include additional disclosures in the financial statements to ensure users understand the effects on the financial position, financial performance and cash flows of the entity arising from these leases

As per a NSW Office of Local Government recommendation, Council has elected to measure right-of-use assets (under a concessionary or peppercorn lease) at cost. The standard requires additional disclosures be provided in relation to below market-value leases measured at cost.

AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

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

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

Apart from those standards listed above, there are no other released standards (with future effective dates) that are expected to have a material impact on Council.

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

New accounting standards adopted during the year

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2019. The standards which had an impact on reported position, performance or disclosures have been discussed in Note 14.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

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

Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).									
	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Total assets held (current and non-current)	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Bayside will be a Vibrant Place	29,579	48,644	60,491	57,392	(30,912)	(8,748)	6,326	12,175	–	637,605
Our People will be Connected in a Smart City	4,678	6,873	23,394	19,773	(18,716)	(12,900)	2,192	2,213	–	171,853
Bayside will be green, leafy and sustainable	31,791	30,053	29,730	28,601	2,061	1,452	319	740	–	502,942
We will be a Prosperous Community	137,829	145,243	55,066	56,049	82,763	89,194	5,459	3,927	–	425,709
Other	–	–	–	–	–	–	–	–	1,789,723	–
Total functions and activities	203,877	230,813	168,681	161,815	35,196	68,998	14,296	19,055	1,789,723	1,738,109

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

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

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

Bayside will be a Vibrant Place

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

Our People will be Connected in a Smart City

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

Bayside will be green, leafy and sustainable

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

We will be a Prosperous Community

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations

\$ '000	2019	2018
(a) Rates and annual charges		
Ordinary rates		
Residential	54,149	51,579
Farmland	7	7
Business	20,400	18,559
Less: pensioner rebates (mandatory)	(1,446)	(1,525)
Rates levied to ratepayers	73,110	68,620
Pensioner rate subsidies received	795	838
Total ordinary rates	73,905	69,458
Special rates		
Parking	102	99
Main street	102	99
Infrastructure levy	11,189	10,880
Local area rates	514	503
Community safety levy	434	421
Rates levied to ratepayers	12,341	12,002
Total special rates	12,341	12,002
Annual charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	29,637	27,943
Stormwater management services	1,288	1,222
Section 611 charges	126	124
Less: pensioner rebates (mandatory)	(718)	(693)
Annual charges levied	30,333	28,596
Pensioners' subsidies:		
– Domestic waste management	395	385
Total annual charges	30,728	28,981
TOTAL RATES AND ANNUAL CHARGES	116,974	110,441

NB: Council has amended comparative values due to changes on how pensioner rebates and subsidies are disclosed.

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

Accounting policy for rates and annual charges

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

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

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates.

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(b) User charges and fees		
Specific user charges (per s.502 – specific 'actual use' charges)		
Waste management services (non-domestic)	1,156	1,108
Waste management services (non-rateable)	108	103
Total specific user charges	1,264	1,211
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Private works – section 67	–	493
Section 10.7 certificates (EP&A Act)	369	362
Section 603 certificates	198	221
Town planning	339	286
Building consents and construction certificates	270	259
Building inspections	100	146
Development and planning consent fees	1,980	2,445
Health inspection and approvals fee	1,582	1,484
Other	261	294
Total fees and charges – statutory/regulatory	5,099	5,990
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Leaseback fees – Council vehicles	449	466
Library and art gallery	97	87
Parking fees	40	19
Restoration charges	1,296	2,072
Sundry sales	44	55
Swimming centres	431	394
Engineering inspections and other fees	214	171
Street furniture advertising fee	428	295
Permits and inspection fees	233	236
Design review panel	91	99
Advertising	–	67
Hire and usage fees	–	169
B/A school fees	471	496
Long day care	1,637	1,922
Golf course	232	183
Meals on wheels	74	125
Contract services	1,718	5,881
Other	72	265
Total fees and charges – other	7,527	13,002
TOTAL USER CHARGES AND FEES	13,890	20,203

Accounting policy for user charges and fees

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(c) Interest and investment revenue (including losses)		
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	492	506
– Cash and investments	10,480	9,391
Fair value adjustments		
– Movements in investments at fair value through profit and loss	(81)	38
TOTAL INTEREST AND INVESTMENT REVENUE	10,891	9,935
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	492	506
General Council cash and investments	2,937	3,858
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	7,455	5,571
Restricted investments/funds – internal:		
Internally restricted assets	7	–
Total interest and investment revenue recognised	10,891	9,935

Accounting policy for interest and investment revenue

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

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Notes	2019	2018
(d) Other revenues			
Rental income – other council properties		2,589	3,002
Ex gratia rates		4,620	3,524
Fines – parking		4,819	4,206
Fines – other		922	874
Legal fees recovery – other		241	714
Commissions and agency fees		4	113
Diesel rebate		93	155
Insurance claims recoveries		1,008	537
Sales – general		902	734
Other credit card service fee		81	100
Contract rebates		58	–
Rental income – halls and community facilities		393	370
Rental income – parks and sporting facilities		199	327
Recoveries under management agreement		266	–
Other		243	88
<u>TOTAL OTHER REVENUE</u>		<u>16,438</u>	<u>14,744</u>

Accounting policy for other revenue

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

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

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

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

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

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019 Operating	2018 Operating	2019 Capital	2018 Capital
(e) Grants				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	3,741	3,356	–	–
Financial assistance – local roads component	1,213	337	–	–
Total general purpose	4,954	3,693	–	–
Specific purpose				
Aged care	296	491	–	–
Child care	1,869	736	–	–
Community care	–	1,068	–	–
Environmental programs	188	260	153	67
Heritage and cultural	–	–	88	38
Library	88	109	–	–
Library – per capita	315	303	–	–
LIRS subsidy	18	–	–	–
Street lighting	592	629	–	–
Traffic route subsidy	–	14	–	–
Transport (roads to recovery)	–	–	2,651	–
Transport (other roads and bridges funding)	–	354	–	26
RTA roads and traffic	–	14	1,343	568
Other – road safety	–	–	46	53
Parks	54	94	708	10,498
Consolidated LEP Development	750	–	–	–
Other	165	40	18	–
Total specific purpose	4,335	4,112	5,007	11,250
Total grants	9,289	7,805	5,007	11,250
Grant revenue is attributable to:				
– Commonwealth funding	1,874	3,701	3,238	1,408
– State funding	7,415	4,014	1,692	9,842
– Other funding	–	90	77	–
	9,289	7,805	5,007	11,250

NB: Comparatives amended due to the pensioner rates subsidy being disclosed in rates and annual charges.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Notes	2019 Operating	2018 Operating	2019 Capital	2018 Capital
(f) Contributions					
Developer contributions:					
(s7.4 & s7.11 – EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.4 – contributions using planning agreements		–	–	164	10,427
S 7.11 – contributions towards amenities/services		–	–	25,010	38,157
S 7.12 – fixed development consent levies		–	–	1,642	4,760
Total developer contributions – cash		–	–	26,816	53,344
Non-cash contributions					
S 7.4 – contributions using planning agreements		–	–	–	407
Total developer contributions – non-cash		–	–	–	407
Total developer contributions	24	–	–	26,816	53,751
Other contributions:					
Cash contributions					
Community and Environmental Contribution		500	–	–	–
Doing It Differently		60	–	–	–
Communit Nursery		67	–	–	–
Other		22	729	194	159
Total other contributions – cash		649	729	194	159
Non-cash contributions					
Dedications		–	–	2,210	1,129
Stratum land		–	–	1,000	–
Total other contributions – non-cash		–	–	3,210	1,129
Total other contributions		649	729	3,404	1,288
Total contributions		649	729	30,220	55,039
TOTAL GRANTS AND CONTRIBUTIONS		9,938	8,534	35,227	66,289

Accounting policy for grants and contributions

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

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

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

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

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

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

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(g) Unspent grants and contributions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:		
Operating grants		
Unexpended at the close of the previous reporting period	13,453	18,806
Add: operating grants recognised as income in the current period but not yet spent	3,019	12,227
Less: operating grants recognised in a previous reporting period now spent	(11,352)	(17,580)
Unexpended and held as restricted assets (operating grants)	<u>5,120</u>	<u>13,453</u>
Capital grants		
Unexpended at the close of the previous reporting period	9,439	1,289
Add: capital grants recognised as income in the current period but not yet spent	1,013	9,304
Less: capital grants recognised in a previous reporting period now spent	(859)	(1,154)
Unexpended and held as restricted assets (capital grants)	<u>9,593</u>	<u>9,439</u>
Contributions		
Unexpended at the close of the previous reporting period	264,118	212,292
Add: contributions recognised as income in the current period but not yet spent	34,271	58,915
Less: contributions recognised in a previous reporting period now spent	(11,585)	(7,089)
Unexpended and held as restricted assets (contributions)	<u>286,804</u>	<u>264,118</u>

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations

\$ '000	2019	2018
(a) Employee benefits and on-costs		
Salaries and wages	52,476	51,679
Travel expenses	41	61
Employee leave entitlements (ELE)	8,518	9,119
Superannuation – defined contribution plans	4,827	4,680
Superannuation – defined benefit plans	1,158	1,057
Workers' compensation insurance	2,561	2,631
Fringe benefit tax (FBT)	247	130
Training costs (other than salaries and wages)	473	515
Occupational health and safety	176	64
Other	167	250
Total employee costs	70,644	70,186
Less: capitalised costs	(2,210)	(1,983)
TOTAL EMPLOYEE COSTS EXPENSED	68,434	68,203
Number of 'full-time equivalent' employees (FTE) at year end	767	701
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	848	824

Accounting policy for employee benefits and on-costs

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

Retirement benefit obligations

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

Superannuation plans

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

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

	2019	2018
(b) Borrowing costs		
(i) Interest bearing liability costs		
Interest on loans	191	226
Total interest bearing liability costs expensed	191	226
(ii) Other borrowing costs		
Interest applicable on interest free (and favourable) loans to Council	15	21
Total other borrowing costs	15	21
TOTAL BORROWING COSTS EXPENSED	206	247

Accounting policy for borrowing costs

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

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	2019	2018
(c) Materials and contracts		
Raw materials and consumables	9,071	8,638
Contractor and consultancy costs	55,115	47,016
Auditors remuneration ⁽²⁾	641	391
Legal expenses:		
– Legal expenses: planning and development	628	1,056
– Legal expenses: other	1,789	1,898
Operating leases:		
– Operating lease rentals: minimum lease payments ⁽¹⁾	86	–
Computer maintenance	2,136	2,670
Recycling contract	2,491	2,495
Waste collection and disposal	17,159	16,255
Other	32	35
Total materials and contracts	89,148	80,454
Less: capitalised costs	(36,446)	(28,312)
TOTAL MATERIALS AND CONTRACTS	52,702	52,142
Operating leases		
Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.		
1. Operating lease payments are attributable to:		
Other	86	–
	86	–
2. Auditor remuneration		
During the year the following fees were paid or payable 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	641	391
Remuneration for audit and other assurance services	641	391
Total Auditor-General remuneration	641	391
Total Auditor remuneration	641	391

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	2019	2018
(d) Depreciation, amortisation and impairment of intangible assets and IPP&E			
Depreciation and amortisation			
Plant and equipment		3,060	2,401
Office equipment		244	320
Furniture and fittings		100	110
Land improvements (depreciable)		–	657
Infrastructure:			
– Buildings		3,738	3,686
– Other structures		193	2,431
– Roads		8,638	7,185
– Bridges		94	82
– Footpaths		1,524	1,605
– Other road assets		503	–
– Stormwater drainage		1,393	1,629
– Swimming pools		86	196
– Other open space/recreational assets		3,579	–
– Other infrastructure		40	–
Other assets:			
– Library books		562	579
Reinstatement, rehabilitation and restoration assets:			
Intangible assets	11	1,149	559
Total depreciation and amortisation costs		<u>24,903</u>	<u>21,440</u>
Impairment / revaluation decrement of IPP&E			
Fair Value Impairment Community Land		1,359	–
Total gross IPP&E impairment / revaluation decrement costs / (reversals)		<u>1,359</u>	<u>–</u>
TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT FOR INTANGIBLES AND IPP&E		<u>26,262</u>	<u>21,440</u>

Accounting policy for depreciation, amortisation and impairment expenses of intangibles and IPP&E**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 10 for IPPE assets and Note 11 for intangible assets.

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

Impairment of non-financial assets

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

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

(d) Depreciation, amortisation and impairment of intangible assets and IPP&E (continued)

Accounting policy for depreciation, amortisation and impairment expenses of intangibles and IPP&E

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

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

\$ '000	2019	2018
(e) Other expenses		
Advertising	699	809
Bad and doubtful debts	68	424
Bank charges	142	206
Contributions/levies to other levels of government		
– Department of planning levy	906	801
– Emergency services levy (includes FRNSW, SES, and RFS levies)	2,262	2,327
Councillor expenses – mayoral fee	67	50
Councillor expenses – councillors' fees	386	301
Councillors' expenses (incl. mayor) – other (excluding fees above)	116	41
Donations, contributions and assistance to other organisations (Section 356)	281	680
Electricity and heating	1,846	1,659
Insurance	2,075	2,264
Postage	384	374
Printing and stationery	812	874
Street lighting	3,002	2,505
Subscriptions and publications	324	260
Telephone and communications	714	801
Food and beverages	211	342
Fees and charges	1,041	1,001
Property expenses	766	580
Motor vehicle expenses	2,060	2,058
External hire charges	245	632
Other	508	779
Total other expenses	18,915	19,768
Less: capitalised costs	(80)	–
TOTAL OTHER EXPENSES	18,835	19,768

Accounting policy for other expenses

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 5. Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2019	2018
Plant and equipment	10		
Proceeds from disposal – plant and equipment		1,663	716
Less: carrying amount of plant and equipment assets sold/written off		(1,475)	(640)
Net gain/(loss) on disposal		188	76
Infrastructure	10		
Less: carrying amount of infrastructure assets sold/written off		(2,775)	(79)
Net gain/(loss) on disposal		(2,775)	(79)
Investments	6b		
Proceeds from disposal/redemptions/maturities – investments		135,635	90,068
Less: carrying amount of investments sold/redeemed/matured		(135,635)	(90,068)
Net gain/(loss) on disposal		–	–
Non-current assets classified as ‘held for sale’	9		
Proceeds from disposal – non-current assets ‘held for sale’		1,515	–
Less: carrying amount of ‘held for sale’ assets sold/written off		(1,170)	–
Net gain/(loss) on disposal		345	–
Intangible assets			
Less: carrying amount of Intangible assets assets sold/written off		–	(12)
Net gain/(loss) on disposal		–	(12)
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		(2,242)	(15)

Accounting policy for disposal of assets

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

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

Note 6(a). Cash and cash equivalent assets

Cash and cash equivalents			
Cash on hand and at bank		6,025	6,181
Cash-equivalent assets			
– Deposits at call		23,585	47,990
– Managed funds		28,000	–
Total cash and cash equivalents		57,610	54,171

Accounting policy for cash and cash equivalents

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes 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.

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 6(b). Investments

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Investments				
a. 'Financial assets at fair value through profit and loss' – 'Designated at fair value on initial recognition'	29,355	16,242	–	58,602
b. 'Financial assets at amortised cost' / 'held to maturity' (2018)	318,000	–	270,510	11,908
c. 'Financial assets at fair value through other comprehensive income' / 'available for sale financial assets' (2018)	11	–	–	–
Total investments	<u>347,366</u>	<u>16,242</u>	<u>270,510</u>	<u>70,510</u>
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	<u>404,976</u>	<u>16,242</u>	<u>324,681</u>	<u>70,510</u>
NB comparative modified to designated at fair value on initial recognition				
Financial assets at fair value through the profit and loss				
Long term deposits	–	–	–	58,602
NCD's, FRN's (with maturities > 3 months)	29,355	16,242	–	–
Total	<u>29,355</u>	<u>16,242</u>	<u>–</u>	<u>58,602</u>
Financial assets at amortised cost / held to maturity (2018)				
Long term deposits	318,000	–	270,510	–
NCD's, FRN's (with maturities > 3 months)	–	–	–	11,908
Total	<u>318,000</u>	<u>–</u>	<u>270,510</u>	<u>11,908</u>
Financial assets at fair value through other comprehensive income / available for sale financial assets (2018)				
Listed equity securities	11	–	–	–
Total	<u>11</u>	<u>–</u>	<u>–</u>	<u>–</u>
(i) Financial assets designated as at fair value through other comprehensive income			Fair value at 30/06/19	Dividend income reco- gnised during 1/7/18 – 30/6/19
At 1 July 2018, Council designated the investments shown below as financial assets as at fair value through other comprehensive income because these financial assets represent investments that the Council intends to hold for the long-term for strategic purposes. In 2018, these investments were classified as available for sale.				
IGAG Shares issued on demutualisation			11	–
Total			<u>11</u>	<u>–</u>

No strategic investments were disposed of during 2019, and there were no transfers of any cumulative gain or loss within equity relating to these investments. Dividends received were less than \$1,000.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments (continued)

Accounting policy for investments

Accounting policy under AASB 9 – applicable from 1 July 2018

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
- fair value through other comprehensive income – equity instrument

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

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

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

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

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Fair value through other comprehensive income – equity instruments

Council has a strategic investment in an entity over which they do not have significant influence nor control. Council has made an irrevocable election to classify this equity investment as fair value through other comprehensive income as it is not held for trading purposes.

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

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

Financial assets through profit or loss

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

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

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments (continued)

Accounting policy under AASB 139 – applicable for 2018 comparatives only

Classification

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(a) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are held at fair value with changes in value taken through profit or loss at each reporting period.

(b) Held to maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. Assets in this category are measured at amortised cost.

(c) Available for sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term. Assets in this category are held at fair value with changes in fair value taken to other comprehensive income.

Recognition and de-recognition

Regular purchases and sales of financial assets are recognised on trade date: the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the Income Statement. Investments are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the Income Statement as gains and losses from investment securities.

Impairment of financial assets

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Impairment of available for sale investments

In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the assets are impaired.

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 6(c). Restricted cash, cash equivalents and investments – details

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	404,976	16,242	324,681	70,510
attributable to:				
External restrictions (refer below)	330,780	16,242	255,382	70,510
Internal restrictions (refer below)	73,273	–	68,330	–
Unrestricted	923	–	969	–
	404,976	16,242	324,681	70,510

\$ '000	2019		2018	
	Details of restrictions			
External restrictions – other				
Developer contributions – general			286,804	264,118
Specific purpose unexpended grants			11,425	17,979
Domestic waste management			13,394	11,203
Stormwater management			4,377	3,735
Local area funds			13,343	13,689
Infrastructure levy reserve			14,517	12,345
Community safety levy			868	743
Mascot main street			903	800
Mascot parking rate			1,382	1,280
Advertising SEPP64			9	–
External restrictions – other			347,022	325,892
Total external restrictions			347,022	325,892

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 6(c). Restricted cash, cash equivalents and investments – details (continued)

\$ '000	2019	2018
Internal restrictions		
Infrastructure replacement	100	100
Employees leave entitlement	6,307	5,341
Carry over works	1,082	2,715
Deposits, retentions and bonds	2,000	2,000
Plant and equipment	6,646	5,066
Office equipment and IT reserve	4,266	3,167
Open space and s94 obligations	1,809	1,709
Public liability claims	587	610
Workers compensation	695	430
Council election	860	500
Strategic priorities	29,753	30,603
Street lighting hardware	554	554
Brighton bath amenities building	3,699	3,322
Arncliffe youth centre	2,962	3,031
Financial assistance grants in advance	2,522	2,273
Contribution to works	374	437
Asset replacement	200	200
Church Ave road widening	200	200
Domestic waste management	122	122
Mascot oval	80	80
O'Riordan St cables	210	210
Public works	224	224
Childrens services	31	108
Audit & Legal	4,817	5,328
Business Improvements and Efficiencies	1,781	–
Community and Environmental Projects	507	–
Ramsgate Civic Upgrade	1,510	–
Internal Borrowings - against consolidated internal restrictions	(625)	–
Total internal restrictions	73,273	68,330
TOTAL RESTRICTIONS	420,295	394,222

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Purpose				
Rates and annual charges	7,541	–	7,477	–
Interest and extra charges	980	–	924	–
User charges and fees	3,750	–	4,407	–
Accrued revenues				
– Interest on investments	2,640	–	2,874	–
– Other income accruals	–	–	25	–
Government grants and subsidies	766	–	2,648	–
Net GST receivable	1,377	–	642	–
Other debtors	–	–	20	–
Total	17,054	–	19,017	–
Less: provision for impairment				
Rates and annual charges	(126)	–	(94)	–
Interest and extra charges	(128)	–	(71)	–
User charges and fees	(22)	–	(10)	–
Other debtors	(875)	–	(893)	–
Total provision for impairment – receivables	(1,151)	–	(1,068)	–
TOTAL NET RECEIVABLES	15,903	–	17,949	–
Externally restricted receivables				
Domestic waste management	1,957	–	1,883	–
Parking	1	–	2	–
Stormwater management	105	–	109	–
Other				
– Local Area Rates	48	–	37	–
– Mascot Main Street	1	–	2	–
– Unexpended Grants	766	–	2,640	–
– Community Safety	32	–	31	–
– Infrastructure Levy	702	–	641	–
Total external restrictions	3,612	–	5,345	–
Unrestricted receivables	12,291	–	12,604	–
TOTAL NET RECEIVABLES	15,903	–	17,949	–

NB adjustments made to prior year comparatives for restricted receivables

	2019	2018
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	1,068	718
Amount restated through opening retained earnings on adoption of AASB 9	133	–
+ new provisions recognised during the year	34	421
– amounts already provided for and written off this year	(84)	(71)
Balance at the end of the year	1,151	1,068

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables (continued)

Accounting policy for receivables

Recognition and measurement

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

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

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

Impairment

Accounting policy under AASB 9 applicable from 1 July 2018

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

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

When considering the expected credit loss (ECL) for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

For non-rates debtors, Council uses the presumption that an asset which is more than 60 days past due has seen a significant increase in credit risk.

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

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

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

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

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

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 1 year past due, whichever occurs first.

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

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables (continued)

Accounting policy under AASB 139 – applicable for 2018 comparatives only

For loans and receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an on-going basis. Debts that are known to be uncollectable are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 60 days overdue) are considered indicators that the receivable is impaired. When a receivable for which an impairment allowance had been recognised becomes uncollectable in a subsequent period it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Rates and annual charges outstanding are secured against the property.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 8. Inventories and other assets

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
(a) Inventories				
(i) Inventories at cost				
Stores and materials	135	–	223	–
Trading stock	25	–	16	–
Total inventories at cost	160	–	239	–
TOTAL INVENTORIES	160	–	239	–
(b) Other assets				
Prepayments	397	–	551	–
TOTAL OTHER ASSETS	397	–	551	–

Externally restricted assets

There are no restrictions applicable to the above assets.

Accounting policy**Raw materials and stores, work in progress and finished goods**

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

Land held for resale/capitalisation of borrowing costs

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.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9. Non-current assets classified as held for sale (and disposal groups)

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
(i) Non-current assets and disposal group assets				
Non-current assets 'held for sale'				
Land	2,190	–	3,360	–
Total non-current assets 'held for sale'	2,190	–	3,360	–
TOTAL NON-CURRENT ASSETS CLASSIFIED AS 'HELD FOR SALE'				
	2,190	–	3,360	–

(ii) Details of assets and disposal groups

Asset held for sale relate to several parcels of land with adjoining owners and subject to negotiation.

\$ '000	Disposal 2019	Assets 'held for sale' 2019	2018
(iii) Reconciliation of non-current assets 'held for sale'			
Opening balance		3,360	2,190
Less: carrying value of assets/operations sold		(1,170)	–
Balance still unsold after 12 months:		2,190	2,190
Plus new transfers in:			
– Assets 'held for sale'		–	1,170
Closing balance of 'held for sale' non-current assets and operations		2,190	3,360

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

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

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

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

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 10(a). Infrastructure, property, plant and equipment

Asset class	as at 30/6/2018			Asset movements during the reporting period								as at 30/6/2019		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Other movements WIP Expensed	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
\$ '000														
Capital work in progress	10,552	–	10,552	7,515	–	–	–	–	(8,911)	(696)	–	8,460	–	8,460
Plant and equipment	19,221	7,555	11,666	7,561	–	(1,475)	(3,060)	–	–	–	–	23,385	8,693	14,692
Office equipment	1,449	916	533	71	–	–	(244)	–	–	–	–	1,520	1,160	360
Furniture and fittings	1,034	589	445	–	–	–	(100)	–	–	–	–	1,034	689	345
Land:														
– Operational land	322,862	–	322,862	–	1,000	–	–	–	–	–	–	323,862	–	323,862
– Community land	157,920	–	157,920	–	4,203	–	–	(1,359)	–	–	–	160,764	–	160,764
– Land under roads (post 30/6/08)	2,183	–	2,183	–	618	–	–	–	–	–	–	2,801	–	2,801
Land improvements – non-depreciable	643	–	643	465	–	–	–	–	–	–	–	1,108	–	1,108
Infrastructure:														
– Buildings	237,738	66,862	170,876	2,945	–	(2,688)	(3,738)	–	5,517	–	–	241,807	68,895	172,912
– Other structures	6,858	2,182	4,676	44	–	–	(193)	–	2	–	3,744	14,072	5,799	8,273
– Roads	452,360	116,315	336,045	3,419	2,387	–	(8,638)	–	205	–	–	454,423	121,005	333,418
– Bridges	9,122	1,331	7,791	128	–	–	(94)	–	10	–	–	9,260	1,425	7,835
– Footpaths	102,925	45,546	57,379	3,164	–	–	(1,524)	–	454	–	–	106,204	46,731	59,473
– Other road assets	35,422	12,162	23,260	215	19	–	(503)	–	3	–	–	35,630	12,636	22,994
– Bulk earthworks (non-depreciable)	62,930	–	62,930	–	175	(87)	–	–	–	–	–	63,018	–	63,018
– Stormwater drainage	139,934	54,736	85,198	573	20	–	(1,393)	–	126	–	–	140,654	56,130	84,524
– Swimming pools	6,856	463	6,393	–	–	–	(86)	–	–	–	–	6,857	550	6,307
– Other open space/recreational assets	70,365	22,949	47,416	6,652	267	–	(3,579)	–	2,594	–	13,114	93,784	27,320	66,464
– Other infrastructure	3,231	1,076	2,155	–	–	–	(40)	–	–	–	850	3,733	768	2,965
Other assets:														
– Library books	2,581	1,108	1,473	453	–	–	(562)	–	–	–	–	2,558	1,194	1,364
TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.	1,646,186	333,790	1,312,396	33,205	8,689	(4,250)	(23,754)	(1,359)	–	(696)	17,708	1,694,934	352,995	1,341,939

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

Opening balances have been restated to reflect the reclassification of assets into additional categories.

Council acquired parcels land for open space purchased in market transactions and these were subject to impairment testing in accordance with the accounting standards at 30 June 2019.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 10(a). Infrastructure, property, plant and equipment

Asset class	as at 30/6/2017			Asset movements during the period 1 July 2017 to 30 June 2018								as at 30/6/2018		
				Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers			
	\$ '000													
Capital work in progress	9,846	–	9,846	10,310	–	–	–	(8,413)	–	(1,192)	–	10,552	–	10,552
Plant and equipment	14,967	5,868	9,099	5,596	–	(629)	(2,401)	–	–	–	–	19,221	7,555	11,666
Office equipment	1,547	777	770	89	–	(7)	(320)	–	–	–	–	1,449	916	533
Furniture and fittings	1,492	934	558	–	–	(4)	(110)	–	–	–	–	1,034	589	445
Land:														
– Operational land	326,406	–	326,406	–	–	–	–	–	(2,375)	–	(1,170)	322,862	–	322,862
– Community land	155,029	–	155,029	–	515	–	–	–	2,375	–	–	157,920	–	157,920
– Land under roads (post 30/6/08)	1,552	–	1,552	–	630	–	–	–	–	–	–	2,183	–	2,183
Land improvements – non-depreciable	–	–	–	511	–	–	–	132	–	–	–	643	–	643
Land improvements – depreciable	28,036	8,250	19,786	164	1,789	–	(657)	155	280	–	–	30,369	8,851	21,518
Infrastructure:														
– Buildings	230,457	64,220	166,237	4,578	1,883	–	(3,686)	1,864	–	–	–	237,738	66,862	170,876
– Other structures	52,616	16,808	35,808	–	1,930	–	(2,431)	1,474	(280)	–	–	55,377	18,877	36,500
– Roads	484,966	121,908	363,058	1,765	283	–	(7,177)	2,679	(1,729)	–	–	487,150	128,272	358,878
– Bridges	7,992	942	7,050	–	–	–	(82)	–	–	–	–	7,992	1,023	6,969
– Footpaths	97,564	43,124	54,440	412	169	–	(1,613)	1,409	–	–	–	99,354	44,538	54,816
– Bulk earthworks (non-depreciable)	61,056	–	61,056	23	–	(79)	–	202	1,729	–	–	62,930	–	62,930
– Stormwater drainage	138,770	52,978	85,792	147	390	–	(1,629)	498	–	–	–	139,934	54,736	85,198
– Swimming pools	6,442	268	6,174	414	–	–	(196)	–	–	–	–	6,856	463	6,393
Other assets:														
– Library books	2,980	1,512	1,468	585	–	–	(579)	–	–	–	–	2,581	1,108	1,473
– Other	–	–	–	–	41	–	–	–	–	–	–	41	–	41
TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.	1,621,718	317,589	1,304,129	24,594	7,630	(719)	(20,881)	–	–	(1,192)	(1,170)	1,646,186	333,790	1,312,396

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 10(a). Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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

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

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

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	4 to 10	Playground equipment	5 to 15
Office furniture	10	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 7	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings	10 to 100
Other plant and equipment	5 to 8		
		Stormwater assets	
		Drains	100
		Culverts	100
		Flood control structures	80 to 100
		Other infrastructure assets	
		Bulk earthworks	20
		Swimming pools	80
		Unsealed roads	20
		Other open space/recreational assets	10 to 100
		Other infrastructure	80
		Library Assets	5
Transportation assets			
Sealed roads: surface	35		
Sealed roads: structure	100		
Unsealed roads	20		
Bridge: concrete	100		
Bridge: other	80		
Road pavements	100 to 120		
Kerb, gutter and footpaths	40 to 100		

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 10(a). Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment (continued)

Land under roads

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

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

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

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 fire fighting 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 fire fighting equipment has been purchased or constructed".

Note 10(b). Externally restricted infrastructure, property, plant and equipment

\$ '000	2019			2018		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Domestic waste management						
Plant and equipment	–	–	–	2,307	615	1,692
Total DWM	–	–	–	2,307	615	1,692
TOTAL RESTRICTED IPP&E	–	–	–	2,307	615	1,692

Note 10(c). Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	2019	2018
Impairment losses recognised in the Income Statement:			
Council acquired community land and at year end tested against VG rates		(1,359)	–
Total impairment losses		(1,359)	–
IMPAIRMENT OF ASSETS – GAINS/(LOSSES) in P/L	4(d)	(1,359)	–

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 11. Intangible assets

\$ '000	2019	2018
Intangible assets represent identifiable non-monetary assets without physical substance.		
Intangible assets are as follows:		
Opening values at 1 July		
Gross book value	5,294	5,842
Accumulated amortisation	(1,939)	(2,355)
Net book value – opening balance	3,355	3,487
Movements for the year		
– Purchases	121	439
– Amortisation charges	(1,148)	(559)
– Gross book value written off	(1,682)	(987)
– Accumulated amortisation charges written off	1,682	975
Closing values at 30 June		
Gross book value	3,733	5,294
Accumulated amortisation	(1,405)	(1,939)
TOTAL INTANGIBLE ASSETS – NET BOOK VALUE ¹	2,328	3,355

¹ The net book value of intangible assets represent:

– software includes capitalised development costs being an internally generated intangible assets

2,328	3,355
2,328	3,355

Accounting policy for intangible assets

IT development and software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years.

IT development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility, and where Council has an intention and ability to use the asset.

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 12. Payables and borrowings

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Payables				
Goods and services – operating expenditure	4,575	–	6,041	–
Accrued expenses:				
– Borrowings	7	–	10	–
– Salaries and wages	1,228	–	1,049	–
– Other expenditure accruals	6,025	–	5,889	–
Security bonds, deposits and retentions	19,388	–	18,549	–
Builders service and plan first levy payable	124	–	153	–
Other	79	–	328	–
Total payables	31,426	–	32,019	–
Income received in advance				
Payments received in advance	1,074	–	1,079	–
Total income received in advance	1,074	–	1,079	–
Borrowings				
Loans – secured ¹	992	2,877	1,079	3,854
Total borrowings	992	2,877	1,079	3,854
TOTAL PAYABLES AND BORROWINGS	33,492	2,877	34,177	3,854

(a) Payables and borrowings relating to restricted assets

There are no restricted assets (external or internal) applicable to the above payables and borrowings

¹: Loans are secured over the general rating income of Council

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings (continued)

\$ '000	2019	2018
---------	------	------

(b) Current payables and borrowings not anticipated to be settled within the next twelve months

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

Payables – security bonds, deposits and retentions	17,336	16,669
	17,336	16,669

(c) Changes in liabilities arising from financing activities

Class of borrowings	2019		Non-cash changes			2019
	Opening balance as at 1/7/18	Cash flows	Acquisition	Fair value changes	Other non-cash movements	Closing balance as at 30/6/19
Loans – secured	4,933	(1,079)	–	–	15	3,869
TOTAL	4,933	(1,079)	–	–	15	3,869

Class of borrowings	2018		Non-cash changes			2018
	Opening balance as at 1/7/17	Cash flows	Acquisition	Fair value changes	Other non-cash movements	Closing balance as at 30/6/18
Loans – secured	6,013	(1,101)	–	–	21	4,933
TOTAL	6,013	(1,101)	–	–	21	4,933

(d) Financing arrangements**(i) Unrestricted access was available at balance date to the following lines of credit:**

	2019	2018
Bank overdraft facilities ⁽¹⁾	890	890
Credit cards/purchase cards	60	60
Total financing arrangements	950	950
Drawn facilities as at balance date:		
– Bank overdraft facilities	–	890
– Credit cards/purchase cards	3	56
Total drawn financing arrangements	3	946
Undrawn facilities as at balance date:		
– Bank overdraft facilities	890	–
– Credit cards/purchase cards	57	4
Total undrawn financing arrangements	947	4

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings (continued)

Security over loans

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

Leased liabilities are secured by the underlying leased assets.

Accounting policy for payables and borrowings

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

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

Payables

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

Borrowings

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

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

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

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 13. Provisions

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Provisions				
Employee benefits:				
Annual leave	7,748	–	8,232	–
Sick leave	1,221	–	1,230	–
Long service leave	12,816	1,239	12,736	367
Gratuities	336	–	341	–
Sub-total – aggregate employee benefits	22,121	1,239	22,539	367
Other provisions:				
Public liability under excess	–	201	–	296
Other (Remediation Provision)	405	3,156	–	3,415
Other (Land Disposal Tax)	1,904	–	1,904	–
Sub-total – other provisions	2,309	3,357	1,904	3,711
TOTAL PROVISIONS	24,430	4,596	24,443	4,078

(a) Provisions relating to restricted assets

	2019		2018	
	Current	Non-current	Current	Non-current
Externally restricted assets				
Domestic waste management	890	3,156	536	3,415
Provisions relating to externally restricted assets	890	3,156	536	3,415
Internally restricted assets				
Other (Land Disposal Tax)	1,904	–	1,904	–
Provisions relating to internally restricted assets	1,904	–	1,904	–
Total provisions relating to restricted assets	2,794	3,156	2,440	3,415
Total provisions relating to unrestricted assets	21,636	1,440	22,003	663
TOTAL PROVISIONS	24,430	4,596	24,443	4,078

\$ '000	2019	2018
---------	------	------

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

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

Provisions – employees benefits	15,551	19,158
	15,551	19,158

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions (continued)

\$ '000

(c) Description of and movements in provisions

2019	ELE provisions					Total
	Annual leave	Sick leave	Long service leave	ELE on-costs	Other employee benefits	
At beginning of year	8,232	1,230	13,103	–	341	22,906
Additional provisions	3,233	64	1,252	–	11	4,560
Amounts used (payments)	(3,965)	(92)	(1,071)	–	–	(5,128)
Remeasurement effects	318	19	1,168	–	(16)	1,489
Unused amounts reversed	(70)	–	(397)	–	–	(467)
Total ELE provisions at end of year	7,748	1,221	14,055	–	336	23,360

2018	ELE provisions					Total
	Annual leave	Sick leave	Long service leave	ELE on-costs	Other employee benefits	
At beginning of year	7,754	1,278	12,531	–	373	21,936
Additional provisions	4,138	328	2,488	–	40	6,994
Amounts used (payments)	(3,836)	(116)	(1,477)	–	(82)	(5,511)
Remeasurement effects	275	66	(8)	–	10	343
Unused amounts reversed	(99)	(326)	(431)	–	–	(856)
Total ELE provisions at end of year	8,232	1,230	13,103	–	341	22,906

2019	Other provisions		Total
	Other	Settlement and legal costs	
At beginning of year	5,615	–	5,615
Changes to provision:			
Additional provisions	90	–	90
Amounts used (payments)	(95)	–	(95)
Remeasurement effects	56	–	56
Total other provisions at end of year	5,666	–	5,666

2018	Other provisions		Total
	Other	Settlement and legal costs	
At beginning of year	5,559	2,308	7,867
Changes to provision:			
Additional provisions	–	42	42
Amounts used (payments)	–	(2,350)	(2,350)
Remeasurement effects	56	–	56
Total other provisions at end of year	5,615	–	5,615

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions (continued)

Nature and purpose of non-employee benefit provisions

Asset remediation

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

Council has legal/public obligations to make restore, rehabilitate and reinstate Kendall Street Reserve and Crawford Road, and has included a total provision of \$3,561K for these works.

Accounting policy for provisions

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

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

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

Employee benefits

Short-term obligations

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

Other long-term employee benefit obligations

The liability for long service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

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

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

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions (continued)

Provisions for close-down and restoration, and environmental clean-up costs – tips and quarries

Restoration

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, eg 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, but 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 infrastructure, 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.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 14. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

(a) Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

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

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

During the year, Council adopted a number of new accounting standards. The impact of the adoption and associated transition disclosures are shown below.

The Council has adopted AASB 9 *Financial Instruments* for the first time in the current year with a date of initial adoption of 1 July 2017.

As part of the adoption of AASB 9, the Council adopted consequential amendments to other accounting standards arising from the issue of AASB 9 as follows:

- *AASB 101 Presentation of Financial Statements* requires the impairment of financial assets to be presented in a separate line item in the income statement. In the prior year, this information was presented as part of other expenses.
- *AASB 7 Financial Instruments: Disclosures* requires amended disclosures due to changes arising from AASB 9. These disclosures have been provided for the current year.

The key changes to Council's accounting policy and the impact on these financial statements from applying AASB 9 are described below.

Changes in accounting policies resulting from the adoption of AASB 9 have been applied retrospectively except Council has not restated any amounts relating to classification and measurement requirements, including impairment, which have been applied from 1 July 2018.

Classification of financial assets

The financial assets of Council have been reclassified into one of the following categories on adoption of AASB 9, based primarily on the business model in which a financial asset is managed and its contractual cash flow characteristics are:

- measured at amortised cost
- fair value through profit or loss
- fair value through other comprehensive income – equity instruments

Measurement of equity instruments

All equity instruments of the Council are measured at fair value under AASB 9 whereas there was a cost exception under AASB 139 that allowed certain unlisted investments to be carried at amortised cost in the absence of a reliable measurement of fair value. Any difference in the previous carrying amount and the fair value is recognised in the opening retained earnings (or other component of equity, as appropriate) at 1 July 2018.

Equity instruments are no longer subject to impairment testing and therefore all movements on equity instruments, classified as fair value through other comprehensive income, are taken to the relevant reserve.

Impairment of financial assets

The incurred loss model from AASB 139 has been replaced with an expected credit loss model in AASB 9 for assets measured at amortised cost. This has resulted in the earlier recognition of credit loss (bad debt provisions).

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 14. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000

(b) Changes in accounting policies due to adoption of new accounting standards – not-retrospective (continued)

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

Statement of Financial Position	Original Balance 1 July, 2018	Impact Increase/ (decrease)	Restated Balance 1 July, 2018
Current Receivables	17,949	(133)	17,816
Total assets	17,949	(133)	17,816
Adjustment to retained earnings	1,671,557	(133)	1,671,424
Total equity	1,671,557	(133)	1,671,424

Transition adjustments

The impacts to reserves and retained earnings on adoption of AASB 9 at 1 July 2018 are shown below:

\$ '000	Note	Available for sale invest- ment revaluation reserve	FVOCI reserve	Retained earnings	Non- -controlling interests	Total
Increase in expected credit losses for trade receivables	1	-	-	133	-	133

1 The application of AASB9 resulted in a re-measurement of the receivables provisions resulting in a decrease in net current receivables

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 14. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000

(b) Changes in accounting policies due to adoption of new accounting standards – not-retrospective (continued)

Transition adjustments

The table below illustrates the classification and measurement of financial assets and liabilities under AASB 9 and AASB 139 at 1 July 2018.

Class	Classification under AASB 139	Classification under AASB 9	Carrying amount under AASB 139	Reclassification	Remeasurements	Carrying amount under AASB 9
Financial assets						
Trade and Other Receivables	Loans and Receivables	Amortised Cost	17,949	–	(133)	17,816
Cash & Cash Equivalents	Loans and Receivables	Amortised Cost	54,171	–	–	54,171
Term Deposits	Held to Maturity	Amortised Cost	282,418	–	–	282,418
Equity Securities	FVTPL - Held for Trading	FVOCI - Equity	8	–	–	8
Floating Rate Notes	FVTPL - Held for Trading	FVTPL	58,602	–	–	58,602
Total financial assets under AASB 9 at 1 July 2018			413,148	–	(133)	413,015

Notes to the table above

Reclassify investments from 'available for sale' to FVOCI–equity

Council previously classified investments as 'available for sale' with changes in value being taken through a financial asset reserve. On adoption of AASB 9, investments with a fair value of \$xx were reclassified from the 'available for sale investment revaluation reserve' to the 'financial asset at fair value through other comprehensive income reserve' since they are not held for trading.

Reclassification from FVTPL to FVOCI–equity

Certain equity instruments that were previously measured at FVTPL have been designated at FVOCI–equity since, on initial application of AASB 9, these instruments are not held for trading. Related fair value movements of \$0 were transferred from retained earnings to FVOCI reserve on adoption of AASB 9. The fair value movement that would have been recognised in profit or loss for the current year if the assets had not been reclassified is \$0.

Reclassification from 'held to maturity' to 'amortised cost'

Term deposits that would previously have been classified as 'held to maturity' are now classified at 'amortised cost'. Council intends to hold the assets to maturity to collect contractual cash flows and these cash flows consist solely of payments of principal and interest on the principal amount outstanding. There was no difference between the previous carrying amount and the revised carrying amount of these assets.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 15. Statement of cash flows – additional information

\$ '000	Notes	2019	2018
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6a	57,610	54,171
Balance as per the Statement of Cash Flows		57,610	54,171
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		35,196	68,998
Adjust for non-cash items:			
Depreciation and amortisation		24,903	21,440
Net losses/(gains) on disposal of assets		2,242	15
Non-cash capital grants and contributions		(3,210)	(1,536)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Investments classified as 'at fair value' or 'held for trading'		81	(38)
– Revaluation decrements / impairments of IPP&E direct to P&L		1,359	–
– Other adjustments to receivables impairment provision AASB9		(133)	–
Amortisation of premiums, discounts and prior period fair valuations			
– Interest exp. on interest-free loans received by Council (previously fair valued)		15	21
Share of net (profits)/losses of associates/joint ventures using the equity method		(519)	(667)
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		1,963	386
Increase/(decrease) in provision for impairment of receivables		83	350
Decrease/(increase) in inventories		79	(31)
Decrease/(increase) in other current assets		154	134
Increase/(decrease) in payables		(1,466)	3,776
Increase/(decrease) in accrued interest payable		(3)	10
Increase/(decrease) in other accrued expenses payable		315	(759)
Increase/(decrease) in other liabilities		556	(93)
Increase/(decrease) in provision for employee benefits		454	970
Increase/(decrease) in other provisions		51	(2,251)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		62,120	90,725
(c) Non-cash investing and financing activities			
Developer contributions 'in kind'		–	407
Other dedications		3,210	1,129
Total non-cash investing and financing activities		3,210	1,536

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities

	Council's share of net income		Council's share of net assets	
	2019	2018	2019	2018
	Joint ventures	519	667	5,587
Total	519	667	5,587	5,068

Joint arrangements

Joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

(a) Net carrying amounts – Council's share

Name of entity	Nature of relationship	Measurement method	2019	2018
Civic Risk Mutual (United Independent Pools)	Joint Venture	Equity method	536	637
Civic Risk Mutual (Metropool)	Joint Venture	Equity method	4,758	4,431
Bayside Garden Centre	Joint Venture	Equity method	293	–
Total carrying amounts – material joint ventures			5,587	5,068

(b) Details

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

(c) Relevant interests and fair values

Name of entity	Quoted fair value		Interest in outputs		Interest in ownership		Proportion of voting power	
	2019	2018	2019	2018	2019	2018	2019	2018
Civic Risk Mutual (United Independent Pools)		N/A	8%	8%	8%	8%	6%	6%
Civic Risk Mutual (Metropool)		N/A	33%	33%	33%	33%	17%	17%
Bayside Garden Centre			50%	0%	50%	0%	50%	0%

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 16. Interests in other entities (continued)

\$ '000

Joint ventures (continued)

(d) Summarised financial information for joint ventures

	Civic Risk Mutual (United Independent Pools)		Civic Risk Mutual (Metropool)	
	2019	2018	2019	2018
Statement of financial position				
Current assets				
Cash and cash equivalents	1,813	1,158	49	15
Other current assets	7,215	5,759	10,105	8,114
Non-current assets	5,368	5,989	12,766	16,220
Current liabilities				
Current financial liabilities (excluding trade and other payables and provisions)	4,827	2,690	1,313	1,714
Other current liabilities	345	299	312	101
Non-current liabilities				
Non-current financial liabilities (excluding trade and other payables and provisions)	2,279	1,448	6,650	8,985
Net assets	6,945	8,469	14,645	13,549
Reconciliation of the carrying amount				
Opening net assets (1 July)	8,469	6,491	13,549	11,611
Profit/(loss) for the period	(1,524)	1,978	1,096	1,938
Closing net assets	6,945	8,469	14,645	13,549
Council's share of net assets (%)	7.7%	7.5%	32.5%	32.7%
Council's share of net assets (\$)	536	637	4,758	4,431
Statement of comprehensive income				
Income	11,320	9,426	2,116	2,115
Interest income	448	439	1,010	1,077
Other expenses	(13,292)	(7,887)	(2,030)	(1,254)
Profit/(loss) for period	(1,524)	1,978	1,096	1,938
Total comprehensive income	(1,524)	1,978	1,096	1,938
Share of income – Council (%)	6.6%	7.5%	29.8%	26.8%
Profit/(loss) – Council (\$)	(101)	149	327	519
Total comprehensive income – Council (\$)	(101)	149	327	519

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities (continued)

\$ '000

Joint ventures (continued)

(d) Summarised financial information for joint ventures (continued)

	Bayside Garden Centre	
	2019	2018
Statement of financial position		
Current assets		
Cash and cash equivalents	293	–
Other current assets	169	–
Non-current assets	158	–
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	7	–
Other current liabilities	46	–
Net assets	567	–
Reconciliation of the carrying amount		
Opening net assets (1 July)	514	–
Profit/(loss) for the period	87	–
Dividends paid	(34)	–
Closing net assets	567	–
Council's share of net assets (%)	51.7%	0.0%
Council's share of net assets (\$)	293	–
Statement of comprehensive income		
Income	1,124	–
Other expenses	(539)	–
Profit/(loss) for period	585	–
Total comprehensive income	585	–
Share of income – Council (%)	50.0%	0.0%
Profit/(loss) – Council (\$)	293	–
Total comprehensive income – Council (\$)	293	–

Accounting policy for joint arrangements

The Council has determined that it has only joint ventures.

Joint ventures

Interests in joint ventures are accounted for using the equity method in accordance with AASB128 *Investments in Associates and Joint Ventures*. Under this method, the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

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

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

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 17. Commitments

\$ '000	2019	2018
(a) Capital commitments (exclusive of GST)		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	9,131	140
Plant and equipment	771	2,657
Road infrastructure	3,255	–
Infrastructure Works	14,630	9,292
Information Management	260	580
Other	2	6
Total commitments	28,049	12,675
These expenditures are payable as follows:		
Within the next year	28,049	12,675
Total payable	28,049	12,675
Sources for funding of capital commitments:		
Unrestricted general funds	738	3,403
Section 7.11 and 64 funds/reserves	6,168	9,272
Externally restricted reserves	7,602	–
Internally restricted reserves	13,541	–
Total sources of funding	28,049	12,675
Details of capital commitments		
Completion of Council's capital works program which has commenced. 5-9 Bryant Street was purchased May 2019. Settlement of property is July 2019		
(b) Operating lease commitments (non-cancellable)		
a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:		
Within the next year	104	17
Later than one year and not later than 5 years	105	62
Total non-cancellable operating lease commitments	209	79

b. Non-cancellable operating leases include the following assets:

Office equipment.

Contingent rentals may be payable depending on the condition of items or usage during the lease term.

Conditions relating to operating leases:

- All operating lease agreements are secured only against the leased asset.
- No lease agreements impose any financial restrictions on Council regarding future debt etc.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Contingencies and other liabilities/assets not recognised

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

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined benefit plans

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

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

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

Description of the funding arrangements

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund.

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

Division B	1.9 times employee contributions
Division C	2.5% salaries
Division D	1.64 times employee contributions

The additional lump sum contribution for each pooled employer is a share of the total additional contributions of \$40m per annum from 1 July 2018 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2018. These lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2018.

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 18. Contingencies and other liabilities/assets not recognised (continued)

LIABILITIES NOT RECOGNISED (continued):

1. Guarantees (continued)

(i) Defined benefit plans (continued)

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

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

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

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

The amount of employer contributions to the defined benefit section of the Scheme and recognised as an expense for the year ending 30 June 2019 was \$1.033m. The last valuation of the Scheme was performed by Mr Richard Boyfield (FIAA) on 31/12/2018, and covers the year ended 30 June 2019.

The amount of additional contributions included in the total employer contribution advised above is \$0.58m. Council's expected contribution to the plan for the next annual reporting period is \$1.04m.

The estimated employer reserves financial position for the pooled employees at 30 June 2019 is:

Employer reserves only*	\$ millions	Asset Coverage
Assets	1,798.7	
Past Service Liabilities	1,784.2	100.8%
Vested Benefits	1,792.0	100.4%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of \$1,041,459.64 as at 30 June 2019.

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

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

Investment return	5.75% per annum
Salary inflation*	3.5% per annum
Increase in CPI	2.5% per annum

*Plus promotional increases

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Contingencies and other liabilities/assets not recognised (continued)

LIABILITIES NOT RECOGNISED (continued):

1. Guarantees (continued)

(ii) CivicRisk Metro (Formerly Metro Pool)

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

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

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

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

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

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

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

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

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

(iv) StateCover Limited

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

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

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

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

(v) Other guarantees

Council has a bank guarantee of \$400k related to its discontinued Airport Business Unit and is seeking its release.

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 18. Contingencies and other liabilities/assets not recognised (continued)

LIABILITIES NOT RECOGNISED (continued):

2. Other liabilities

(i) Remediation

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

(ii) Third party claims

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

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

(iii) S94 Plans

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

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

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

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

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

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

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

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

(v) ICAC investigation Operation Ricco

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

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 18. Contingencies and other liabilities/assets not recognised (continued)

ASSETS NOT RECOGNISED:

(i) Legal recoveries of fraud

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

(ii) Legal actions

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

(iii) Land under roads

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

(iv) Infringement notices/fines

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

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

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

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 19. Financial risk management

\$ '000

Risk management

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

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

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

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

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

	Carrying value		Fair value	
	2019	2018	2019	2018
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	57,610	54,171	57,610	54,171
Receivables	15,903	17,949	15,903	17,949
Investments				
– 'Financial assets at amortised cost' / 'held to maturity' (2018)	318,000	282,418	318,000	282,418
Fair value through other comprehensive income				
Investments				
– 'Financial assets at fair value through other comprehensive income' / 'available for sale financial assets' (2018)	11		11	
		–		–
Fair value through profit and loss				
Investments				
– 'Designated at fair value on initial recognition'	45,597	58,602	45,597	58,602
Total financial assets	437,121	413,140	437,121	413,140
Financial liabilities				
Measured at amortised cost				
Payables	31,426	32,019	31,426	32,019
Loans/advances	3,869	4,933	3,869	4,933
Total financial liabilities	35,295	36,952	35,295	36,952

Fair value is determined as follows:

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

\$ '000

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

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

Council has an investment policy which complies with the *Local Government Act 1993* and Ministerial Investment Order 625. This policy is regularly reviewed by Council and its staff and a monthly Investment report is provided to Council setting out the make-up and performance of the portfolio as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

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

The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2019				
Possible impact of a 10% movement in market values	4,560	4,560	(4,560)	(4,560)
Possible impact of a 1% movement in interest rates	31,800	31,800	(31,800)	(31,800)
2018				
Possible impact of a 10% movement in market values	5,860	5,860	(5,860)	(5,860)
Possible impact of a 1% movement in interest rates	2,824	2,824	(2,824)	(2,824)

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

\$ '000

(b) Credit risk

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

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

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

There are no significant concentrations of credit risk, other than Council has significant credit risk exposures in its local area given the nature of the business.

The level of outstanding receivables is monitored by finance and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

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

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	< 1 year overdue	1 – 2 years overdue	2 – 5 years overdue	> 5 years overdue	Total
2019						
Gross carrying amount	44	5,555	1,193	1,211	518	8,521
2018						
Gross carrying amount	45	5,605	1,692	586	473	8,401

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 19. Financial risk management (continued)

\$ '000

(b) Credit risk (continued)

Receivables – non-rates and annual charges

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

The loss allowance provision as at 30 June 2019 is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 – 30 days overdue	31 – 60 days overdue	61 – 90 days overdue	> 91 days overdue	Total
2019						
Gross carrying amount	6,581	125	53	101	1,673	8,533
2018						
Gross carrying amount	7,127	659	10	429	2,391	10,616

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

\$ '000

(c) Liquidity risk

Payables 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 and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 – 5 Years	> 5 Years		
2019							
Trade/other payables	0.00%	19,388	12,038	-	-	31,426	31,426
Loans and advances	4.53%	-	301	2,045	1,523	3,869	3,869
Total financial liabilities		19,388	12,339	2,045	1,523	35,295	35,295
2018							
Trade/other payables	0.00%	18,549	13,470	-	-	32,019	32,019
Loans and advances	4.36%	-	132	2,348	2,453	4,933	4,933
Total financial liabilities		18,549	13,602	2,348	2,453	36,952	36,952

Loan agreement breaches

NIL.

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 20. Material budget variations

\$ '000

Council's original financial budget for 18/19 was adopted by the Council on 27 June 2018 and is not required to be audited.

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

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

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

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

\$ '000	2019 Budget	2019 Actual	2019 Variance*	
REVENUES				
Rates and annual charges	115,173	116,974	1,801	2% F
User charges and fees	18,100	13,890	(4,210)	(23%) U
Discontinuation of the Airport Business Unit was not included in original budget forecast.				
Interest and investment revenue	8,397	10,891	2,494	30% F
Original forecast was conservative in terms of the interest rate applicable to investments, combined with process and procedure improvements in cash management in conjunction with a higher than estimated average investment portfolio.				
Other revenues	14,130	16,438	2,308	16% F
Additional parking revenue, ex-gratia rates and recoveries of funds not included in budget forecast.				
Operating grants and contributions	7,611	9,938	2,327	31% F
Payment of Financial Assistance Grant in advance.				
Capital grants and contributions	38,204	35,227	(2,977)	(8%) U
Joint ventures and associates - net profits	–	519	519	0% F
Council does not budget for movements in its joint ventures.				

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 20. Material budget variations (continued)

\$ '000	2019 Budget	2019 Actual	2019 Variance*	
EXPENSES				
Employee benefits and on-costs	76,334	68,434	7,900	10% F
A number of positions were vacant during the year, with essential positions being covered by agency staff, which resulted in the actual employee costs being below budget. This is offset with agency costs being included in materials and contracts.				
Borrowing costs	217	206	11	5% F
Materials and contracts	44,287	52,702	(8,415)	(19%) U
Utilisation of agency staff and contractors to cover vacancies, offset with employee cost savings				
Depreciation and amortisation	22,866	24,903	(2,037)	(9%) U
Other expenses	16,310	18,835	(2,525)	(15%) U
Electricity and heating costs above budget estimate. Council's investment in upgrade of street lighting program was delayed by the provider and this resulted in higher street lighting charges than forecasted.				
STATEMENT OF CASH FLOWS				
Cash flows from operating activities	64,468	62,120	(2,348)	(3.6%) U
Cash flows from investing activities	(81,029)	(57,602)	23,427	(28.9%) F
There were unforeseen delays in a number of capital projects which resulted in less capital expenditure than forecast and changes to internal investment process resulted in less turnover of investment portfolio.				
Cash flows from financing activities	(1,079)	(1,079)	–	0.0% F

Note 21. Discontinued operations

Discontinued operations

Council ceased to operate the Airport Business Unit from 30/09/2018.

This operation provided maintenance services for Sydney Airport and the majority of operating staff transitioned to the new operator or were absorbed in Council's general business operations. There were no sale proceeds for this operation as it was a service delivery operation.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values: (continued)

2018	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Financial assets					
Investments – 'Held for trading'	30/06/18	–	58,602	–	58,602
Total financial assets		–	58,602	–	58,602
Financial liabilities					
Interest free loans	30/06/18	–	312	–	312
Total financial liabilities		–	312	–	312
Infrastructure, property, plant and equipment					
Work in progress	30/06/18	–	10,552	–	10,552
Operational land	10/09/16	–	322,862	–	322,862
Plant and equipment	30/06/18	–	–	11,666	11,666
Office equipment	30/06/18	–	–	533	533
Furniture and fittings	30/06/18	–	–	445	445
Library books	30/06/18	–	–	1,473	1,473
Community land	10/09/16	–	–	157,920	157,920
Land improvements	10/09/16	–	–	643	643
Buildings	10/09/16	–	–	170,876	170,876
Other structures	10/09/16	–	–	4,677	4,677
Roads	10/09/16	–	–	336,045	336,045
Bridges	10/09/16	–	–	7,791	7,791
Footpaths	10/09/16	–	–	57,380	57,380
Bulk Earthworks	10/09/16	–	–	62,930	62,930
Stormwater Drainage	10/09/16	–	–	85,198	85,198
Land under roads	10/09/16	–	–	2,183	2,183
Swimming Pools	10/09/16	–	–	6,393	6,393
Openspace / recreation assets	10/09/16	–	–	47,415	47,415
Other Road Assets		–	–	23,259	23,259
Other Infrastructure		–	–	2,155	2,155
Total infrastructure, property, plant and equipment		–	333,414	978,982	1,312,396
Non-recurring fair value measurements					
Non-current assets classified as 'held for sale'					
Land	10/09/16	–	3,360	–	3,360
Total NCA's classified as 'held for sale'		–	3,360	–	3,360

(2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

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

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

The fair valuation techniques Council has employed while utilising Level 1, Level 2 and level 3 inputs are as follows:

Level 1 measurements

Financial assets

The Council's financial assets relates to its investments in short term deposits, held to maturity and floating rate notes linked to the relevant investment period's (mid) Bank Bill Swap rates (BBSW). Council receives indicative market valuation advice from the investment banks. The indicative valuations are based upon recent comparative market based evidence. The information included under 6(b) is considered sufficient to meet the Fair Value disclosures requirements hence additional information is not included under this note.

Level 2 measurements

Financial liabilities

Interest free loans

The Councils financial liabilities relate to interest free loans acquired in accordance with Local Government guidelines to fund infrastructure projects. The fair value of the financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar instruments, therefore placing the financial liabilities assets in Level 2. Valuation techniques remained the same for this reporting period.

Infrastructure, property, plant and equipment (IPPE)

Work in Progress (IPPE)

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

Operational Land

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

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

Operational land assets are categorised as Level 2 as determined by the valuation report provided by APV Valuers & Asset Management. Valuation techniques remained the same for this reporting period.

Operational land was last revalued at 10 September 2016.

Non-current assets classified as 'held for sale'

The Council's non-current asset held for sale is an operational land that is fair valued by APV Valuers and Asset Management as at 10 September 2016. Contracts for exchange is being negotiated. Asset held for sale will be therefore revalued to market value/contract value on conclusion of the sales agreement.

Non-current assets held for sale is categorised as Level 2 as determined by the valuation report provided by APV Valuers & Asset Management. Valuation techniques remained the same for this reporting period.

Level 3 measurements

Plant & Equipment, Office Equipment, and Furniture & Fittings

This asset category includes:

Plant & Equipment – Motor Vehicles, trucks, mowers
Office Equipment – Computer equipment
Furniture & Fittings – Chairs, desks, cabinets, display systems.

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

Library Books

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

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

Buildings – Specialised & Non- Specialised

The Council engages external, independent and qualified valuers to determine the fair value of the Council's buildings. Buildings were last revalued on 10 September 2016 and the fair values were determined by APV Valuers & Asset Management.

Gross Value of each building, which is obtained by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. The valuation aspects are generally, but not limited to the location, size, condition, style and utility of the asset. Replacement cost, asset condition, remaining useful life and building components are some of the inputs used in fair value determination. The key unobservable input

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

being the rate square metre has been benchmarked to construction costs of similar properties across the industry.

This asset class is categorised as Level 3 as some of the above mentioned inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Further details relating to the rate per square metre has been provided below.

Community Land

The Council engages the Valuer General of New South Wales to determine the fair value of the Council's Community Land.

The fair value for Community Land has been determined using an Unimproved Capital Value, derived from the Valuer General's valuation performed for rating purposes, and applying to the total area. Given the nature of Community land, comparable sales data is generally not available. As the Valuer General's valuation considers land in all zoning, average unit derived from Valuer General's valuation is considered the most practicable approach to valuing Community Land.

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable. Valuation techniques remained the same for this reporting period.

Community land was last revalued at 1 July 2016.

Infrastructure assets

The Council engages external, independent and qualified valuers to determine the fair value of the Council's Infrastructure assets. All infrastructure assets were last revalued on 10 September 2016 and the fair values were determined by APV Valuers & Asset Management.

The key unobservable input to the valuation is the rate per square metre, for which, further details have been provided below.

Some infrastructure assets that are not valued by APV Valuers are performed internally by the Council's internal engineering team. The gross value of the infrastructure assets are determined by unit rate to total volume which is normally square metres, cubic metres or lineal metres.

The unit rates, which is a key unobservable input, is determined using rates stipulated in contracts with third party suppliers via tenders, internal service providers and industry publications.

Roads

The system adopted has a hierarchical structure in which all Roads are identified by name and number. Each road was then subdivided into a number of sections based on length, geometry and change of structure or traffic. Some roads may have only one section. The components within the road sections are as follows.

- ❖ Road Pavement
 - Pavement Structure
 - Road Wearing Course

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

- ❖ Bridges & Culverts
- ❖ Footpaths
- ❖ Kerb & Gutter
- ❖ Bollards
- ❖ Retaining Walls
- ❖ Fences & Railings
- ❖ Seats
- ❖ Traffic Facilities
- ❖ Carpark
- ❖ Cycleway Path
 - Cycleway markings
- ❖ Street Furniture
 - Stainless steel bin covers
 - Tree guards
 - Planter box

Road Pavements, Footpaths, Cycleway and Kerb & Gutter were measured along the centre line and their corresponding width and condition were recorded. Similarly Traffic Facilities, Retaining Wall, Car park measured and determined area in square metres. Fence and Railing measured in linear metres. Street Furniture are considered as single items and valued as such.

Kerb and gutter assets are valued using condition and age based methodology. Kerb and gutter assets are categorised by their construction material and by the kerb type and are not componentised. Unit rates are based on other council valuations and previous Rockdale valuation. A common unit rate of \$180 per lineal metre has been applied across all material and kerb types.

Road pavement structure assets are valued using condition and age based methodology. Road pavements have been assigned a unit rate of \$75 per square metre. Pavement replacement costs are based on renewal practice consisting of removing approximately 50% of existing pavement layer and replacing it with structural asphalt. Unit rates are based primarily on recent construction rates used in Rockdale pavement renewal contracts. Unit rate has been expressed as a weighted average for all roads based on the proportion of local and regional roads which typically have different standards of pavement reconstruction to reflect the different usage. The methodology of determining the area of wearing course has changed since the 2010 valuation. This has resulted in an increase in wearing course by 19%.

Road wearing course assets are valued using condition and age based methodology. Road wearing surfaces have been assigned a unit rate of \$27 per square metre. Unit rates are based primarily on recent construction rates used in Rockdale pavement surfacing contracts. Unit rate has been expressed as a weighted average for all roads based on the proportion of local and regional roads, which typically have different requirements for wearing surface to reflect different usage. The methodology of determining the area of wearing course has changed since 2010 asset valuation. This has resulted in an increase in wearing course area by approximately 9%.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable.

Bridges

Bridges and culverts are valued using condition and age based methodology. Road bridges are not categorised whilst culverts are categorised as to type (box culverts and pipe culverts). Bridge and culvert renewals will typically be a full rebuild rather than replacement of individual components, therefore an overall replacement rate is appropriate. Bridge unit rates are \$3,969 per square metre of deck area. Culvert unit rates are \$2,028 per square metre of footprint (plan) area. Bridge unit rates is based on breakdown provided by other council valuations and compared to Rawlinson's Australian Construction Handbook overall rate information. Culvert unit rates is based on per metre rates from Rawlinson's Australian Construction Handbook and converted to an equivalent footprint plan area rate including allowances for ancillary work.

Footpaths

Footpath assets are valued using condition and age based methodology. Footpaths are categorised by their construction material. Footpath assets are not componentised.

Unit rates are based on previous Rockdale valuation and other council valuations. Unit rates based on other council valuations and compared to Rawlinson's Australian Construction Handbook 2015. Unit rates for asphalt \$50 per square metre, concrete \$100 per square metre and pavers \$95 per square metre.

Stormwater Drainage

Similar to the roads asset, drainage asset system has a hierarchical structure in which all the drainage catchments have components such as pipes, pits, channels, culverts etc. In addition, Stormwater Quality Improvement Devices (SQID) such as Gross Pollution Traps, Trash racks, Litter baskets, Litter nets, Booms etc. are recorded. Pipes, channels and box culverts are measured in linear metres and pits as an item,

Stormwater drain assets have been valued using an age-based methodology. Where applicable, actual costs for asset acquisition or work done are used to determine unit rates. When this information is not available local engineering knowledge and benchmark data contained in the NSW Reference Rates Manual (2014) has been applied.

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable.

Land Under Roads

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

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

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

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

This assets class is categorised as Level 3 as some of the inputs mentioned above require significant professional judgement and are therefore unobservable.

Swimming Pools

Assets within this class are comprised of swimming pools and associated structures.

The valuation of the swimming pools using cost approach was conducted by APV Valuers and Asset Management on 10 September 2016. Significant unobservable inputs considered in the valuation of these assets are remaining useful life, pattern of consumption, dimensions, components, asset condition and residual value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Intangible assets

Intangible assets are measured initially at cost and amortised on a systematic basis over their useful lives. After initial recognition, the Council measures an intangible asset at cost less accumulated amortisation and impairment losses. Significant unobservable inputs considered in the assessment these assets remaining useful life, pattern of consumption, technological obsolescence and thus residual value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Open Space/Recreation Assets

Open space and recreational infrastructure assets are those that enables recreational, leisure and sporting opportunities at parks, reserves or sportsgrounds. This is a broad category and includes most infrastructure located in parks, reserves, sportsgrounds and sports facilities such as barbeques, barbeque shelters, bins, lighting, irrigation, electrical equipment, park furniture, park fixtures, retaining walls, landscape edging, bollards, fencing, signs, public art, playground equipment, fitness facilities, sports tracks, fields and courts.

The valuation of Open Space/Recreation Assets using a gross replacement value was conducted by Rapid Maps as at 30 June 2019. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, remaining useful life, and depreciated value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Other Structures

Other Structures are those large and significant structures and shelters greater than 30m² but not those already included within the Buildings Class.

The valuation of Other Structures using a gross replacement value was conducted by Rapid Maps as at 30 June 2019. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, remaining useful life, and depreciated value.

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Other Infrastructure Assets

Other Infrastructure assets include jetties, boat ramps, sea walls, viewing decks, boardwalks and retaining wall within Parks and Reserves.

The valuation of Other Infrastructure Assets using a gross replacement value was conducted by Rapid Maps as at 30 June 2019. Significant unobservable inputs considered in the valuation of these assets are gross replacement value based on an appropriate unit rate, effective useful life, remaining useful life, and depreciated value.

This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

	Plant & Equipment	Office Equipment	Furniture & Fittings	Library Books	Total
Opening balance – 1/7/17	9,099	770	559	1,468	11,896
Purchases (GBV)	5,596	89	–	585	6,270
Disposals (WDV)	(629)	(7)	(4)	–	(640)
Depreciation and impairment	(2,400)	(319)	(110)	(579)	(3,408)
Closing balance – 30/6/18	11,666	533	445	1,474	14,118
Purchases (GBV)	7,561	71	–	452	8,084
Disposals (WDV)	(1,475)	–	–	–	(1,475)
Depreciation and impairment	(3,060)	(244)	(100)	(562)	(3,966)
Closing balance – 30/6/19	14,692	360	345	1,364	16,761

	Community Land	Land improve- ments	Buildings	Oth Assets &Oth Infrac	Total
Opening balance – 1/7/17	155,029	19,786	166,237	2,155	343,207
Transfers from/(to) another asset class	2,375	(21,236)	–	(41)	(18,902)
Purchases (GBV)	516	2,750	8,325	41	11,632
Depreciation and impairment	–	(657)	(3,686)	–	(4,343)
Closing balance – 30/6/18	157,920	643	170,876	2,155	331,594
Purchases (GBV)	4,203	465	8,462	–	13,130
Disposals (WDV)	–	–	(2,688)	–	(2,688)
Depreciation and impairment	(1,359)	–	(3,738)	(40)	(5,137)
FV gains – other comprehensive income	–	–	–	850	850
Closing balance – 30/6/19	160,764	1,108	172,912	2,965	337,749

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 22. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3) (continued)

a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Other Structures	Roads & Other Road	Bridges	Footpaths	Total
Opening balance – 1/7/17	35,808	386,317	7,050	54,440	483,615
Transfers from/(to) another asset class	(32,103)	(24,555)	823	2,555	(53,280)
Purchases (GBV)	3,403	4,727	–	1,990	10,120
Depreciation and impairment	(2,431)	(7,185)	(82)	(1,605)	(11,303)
Closing balance – 30/6/18	4,677	359,304	7,791	57,380	429,152
Purchases (GBV)	45	6,249	138	3,617	10,049
Depreciation and impairment	(193)	(9,141)	(94)	(1,524)	(10,952)
FV gains – other comprehensive income	3,744	–	–	–	3,744
Closing balance – 30/6/19	8,273	356,412	7,835	59,473	431,993

	Bulk Earth Works & Land Under Roads	Stormwater Drainage	Open Space Recreational Assets	Swimming Pools	Total
Opening balance – 1/7/17	62,529	85,792	–	6,174	154,495
Transfers from/(to) another asset class	1,729	–	47,415	–	49,144
Purchases (GBV)	855	1,035	–	415	2,305
Depreciation and impairment	–	(1,629)	–	(196)	(1,825)
Closing balance – 30/6/18	65,113	85,198	47,415	6,393	204,119
Purchases (GBV)	793	719	9,514	–	11,026
Disposals (WDV)	(87)	–	–	–	(87)
Depreciation and impairment	–	(1,393)	(3,579)	(86)	(5,058)
FV gains – other comprehensive income	–	–	13,114	–	13,114
Closing balance – 30/6/19	65,819	84,524	66,464	6,307	223,114

(5). Highest and best use

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

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 23. Related party transactions

 \$ '000

a. Key management personnel

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

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

Compensation:	2019	2018
Short-term benefits	2,582	2,810
Post-employment benefits	–	5
Other long-term benefits	598	538
Termination benefits	1,140	1,120
Total	4,320	4,473

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions

\$ '000

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

SUMMARY OF CONTRIBUTIONS AND LEVIES

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	20,177	565	–	562	–	–	21,304	–
Roads	13,534	814	–	376	(750)	–	13,974	–
Traffic facilities	38,849	1,329	–	1,073	(975)	–	40,276	–
Parking	1,039	85	–	29	–	–	1,153	–
Open space	79,833	15,567	–	2,270	(7,606)	–	90,064	–
Community facilities	46,412	4,628	–	1,358	(418)	–	51,980	–
Other	39,160	2,022	–	1,102	(153)	–	42,131	–
S7.11 contributions – under a plan	239,004	25,010	–	6,770	(9,902)	–	260,882	–
S7.12 levies – under a plan	12,334	1,642	–	346	(707)	–	13,615	–
Total S7.11 and S7.12 revenue under plans	251,338	26,652	–	7,116	(10,609)	–	274,497	–
S7.11 not under plans	15	–	–	–	–	–	15	–
S7.4 planning agreements	12,765	164	–	339	(976)	–	12,292	–
Total contributions	264,118	26,816	–	7,455	(11,585)	–	286,804	–

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions (continued)

\$ '000

S7.11 CONTRIBUTIONS – UNDER A PLAN

CONTRIBUTION PLAN - S94 CITY WIDE PLAN (former Botany)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	5,974	–	–	164	–	–	6,138	
Traffic facilities	36,128	1,253	–	1,000	(762)	–	37,619	
Open space	35,906	(2,031)	–	851	(2,181)	–	32,545	
Community facilities	9,964	1,517	–	297	(87)	–	11,691	
Other	9,955	1,043	–	294	–	–	11,292	
Total	97,927	1,782	–	2,606	(3,030)	–	99,285	–

CONTRIBUTION PLAN - MASCOT PRECINCT (former Botany)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Other	25,040	7	–	686	–	–	25,733	
Total	25,040	7	–	686	–	–	25,733	–

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions (continued)

\$ '000

S7.11 CONTRIBUTIONS – UNDER A PLAN

CONTRIBUTION PLAN S94 PLAN 2016-2031 (former Botany)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Traffic facilities	2,721	76	–	73	(213)	–	2,657	
Open space	17,241	15,301	–	697	(1,774)	–	31,465	
Community facilities	2,683	47	–	71	(238)	–	2,563	
Other	346	741	–	16	(153)	–	950	
Total	22,991	16,165	–	857	(2,378)	–	37,635	–

Rockdale Contributions Plan 2016 - Urban Renewal Area (Former Rockdale City Council)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	10,662	281	–	297	–	–	11,240	
Roads	13,534	814	–	376	(750)	–	13,974	
Community facilities	29,785	2,788	–	876	(93)	–	33,356	
Other	579	40	–	16	–	–	635	
Total	54,560	3,923	–	1,565	(843)	–	59,205	–

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions (continued)

\$ '000

S7.11 CONTRIBUTIONS – UNDER A PLAN

Rockdale S94 Contributions Plan 2004 (Former Rockdale City Council)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	3,541	284	–	101	–	–	3,926	
Parking	1,039	85	–	29	–	–	1,153	
Open space	26,686	2,297	–	722	(3,651)	–	26,054	
Community facilities	3,980	276	–	114	–	–	4,370	
Other	1,702	155	–	48	–	–	1,905	
Total	36,948	3,097	–	1,014	(3,651)	–	37,408	–

Ramsgate Commercial Centre Development Contributions Plan 2006 (Former Rockdale City Council)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Other	1,538	36	–	42	–	–	1,616	
Total	1,538	36	–	42	–	–	1,616	–

Bayside Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions (continued)

\$ '000

S7.12 LEVIES – UNDER A PLAN

S7.12 Levies

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S94A Levies	12,334	1,642	–	346	(707)	–	13,615	
Total	12,334	1,642	–	346	(707)	–	13,615	–

S7.11 CONTRIBUTIONS – NOT UNDER A PLAN

(Former Rockdale City Council)

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Inter-allotment Drainage	15	–	–	–	–	–	15	
Total	15	–	–	–	–	–	15	–

S7.4 planning agreements

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Other	12,765	164	–	339	(976)	–	12,292	
Total	12,765	164	–	339	(976)	–	12,292	–

Bayside Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 25(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2019	Indicator 2019	Prior periods		Benchmark
			2018	2017	
Local government industry indicators – consolidated					
1. Operating performance ratio					
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses ⁽²⁾	<u>3,132</u>	1.86%	1.23%	-54.28%	> 0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	<u>168,212</u>				
2. Own source operating revenue ratio					
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	<u>157,084</u>	77.21%	66.95%	45.18%	> 60.00%
Total continuing operating revenue ⁽¹⁾	<u>203,439</u>				
3. Unrestricted current ratio					
Current assets less all external restrictions	<u>89,234</u>	3.70x	3.87x	1.56x	> 1.5x
Current liabilities less specific purpose liabilities	<u>24,145</u>				
4. Debt service cover ratio					
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	<u>28,241</u>	21.98x	17.59x	-20.09x	> 2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>1,285</u>				
5. Rates, annual charges, interest and extra charges outstanding percentage					
Rates, annual and extra charges outstanding	<u>8,267</u>	6.64%	7.04%	9.86%	5%
Rates, annual and extra charges collectible	<u>124,512</u>				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	<u>375,610</u>	29.62 mths	30.6 mths	30.7 mths	> 3 mths
Monthly payments from cash flow of operating and financing activities	<u>12,682</u>				

Notes

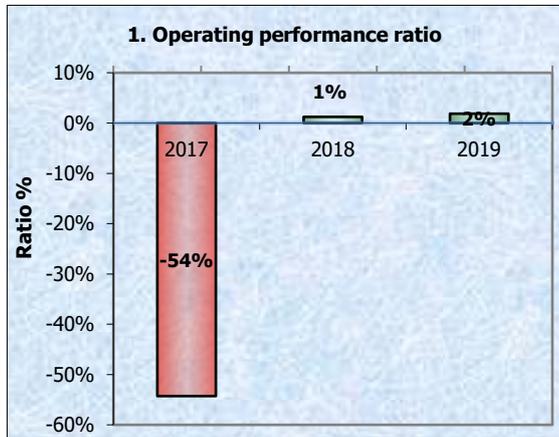
⁽¹⁾ Excludes fair value adjustments, reversal of revaluation decrements, net gain on sale of assets and the net gain on share of interests in joint ventures and associates.

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

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 25(b). Statement of performance measures – consolidated results (graphs)



Purpose of operating performance ratio

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

Commentary on 2018/19 result

2018/19 ratio 1.86%

Council continues recent trends in achieving a positive operating result. 2017 impacted by required accounting treatment for rates revenue.

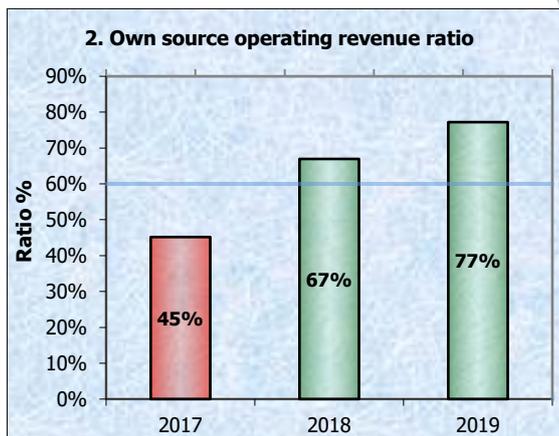
Benchmark: — Minimum $\geq 0.00\%$

Source for benchmark: Code of Accounting Practice and Financial Reporting #27



Ratio achieves benchmark

Ratio is outside benchmark



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 2018/19 result

2018/19 ratio 77.21%

Council has diverse revenue stream and is not reliant on external funding sources. 2017 impacted by required accounting treatment for rates revenue.

Benchmark: — Minimum $\geq 60.00\%$

Source for benchmark: Code of Accounting Practice and Financial Reporting #27



Ratio achieves benchmark

Ratio is outside benchmark



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 2018/19 result

2018/19 ratio 3.70x

Council maintains working capital to fund its operations and in recent years provides a sound platform to develop future year budgets.

Benchmark: — Minimum ≥ 1.50

Source for benchmark: Code of Accounting Practice and Financial Reporting #27



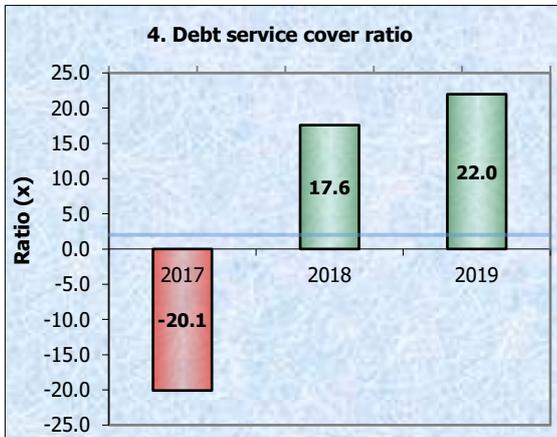
Ratio achieves benchmark

Ratio is outside benchmark

Bayside Council

Notes to the Financial Statements for the year ended 30 June 2019

Note 25(b). Statement of performance measures – consolidated results (graphs)



Purpose of debt service cover ratio

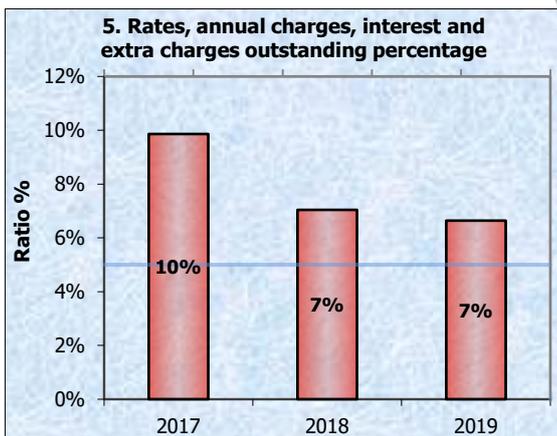
This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2018/19 result	
2018/19 ratio	21.98x
Council is currently reducing external debt and has capacity to fund its immediate requirements. 2017 impacted by required accounting treatment for rates revenue.	

Benchmark: Minimum ≥ 2.00

Source for benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark
 Ratio is outside benchmark



Purpose of rates and annual charges outstanding ratio

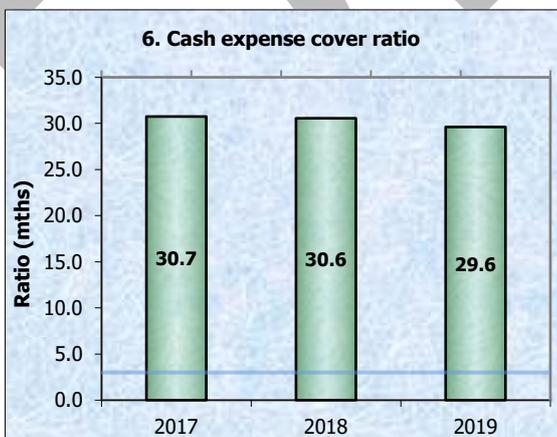
To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2018/19 result	
2018/19 ratio	6.64%
Council's results are improving slightly and changes are being implemented to improve debt recovery practices.	

Benchmark: Maximum $< 5.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio is within Benchmark
 Ratio is outside Benchmark



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 2018/19 result	
2018/19 ratio	29.62 mths
Council continues to maintain high level of liquidity and results are consistent over the years	

Benchmark: Minimum ≥ 3.00

Source for benchmark: Code of Accounting Practice and Financial Reporting #27

Ratio achieves benchmark
 Ratio is outside benchmark



Bayside Council
Serving Our Community

Bayside Customer Service Centres

Rockdale Library, 444-446 Princes Highway, Rockdale
Westfield Eastgardens, 152 Bunnerong Road, Eastgardens
Monday to Friday 8:30am - 4:30pm, Saturday 9am - 1pm

Phone **1300 581 299 | 9562 1666**

Email **council@bayside.nsw.gov.au**

Web **www.bayside.nsw.gov.au**