



**CITY OF
PARRAMATTA**

ANNUAL REPORT
2019/20



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Resilience through community



Recognition

of the Dharug peoples

We respectfully acknowledge the Traditional Owners and custodians of the land and waters of Parramatta, the Dharug peoples.

Nunanglanungdyu baramada gulbanga mawa naa Baramadagal dharug ngurrawa badura baramada dharug yura

City of Parramatta recognises the Dharug peoples as traditional owners, peoples of the oldest continuous living culture in the world.

For more than 60,000 years, Parramatta has been home to the Dharug peoples, the traditional custodians of the land we call the City of Parramatta today. The Dharug peoples have cared for and nurtured the habitat, land and waters for thousands of generations, and maintain an ongoing connection to Parramatta and its surrounding areas. A modern society and global city can learn from the resilience and community spirit of First Nations to ensure a sustainable City for all.

Parramatta has always been an important meeting place for First Nations, particularly the Parramatta River, which has provided life and vitality since the beginning of time (The Dreaming). The name Parramatta is a derivation of the word Burramatta or

"place where the eels lie down" (breeding location for eels within the Parramatta River).

Parramatta Square has also always been a meeting place for Dharug clans, for other First Nations peoples and for the waves of migrants who have come to call Parramatta home.

City of Parramatta recognises the significance of this area for all First Nations peoples as a site of early contact between Indigenous Australians and European Colonists, and Parramatta remains an important meeting place for Indigenous Australians.

First Nations peoples continue to play a vital role in the ecological, economic, and social and cultural life of Parramatta, while maintaining a distinct culture built on the principles of Caring for Country, the primacy of family, and the dignity and governance of Elders.

At City of Parramatta, we imagine a future where the cultures, histories and rights of all First Nations are understood, recognised and respected by all Australians. The City of Parramatta is committed to playing an active role in making this future a reality.

Over 2019/20 Council has completed the implementation of our Stretch Reconciliation Action Plan (RAP) to support self-determination and the cultural, economic and social development of our First Nations community. This has included usage of Dharug language with permission and protocol, supporting Indigenous business with economic opportunities and meaningful engagement to understand the aspirations for First Nations cultural infrastructure in our growing city.

Our RAP has built a strong foundation for an exciting future that will tell the compelling First Nations story of Parramatta and to include our First Nations community in social, cultural, environmental and economic benefits our city has to offer. In the coming year we will develop a new strategic approach to continue that journey.

City of Parramatta is proud to acknowledge the ongoing stewardship of Country by Dharug and is committed to the healing process of Reconciliation and to ensuring Parramatta remains a place of choice to live, work and play for First Nation peoples.

cityofparramatta.nsw.gov.au

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To contact the Lord Mayor follow the link at cityofparramatta.nsw.gov.au

TRANSLATIONS AND ACCESSIBILITY

ARABIC

إذا كنت بحاجة للمساعدة في ترجمة هذه النشرة، اتصل بـ TIS على الرقم 131 450 واطلب منهم الاتصال نيابة عنك بخدمة زبائن باراماتا على الرقم 9806 5050 من الإثنين إلى الجمعة بين الساعة 8:30 صباحاً و 5:00 مساءً.

CHINESE

如果你需要翻译协助阅读这份新闻简报，请联系 TIS，电话 131 450，要求他们代表你接通巴拉玛打市议会顾客服务处，电话 9806 5050。顾客服务处的工作时间是每星期一至星期五，上午8:30至下午5:00。

KOREAN

본 소식지와 관련해 통역 지원이 필요하신 경우, TIS (131 450)에 전화하여 Parramatta Customer Service (9806 5050)를 연결해 달라고 요청하시면 됩니다. 업무시간은 월요일에서 금요일, 오전 8시 30분부터 오후 5시까지입니다.

HINDI

यदि आपको यह सूचना-पत्र समझने में सहायता चाहिए तो कृपया TIS को 131 450 पर फोन करें और उनसे कहें कि आपकी तरफ से पैरामाटा कस्टमर सर्विस को 9806 5050 पर फोन करें। यह सेवा सोमवार से शुक्रवार, सुबह 8.30 बजे से शाम 5.00 तक उपलब्ध है।

For non-English speakers, phone interpretation services are available by TIS National on 131 450



Purpose of the

Annual Report



The City of Parramatta is proud to present our Annual Report for the financial year to 30 June 2020.

This report outlines the City of Parramatta's financial and operational performance for the year against the key strategic priorities of our Community Strategic Plan 2018-2038, our Delivery Program 2018-2021, and our Operational Plan & Budget 2019/20.

City of Parramatta Council goes beyond its statutory requirements to produce a report that is comprehensive and engaging, encompassing a wide range of activities undertaken and services delivered to the community. This report details the challenges faced and achievements made over the past year – providing an open and honest account of our performance and financial position to our stakeholders.

This information is for City of Parramatta residents and ratepayers, local business owners, potential investors, community groups, government agencies and funding bodies, as well as current and potential staff.

This report also informs and engages our staff with information on how we have performed throughout the year and how their efforts have contributed to achieving our vision.

The objectives of the Annual Report are to:

- Communicate our vision and commitments to the community
- Report on our performance in delivering the key strategic priorities and other key achievements
- Demonstrate our ability to lead with confidence and deliver on our promises
- Promote the City of Parramatta and the City of Parramatta Council to potential investors to encourage economic development
- Build confidence and satisfaction in the partnerships that are being created with community groups, local authorities and industry leaders through key projects
- Recognise the significant achievements of our staff
- Promote our Council as an employer of choice to job candidates.

How to read the Annual Report

This report has four main sections:

1. **About City of Parramatta** – key facts about our city
2. **Community Report Card** – what have we done this year
3. **Statutory Reporting** – Statutory requirements in accordance with the Local Government Act 1993 and Local Government Regulation (2005)
4. **Audited Financial Statements.**

Key terms and acronyms are explained as they are introduced.

Tables throughout the report use notations as follows:

\$m	= million dollars
\$b	= billion (thousand million) dollars
ATSI	Aboriginal and Torres Strait Islander
ARIC	= Audit, Risk and Improvement Committee
BNP	= Better Neighbourhoods Program
CEO	= Chief Executive Officer
DA	= Development Application
DIAP	= Disability Inclusion Action Plan
DPIE	= Department of Planning, Industry and Environment
EEO	= Equal Employment Opportunities
ET	= Executive Team
GIPA	= Government Information Public Access
GPOP	= Greater Parramatta to the Olympic Peninsula
IHAP	= Independent Hearing and Assessment Panel
IOSS	= Internal Ombudsman Shared Service
IP&R	= Integrated Planning and Reporting
km	= kilometre
km/h	= kilometre per hour
LGA	= Local Government Area
LPP	= Local Planning Panel
MPAC	= Major Projects Advisory Committee
MOU	= Memorandum of Understanding
n/a	= not applicable
NDIS	= National Disability Insurance Scheme
PAS	= Parramatta Artist Studios
PID	= Public Interest Disclosure
PLPP	= Parramatta Local Planning Panel
PLR	= Parramatta Light Rail
PPA	= Power Purchasing Agreement
PS	= Parramatta Square
Q&A	= Questions and answers

Message from the

Lord Mayor



On behalf of the Councillors and staff, I am pleased to present the City of Parramatta Council's Annual Report for 2019/20.

The achievements contained within this report are the result of the collective efforts of Councillors and staff in partnership with other levels of government, local service providers, businesses and the community.

This year, we experienced one of the toughest periods our community has ever faced. Council responded to the pandemic with a \$3 million COVID-19 Relief and Recovery Package to support jobs and businesses, protect rate payers, accelerate shovel-ready projects and ensure our City recovers as quickly as possible. Our complementary package of measures prioritised the health and wellbeing of our community and our staff, offering a combination of financial assistance, improved trading conditions, and equitable access to online services.

To ensure our cultural life continued to thrive, Council introduced the 'HOME AT Parramatta' online platform and produced digital festivals and programming, including WARAMI Live, Make Music Day, and the Riverside Theatres Digital series. These allowed residents and visitors access to premium entertainment and diverse cultural experiences from the comfort and safety of their own homes.

I'm proud of our Council staff, local businesses, community organisations and residents, whose efforts during these challenging times have contributed to the resilience of our City.

Prior to COVID-19 taking hold, Council hosted a number of world-class events, including the HMAS Parramatta Freedom of Entry parade and our iconic Parramatta Lanes festival. We also launched our dynamic new 'Where it's AT' brand for Parramatta, to boost investment, drive growth and increase visitation to our City.

Council has also continued to progress its vision for Parramatta Square, Australia's largest urban regeneration project, with the appointment of a builder to construct 5 Parramatta Square – our new \$130 million civic, cultural and community building. The six-storey space will offer a public library, café, publicly available meeting rooms, and new Council Chambers. This final addition to the \$2.7 billion precinct is expected to be completed in 2022.

Plans for Parramatta's new state-of-the-art aquatic and leisure centre reached new milestones in 2020 with Council lodging a Development Application for its construction and releasing incredible new images and a 3D flythrough animation. The community is keen to see this significant local asset built, and Council is working hard to deliver it as soon as possible.

Another new community facility, the highly anticipated Wentworth Point Community Centre and Library, opened its doors to the public in late 2019. Comprising a state-of-the-art library, co-working space, study and music rooms, dance studio and more, it is a vibrant and inclusive community space where visitors can read, learn, work and create together.

A new synthetic sports field was also unveiled at Rydalmere Park following completion of stage one of the ground's multimillion-dollar overhaul. The updated pitch will accommodate the increasing demands of Parramatta's rapidly growing population.

Council continues to advocate for improved infrastructure and transport services for our City, including major infrastructure projects Sydney Metro West and Parramatta Light Rail. With Light Rail works now underway, we have

been liaising with the NSW Government to address and minimise the impacts of construction on the City. Council also successfully advocated for the retention of direct ferry services between Parramatta and Circular Quay.

In September 2019, our new Chief Executive Officer Brett Newman was appointed. With extensive experience in both the public and private sectors, Mr Newman is leading our Council in the delivery of our strategic plans and services, ensuring they reflect the priorities and needs of Councillors and the community.

Sadly, this year, Council farewelled Councillor Paul Han, who passed away in May 2020. A Carlingford resident, Paul was elected to represent the North Rocks Ward in September 2017. We are deeply saddened by the loss of Paul, who was a passionate community advocate, and we extend our deepest sympathies to his family and friends.

On behalf of my Councillor colleagues and the staff of the City of Parramatta, I wish to thank all those who have contributed to our achievements this year, and recognise my fellow Councillors for their ongoing commitment to the great City of Parramatta.

Clr Bob Dwyer
Lord Mayor



Message from the

CEO

The City of Parramatta is experiencing a once-in-a-generation transformation and it is an incredible privilege for me to lead Council on this journey. Since stepping in as CEO in September 2019, I have worked closely with the Lord Mayor, Councillors, Executive Team and our dedicated staff to cement Parramatta's place as the centre of global Sydney.



This Annual Report 2019/20 highlights our key achievements over the past 12 months. Our Operational Plan and Budget 2019/20 has put us in a strong position to capitalise on the City's rapid growth and unprecedented investment, as well as overcome unexpected challenges.

Parramatta is set to become one of the world's greatest integrated urban precincts and, this financial year, a number of major Council projects and partnerships took shape across the City. We appointed a builder to construct 5 Parramatta Square, a cultural and community hub at the heart of the \$2.7 billion Parramatta Square precinct, and lodged a Development Application for Parramatta's new state-of-the-art aquatic and leisure centre.

Construction of the long-awaited Escarpment Boardwalk at the Parramatta Quay kicked off, transforming the gateway to Sydney's Central River City. The first stage of the Phillip Street 'Smart Street' revamp began, improving dining experiences along the CBD thoroughfare. Major works on the Parramatta Light Rail project in Rydalmere got under way. We also welcomed the winning design for the new job-creating Powerhouse Parramatta, Western Sydney's first ever major cultural institution.

Council endorsed for public consultation its Parramatta CBD Planning Proposal – a bold plan that will allow for 50,000 new jobs and 14,000 more dwellings in the Parramatta CBD. We initiated this game-changing proposal to unlock the CBD's incredible potential – fostering a thriving commercial centre that attracts world-class businesses and offers incredible lifestyle opportunities for residents.

To bring this all together, Council launched a new 'Where it's AT' brand for Parramatta – positioning our dynamic City as the destination of choice for residents, visitors and businesses. Stakeholders and the community have said they want Council to play a strong role in advocating for the City and so we have partnered with key bodies, including NSW Government agencies, universities and sporting clubs, to drive investment and tourism to Parramatta as part of the 'Where it's AT' marketing campaign.

The financial year, however, was not without its challenges. In March 2020, we faced a public health emergency like none we have seen before and which had widespread impacts. Council quickly responded to the global COVID-19 pandemic by implementing innovative models of service delivery and harnessing new technologies, in addition to providing \$3 million worth of measures to support local businesses and residents.

Council offered lifeline \$2,000 grants to eligible businesses, waived licence and hire fees for certain Council facilities, offered more short-term parking and grace periods to facilitate click-and-collect, fast-tracked our online system for lodging and assessing planning

applications, implemented rates hardship plans, offered digital cultural programming, and increased our cleansing of public areas. We shifted our essential programs and services online, including Council Meetings, the Customer Contact Centre and our libraries' Story Time. We also redeveloped our interactive online map of the Parramatta CBD to make it easier for people to find businesses that were operating during the pandemic. When developing our responses, we put our community's wellbeing front and centre.

Although it was a tough end to the 2019/20 financial year, Council has maintained a strong financial position and continued to serve and support our community. I extend my sincere thanks to our valued Council staff who have worked hard to keep services and programs running to the highest standards, in particular those who have been on the front line. I also thank the Lord Mayor, Councillors, Executive Team and stakeholders for their dedication and resolve, as well as our community for their ongoing resilience and support. By continuing to look out for each other and embrace new ways of doing things, we will shine even brighter in the years to come.

Brett Newman
Chief Executive Officer







About



City of Parramatta



City of Parramatta's response to COVID-19

The impact of COVID-19 has been felt across Australia since March 2020. From the outset, Council was aware that it had an important role to play including a responsibility to identify, understand and manage the local impacts and to provide critical support to our community and our local businesses.

Throughout COVID-19, Council has sought to identify and rapidly deliver on ideas, opportunities and initiatives that will bolster the resilience of our community and local economy, and will care for those in our community who are vulnerable and require additional support.

Council endorsed its first COVID-19 Community Resilience and Economic Relief Package, valued at \$3 million in April 2020, with the following key aims:

- Reduced infection rate across the Local Government Area (LGA)
- Financial relief for businesses or community members who have suffered as a result of COVID-19
- Social or cultural benefits for our businesses or community members who have suffered as a result of COVID-19
- Improved health outcomes for our community
- Support for essential services provided by all levels of government.

Council has continued to respond to the changing nature and impacts of COVID-19, providing additional support by endorsing a Creative Economy Support Program in June 2020.

Alongside new programs and initiatives, Council has remained committed to delivering essential programs and services and to keeping the City open. This has included making adaptations to

online delivery models and implementing appropriate physical distancing and other health related measures, some examples include:

- Riverside Theatres has moved quickly to deliver a successful online program of events
- City of Parramatta's libraries have worked to support people's access to books and learning through shifting from face-to-face to the delivery of online services, sessions, workshops and podcasts
- Council has increased cleansing services in high traffic public spaces, including more regular cleaning and disinfectant of public water stations, bins and amenities
- Using the existing Economic Development Special Rate, City of Parramatta introduced Business Grants with a total program value of \$150,000
- City of Parramatta put in place a range of measures to provide grace periods and cautions for time-limited on street parking spaces, as well as amended time limits in a number of local on-street parking locations to facilitate the operation of takeaway services and to support local businesses.

Council continues to proactively monitor the impact of COVID-19 for our City, and will respond with new initiatives or modify current programs and services as needed. We are committed to working in partnership to build back better, capitalising on the innovations and significant improvements made in this time, as well as taking steps to build a more resilient City of Parramatta for people and business.

Actions and progress on Council's COVID-19 Community Resilience and Economic Relief Package are detailed on the following pages.



Council's COVID-19 Community Resilience and Economic Relief Package

Action	Description	Status
Rates Hardship Policy – Interest Waiver	The Council will waive interest on late payments for Council Rates, where ratepayers satisfy the hardship criteria (as set out in the Rates Hardship Policy).	●
Rates Hardship Policy – Payment Plans for financial difficulties	The Council will put in place payment plans for late payments for Council Rates, where ratepayers are suffering financial hardship and satisfy the hardship criteria (as set out in the Rates Hardship Policy).	●
7 Day Payment of Goods	The Council will seek to pay all local small and medium suppliers of goods within 7 days.	●
Support restaurants/ takeaway businesses	Non-enforcement of takeaway conditions to allow restaurants to undertake a takeaway service.	●
Waiver of License and Hire Fees	The Council will waive pre-paid and ongoing licence fees and hire fees for outdoor dining licenses, food stalls, temporary premises and advertising, community halls, parks and community venues for the period of the shutdown.	●
On Street Parking	The Council will put in place a range of measures to provide grace periods and cautions for time-limited on street parking spaces; however, Council will continue to enforce illegal parking to ensure public safety and turnover for short stay parking to support local businesses. Council will also reduce and change time limits in a number of local on street parking locations to facilitate takeaway services and support local business.	●
Waiver of rents	Council will waive all rents for Council owned assets which are occupied by community groups, essential services and not-for-profit organisations	●
Community Grants	The Council will suspend the annual round of the Community Grants program and redirect all unallocated funds to support local services and community groups impacted by COVID-19.	●
Community Grants	Establish a category of funding, enabling grants of up to \$50,000 to be made to standard eligible organisations for the purpose of addressing digital inclusion, social inclusion, cultural production and service accessibility in the light of COVID-19.	●
Council staff	Council will continue to pay casual staff for up to 4 weeks after the relevant services or facilities have been shut down. Seek to reallocate casual staff to other services to continue to provide employment and put in place systems and procedures to allow remote working capability.	●
e-Planning acceleration	The Council will accelerate transition to e-planning (the online system for electronic lodgement and assessment of planning applications).	●
Promote local businesses	The Council will use its existing websites and its new Parramatta Brand to support measures for local businesses including promotion opportunities.	●
Buy Local	The Council will amend its tender policy to support the purchase of local goods and services, where possible.	●
Cleaning	The Council will increase its cleaning services in high traffic public spaces including more regular cleaning and disinfectant of public water stations, bins and amenities.	●
Business Grants	The Council will provide grants of up to \$2,000, with a total value of up to \$10,000, to support local businesses who have been adversely impacted by COVID-19 (using existing Economic Development Special Rate).	●
Online Services	Accelerate the Council transition to online services to improve remote community access.	●
Investment in Technology	Council will invest in hardware, software and audio visual technology to enable remote Council Meetings, remote Councillor, staff and stakeholder meetings and remote working capability.	●
Planning Approvals Acceleration	Council will identify and prioritise Development Applications and Planning Proposals to support employment, investment and recovery.	●
Local Business Finder: Promote 15 minute parking	Promote 15 minute parking and localised information on critical services (e.g. Chemists).	●
Financial Fitness Campaign Social Media	Social media campaign to connect residents to a self-assessment tool on financial stress.	●

STATUS AT 30 JUNE 2020

● Completed ● Progressing – On Track

City of Parramatta's response to COVID-19

Action	Description	Status
Digital Storybox	Council will accelerate the launch of its digital storytelling public art project designed for the Parramatta Square public domain through a digital platform sharing the rich stories of Parramatta past and present.	●
Community Services	Council will continue to adjust its services to maintain support to the most vulnerable in our community and connect residents with the social and financial services.	●
Creative Economy Relief Program	Deliver a Creative Economy Relief Program, which is a compilation of five actions that all have a focus on creative economy business adaption and sustainability: (a) Creative Economy Resilience Grants (b) HOME AT Parramatta – Online Platform (c) HOME AT Parramatta – Digital Content – Culture (d) Riverside Theatres Digital – Studio Riverside and Your Riverside Online (e) Sound West Conference and Festival.	●
Shovel Ready and Acceleration Projects	Identified, accelerated projects to support jobs and investment in our City with a proactive approach to advocacy and funding opportunities. Projects identified include: • City-shaping projects • Civic and cultural projects • Local infrastructure projects • Non-activated development applications in the CBD These shovel-ready projects will generate 21,400 short-term jobs, 5,970 long-term jobs and >\$24.64b economic value.	●
Supporting Development	(a) Review DAs and Planning Proposals being assessed by Council to prioritise economic stimulus opportunities, and make submissions to DPIE on State lead acceleration. (b) Department of Planning, Industry and Environment Council Accelerated Assessment Program – Council has accepted an invitation to join this program that gives access to resources, guidance and support for accelerated assessment processes including a One Stop Shop service for State Government referrals and concurrences. (c) Council is now accepting electronic lodgement of all development applications via NSW Planning Portal.	●
Ensure transport and parking options to support people's return to the CBD	Develop strategies to manage the movement of people in, out and around the Parramatta CBD (for both public and private transport modes) as the City and its workplaces. This will include: • approaches to managing peak hour movements, • developing and managing temporary and longer-term road and car park facilities use, • working with stakeholders to encourage flexible working, and cycling and walking infrastructure.	●
International Education	The Vice Chancellor of Western Sydney University has written to the CEO highlighting the contribution of international students to Parramatta's economy (over \$100m per annum). The University requested the City publicly support international education – in partnership with the University – to cement Parramatta as one of NSW's strongest international education destinations.	●
Waiver of License and Hire Fees - Outdoor dining, food stalls, temporary premises and non-commercial advertising	Council will provide a staged reintroduction of license fees relating to food stalls, temporary premises and non-commercial advertising. The waiver of license fees will apply as follows: • between 13 October 2020 to 31 December 2020: 50% reduction • between 1 January 2021 to 31 March 2021: 25% reduction • between 1 April 2021 to 30 June 2021: 0% reduction, return to normal. A review of further need will occur at the end of this period, or if COVID-19 related circumstances significantly change.	●

STATUS AT 30 JUNE 2020

● Completed ● Progressing – On Track



Action	Description	Status
Waiver of License and Hire Fees – Community halls, parks and community venues	<p>Council will provide a staged reintroduction of license and hire fees for Community halls, parks and community venues. The waiver of fees will apply as follows:</p> <ul style="list-style-type: none"> • A 50% waiver for summer seasonal hire for the full summer season • A 50% waiver for annual hirers for a further 3 months. <p>The continuation of standard fees and charges and available subsidies for all casual hire of community facilities, parks and sportsgrounds</p> <p>A review of further need will occur at the end of this period, or if COVID-19 related circumstances significantly change.</p>	●
Waiver of Outdoor Dining Fees – License and Approvals (Outside Parramatta Light Rail (PLR) Corridor)	<p>Council will provide a staged reintroduction of License and Approval fees for outdoor dining licenses outside the PLR Corridor. The waiver of fees will apply as follows:</p> <ul style="list-style-type: none"> • between 13 October 2020 to 31 December 2020: 50% reduction • between 1 January 2021 to 31 March 2021: 25% reduction • between 1 April 2021 to 30 June 2021: 0% reduction, return to normal. <p>A review of further need will occur at the end of this period, or if COVID-19 related circumstances significantly change.</p>	●
Waiver of Outdoor Dining Fees – License and Approvals (Inside of Parramatta Light Rail (PLR) Corridor)	<p>Waiver of Outdoor Dining Fees inside the PLR Corridor will continue until 31 January 2021 and in accordance with Council Resolution of 28 October 2019.</p>	●
Waiver of Rents - Rent relief to all valid community groups, essential services and not for profit organisations	<p>(a) Council will extend the rent waiver currently in place for Council owned assets which are occupied by community groups, essential services and not for profit organisations. The rent waiver will apply:</p> <ul style="list-style-type: none"> • between 13 October 2020 to 31 December 2020: 50% reduction • between 1 January 2021 to 31 March 2021: 25% reduction • between 1 April 2021 to 30 June 2021: 0% reduction, return to normal. <p>A review of further need will occur at the end of this period, or if COVID-19 related circumstances (including legislation) significantly change.</p> <p>(b) In addition, Council will provide rent relief for tenants of City of Parramatta Council's Affordable Housing Dwellings, if tenants qualify for financial hardship and a request is made for rent reduction, on the following basis:</p> <ul style="list-style-type: none"> • between 13 October 2020 to 31 December 2020: 50% reduction • between 1 January 2021 to 31 March 2021: 25% reduction • between 1 April 2021 to 30 June 2021: 0% reduction, return to normal. 	●
Pilot Live Music Program in Local Businesses (a) Temporary changes to Outdoor Dining Policy to support a five month live music pilot program from Nov 20 – Mar 21	<p>Council will temporarily remove the prohibition of live music ("loudspeaker equipment") from the Outdoor Dining Policy between 1 November 2020 and 31 March 2021. Council will pilot a live music program to be undertaken within outdoor dining areas, under a set criteria (regarding music styles, hours of operation).</p> <p>A review of the effectiveness of the pilot program will be undertaken at the end of the trial period and results reported to Council.</p>	●

Council recognises its ability to respond to the impacts of COVID-19 has been made possible through the dedication, flexibility and quick response of Council staff and leaders.

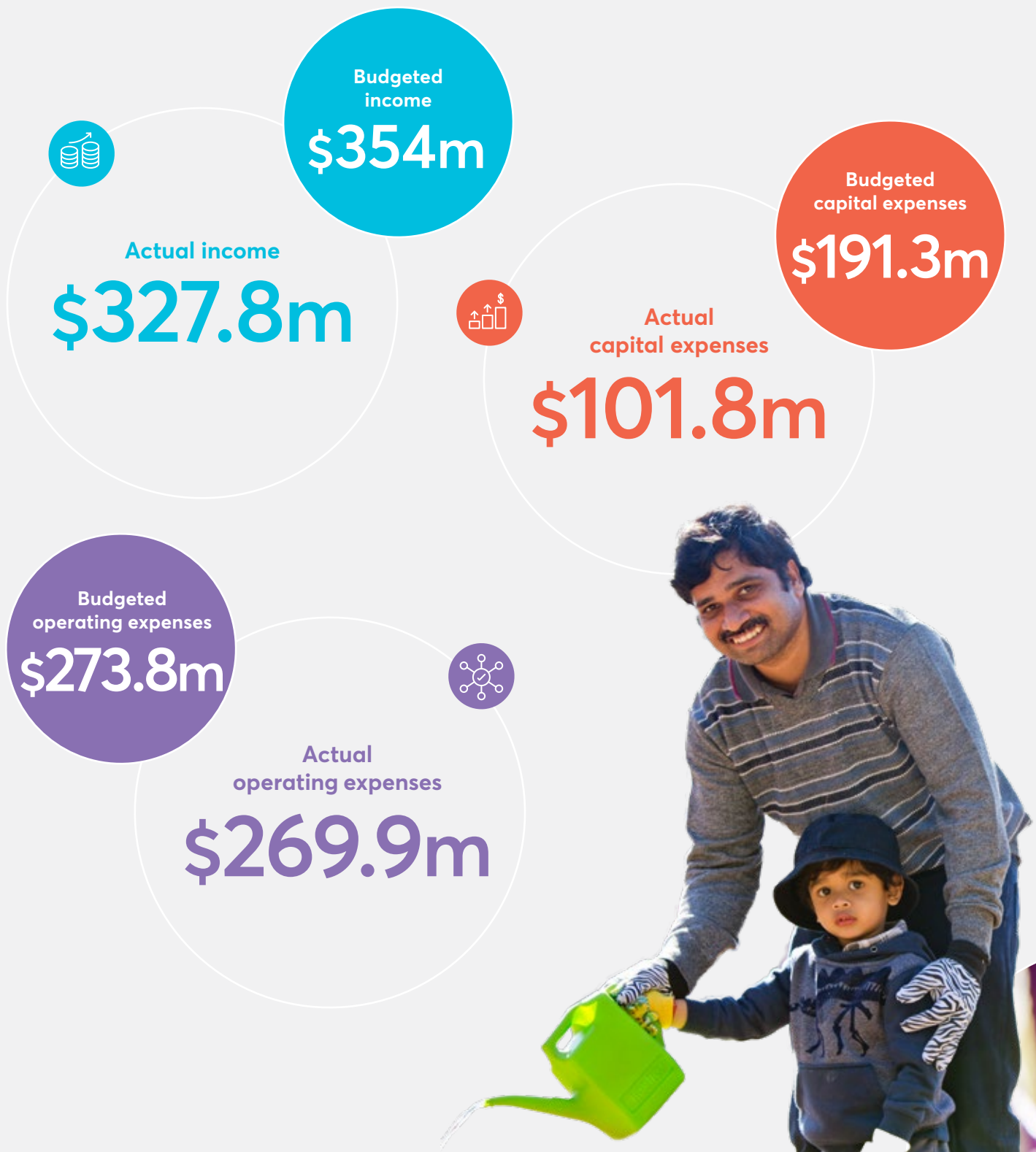
STATUS AT 30 JUNE 2020

● Completed ● Progressing – On Track

2019/20

Financial Summary

For all of Council



For every \$100, where is the money spent?



**Parks, Recreation
and Culture**

\$19



**Corporate Management
and Overheads**

\$15



**Maintaining Roads,
Footpaths & Drains**

\$12



**Major Works &
Construction**

\$12



**Waste
Management**

\$10



**Library & Community
Services**

\$8



**Planning &
Development**

\$8



**Engineering &
Traffic**

\$7



**Trades & Fleet
Management**

\$5



**Environment
Sustainability**

\$4



Our Vision

Sydney's central river city: sustainable, liveable and productive – inspired by our communities.

Following the formation of the City of Parramatta in 2016, extensive community consultation was carried out to develop this community vision.

The vision underpins the City of Parramatta's Community Strategic Plan 2018-2038 – Butbutt Yura Barra Ngurra – and all planning that Council undertakes for the community.



LIVEABLE

Supporting all of our community to succeed and live well. Champions of our community and culture.

Liveability is about creating a great City for our community to live in, and supporting all of our Community to succeed and live well. We need to create a more affordable urban lifestyle with the prospect of rapid jobs growth close to quality housing. We must provide adequate social infrastructure for our diverse and growing community by addressing health inequity, accessibility, inclusivity and homelessness. We must also ensure our City is safe for all. In creating a liveable City of Parramatta, we offer access to the right support when needed, and promote arts and culture celebrations and destinations.



SUSTAINABLE

Stewards of our built and natural environment. Fostering vibrant neighbourhoods, places and development that is well-balanced, connected and sustainable.

Sustainability is about managing the relationship between growth and liveability, as well as creating the right balance between the urban and the natural environment. A sustainable city is efficient and self-sufficient, where resources are locally sourced when possible, and responsible consumer choices and product use are encouraged to reduce waste.

It is also a city where the health of our unique natural ecosystem of plants and animals is protected and enhanced. In becoming a sustainable City of Parramatta, we foster a healthy and thriving community and environment that is more resilient in times of stress.



PRODUCTIVE

Drivers of the economy. Growing local jobs by positioning Parramatta as a global centre for businesses and investment.

Productivity is about prosperity, efficiency, and harnessing opportunities to create a stronger Parramatta where everyone in our community achieves their full potential. Pivotal to this is attracting investment so that there are more quality jobs closer to home for Parramatta residents.

We must also match population growth with infrastructure development, and ensure that areas with less growth also receive improvement and renewal of infrastructure. In creating a productive City of Parramatta, we help individuals and families to improve their circumstances, and businesses to prosper



LEADING

Accountable to our communities. An agile, listening and transparent Council working in partnership and providing great services now and into the future.

Leading is about listening to our community to improve our decision-making, and driving ethical, sustainable and innovative approaches to the development of a distinctive world-class city.

We need to engage and communicate with our community about their needs, as well as provide equal access to information. We also need to manage and improve community assets and infrastructure for the future. In creating a leading City of Parramatta, we focus on continual improvement in service delivery and efficiency, and aim to excel in good governance, providing the best possible support for our community so that all can thrive.





City of Parramatta

Located in the heart of Sydney, Parramatta offers a rich mix of dining, cultural, entertainment, retail and leisure experiences. From its excellent cafes and restaurants to its vibrant nightlife of theatres, cinemas and clubs, Parramatta has something on offer for everyone.

As the geographical, commercial and cultural capital of Western Sydney, Parramatta is the second largest CBD in Sydney and the sixth largest in the country. With a \$14 billion dollar economy, Parramatta is a major provider of business and government services.

With an advanced transport infrastructure system, Parramatta plays a key regional role transporting millions of people every day through its integrated network of rail, road, bus and ferry services. Its central location means that Parramatta is an important hub for medical, legal, financial, educational and professional services.

City of Parramatta is transforming. Population growth, new housing, jobs and infrastructure are changing the area from a suburban centre into Sydney's Central River City: the centre of services, infrastructure and employment for Western Sydney.

City of Parramatta is home to many unique neighbourhoods, which have their own distinct demographic qualities, from Winston Hills to Westmead to Wentworth Point.





Our City in Numbers



Our Place

Location	<ul style="list-style-type: none"> The City of Parramatta covers 84km² at the centre of metropolitan Sydney, 24km west of the Sydney CBD
Connection	<ul style="list-style-type: none"> Home to the Dharug peoples for more than 60,000 years Australia's oldest inland European settlement
Heritage	<ul style="list-style-type: none"> Parramatta Park is a World Heritage Listed site More than 750 significant archaeological sites More than 50 State significant heritage sites
Environment	<ul style="list-style-type: none"> 65km of natural waterways 859ha of parks, reserves and sportsgrounds 461ha of bushland 33% tree canopy cover 600 unique species of flora and 230 species of fauna
Climate	<ul style="list-style-type: none"> More than 16 days per year over 35°C
Economy	<ul style="list-style-type: none"> 2.3 million people live within a 45-minute commute to the Parramatta CBD Gross Regional product = \$28.88 billion in 2019 186,000 people work in the City of Parramatta 11,500 jobs created in the last 5 years (to June 2017) More than 30,405 businesses call Parramatta home as at June 2020 Zero vacancy rate in Parramatta's A-grade premium commercial office buildings



Our People

Population	<ul style="list-style-type: none"> 271,711 estimated in 2020 (3,245 people per km²) 487,731 forecast for 2041 (5,824 people per km²) Median age = 34 years (NSW = 38 years) 9 in 10 residents are proud to be part of the Parramatta area
Dwellings	<ul style="list-style-type: none"> 85,600 dwellings in 2016 193,400 dwellings forecast for 2041 55% of residents live in medium to high density dwellings
Diversity	<ul style="list-style-type: none"> 50% of residents were born overseas 52% speak a language other than English at home 11% Mandarin 7% Cantonese 5% Korean 0.7% of residents identify as Aboriginal or Torres Strait Islander
Education & Employment	<ul style="list-style-type: none"> 37% of residents hold a bachelor's degree or higher 96% employment rate March 2020 27% of residents also work within the LGA Median household income = \$1,755 per week (NSW = \$1,481) in 2016
Vulnerable communities	<ul style="list-style-type: none"> 19% of households are 'low income', earning less than \$750 per week 13% of households are in housing stress 4% of people require assistance with daily living activities 10% of residents do not speak English well or at all

Timeline

of events

2019



TIMELINE KEY

- City of Parramatta Events and Festivals
- City of Parramatta Civic Events
- Partnership Events and Festivals
- City of Parramatta Community Events Grant recipients
- City of Parramatta Events and Festivals, online

2020



Jay La Photography

JANUARY

- Australia Day 2020
- Australia Day Citizenship Ceremony
- City of Parramatta Australia Day Awards Ceremony
- Australia Day VIP
- Sydney Festival in Parramatta

FEBRUARY

- Carmen Drive Reserve Family Fun Day
- Fiji Festival

MARCH

- Gatehouse Tearoom Activation

APRIL

- ANZAC Day Parramatta Dawn Services, online

MAY

- Warami 2020- National Sorry Day Ceremony
- Warami 2020- National Reconciliation Week
- Isol-Aid Festival

JUNE

- Warami 2020 – Burrumatta NAIDOC
- Citizenship Ceremony
- Make Music Day



Governance

Government in Australia is comprised of three tiers: federal, state and local. The City of Parramatta is one of 128 local governments in New South Wales operating in accordance with the Local Government Act 1993 (the Act). The Act sets out a system for elected members to form a Council, describing the functions of local governments, providing for the conduct of elections and polls, and providing a framework for the administration and financial management of local government, including accountability and transparency.

Governance of the Council

The City of Parramatta is a dynamic organisation providing many different services to residents of the Parramatta Local Government Area. Council has adopted a Governance Framework, to ensure our compliance with all relevant legislation including the Act and the pursuit of best practice as a democratic local government. The Governance Framework seeks to provide guidance and support to Councillors, Staff and our community in understanding governance and demonstrating how all people associated with our Council can participate.

The City of Parramatta plays a major role in revitalising the local government area, providing more than 40 services to improve the quality of life for its residents and to make Parramatta a great place to live, work, play and invest and include:

- Childcare centres
- Road, footpaths and drainage work and maintenance
- Transport planning, parking and traffic facilities
- Waste contracts
- Trades and fleet
- Libraries
- Community and Family Services
- Community development
- Town planning and urban design
- Social services such as Meals on Wheels and Neighbourhood Aid
- Parks and recreation
- Community engagement
- Tourism and events
- Property assets
- Regulatory services
- Artist studios
- Development Services
- Strategic and corporate planning
- Finance
- Information systems
- Corporate and Councillor services.

Council has also formed strategic partnerships with State and Federal Government agencies to shape the Parramatta of the future.





Advisory

Committees

Council has a range of Advisory Committees to inform it on the views, needs and interests of particular communities in the Parramatta Local Government Area.

Aboriginal and Torres Strait Islander (ATSI) Advisory Committee

The ATSI Advisory Committee was established in 1995 and advises Council on the issues, needs and priorities of Aboriginal and Torres Strait Islander people. The Committee collaborates with Council staff to develop strategies and actions to address these needs, issues and priorities.

Access Advisory Committee

The Access Advisory Committee's purpose is to advise City of Parramatta on the access needs of people with physical disabilities and access issues associated with intellectual, sensory, aural, visual and psychological challenges in relation to Council policies, programs and services.

Audit, Risk and Improvement Committee

The Audit, Risk and Improvement Committee (ARIC) is an independent advisory committee that operates under its own designated Charter. The primary objective of the Committee is to promote good corporate governance by providing independent objective assurance and assistance to the Council on:

- Compliance
- Risk management
- Fraud control
- Financial management
- Governance
- Implementation of the strategic plan, delivery program and strategies
- Service reviews
- Collection of performance measurement data by the council
- Any other matters prescribed by regulations.

The current Committee consists of two Councillors and three independent external members, and the Chairperson is an independent external member. The Committee meets five times a year with four ordinary meetings and one special meeting to consider Council's Annual Financial Statements.

Cycleways Advisory Committee

The Cycleways Advisory Committee provides advice on strategic matters relating to cycling, as well as providing a forum for the community to give feedback or raise issues on cycling matters. This includes best practice cycleway planning and design, as well as education and behaviour change strategies. The Committee meets bi-monthly.





Heritage Advisory Committee

The Heritage Advisory Committee provides advice on various heritage matters of interest to the community; assists Council in the development of policies and strategies for the management of Parramatta's heritage and assists Council in the allocation of grants under the Local Heritage Fund. Meetings of the Committee are held every two months.

Major Projects Advisory Committee

The Major Projects Advisory Committee (MPAC) assists with risk management and decision-making in connection with Council's significant property development activities involving Council owned or controlled land. MPAC is an independent Advisory Committee that operates under its own designated Charter.

The current three members of the Committee come from diverse backgrounds and skills, and over 80 years of collective expertise in property development, quantity surveying and legal services related to significant property developments.

Parramatta Floodplain Risk Management Committee

The Floodplain Risk Management Committee provides advice on strategic matters relating to flooding anywhere in the Parramatta Local Government Area. It is a key part of the State Government's process to manage risks of flooding.

The Committee meetings are held several times a year. The term of the Committee aligns with that of the elected Councillors of the Council, and the Committee is dissolved at the end of a Council term, and reformed once the Councillors are elected.

Parramatta Traffic Committee

The Roads and Maritime Services (RMS) has delegated certain aspects of the control of traffic on the State's classified road network and the control of traffic signals on all roads to councils. The delegation limits the types of prescribed traffic control devices and traffic control facilities that councils can authorise and imposes conditions on councils. One condition requires councils to obtain the advice of the RMS and the Police prior to proceeding with any proposal. This is most commonly achieved by councils establishing a Local Traffic Committee.

The Committee is composed of four formal members each with one vote and consist of a representative from Council, the Police, and Roads and Maritime Services and the Local State Member of Parliament or their nominee. The Parramatta Traffic Committee is an advisory body only, having no decision-making powers. It is primarily a technical review committee that is required to advise the Council on traffic related matters referred to it by Council. In general, Council makes the decision, however, the Police and RMS can appeal Council's decision to the Regional Traffic Committee.

Parramatta Traffic Engineering Advisory Group

The Traffic Engineering Advisory Group (TEAG) is similar to the Parramatta Traffic Committee, except that it only involves matters that do not invoke the RMS delegation to councils. The TEAG is primarily a technical review committee that advises Council on traffic related matters. TEAG also considers items where RMS maintains its control, such as speed limits, clearways and traffic signals or items for which RMS does not have control such as planning of future projects.

Riverside Theatre Advisory Board

The Riverside Theatres Advisory Board (RTAB) is a voluntary Committee of interested community members, Council Staff and Councillors. RTAB advocates for Riverside and its critical role as a major arts and culture attraction for Sydney's Central City. The primary purpose of RTAB is to advise Council on the strategic direction of the Riverside Theatres' performance program and venues with reference to Councils cultural plans and other relevant plans. The RTAB also advises on Riverside Theatres' strategic role in delivering Council's vision for Parramatta as Sydney's Central City, a culturally rich, successful, and prosperous destination. RTAB advocates for Riverside Theatres as western Sydney's premier performing arts centre.

The Committee meets every two months with a minimum of six meetings each year. The term of the Committee aligns with the term of Council.

Smart City Advisory Committee

The Smart City Advisory Committee is a voluntary Committee that provides a sounding board and independent advice to Council on the functional principles and guiding frameworks to ensure the long-term development of Parramatta as a Smart City.

The term of the Committee aligns with the term of Council.

Council Meetings

Council Meetings are typically held on the second and fourth Monday of each month at the Cloister Function Rooms, St Patrick's Cathedral, 1 Marist Place, Parramatta commencing at 6:30pm.

The Chief Executive Officer and members of the Executive Management Team attend the meetings to provide information or advice when called upon by the Councillors.

The Code of Meeting Practice (Code) governs the way in which Council meetings are conducted. The Code applies to all meetings of Council and Committees of which all members are Councillors. The Code provides for public participation at Council Meetings.

Members of the public may make an application to address Council at a Council Meeting, on items that are listed for consideration at that meeting.

Council allows a maximum of three Public Forums at each Council Meeting. Public Forums are to be addressed to the Lord Mayor, relate to matters listed on the current Council business paper, and must not refer to or target political parties or individuals.

In accordance with the Public Health (COVID-19 Restrictions on Gathering and Movement) Order (No 2) 2020 issued on 14 May 2020, members of the public were not able to attend Council Meetings in person until further notice, but were able to watch the meetings via the video link on Council's website. Past meetings are available via the Council Meeting livestream and webcasting page.

Highlights

Confidential items raised at meetings

57



Reports considered

391



Public Forums conducted

52



Motions passed

446



Corporate

Registers

Corporate Registers are maintained to provide line of sight over Council's decision-making.

Register of Voting on Planning Decisions

The Local Government Act 1993 requires Councils to maintain a register that records which Councillors vote for and vote against each planning decision of the Council.

Register of Declarations of Interests at Council Meetings

Councillors are required to declare and manage any conflicts of interest that may arise in matters being considered at meetings of the Council and committees of the Council in accordance with Council's Code of Conduct. All declarations of interest raised at Council Meetings and how the conflict of interest was managed is recorded in the minutes of the Council meeting at which the conflict was raised.

Register of Council Decisions

Council, as the governing body, is the decision making authority on matters of legislative, strategic, policy and community importance. Decisions of the governing body are made at Council Meetings, and the decisions are recorded in the minutes of the Council Meetings.



Our Councillors

as at 30 June 2020

The City of Parramatta has a total of fifteen Councillors, made up of three Councillors per Ward.

Councillors were elected in September 2017 for a three-year term. As a result of postponing the Elections, the current Council term will be extended until September 2021.

The current Lord Mayor, Councillor Bob Dwyer will continue to hold office until September 2021. The Deputy Lord Mayor may be elected for the same term as the Lord Mayor or a shorter term, as determined by the Council.

The postponement of the 2020 Elections will not change the future schedule of Council Elections and the subsequent election will still proceed in September 2024.

The City of Parramatta Council is divided into five wards, being:

Dundas Ward

Comprising whole and parts of the suburbs of Dundas, Ermington, Oatlands and Telopea.

Epping Ward

Comprising whole and parts of the suburbs of Beecroft, Eastwood, Epping and Dundas Valley.

North Rocks Ward

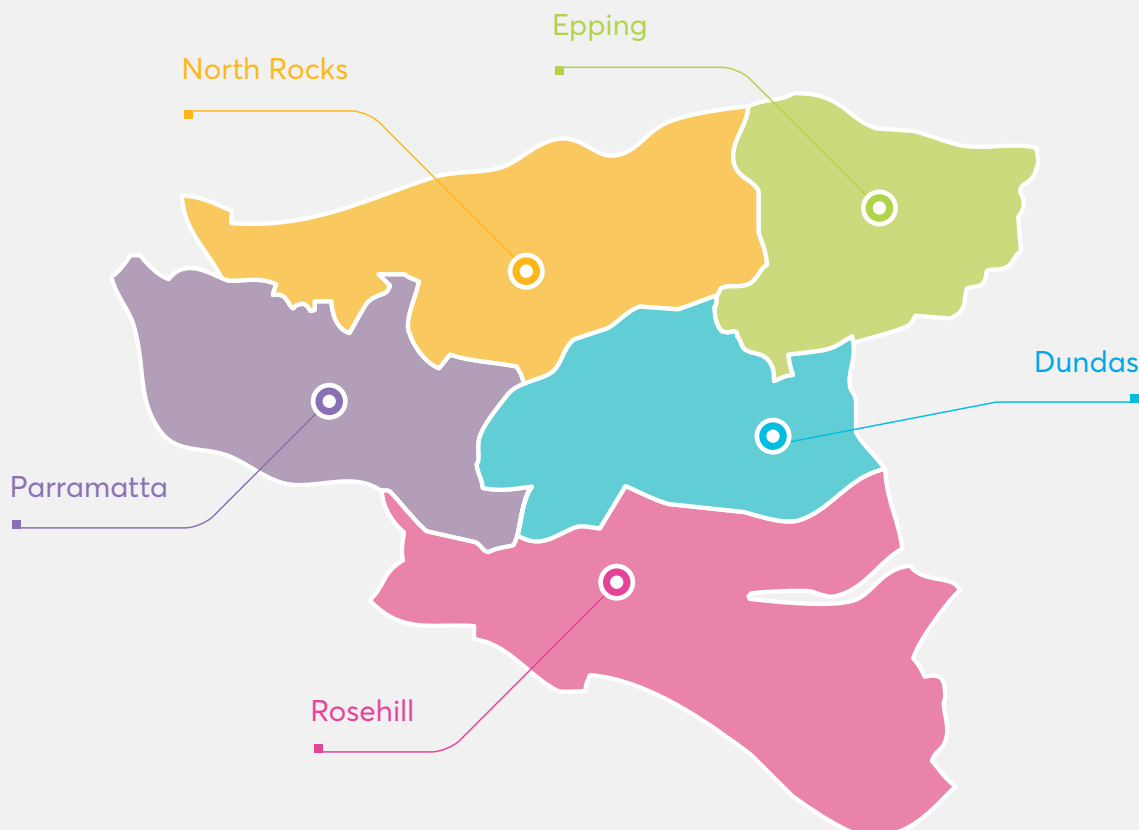
Comprising whole and parts of the suburbs of Carlingford, North Parramatta, North Rocks and Winston Hills.

Parramatta Ward

Comprising whole and parts of the suburbs of Constitution Hill, Old Toongabbie, Parramatta, Pendle Hill, Seven Hills, Toongabbie, Northmead, Wentworthville and Westmead.

Rosehill Ward

Comprising whole and parts of the suburbs of Camellia, Clyde, Harris Park, Granville, Lidcombe, Mays Hill, Melrose Park, Merrylands, Newington, Rosehill, Rydalmere, Silverwater, Sydney Olympic Park and Wentworth Point.



North Rocks Ward



Lord Mayor

Bob Dwyer

0428 024 997

lordmayor@cityofparramatta.nsw.gov.au

Committees

- Australia Day Awards Judging Panel
- CEO Performance Review Committee
- Riverside Theatres Advisory Board

Terms as Councillor

- September 1995 – September 1999
- September 2012 – May 2016
- (Amalgamation Proclamation) Re-elected
- September 2017 – Present

Terms as Lord Mayor

- September 2019 – Present

Terms as Deputy Lord Mayor

- September 1998 – September 1999



Councillor

Andrew Jefferies

0427 928 111

ajefferies@cityofparramatta.nsw.gov.au

Committees

- Riverside Theatres Advisory Board

Terms as Councillor

- September 2017 – Present



Councillor

Paul Han – VALE

Committees

- Floodplain Risk Management Committee
- Metropolitan Public Libraries Association Ltd

Terms as Councillor

- September 2017 – April 2020 (Resigned due to ill health)

Vale former Councillor Paul Han - passed away in late May 2020 following a long battle with cancer.

A resident of Carlingford, Paul was elected to represent the North Rocks Ward in September 2017, serving as a Councillor on the first Council for the City of Parramatta following amalgamation, until his resignation on 30 April 2020.

With a background in engineering, and experience working in both the private and public sectors, he was driven to use his knowledge and experience to serve the community.

As a passionate and determined advocate, Paul participated actively in the Council Chambers and as Council's representative on the Floodplain Risk Management Committee and the Metropolitan Public Libraries Association.

Council is grateful for Councillor Han's contributions to the City of Parramatta, particularly his advocacy for the people of North Rocks, and his commitment to making our City a better place. He will be greatly missed.



Our Councillors – as at 30 June 2020

Dundas Ward



Deputy Lord Mayor

Michelle Garrard

0405 725 091
mgarrard@cityofparramatta.nsw.gov.au

Committees

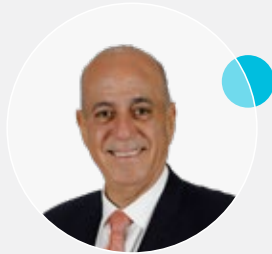
- Audit, Risk and Improvement Committee
- Councillors Grants Committee
- Finance Committee
- Western Sydney Academy of Sport
- Western Sydney Regional Organisation of Councils Board of Directors

Terms as Councillor

- September 2017 - Present

Terms as Deputy Lord Mayor

- September 2017 – Present (Elected Deputy Lord Mayor three consecutive years in September 2017, 2018, 2019)



Councillor

Pierre Esber

0418 265 632
pesber@cityofparramatta.nsw.gov.au

Committees

- Finance Committee
- Western Sydney Academy of Sport (alternate)

Terms as Councillor

- September 1999 – May 2016
- (Amalgamation Proclamation) Re-elected
- September 2017 - Present

Terms as Deputy Lord Mayor

- September 2001 – September 2002



Councillor

Benjamin Barrak

0413 602 602
bbarrak@cityofparramatta.nsw.gov.au

Committees

NIL

Terms as Councillor

- September 2017 - Present

Epping Ward



Councillor

Donna Davis

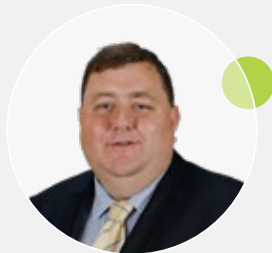
0447 745 402
ddavis@cityofparramatta.nsw.gov.au

Committees

- CEO Performance Review Committee
- Parramatta Community Fund Raising Committee, Sydney Community Foundation
- Riverside Theatres Advisory Board

Terms as Councillor

- September 2017 - Present



Councillor

Bill Tyrrell

0488 666 335
btyrrell@cityofparramatta.nsw.gov.au

Committees

- CEO Performance Review Committee
- Councillors Grants Committee
- Finance Committee
- Parramatta Traffic Committee (Chair)
- Parramatta Traffic Engineering Advisory Group (Chair)

Terms as Councillor

- September 2017 - Present



Councillor

Lorraine E. Wearne

0416 035 817
lwearne@cityofparramatta.nsw.gov.au

Committees

- Councillors Grants Committee
- Finance Committee
- Western Sydney Regional Organisation of Councils Board of Directors (Alternate)

Terms as Councillor

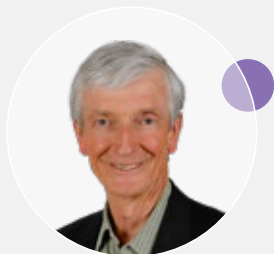
- September 1995 – May 2016
- (Amalgamation Proclamation) Re-elected
- September 2017 - Present

Terms as Lord Mayor

- September 2000 – September 2001
- September 2011 – September 2012

Our Councillors – as at 30 June 2020

Parramatta Ward



Councillor

Phil Bradley

0428 297 590
pbradley@cityofparramatta.nsw.gov.au

Committees

- Councillors Grants Committee
- Parramatta Floodplain Risk Management Committee (Chair)
- Parramatta River Catchment Group

Terms as Councillor

- September 2017 - Present



Councillor

Sameer Pandey

0435 226 746
spandey@cityofparramatta.nsw.gov.au

Committees

- Audit, Risk and Improvement Committee
- Board of Parramasala Ltd
- CEO Performance Review Committee
- Finance Committee
- Smart City Advisory Committee
- Sydney Central City Planning Panel

Terms as Councillor

- September 2017 - Present



Councillor

Martin Zaiter

0411 400 428
mzaiter@cityofparramatta.nsw.gov.au

Committees

- Board of Parramasala Ltd.
- CEO Performance Review Committee
- Councillors Grants Committee
- Sydney Central City Planning Panel (Alternate)

Terms as Councillor

- September 2017 - Present

Rosehill Ward



Councillor

Andrew Wilson

0404 041 158
andrew.wilson@cityofparramatta.nsw.gov.au

Committees

- CEO Performance Review Committee
- Western Sydney Regional Organisation of Councils Board of Directors

Terms as Councillor

- September 1999 – May 2016
- (Amalgamation Proclamation) Re-elected
- September 2017 - Present

Terms as Lord Mayor

- September 2017 – September 2019

Terms as Deputy Lord Mayor

- September 2011 – September 2012



Councillor

Steven Issa

0416 100 223
sissa@cityofparramatta.nsw.gov.au

Committees

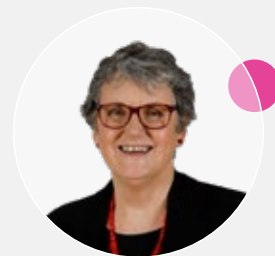
- Smart City Advisory Committee (Chair)
- Parramatta Wentworth Point Working Group
- Sydney Central Planning Panel

Terms as Councillor

- September 2012 – May 2016
- (Amalgamation Proclamation) Re-elected
- September 2017 - Present

Terms as Deputy Lord Mayor

- September 2012 – September 2013
- September 2014 – September 2015



Councillor

Dr Patricia Prociv

0412 984 176
pprociv@cityofparramatta.nsw.gov.au

Committees

- Civic Risk West and CivicRisk Mutual
- Councillors Grants Committee
- Parramatta Floodplain Risk Management Committee
- Parramatta River Catchment Group

Terms as Councillor

- September 2017 - Present

Elected Member

Accountability

to the Community

	LM Dwyer	DLM Garrard	Clr Barrack	Clr Bradley	Clr Davis	Clr Esber	Clr Han	Clr Issa	Clr Jefferies	Clr Pandey	Clr Prociv	Clr Tyrell	Clr Wearne	Clr Wilson	Clr Zaiter
Council Meetings (19)	19	18	19	19	18	18	12	16	18	18	19	18	14	18	18
Extraordinary Council Meetings (4)	3	3	4	4	4	1	2	3	3	3	3	3	3	3	3
Councillor Workshops (18)	15	13	5	5	18	7	4	13	13	16	18	13	16	11	8
Councillor Briefing Sessions (19)	14	14	11	11	17	8	2	8	12	12	19	9	16	18	10
Aboriginal & Torres Strait Island Advisory Committee (8)					2										
Access Advisory Committee (5)															
Audit Risk & Improvement Committee (5)		4								2					
Community Grants Committee (2)		1								2	2	2	1		2
Finance Committee (10)		6				4				9		10	6		
Flood Risk Management Committee (0)															
Heritage Management Committee (6)			1	4	5					1	1				
Parramatta Cycleways Advisory Committee (4)				1											
Parramatta Light Rail & Business Advisory Committee (Did not meet this reporting period)															
Smart City Advisory Committee (2)								1		1					



Our Awards

In 2019/20 City of Parramatta was privileged to receive the following

Award Received	Summary of award	Name of body making the award
Highly Commended – 2019 Engineering Excellence Award	Category 1B – Projects greater than \$500,000 but less than \$5 million	Institute of Public Works Engineering Australasia
2019 Innovation In Social Impact Measurement Award	For those developing, or adopting social impact measurement in new and existing ways	Social Impact Measurement Network Australia
Winner – Parramatta Artists' Studios, Capacity Building, Capital & Sustainability Programs	Expansion of Parramatta Artists' Studios with new artists' studio facility in Rydalmere	Museums and Galleries NSW
Winner – Excellence in Strategic or Master Planning	2019 Awards for Excellence – DUBA, BUDU, BARRA: Ten steps to a living river – The Parramatta River Masterplan	Stormwater NSW

Our local heroes make a difference to our community. The Australia Day Awards honor people who have made outstanding contributions in the Parramatta Local Government Area across a number of categories such as education, sports, art, volunteering, leadership, health and welfare.

Our Australia Day award recipients for 2019-2020 were:

Citizen of the Year
- Kevin McSweeney

Lord Mayor Community Service Award
- John Curdie OAM

Lord Mayor Humanity Award
- Fouad Nakhle

Young Leader of the Year Award
- Anthony Bolton

Young Citizen of the Year (in honour of David Shakespeare OAM)
- Daphne Fong

Senior Citizen of the Year
- Gwen Ilic

Volunteer of the Year
- Heather Sheehan

Sports Achievement Award
- Harrison Knight

Arts & Cultural Award
- Avijit Sarkar

Community Group Award
- Harris Park Community Centre & Redeemer Baptist School (joint winners)



Citizenship Highlights



Online
delivery



25

new citizens
including
dependants

Face to Face
Citizenship delivery



1,401

new citizens
including
dependants



Our Executive Management Team

as at 30 June 2020



Chief Executive Officer

Brett Newman

Qualifications:
MBA (Distinction) – London Business School

LLB, LLM, BEc – University of Sydney

2017 – Recipient Australian Public Service Medal

Brett is an experienced executive and former board member of the Property Council of Australia and a Trustee of Committee for Economic Development Australia (CEDA), with extensive experience in government, real estate, and financial services.

With more than 30 years of experience in developing and delivering strategic outcomes for a variety of businesses and government organisations, acting as a change agent, and driving greater performance, Brett has led and executed transactions in the United Kingdom, Singapore, Hong Kong, and Australia.

The Chief Executive Office team includes the following business units: Executive Support, City Strategy and the Internal Ombudsman.



Acting Executive Director – City Assets & Operations

John Warburton

Qualifications:
BA (Hons) Political Science, Psychology – Macquarie University

PhD, Public sector corruption – University of Sydney

MBA – Southern Cross University,

Graduate of Australian Institute of Company Directors (AICD) Directors course

John has worked in local government in executive roles for the past 14 years across a range of portfolios including City Assets, Community Services, Corporate Services and Strategic and Land Use Planning. He has a passion for the use of creativity in the design of all public assets. His vision is that every single Council asset in the public domain is a perfect fusion of artistic beauty and engineering technical specification.

The City Assets & Operations Directorate team includes the following business units: City Operations, City Assets & Environment, and Regulatory Services.



Executive Director – Corporate Services

Michael Tzimoulas

Michael has extensive experience in financial and risk management in the private and NSW Local Government sectors. In his most recent role as Chief Financial and Administration Officer at Inner West Council, Michael developed a high performing team to rebuild Council's ICT infrastructure and implement new planning and financial systems.

Previously, Michael spent 13 years at American Express where he was the Chief Financial Officer for Global Business Travel across Asia-Pacific.

Michael was born in Parramatta and has been a lifelong Eels supporter.

The Corporate Services Directorate team includes the following business units: Legal Services, Governance, Risk & Audit, Finance, Information Technology and People & Culture.

City of Parramatta Council is managed by a highly experienced Executive Management Team (ET), led by the Chief Executive Officer.

The Executive team:

- Set the strategic and corporate priorities for the organisation
- Provide high level leadership and decision making on significant corporate-wide topics
- Provide Strategic Vision and Thought Leadership on the future of our City and Organisation
- Live the Organisation Values – set the tone.

The Executive Team is focused on inspiring and empowering staff to work together to improve business and deliver outstanding services to our community.



Executive Director – City Planning & Design

Jennifer Concato

Qualifications:
B Plan (Hons Class 1) - University of New South Wales

Jennifer joined Parramatta City Council in 2008 as a Land Use Planner, progressed to the role of Manager City Strategy in 2014, and was appointed in 2019 as Council's Executive Director of City Planning & Design.

The City Planning & Design Directorate team includes the following business units: City Design, City Planning, and Development & Traffic Services.



Executive Director – City Engagement & Experience

Lindsay Woodland

Qualifications:
Bachelor of Marketing - Swinburne University

Highly capable business leader who brings more than twenty years executive management experience across councils, Government Owned Corporations and ASX Top 50 Companies to the City of Parramatta. Significant executive leadership experience with specific expertise in brand & marketing, strategy development, media & communications, community engagement, economic development and customer service.

Lindsay is passionate about the City of Parramatta and through the development of the new City Brand and Marketing Strategy and partnering with key City stakeholders, leads the marketing program to position Parramatta as the Dynamic River City and Economic Powerhouse at the Centre of Global Sydney.

The City Engagement & Experience Directorate team includes the following business units: City Identity, City Engagement, City Experience and Customer Contact Centre.



Executive Director – Community Services

Jon Greig

Qualifications:
BA (Hons) Economics and History of Ideas – University of Cardiff
MPhil – University of Cardiff

Jon has extensive experience leading service delivery and organisational transformation across the public and not-for-profit sectors both in Australia and the United Kingdom. He has delivered city-shaping change through executive roles in local, city and state government. Jon is passionate about delivering high quality, innovative community services, which support all of our communities to contribute to, and benefit from, the City of Parramatta's exciting future.

The Community Services Directorate team includes the following business units: Riverside Theatres, Social & Community Services and City Culture.



Director – Property & Place

Bryan Hynes

Qualifications:
Diploma of Property Services – Agency Management, Diploma in Shopping Centre Management, Advanced Certificate in Property Agency, Licensed Real Estate Certificate

Bryan has 29 years' experience in property development, asset management, infrastructure and executive leadership, managing iconic real estate and infrastructure projects in Australia and New Zealand.

Bryan worked at AMP Capital Property for 18 years including 9 years as the Managing Director of the global investment company's Shopping Centre business, driving growth, sourcing new funding and leading transformational projects.

Bryan has also been a Non-Executive Director for the Shopping Centre Council and Melbourne & Launceston Airports.

Bryan Hynes joined City of Parramatta as Director of Property Development in June 2019, in June 2020 Bryan was made responsible for the Property and Place business across City of Parramatta.

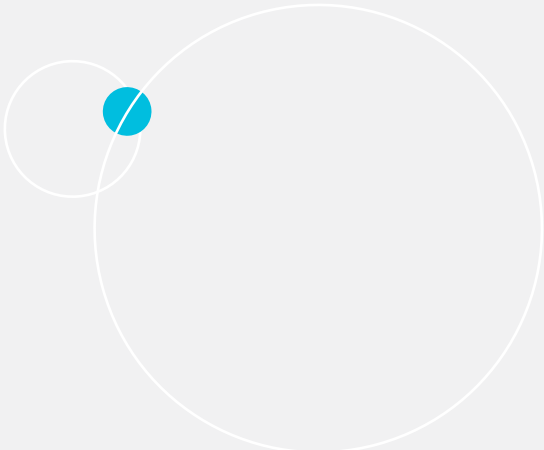
The Property and Place Directorate team includes the following business units: Property Development, Property Security Assets and Services, Place Services and Property Delivery.



Our
**Organisation
Structure**

as at 30 June 2020





Our Mission

"We are proud to work here. We are trusted, respected and valued. Together, we are transforming our great city, delivering the services a great city and its communities deserve."

Council has developed this shared purpose statement that details how we feel about working for Council, what we share, and why working for our City is important to all of us.

Our Values

Our values guide our behaviours and public service. All staff are encouraged to keep these value front of mind in all dealings with customers, partners and fellow workers.

Living our values

Our 'Values Champion Program' provides opportunities to recognise staff through their contributions, achievements and commitment.

During career development all staff must review how well they have demonstrated the values in their approach to work and whether they meet a 'role model' standard.

Our shared values help shape 'How we do things' – our decisions, actions and behaviours towards achieving the city's vision and priorities.



INTEGRITY

We deliver on promises, act ethically, take responsibility for our actions and speak up respectfully. Integrity is the foundation on which everything is based.



CUSTOMER FOCUS

We communicate openly with our customers, are responsive to their needs and create new relationships as our City grows.



TEAMWORK

We support the role of leadership, collaborate within and across teams, and build effective partnerships with colleagues and our community to achieve our goals.



INNOVATION

We build on our strengths, champion creative solutions, and seek new and sustainable ways to deliver superior outcomes.





Our People

During the year our organisation was recalibrated to ensure our resources were better aligned and coordinated to deliver our services, strategic priorities and projects. The aim was to build high performance teams to drive Council's continuous improvement by bringing together a number of teams and functions with similar skills and capabilities to help us ensure better outcomes for our customers and our community. This recalibration involved a number of changes to reporting lines and alignment to Directorate functions.

This recalibration will allow us to focus on driving organisational wide innovation, ensuring we are putting the customer at the heart of everything we do.

Our Workforce Profile

The City of Parramatta is one of the fastest growing local government areas in New South Wales, and this growth is expected to continue over the next decade.

To meet the challenges and capitalise on opportunities, we must have the right workforce in place with the required skills and capabilities. This will ensure that we continue to effectively and proficiently provide for our community. As a result of this growth the community will likely require more council-provided services and infrastructure. In response, Council is continuing to recruit a strong workforce to deliver accordingly.

We recognise, that changing demographics may lead to spikes in demand for services and infrastructure in the future, which will mean further changes to the composition of our workforce. This is why we must remain flexible, responsive and focused.



Workforce Planning

By proactively managing our workforce through workforce planning, Council will have the right people, at the right time, with the right skills and experience, to deliver on our strategic and operations objectives. Benefits will include:

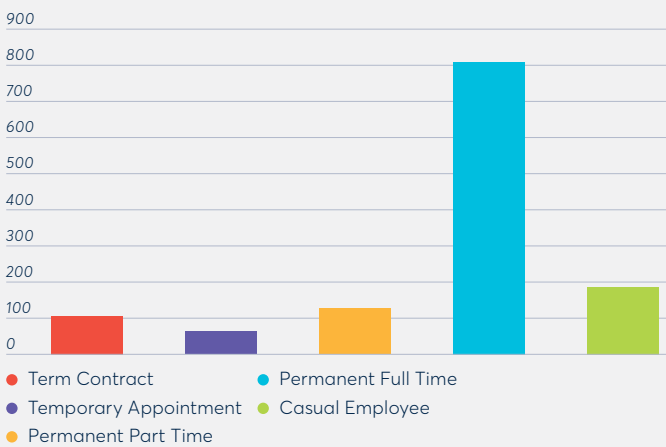
- Recruiting, developing and deploying a diverse workforce with the required skill sets to meet future workforce needs
- Positioning Council as innovative, creative and outcomes-focused
- Improving productivity through better job design and resourcing decisions
- Reducing staff turnover and retaining top talent
- Ensuring corporate knowledge is built, retained and accessible
- Building workforce capacity and capability
- Ensuring Council is responsive to changing business requirements, challenges and possibilities
- Making evidence-based workforce decisions
- Fostering an agile, high performance culture through common understanding and goals
- Linking individual performance directly to delivery of the Community Strategic Plan through the Delivery Program 2018-2021.

Our current workforce

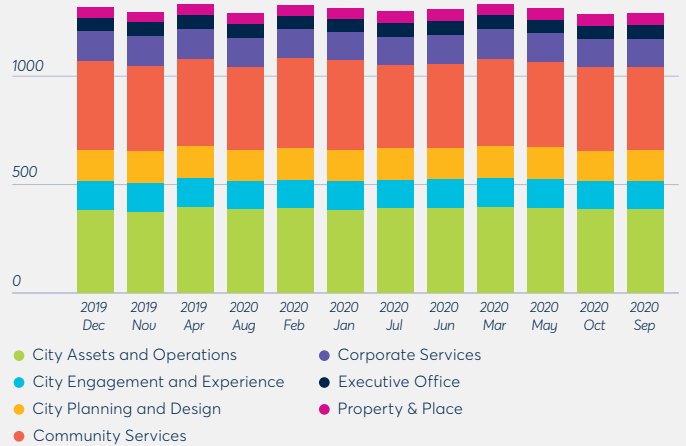
As at 30 June 2020, Council has 1,150 actively working employees, 932 of which are permanent full time employees. This figure is reflective of the services offered to our growing population.

Employee Status

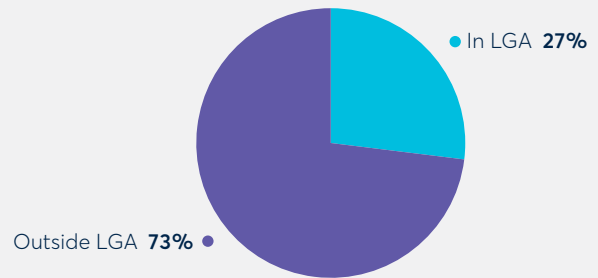
While there are 187 casual staff in the Human Resources system, only approximately 50 of these staff have continued working during the recent COVID-19 shutdowns.



Headcount by Directorate



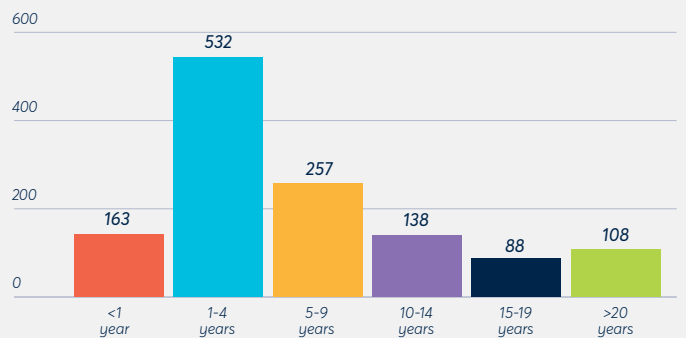
Employees Living in the LGA



Length of Service

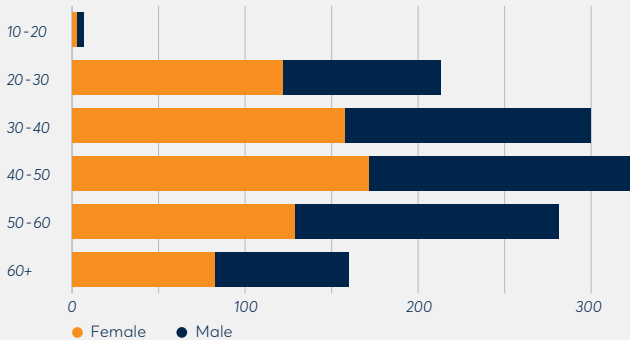
8% of staff have been employed by Council for more than 20 years, and 54% have been employed by Council for less than five years. The average employee tenure is 7.7 years.

Total Headcount by Tenure



Our People – continued

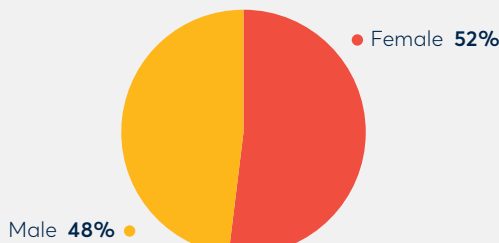
Age and Gender Profile



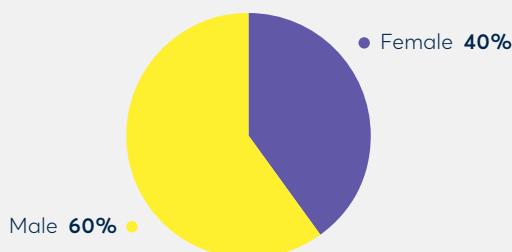
Historically, the age profile of our workforce has remained relatively steady, consistent with other sectors and the general population. Our average employee age is 44 years old, with our greatest number of employees aged between 40 and 50 years.

Our workforce is made up of 52% females and 48% males. Council has seen a rise in gender equality across its workforce. More female employees are now in frontline professional and operational positions, where the ratio of male to female employees has historically been higher. Council has also implemented more flexible working models which have traditionally appealed to female staff. Despite holding a slight majority in terms of total employee population, only nine females sit within the top three leadership groups, compared to 24 males.

Gender distribution



Gender diversity within Leadership



Diversity

Council is very much committed to supporting a diverse workforce. As of 30 June 2020, we had 17 employees of whom identified as being from of Aboriginal or Torres Strait Islander background and five employees with a known long-term impairment. Council's executive team has endorsed two Diversity Employment Strategies – one focusing on Aboriginal or Torres Strait Islander People and the other on those with a Disability. These strategies ensure that the organisation is best able to attract, recruit, support and develop employees within such demographics, enabling Council to become an Employer of Choice in this regard.

Employee Turnover

On an annual basis, Council sees a turnover rate of approximately 7.4% this is slightly below the 8.3% average figure for Local Government Organisations, as quoted by the Australian Local Government Association (ALGA). Council can attribute much of this difference to the number of temporary employment arrangements that are in existence.

Learning and Development

Council supports the ongoing development of its employees through the facilitation of a development planning process that enables employees to undertake learning for both current and future career goals. Learning is made available to employees through a range of platforms including face-to-face, virtual, self-paced online learning and formal education.

Educational Assistance Program

Employees have access to Council's Study assistance program. This program assists employees to develop skills relevant to their current and future roles. The program provides support to employees by providing financial reimbursement and leave associated with their study.

Employee Engagement

Engagement is about identifying the moments that matter for our employees. Council facilitates an annual engagement survey and encourages all employees to participate and have their say. The results of this survey are used to shape the actions required at a team and organisational level to improve the experience for our employees. Actions are monitored and measured on a quarterly basis to ensure we are delivering on commitments made to our employees.

Recruitment and Retention

The City of Parramatta is a vibrant and robust council that has seen 5,088 applicants come through over 400 campaigns in the 2019/20 financial year.

With the introduction of Comensura for our contingent workforce, we will expand our sourcing strategy to focus on optimising this platform; cost effectiveness, talent pooling and process inconsistencies.

Retention across The City of Parramatta was unexpectedly challenged with COVID-19. A total of 242 employees left the Council during the financial year. Of those, 127 employees were in their first year of employment.

The City of Parramatta continues to prove itself as one of the fastest growing Councils in NSW with 40% of its employees joining within 1-4 years, 20% have been in the organisation for 10-14 years and 8% have been part of the team for over 20 years!

Recruitment will be updating its selection policy to ensure it adequately supports the business in all facets of talent acquisition. The team has an exciting journey ahead with its focus on embedding a sound talent strategy, sourcing strategy and system improvements.

Our Work Health & Safety

Council is committed to ensure that all our employees, contractors and Volunteers are able to return to their home safely each day. We have continued to focus on making improvements in our approaches and practices that support workers to "Be Safe" each day, for every task.

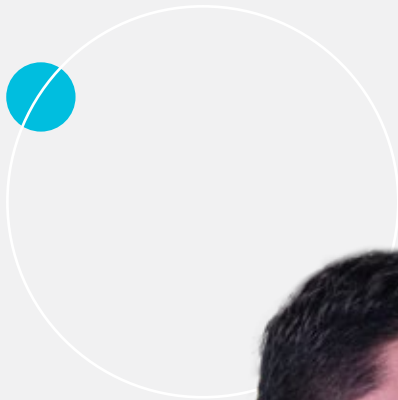
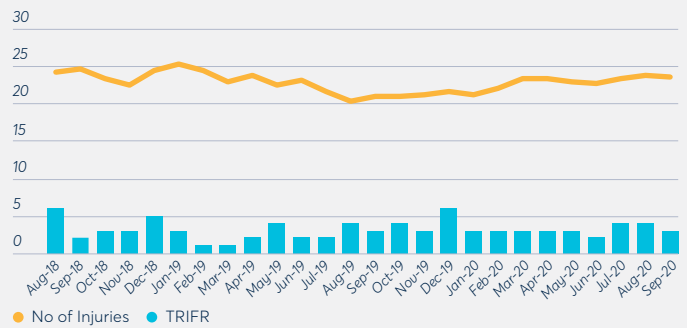
In 2019/20, we commenced an extensive program to refresh the design and application of Councils Safety Management System, which will ensure that we have the right systems and processes in place to proactively manage safety in each and every workplace. We have stepped up our engagement and consultation with our workers through emphasis on the role of our three work Health and Safety Committees with Executive stewardship being provided through our "Peak Safety Committee".

During the 2019/20 year 39 Treated injuries (Lost time + Medical treatment injuries) were sustained by our workers. This equates to a Treated Injury Frequency rate of 22.7 per million person-hours. This was up slightly from 36 treated injuries the prior year. 45 Claims for workers compensation were made during this period. We are committed to continue to implement changes which reduce these figures through investigation of root cause and implementation of work health & safety improvement plans.

Our Health & Wellbeing initiatives in 2019/20 included the provision of Flu Vaccines, Skin Checks for outdoor workers, Hearing checks for noise-impacted workers and a range of activities promoting Physical and Mental Health.

This year Council has been challenged to effectively manage through COVID-19. Our people rose to the challenge shifting to remote working (for some) whilst ensuring Council services were assessed and adjusted to be conducted safely. Key activities revolved around COVID-19 Safety Risk assessment and activity planning under the stewardship of the Council Crisis Management team. Measures to provide additional support to all our people were increased through an effective partnership with councils Employee Assistance Provider who have provided wide ranging programs supporting physical and mental wellbeing.

Total Recorded Injury Frequency Rate (TRIFIR)





Part

01

Community Report Card



Integrated Planning and Reporting

The Annual Report is part of an integrated planning and reporting framework that allows Council to respond to challenges and opportunities in a coordinated and strategic manner.

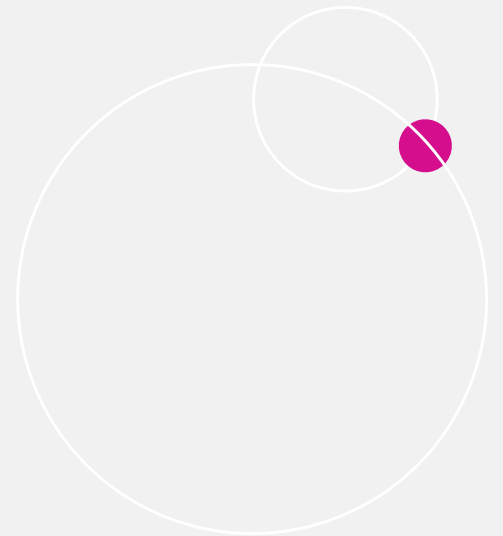
Council plays a critical role in the planning of local services. By working with our partners, and demonstrating strong civic leadership, we best position ourselves to manage inevitable change.

Careful forward planning means ratepayers can enjoy best possible value through the provision of efficient services, facilities and adequate infrastructure that meets current and future needs.

The Local Government Act (Planning & Reporting) 2009 (NSW), established an Integrated Planning and Reporting (IP&R) Framework designed to improve long-term financial sustainability, asset management, community engagement and organisational planning in local government.

The legislation requires all councils to take a rigorous approach to strategic planning and financial management.

Using the IP&R framework, Council connects its various strategic plans. Drawing these plans and resources together supports closer collaboration between Council, the community and our partners, to achieve a shared vision and committed action.



COMMUNITY ENGAGEMENT

Identifies community needs and priorities, and informs the development of Council's plans.

COMMUNITY STRATEGIC PLAN 20 YEARS

Highest level plan that Council prepares. The purpose of this plan is to identify the community's main priorities and aspirations for the future and to plan strategies for achieving these goals.

STATE & REGIONAL PLANS

Economic Development Plan

Environmental Sustainability Strategy

Socially Sustainable Parramatta Framework

Cultural Plan

Reconciliation Action Plan

Disability Inclusion Action Plan

(Other Council Plans)

DELIVERY PROGRAM 3 YEARS

Sets out the principal activities that Council will deliver to the community during the Council term.

RESOURCING STRATEGY 10 YEARS

Contains the Long Term Financial Plan, Asset Management Strategy, Workforce Strategy and Technology Strategy.

OPERATIONAL PLAN, 1 YEAR

Sets out the details of the Delivery Program - the individual projects, activities and budget for the financial year.

Ongoing monitoring and review

ANNUAL REPORT

Our Six

Strategic Goals

In order to achieve our vision, the City of Parramatta's Community Strategic Plan 2018-2038 sets our six long-term goals that reflect the community's aspirations for the City of Parramatta.

The structure of this report card reflects these goals, outlining Council's progress and key achievements against each goal for the 2019/20 Financial Year.



We can all benefit from the opportunities our city offers



We can all get to where we want to go



We care for and enjoy our environment



We celebrate culture and diversity - past, present and future



We benefit from having a thriving CBD and local centres



We collaborate and champion new ideas to create a better future

Top Eight Priority Areas for 2019/20

In support of the goals and strategies in the Community Strategic Plan 2018-2038, Council has committed to delivering on eight key Priority Areas for the financial year in its Delivery Program 2018-2021.

Council has delivered strongly on these priorities this year, and continues to publish regular progress reports on Council's website.

- 1 Provision of local infrastructure and community assets
- 2 Ensuring financial sustainability (the Budget)
- 3 CBD planning (includes strategic planning and major CBD projects such as Parramatta Square)
- 4 Traffic, transport and parking management
- 5 Trees and green canopies
- 6 Innovation and technology
- 7 Advocacy
- 8 Waste management



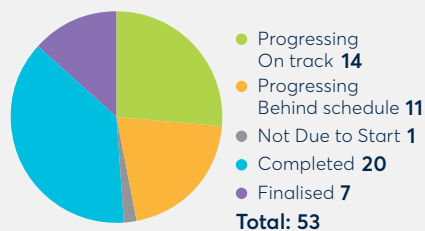


We can all benefit from the opportunities our city offers

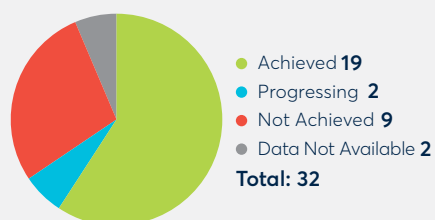
Supporting Strategies

1. Invest in services and facilities for our growing community
2. Advocate for affordable and diverse housing choices
3. Support people to live active and healthy lives
4. Ensure everyone has access to education and learning opportunities
5. Empower communities to be strong and resilient by building individual and community capability
6. Engage and consult the community in decision-making
7. Deliver effective, responsible, ethical leadership and decision-making, reflective of community needs and aspirations

Fair - Focus Areas



Fair - Service Measures



Socially Sustainable Parramatta

We want everyone in our community to benefit from our City's growth and prosperity

Being motivated by leading best practice and inspired by our community, City of Parramatta has developed the Sharing the Opportunities of Growth for All – Socially Sustainable Parramatta Framework, which was adopted in July 2017. This Framework seeks to improve the wellbeing of the City of Parramatta's individuals and communities and embed the aims of social sustainability in all areas of Council's decision-making.

Review of the Years 1-2 Action Plan

The Framework included a two-year Action Plan, which identified a number of Council projects, programs and policies to strengthen social sustainability in the local area. These 49 actions were drawn from Council's ongoing body of work. Overall, 90% of the actions were finalised or are on-track.

Status	No. of actions	Percentage
Finalised	9	18.4%
On-track	34	69.4%
Not on-track	6	12.2%

The evaluation report for the first two-year action plan will be prepared in 2021, following the delivery of the second Our City, My Life Survey.

What's next?

Development of the Year 3-5 Action Plan

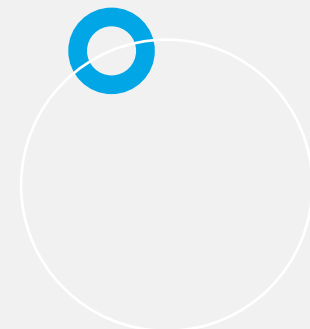
From November 2019 to September 2020, Council invited feedback from over 140,000 people on the draft Years 3-5 Action Plan that will be finalised shortly and is expected to commence in January 2021.

Affordable housing

The Affordable Rental Housing Policy 2019 came into effect in February 2019 with the primary purpose to reduce the level of housing stress experienced across the City of Parramatta by increasing the supply of affordable rental housing.

What's next?

Council will use economic modelling data to prepare a draft affordable housing contributions scheme over the next 12 months.





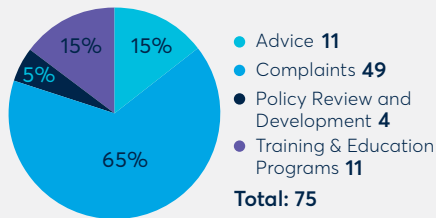
We can all benefit from the opportunities our city offers

The Internal Ombudsman Shared Service

The Internal Ombudsman Shared Service (IOSS), shared between the City of Parramatta, Cumberland City and Inner West councils, is heading into its fourth year of operation after being renewed for a second three-year term.

In the past reporting year the exposure and workload of the IOSS across all three member Councils has once again increased. At City of Parramatta, the IOSS was delegated legislative and policy delegations under Council's Code of Conduct Policy and Public Interest Disclosure Policy to coordinate specific functions on behalf of Council.

Activities of the Internal Ombudsman Shared Service for City of Parramatta 1 July 2019 to 30 June 2020.



What's next?

The IOSS will continue to work with the member councils to streamline and strengthen policies and processes to better serve the community, Council staff, Councillors and stakeholders.

The IOSS is finalising a case management system, which will enable the IOSS to report and identify trends more accurately, as well as enhance the IOSS's accountability mechanisms. The IOSS is also pursuing more efficient methods of receiving and assessing complaints and will seek to roll out more online complaint and feedback options for the community.

Community Engagement

Responding to changes to the Local Government Act and the Environmental Planning Act, in 2019 the Community Engagement Strategy was revised to strengthen Council's approach to public participation and was endorsed by Council in December 2019.

Council presented more than 5 million opportunities for the community to have a say on Council projects (based on web traffic, social media, email database contacts, receiving letters or flyers and/or the placement of newspaper advertisements and community drop-in sessions). These were on a range of initiatives from local park upgrades to master plans, significant infrastructure projects and transformative civic projects that had the potential to become celebrated landmarks – such as Parramatta Square and Charles Street Square.

Community engagement programs generated feedback on issues including Local Environment Plans, land-use planning, housing strategies, parks, sporting facilities and playgrounds and master plans such as the North Granville Community Facilities Master Plan as well as a Night-time Economy Strategy, the Escarpment Boardwalk, and plans to develop an open-space and recreation network linking seven parks in North Parramatta.

Community Engagement Platforms

In June 2020, a new online platform was launched, Participate Parramatta. The new online engagement portal is more interactive and allows for a collaborative approach to engagement with people able to share their submissions – including video and images. The portal also facilitates culturally and linguistically diverse communities to more easily share their views.

Social media channels have been proactively used (Facebook, Twitter, Instagram, LinkedIn) to encourage participation in decision-making. Project materials and social media advertisements were translated into key languages in order to reach diverse groups. Accessible survey software was also introduced to make it easier for people with a vision impairment to provide feedback and get involved.

The online community panel continues to expand and grow and monthly e-newsletters are sent to more than 9,000 people.

Community Engagement in a time of social distancing

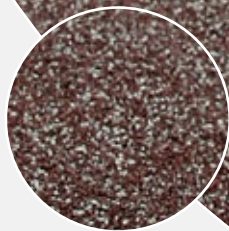
New and innovative ways to connect with the community were employed including holding our first online community workshop for the Socially Sustainable Parramatta Framework. Other methodologies employed during COVID-19 included Real time online Q&A sessions, pre-recorded presentations, pre-booked one-on-one phone appointments, video competitions, interactive maps, Online ideas walls, surveys and polls, chalk boards and dot democracy boards on-site.

More than 86% of the community said they would continue to be involved with projects and also continue to 'have their say'.

What's next?

Significant community engagement projects in the next 12 months include the Parramatta CBD Planning Proposal, Rates Harmonisation, and seeking community feedback on how Development Applications (DA's) are exhibited. Consultation on Parramatta Square is expected to continue as the project takes shape over the next two years.

Work will continue to support local businesses and the community as we respond to major state infrastructure projects including the Parramatta Light Rail and Metro West and the Parramatta Aquatic Leisure Centre.



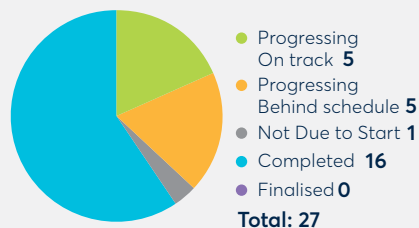


We can all get to where we want to go

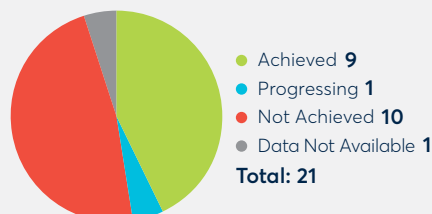
Supporting Strategies

1. Design our City so that it is usable by people of all ages and abilities
2. Improve public transport to and from Parramatta CBD, our local centres, neighbourhoods and the greater Sydney Region
3. Make our City more enjoyable and safe for walking and cycling
4. Provide and upgrade roads and improve safety for all road users
5. Manage traffic congestion and access to parking

Accessible - Focus Areas



Accessible - Service Measures



Implementation of the Capital Works Program

This year Council delivered 18 road renewal projects, 42 new sections of concrete footpaths, replacement of 36 sections of old/dilapidated footpaths, replacement of decking at Moxham's Road bridge and remedial work for Hunts Creek culverts at North Rocks Road.

Parking

Additional Parking was provided with Transport for NSW continuing to investigate the provision of commuter parking in the North Rocks Ward. Construction of the car park in the reserve opposite Carmen Drive shops was completed.

Caloola Scheme

Construction was completed for the Caloola Road project. Detailed design is nearing completion for the project at Briens Road and approval through the Traffic Committee process has been obtained. Caloola Scheme traffic calming has been investigated and provided at hotspot locations including Caloola Road Reserve and Briens Road. Both projects for the intersection of Darcy and Briens Roads and the Briens and Caloola Road projects have been completed.

Lower speed, safer community

Council, in partnership with Transport for NSW, has introduced 40km/h speed limits in the Parramatta CBD and some parts of North Parramatta, Westmead and Harris Park, to improve safety for all road users. The 40km/h speed limit will particularly benefit the elderly, children, pedestrians and cyclists.

Parking response to COVID-19

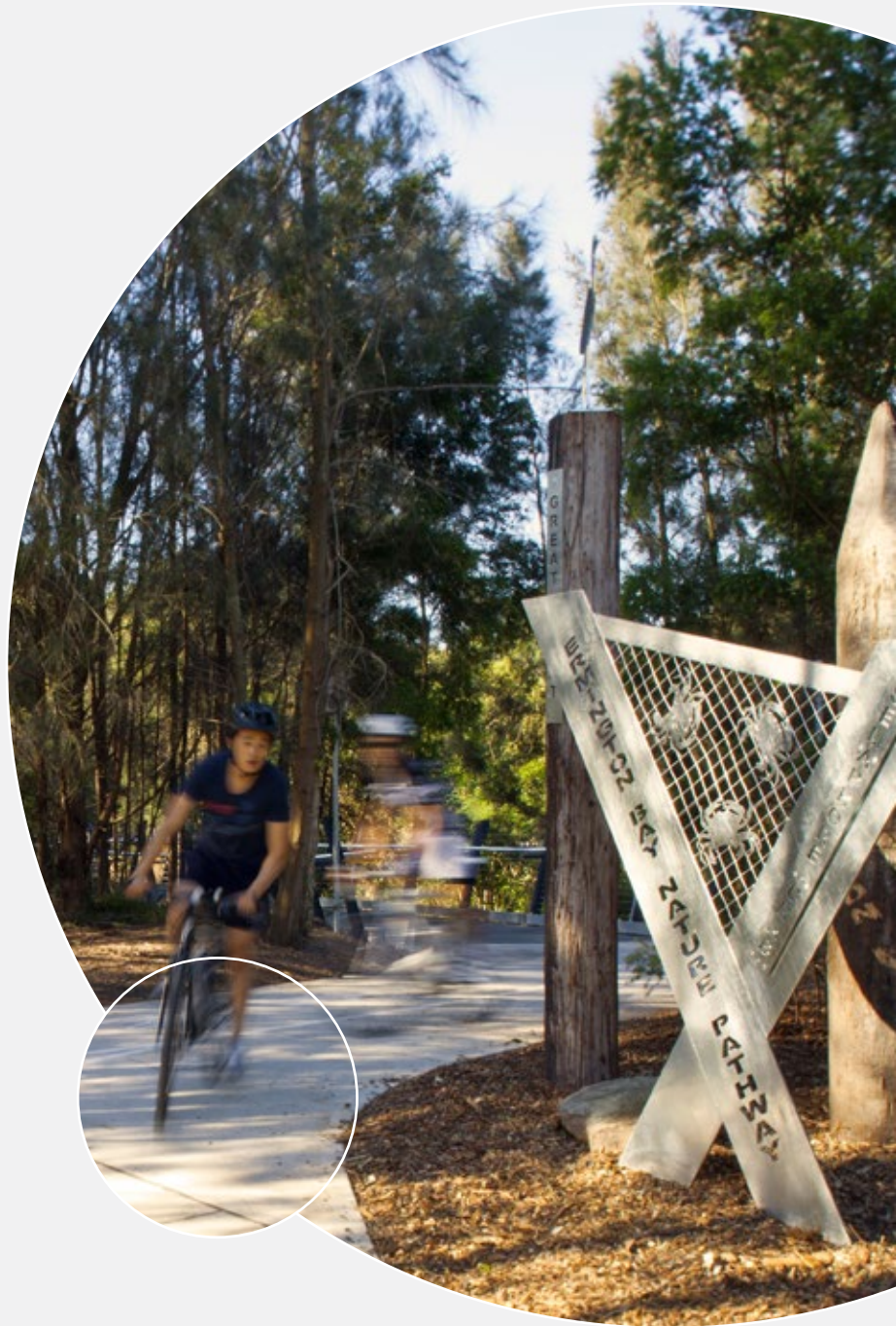
In response to COVID-19, City of Parramatta Council has made some changes to a number of its services and operations, including parking. Increased short-term parking spots were provided to accommodate recent changes to business operations in line with government restrictions. Council has increased the number of short-term (5 and 15 minute) parking spots on local streets to facilitate takeaway, pickup and click-and-collect services. By ensuring regular turnover of these parking spots, more people are able to stop and support our local businesses. Council also eased parking restrictions on all 1P, 2P and 4P timed parking zones by extending the grace period from 10 minutes to 1 hour.

Retention of direct ferry services

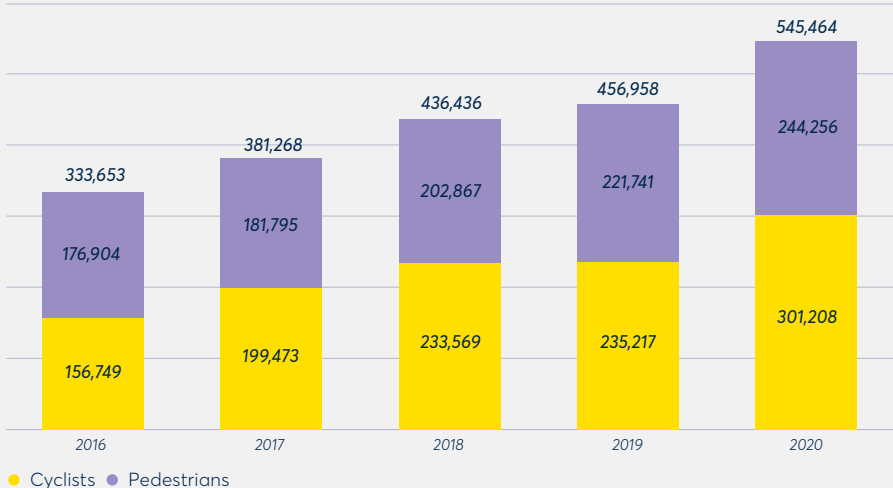
City of Parramatta welcomed the retention of direct ferry services between Parramatta and Circular Quay as it is very important to the people who live, work, study and visit our growing City. With the development of the new Powerhouse Precinct, & Parramatta Square fast becoming a jobs hub, the ferry line will play an even bigger role in connecting commuters to Sydney's Central River City. Council will continue to advocate for faster, more frequent ferry services, between Parramatta, Sydney Olympic Park & Circular Quay to support our population, jobs growth and tourism opportunities.

Walking and Cycling connectivity

Multimillion-dollar infrastructure investment continues to improve walking and cycling activity throughout the local government area, delivering on key actions from the Parramatta Ways Walking Strategy, the Parramatta Bike Plan and the CBD Pedestrian Strategy. Investment can be seen in key projects in delivery such as Parramatta Light Rail walking and cycling connections, the Parramatta River escarpment boardwalk, Charles Street Square and Milson Park. Further planning is underway for more investment in coming years.



Increasing patronage of walkers and cyclists



● Cyclists ● Pedestrians

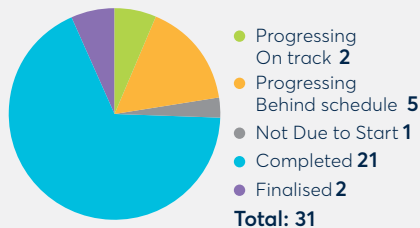


We care for and enjoy our environment

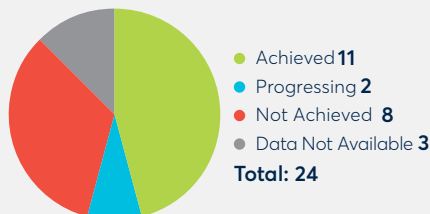
Supporting Strategies

1. Protect and enhance our natural environment
2. Improve our River and waterways
3. Keep our City clean
4. Provide green spaces for recreation, relaxation and enjoyment
5. Prepare for and lessen the impacts of extreme weather events
6. Promote energy and water efficiency, renewable energy sources, and reduce emissions and waste

Green - Focus Areas



Green - Service Measures



Environmental Sustainability

The City of Parramatta's Environmental Sustainability Strategy (2017) sets a strategic environmental direction for the City of Parramatta as Sydney's Central City. Providing more green and blue spaces, managing growth, improving transport and building better buildings were key issues conveyed by the community during the development of the Strategy.

The challenges of growth, liveability and resilience have been encapsulated within the Strategy's four themes: A City in Nature; Built for the Future; Connected and Resilient Communities; and Leading by Example.

The 20 long-term sustainability goals of the Strategy are implemented through leadership, advocacy, partnerships and delivery actions, ensuring that our great city grows better every day.

In 2019/20, Council achieved the following outcomes:

- **Record planting program** – Council planted 110,000 plants to improve shade and tree canopy cover throughout the local government area. Including 2,000 street trees, 8,000 shade trees in parks and playgrounds and 100,000 within bushland areas.
- **Making a splash** – close to 30,000 swimmers at Lake Parramatta over the 2019/20 summer, with a Lake Parramatta visit being one of the top 3 things to do in Parramatta (*source: Trip Advisor*).
- **Loving our living Parramatta River** – In 2019, the Parramatta River Catchment Group won the Stormwater NSW Award for Excellence in Strategic and Master Planning for the landmark Ten Steps to a Living River Masterplan.





We care for and enjoy our environment

- **Using planning controls to build better buildings for the future** – developing and improving our planning controls in the areas of energy efficiency, dual piping for future recycled water, water efficiency, renewable energy, electric vehicles, bird friendly design and urban heat are some of the areas that we have been working hard to ensure our buildings are fit for the future. City of Parramatta is a leading council in the development of sustainability planning controls, and is collaborating with other Sydney councils and the NSW Government on their broader application.
- **FloodSmart for all** – The award winning FloodSmart warning service program continues to be one of Council's most visited sections of Council's website providing residents with crucial weather and flood alert information.
- **Turning Down the Heat** – worked in partnership and collaboration with Western Sydney Regional Organisation of Councils (WSROC) to:
 - o Implement actions from the 'Turn Down the Heat' Strategy for a cooler, more liveable and resilient future.
 - o Secure funding to assist vulnerable communities to create a cooler region.
 - o Secure funding to address urban heat through planning and development opportunities in new developments.
 - o Commenced the Cool Roads trail to assess products that can reduce heat from roads.
- **WARR on Waste** - development and adoption of a new Waste and Resource Recovery (WARR) Strategy 2019 -2023 with actions to increase diversion from landfill to 85% by 2038 and to reduce the volume of litter by 50% by 2023.
- **Using Smart technology to understand our local environment** - Council continued working with research partners to better understand our urban heat challenges through local temperature monitoring and microclimate modelling. This research has provided invaluable information to shape and develop a forthcoming Urban Heat Resilience Plan for Council consideration in 2021.





• **Our Community getting active**

– Council has responded to community interest by providing a wide range of information and on-ground activities for the community to be involved with, including:

- o Liveable Parramatta social media and newsletter communications;
- o Bushcare working bees, training and newsletter communications;
- o School waste and environmental incursions;
- o Get into Nature sustainable living workshops and bushwalks; free energy audits and independent solar advice;
- o Compost Revolution compost and worm farm support;
- o Events like Garage Sale Trail, World Environment, National Tree and Ride to Work Days;
- o Bin Trim business waste and water efficiency programs; and
- o Farmers Market plastic free initiatives.

Council acknowledges Parraparents, Plastic Free Parramatta and Plastic Pluckers for regularly conducting community organised litter collection activities.

- **Going for Gold** – after successfully achieving 'silver' status with the NSW government Sustainability Advantage program, Council is now actively working to reach the highest corporate sustainability level of 'gold' in 2021/22.
- **Power Purchasing Agreement** – In a NSW first, Council partnered with 17 other councils and the Southern Sydney Regional Organisation of Councils (SSROC) to enter a renewable energy Power Purchasing Agreement (PPA). In addition to providing Council significant savings on electricity, the PPA will also reduce our carbon emissions, with 25% of our electricity being supplied with renewable energy by the Moree Solar Farm until the end of 2030.

What's next?

Show **Leadership** by completing a review of Environmental Sustainability Strategy actions years 1-4 (2017/18 to 2020/21), and developing a new action plan for the next four years (2021/22 to 2024/25).

Work in **Partnership** with Key State government agencies to align and embed sustainability outcomes into new developments being planned, including; Milson Park stormwater treatment wetlands (Sydney Water); Parramatta Light Rail Stage 1 tree offset planting, Escarpment Board Walk, Metro West, and Major roads LED street lighting upgrade projects (Transport for NSW); and the Powerhouse Parramatta.

Work with Parramatta River Catchment Group, Resilient Sydney, Sydney Water, Western Sydney and South Sydney Region of Councils to implement joint strategies, plans and projects.

Deliver important projects that:

- invest in upgrading walking and cycling networks; stormwater, water reuse and flooding infrastructure; parks, bushlands and open spaces; waste and litter services; and planting more trees across the local government area;
- continue progressing the sustainability land use planning controls through to adoption and implementation;
- continue supporting our community to live and commute sustainably; to engage with nature and the outdoors; and to volunteer in environmental restoration activities;
- Sustainability Advantage program gold status;
- incorporate sustainability features into new Council assets including Parramatta and Epping Aquatic Centres and 5 Parramatta Square.

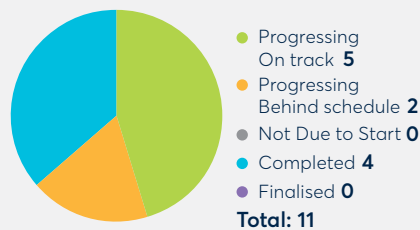


We celebrate culture and diversity – past, present and future

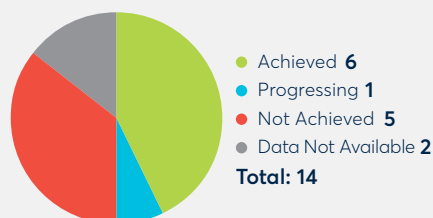
Supporting Strategies

1. Acknowledge the Dharug peoples as the traditional custodians of this land and make Parramatta a leading City of Reconciliation
2. Promote the growth of arts and culture and champion the role that culture plays in city-building
3. Respect, protect and celebrate our shared living histories of Parramatta and embrace our heritage
4. Recognise that Parramatta has always been a gathering place and our diversity is our strength

Welcoming - Focus Areas



Welcoming - Service Measures



Stretch Reconciliation Action Plan

Council endorsed the City of Parramatta Stretch Reconciliation Action Plan 2017-2020 (RAP) on 13 June 2017 following a process of development and consultation. During 2019/20 Council implemented the Year Three actions.

The RAP lists key actions to recognise and celebrate the deep connection of our Dharug traditional owners to Country, as well as the special connection the broader First Peoples community has to Parramatta.

The RAP actions are designed to ensure Council is culturally aware and responsive, and addressing key areas of disadvantage experienced by our First Peoples community whilst celebrating their significant contribution to the social, cultural, economic and environmental life in Parramatta.

Council has delivered its final report to Reconciliation Australia, the national organisation that governs the RAP process. Highlights of achievements in the third and final year of implementation are:

A leader in Reconciliation

As one of only three local councils in the Sydney basin and six across NSW with a Reconciliation Action Plan in 2020, the City of Parramatta is a leader in this space. We have addressed key issues articulated in the RAP, particularly in the digital age.

In response to COVID-19, many of our activities and projects relied on the digital economy. Council responded by moving cultural events online which provided First Nations people with access to important connections whilst being socially isolated. The Burrumatta Portal was redesigned to be more inviting and events such as Warami during National Reconciliation Week were delivered online. This provided additional engagement opportunities to First Nations cultural practitioners.







We celebrate culture and diversity – past, present and future

Strengthening our key relationships

Council has strengthened its support of Dharug and other First Peoples performers, artists and consultants. Council supported Dharug language and cultural projects for Dharug as a response to COVID-19, providing resources for their Sydney Biennale event to be delivered online.

Improvements in the cultural competency of staff and the development of culturally appropriate services.

Council continued with its Aboriginal Cultural Awareness Training program to all staff, delivered by a Supply Nation accredited consultant. For the financial year 2019/20, 60 staff completed this training. Cultural Awareness Training has now been delivered to almost 50% of our workforce.

Council continues to offer this training to local non-government organisations and community service providers in partnership with Western Sydney Community Forum.

Achieving outcomes for First Peoples communities through Council's procurement activities.

Council has increased the value of its procurement from Supply Nation accredited businesses. In response to COVID-19 our RAP business forum was delivered online to engage First Nations businesses in a series of capacity building forums.

Capacity was built in the understanding of Council's procurements processes. This empowered the indigenous businesses that participated to better respond to call outs and tender processes.

Advancing the objectives of Reconciliation in the City

Council supports the activity of Reconciliation for Western Sydney, a series of forums titled Building Bridges, which brings together speakers on Reconciliation and First Peoples. The sessions are a chance for cultural and information exchange and how to work together for achieving Reconciliation.

Council's National Reconciliation Week event, Warami, delivered online in response to COVID-19. This was a formal opportunity for staff to engage with the change in attitudes and beliefs that Reconciliation invites.

Understanding our First Peoples' aspirations for Cultural Expression

A key commitment of the RAP was to engage the First Peoples community on their aspirations for cultural Infrastructure in Parramatta. Building on our commitment to better understand aspirations for cultural infrastructure, Council brought together key cultural practitioners and thinkers with First Nations consultants to enhance the programming and engagement of two key cultural institutions, Riverside Theatres and Parramatta Artist Studios. The ideas generated will form the basis of Audience Development Strategy for Riverside and an Artist Development Strategy for PAS, which will be delivered in the coming years.

What's next?

Implementation of the RAP has now been completed. During a challenging year, Council delivered 80% of the commitments in the Stretch RAP. In 2020/21 we will develop a new strategy that builds on our successes and the lessons learned from the Stretch RAP. Council and the community will determine the direction for the next strategy. We will continue our deep relationship with Dharug, through their language and cultural programming. Council will engage our community of First Nations organisations, residents, workers and those who have a special connection to Parramatta to understand their aspirations and potential in our global city.

Culture and Our City

A Cultural Plan for Parramatta's CBD 2017-2022 has the aspiration: "Driven by culture, Parramatta will be a world-class city known for its diversity and energy, with people, ideas and creativity at its core".

Goal 1: Always was, always will be, a gathering place

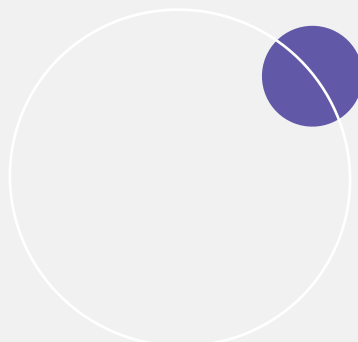
Goal 2: Diversity is our strength and everyone is welcome

'Cultural Conversations' workshop held in January with First Nation artists, curators and producers to inform inclusive artist and audience engagement strategies and programming for Council's arts facilities, Riverside Theatres and Parramatta Artist Studios.

This year, the NSW bushfire crisis and extreme weather events, followed by COVID-19, saw the cancellation of some regular programs - New Year's Eve 2019 and Parramasala 2020. Despite COVID-19 restrictions preventing large community gatherings, Council managed to deliver an innovative series of digital cultural events.

Council launched a new place brand for Parramatta at Bankwest Stadium just prior to COVID-19 lockdowns. Council then adapted its marketing plan and launched HOME AT Parramatta, an accessible online platform featuring creative digital content to engage and entertain people at home including live performances, creative workshops and virtual tours.

WARAMI was one of the first online festivals delivered by Council, celebrating the talents and passions of local First Nations communities and ANZAC Day and live music events were also delivered through HOME AT Parramatta. Council, in partnership with Sydney Olympic Park Authority, put Western Sydney artists and venues on the world stage for international Make Music Day on 21 June 2020.



The upgrade to the Archives, Research and Collections (ARC) website was completed. The website delivers enhanced user capabilities and functionality, collection search capability with public access to over 30,000 records and objects from Council's collection. The Digivol project continued throughout the year with 74% of Council's records transcribed and digitised to date.

The Parramatta Night City Framework was adopted by Council in February. Council also adopted an Events Strategy this year.

Goal 3: Ideas and imagination are the heartbeat of our City

Goal 4: By design, our City incubates creativity, industry and new knowledge

Council continued to work with the NSW Government on the development of a Business Case for the redevelopment of Riverside Theatres.

Riverside's resident group National Theatre of Parramatta, with Sydney Theatre Company, presented the Australian premiere of *White Pearl* to record attendances. It also toured its school 2017 success *The Red Tree* to Sydney Opera House and the Arts Centre Melbourne.

Highlights of Riverside Presentations were Brandenburg Orchestra, Kristin Berardi and Mike Nock Trio. The annual SPOT ON Children's Festival showcased six works including Roald Dahl's *Revoluting Rhymes & Dirty Beasts*.

During COVID-19 restrictions, Riverside Theatres Digital presented four concerts. National Theatre of Parramatta's Creative Hello, Exhibition on Screen along with Riverside's Welcome to our Neighbourhood online program introduced Riverside's community of creative artists, educators and community users to new audiences as well.

Parramatta Artist Studios (PAS) - Rydalmere completed its first year of residencies and won the MGNSW award for best new Cultural Capital Infrastructure - PAS' 20 studios were fully subscribed throughout the year (20 NSW-based artists and 10 visiting international and inter-state artists).





JUMBO!

We celebrate culture and diversity – past, present and future

Public Art in Parramatta's CBD saw the progress of three major commissions: two for Parramatta Square and one for Parramatta Ferry Wharf. Developers commissioned 18 new public artworks across Parramatta's CBD; while Parramatta Lanes commissioned five public artworks, including two works by Parramatta Artists' Studios' artists.

Goal 5: Governance and leadership

Industry consultation with 15 local cultural organisations was undertaken to develop a creative economy COVID-19 relief package. A new Creative Economy Grants Program saw \$150,000 of investment by Council into new projects by creative sector organisations. The economic and cultural impact of the Program will be measured through Whitebox.

Cultural infrastructure research reports and community engagement will inform the final phase of the project, developing the Cultural Infrastructure Strategy.

The Parramatta North Collaboration Group has reconvened. The Cultural Infrastructure Strategy will be valuable in articulating an adopted Council position for important cultural infrastructure projects such as in the North Parramatta Heritage Core and Council's own Civic Link development.

Crime Prevention

Council's Crime Prevention comprises security and surveillance to drive Council's focus on city safety and security of people, places and assets.

We have:

- Completed Crime Prevention Plan 2019-2023
- Expanded Council's Citysafe Video Surveillance Program
- Extended live monitoring of Council's Citysafe video surveillance network to 24 hours, 7 days per week
- Provided security and video surveillance at Lake Parramatta during the swimming season to improve safety of swimmers and life guards
- Completed review of Alcohol Free Zones
- Completed review of Alcohol Prohibited Areas for all of the parks in the local government area.

We delivered:

- Maintain and expand Video Surveillance Program where possible to provide video surveillance in the public domain within budgetary restrictions
- Comment on Development Applications where crime prevention issues are raised, using the safer by design principles
- Monitoring and reporting on the actions contained in the Crime Prevention Plan.

What's next?

- Roll out next generation rapid deployment cameras for use in hotspots and problem areas
- Community Safety Audits in neighbourhood shopping areas
- Reviewing security in Council buildings and workplaces to ensure security of Council's property and staff.



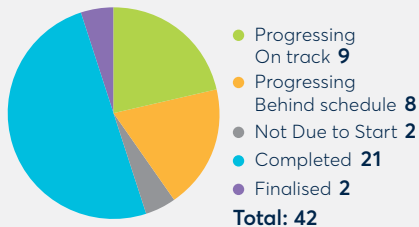


We benefit from having a thriving CBD and local centres

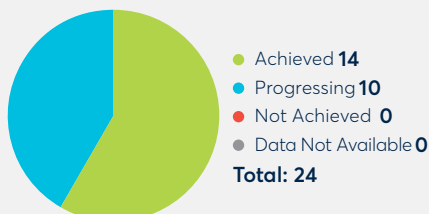
Supporting Strategies

1. Accelerate local jobs growth and support people in finding employment
2. Attract public and private investment to our City and support the growth and prosperity of local business
3. Plan and deliver a vibrant, attractive and safe CBD and local centres
4. Ensure Parramatta has a thriving day and night time economy

Thriving - Focus Areas



Thriving - Service Measures



Parramatta Square

Parramatta Square is the largest commercial urban renewal site in Australia. Located across a prime three-hectare CBD block, it will comprise six new buildings and a refurbished Town Hall, linked by a 6,000sqm central public domain which will serve as an important place to meet trade, shop, dine, learn, celebrate and connect.

The first stage of the public domain was completed in November 2019 creating a new access to Parramatta Station via an underground retail link and reopening of Darcy Street to pedestrians and vehicles. The final stage is expected to be completed in 2022.

3 Parramatta Square

Construction on 3 Parramatta Square was completed in May 2020. It is currently occupied by the tenant National Australia Bank.

4 Parramatta Square

Completed at the end of November 2019, 4 Parramatta Square provides A-Grade accommodation to multiple NSW Government tenants.

5 Parramatta Square

A new civic, community and cultural space, 5 Parramatta Square will be a sustainable, multipurpose building with a cutting edge façade. With a builder appointed in February 2020, construction works have commenced targeting an April 2022 completion.

6 & 8 Parramatta Square

The final commercial tower, offering an additional 125,000sqm at Parramatta Square commenced in May 2019. Property NSW has committed to lease 43,800sqm in 6 Parramatta Square.





We benefit from having a thriving CBD and local centres

Masterplans

Council continued working on the development and implementation of key masterplans including:

'Heart of Play' Masterplan

Concept initiated to enhance and connect seven existing open spaces just east of Parramatta CBD. The first of three community engagement periods was completed after being redesigned to enhance COVID-19 safety. The masterplan will be informed primarily by community input and the Community Infrastructure Sportsground and Open Space strategic imperatives for City of Parramatta's growing population.

North Rocks Masterplan

An upgrade to John Wearne Reserve in Carlingford was made possible thanks to \$5.2 million from the NSW Government's Stronger Communities Fund. The 2.4 hectare park will provide an improved playground, dog park, carpark, amenities block, skate park, fitness station, barbecue facilities, multi-use sport court, picnic shelters, and a new stage with amphitheatre seating. Work is expected to be complete by December 2020.

North Granville Community Facilities Masterplan

Stage 1 of the Masterplan was adopted by Council in December 2019 and includes improvements to F.S. Garside Park and Alfred Street Cycleway. These improvements are being funded under the NSW Government's Parramatta Road Urban Amenity Improvement Program (PRUAIP). Council has completed community consultation and site investigative works to inform the design of the F.S. Garside recreational and play spaces and Alfred Street cycleway.

Milson Park Masterplan

The Milson Park Masterplan was adopted by Council in August 2018. The improvements will provide 6.9 hectares of passive recreation space based on nature based experiences and improve waterway health. Key components of the Masterplan include:

1. Construction of an artificial wetland and installation of water sensitive urban design infrastructure to improve waterway health
2. wetland boardwalk, seating, open lawn and nature based play spaces and
3. improved pedestrian and cycling connections provided by a shared pathway and pedestrian bridge across Milson Park. Council is working in partnership with Sydney Water to deliver and implement the master plan. Construction is expected to be complete in August 2021.

Sue Savage Masterplan

The Sue Savage Masterplan was adopted by Council in June 2017. Key features of the Masterplan include new basketball court, carpark, public amenities building, skate/BMX park, new pathways and upgraded bushwalking track. Consultation to inform the skate/BMX park has completed. Council is working on the final detailed designs with construction estimated to commence early 2021.

Dence Park Masterplan

Completed the Dence Park Masterplan which will guide improvements to Epping Pool, Epping Creative Centre and the surrounding open space. Council endorsed the Dence Park Master Plan and endorsed \$18.5m to be allocated towards Stage 1 Epping Pool.

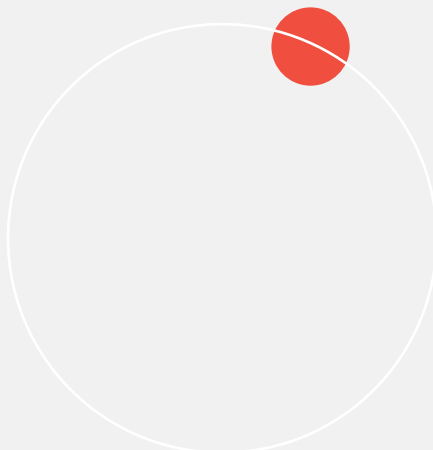
Rydalmer Park Masterplan

Improvements to the northern sporting field include new synthetic turf and wider playing field, a synthetic warm-up area, new lighting, fencing, and spectator seating. The upgrades were funded through the NSW Government's Greater Sydney Sports Facility Fund and City of Parramatta Council.

Planning for stage two of the Rydalmer Park Masterplan is currently underway. The second stage will include upgrades to the two southern fields with natural turf, drainage and irrigation, relocation of the carpark, and upgrades to the park's cricket facilities.

What's next?

- Continue to develop and seek endorsement for suburbs and precincts
- Continue to deliver on strategic goals and targets identified within Council strategies through the design and execution of Capital Works projects
- Deliver projects that expand and enhance outdoor dining in the public domain in response to COVID-19
- Provide continued support for the local community and businesses during the construction of the Parramatta Light Rail
- Complete the biannual Centres Review to capture the condition, amenity and functionality of Council's local and neighbourhood centres and determine the future Better Neighbourhood Program budget allocation for upgrades
- Continue to use data to inform decision-making and shape project outcomes alongside community consultation.



Better Neighbourhoods Program

The Better Neighbourhoods Program (BNP) is a long running and successful Council program focusing on the capital upgrades of neighbourhood centres outside of the Parramatta CBD. The program delivers improvements to centres with the goal of enhancing safety, vitality and economic prosperity.

A total of \$3.2m was allocated under the Program with \$800,000 in 2019/20 and \$2.4m in 2020/21. The funding allocation is larger in the second year to allow for consultation and design.

Areas are prioritised for upgrades based on a number of factors including the condition of the centre, its vibrancy, and connectivity. The community also plays an important role and nearly 400 local residents provided feedback on priorities.

Economic Development

- Parramatta's economy was impacted by COVID-19 throughout 2020 however saw smaller negative economic growth compared to the state and national figures.
- Gross Regional Product in June 2020 was estimated to be \$30.56B, a 4.4% growth over June 2019.
- Local jobs experienced annual negative growth of 1.6% to June 2020, estimated at 188,160 across the LGA. The unemployment rate in June 2020 was 4.0%, lower than the 5.0% unemployment rate for both Greater Sydney and NSW, and represented no change over the year.

The Economic Development Plan 2017-2021 aims to increase jobs by an average of 4,000 jobs per year across the five years of the plan. The 2019/20 year recorded an average increase of 7,155 jobs in City of Parramatta over the previous financial year; however COVID-19 impacts resulted in a 3.5% decrease.

Supporting Small Business

Council supported local businesses by delivering 35 workshops and three, six week courses for small businesses. The Parramatta Small Business COVID-19 Response Grants were implemented, receiving 185 applications and awarding 85 grants with a total of \$145,605 of funding to the successful applicants. Business e-newsletters were distributed throughout the year, with content relevant to local businesses and COVID-19 initiatives. Parramatta Localised was launched by Council, providing an online business-to-business directory for local businesses in Parramatta.

Parramatta at Night – Night Time Economy

The Parramatta Night City Framework 2020-2024 received 1,360 submissions during its exhibition period. Work has begun on delivering the Framework's priority actions.

We benefit from having a thriving CBD and local centres

Research

Following Council's 2018 research on the legal and justice sector in Parramatta, a permanent Supreme Court presence and law school in the Parramatta CBD is currently in progress. Council commissioned an economic land use and industry study of the City's key industrial employment lands in Rydalmere, Silverwater and North Rocks to better understand market and business needs, ensure their long-term retention and support investment attraction to the City.

Council commissioned research to deliver a comprehensive understanding of community perception of the City, to understand key drivers and strengths of the City to position Parramatta as a top destination to work, live, visit and run a business amongst the Greater Sydney population.

Council undertook the first stage of a two stage research project to identify opportunities and actions for developing a vibrant and diverse retail mix throughout the Parramatta CBD aimed at exploring emerging trends in retail and forecast demand and supply of retail in Parramatta to 2036 to inform more detailed floor space and market analysis.

Parramatta Office Market

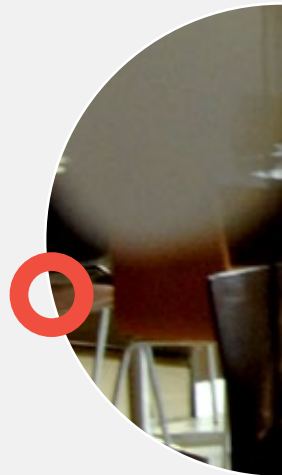
The total size of the Parramatta office market as of January 2020 was 768,421sqm, of which approximately 42% is considered Prime or A Grade. Parramatta's office vacancy rate stands at 4.5% with A Grade vacancies at 1.2% and B Grade at 3.7%, making Parramatta one of the tightest office markets in the country, and the best performing market over 500,000sqm.

Business Sentiment

Business confidence was high with 55% of all businesses surveyed indicating they were confident or very confident in their business prospects over the next 12 months. 77% of businesses surveyed have no intention of leaving or relocating outside of Parramatta in the next two years, with 55% indicating plans for expansion within the City, suggesting strong confidence in Parramatta as a business prospect. 40% of businesses thought local regulations provided a business-friendly environment. 41% of businesses were highly aware or somewhat aware of Council's small business programs and events.

What's next?

A key focus for the coming year will be the development of a new Economic Development Plan. Further research will be undertaken to understand macro-economic changes and explore opportunities in key sectors of our local economy, focussing on innovation and investment attraction. Work will continue on the City's advocacy campaign on the legal and justice sector. Council will be continuing to deliver the Parramatta Night City Framework 2020-2024, with a key focus on the development and adoption of a late night trading development framework. Council will continue to grow and adapt its small business program to respond to changes in local business needs, and continue to seek new opportunities to advance the City's economic growth through targeted events, strategic relationship building and advocacy.





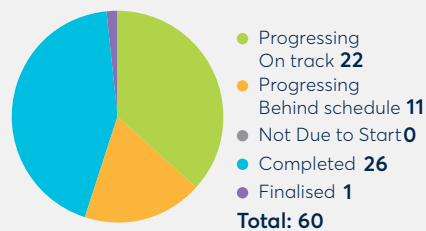


We collaborate and champion new ideas to create a better future

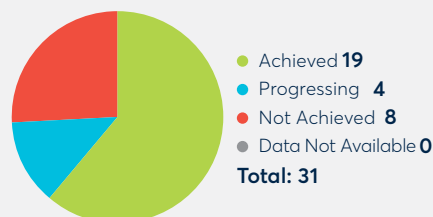
Supporting Strategies

1. Engage in strategic planning and implant innovative solutions to manage the growth of our City
2. Support collaboration and partnerships to deliver key outcomes for our City
3. Embrace technology, creativity and innovation to solve complex problems and improve our City
4. Attract leading research, education and training facilities to Parramatta
5. Manage the City's assets and financial resources in a responsible manner to provide the best possible services for the community

Innovative - Focus Areas



Innovative - Service Measures



Strategic Partnerships

We delivered:

- CEO Collaborative Forum - establishment of key stakeholder collaboration groups and development of a governance framework
- COVID-19 Recovery Program - work with partners on a delivery program for 2020/21 that provides support and benefits to partners
- Work with partners to upgrade MOU agreements to a new strategic partnership agreement
- Lead and execute partner programs and initiatives
- Focus on precincts including GPOP, SOPA, Westmead and Parramatta Square
- Stadium - continue working with Bankwest and sporting teams to maximise benefits to the City
- Audit of current City Partnerships
- Commenced new reporting pro-forma
- Establish in partnership with Economic Development the Parramatta Innovation Network
- Established new Partnership relationships across the City
- Established cross-collaborative Strategic Partnership meetings.

What's next?

- Establishment of CEO Collaborative Forum Working Groups with external stakeholders focused on project outcomes
- Feed all outcomes from the CEO Collaborative Forums into the new Community Strategic Plan outcomes
- Department anticipated to undertake restructure.

Civic Link & City Transformation

The Civic Link will be a green, pedestrianised public space and cultural spine that connects public life from Parramatta Square and the heart of Parramatta CBD to the River.

Council has been progressing implementation of the Civic Link by investigating each of the blocks in more detail to inform the preparation of planning controls and enable the delivery of the Civic Link while ensuring the continuing operation of neighbouring properties and development proposals.

Civic Link Framework Plan

The Civic Link Framework Plan (Framework Plan) was endorsed by Council outlines the long-term vision and general alignment for the Civic Link – a new green, cultural, connected public space for the Parramatta CBD. It responds to the scale and pace of change in the CBD by providing more pedestrian space to cater for increased commercial and residential development, as well as State Government investment including new public transport infrastructure and a new museum.



We collaborate and champion new ideas to create a better future

Preparation of Planning Controls

Council staff commenced a process of embedding the Framework Plan into more detailed planning controls for the Civic Link. This involved further consideration of each of the Blocks to understand how the pedestrianisation of Civic Link could be achieved through the blocks and in relation to adjacent properties. This resulted in further refinement of the approach to access and movement, built form and public domain, and commencing the preparation development controls for each block.

State Government Coordination

Civic Link is co-located with a number of important State Government Projects. Council is engaging with the State and advocating for integration with Civic Link on:

- Parramatta Powerhouse Museum at the intersection of Civic Link and the river corridor;
- Parramatta Light Rail, adjoining Civic Link on Macquarie Street; and
- Metro West, located within the Horwood Block.

What's next?

- Continue to work with State Government and promote a coordinated delivery of Civic Link.
- Further consider how the Civic Link public domain can be delivered and associated business case.

Future City – Smart City

Council is working on a range of applied Smart City initiatives to help manage Parramatta's population growth. These initiatives are designed to leverage the opportunities of data, information and technology to improve planning, decision-making, and people's lived experience of the City.

Parramatta was the first local government in New South Wales to adopt a Smart City Masterplan (in 2015). Council also has a Smart City Advisory Committee to provide independent advice on the long-term development of Parramatta as a Smart City. The Committee includes two Councillors (Chair of the Committee, Clr Issa and Clr Pandey) and representatives from industry.

Melrose Park: Smart Planning for Climate Responsive Neighbourhoods

Council received a Federal grant from the Australian Government under Round 2 of the Smart Cities and Suburbs Program. The Melrose Park: Smart Planning for Climate Responsive Neighbourhoods project is a unique opportunity to use smart technology to monitor local environmental conditions before, during and after construction on a major development site.

During 2019/20, approximately 70 environmental sensors were installed in and around Melrose Park to monitor temperature, air quality, noise and stormwater. A buoy was installed in Ermington Bay to monitor river water quality. All project milestones were met and the findings and learnings will form a Blueprint for Climate Responsive Neighbourhoods that can be applied at other sites in other locations. The project is being managed with key partners the University of Technology Sydney and PAYCE as well as M Projects, Urban Institute and ESRI Australia.

Real time Environmental Monitoring

The City of Parramatta Council has installed environmental sensors in key locations throughout the local government area to trial the technology while monitoring local environmental conditions including temperature, noise, air quality and humidity.

Storybox Parramatta

This project saw the installation of Australia's first interactive digital storytelling box in Parramatta Square. The two-metre cube with high-resolution LED panels streams vibrant and engaging digital stories and is a new form of media in public space. The Storybox installation was delayed due to COVID-19, and launched online first. Storybox is led by ESEM Projects with project partners including the ABC Content Ideas Lab, Western Sydney University, Story Factory, FORM Dance Projects, SAM I Am and Curious Works.

CBD Parking and Business Finders

In 2019, Council launched the Parramatta CBD Parking Finder to help locate on-street and multi-storey car parking in the Parramatta CBD, and outline any restrictions and costs. In a first for NSW, the Parramatta CBD Parking Finder also shows all on-street accessible parking spaces, with photographs and ratings, and provides entry height details for multi-storey car parks. The parking finder also provides real-time information on parking availability in Council's multi-deck car parks. It is available in 15 languages.





Jay La Photography

To support businesses during COVID-19, Council relaunched the Parking Finder in April 2020 as a Local Business Finder. The interactive online map shows the operating hours of local businesses, along with services and special offers as well as information on nearby free and short-term parking to support pick-ups.

The Digitisation of Heritage Items

By using cutting edge technology, a selection of fragile and rare artefacts from the Parramatta Heritage and Visitor Information Centre's collection and the collections of heritage partners have been digitally scanned in three dimensions. This initiative aims to build Parramatta's digital capabilities, trial 3D scanning technology and promote Parramatta's rich history by making historical items and their stories more accessible.

What's next?

Current initiatives include developing a new smart city control centre to be delivered for the Parramatta Square public domain and 5PS, and continuing to monitor and analyse data from the range of environmental sensors in and around Melrose Park.

Cyber Security

Protecting Council's information from Cybersecurity threats remains a priority for the Information and Communications Technology (ICT) team. Council has continued to enhance its security position and are guided by the NSW Governments 'Essential 8' framework for cyber security.

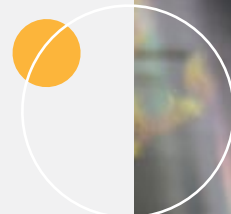
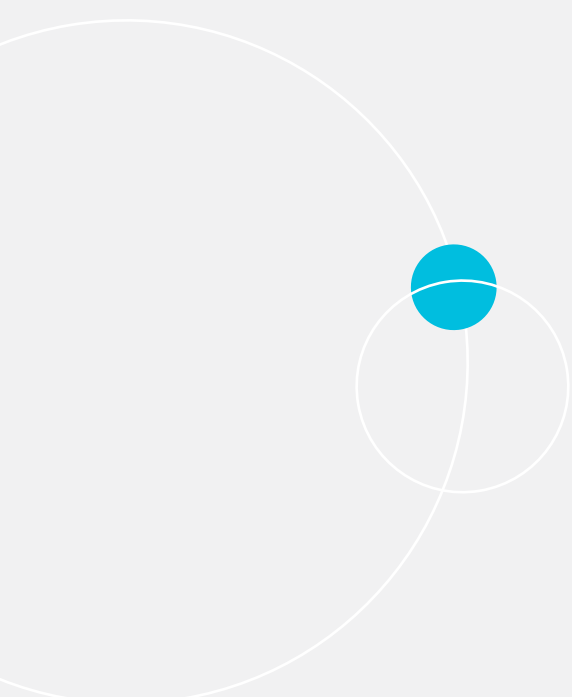
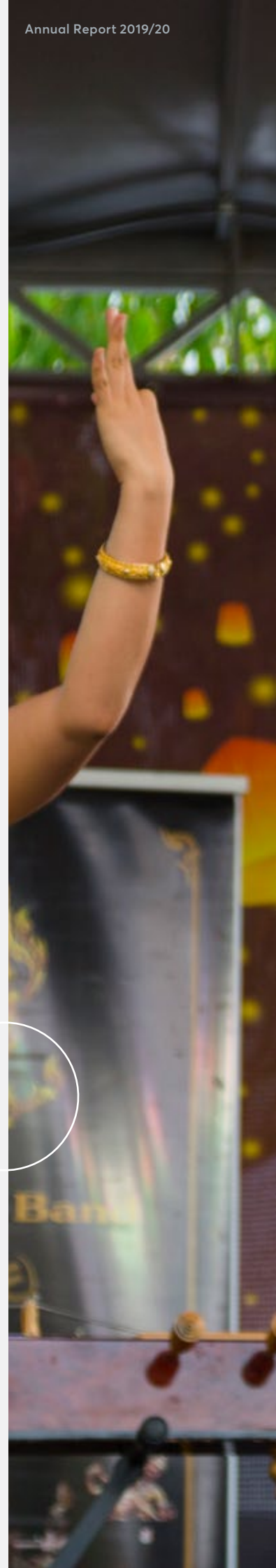
We have:

- Increased our security monitoring and response capabilities through staff and additional resources
- Improved our security around our cloud applications
- Improved our anti-virus coverage and capabilities on our infrastructure
- Upgraded our firewalls to a stable and current version as well as increase resiliency across our data centres
- Delivered security awareness training to all City of Parramatta email users.

Council continues to work closely with vendors and other government departments to monitor and respond to new threats as they arise.

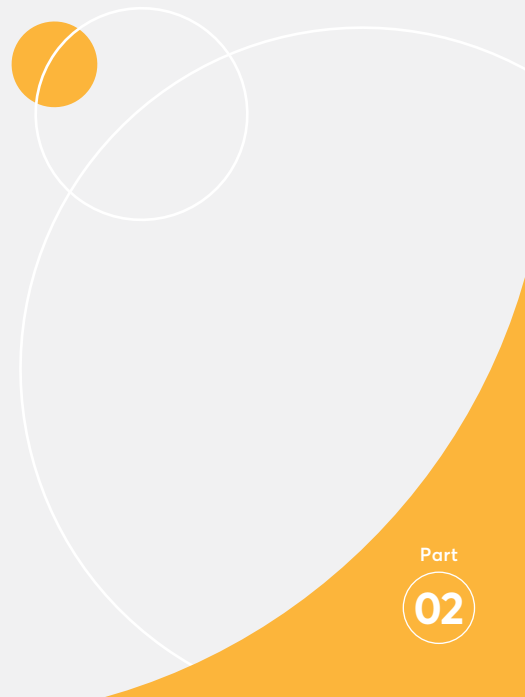
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Part **02** Statutory Reporting



Particulars of any environmental upgrade agreements entered into by Council

The City of Parramatta Council did not enter into any Environmental Upgrade Agreements during the 2019/20 reporting period.

This type of private finance is tailored to suit common building upgrades to existing non-residential, non-strata buildings that result in an environmental improvement. Upgrades involving solar, air conditioning systems, building management systems, hot water boilers, refrigeration units, lifts, lighting, bathroom renovations, and façade are eligible for building upgrade finance.

Enabling Building Upgrade Finance is the Environmental Upgrade Agreement (EUA) contract between the building owner, finance provider and council, where the:

- Finance provider provides the finance to the building owner
- Building owner agrees to complete the upgrade works
- Council secures the finance to the land and facilitates repayment to the finance provider through the rates collection processes.

Council has one current EUA, signed in 2014, still under repayment, this is referenced in Council's financial statements on page 138.

Summary of activities funded via a special rate variation of general income

In accordance with the Local Government Amendment (Stormwater) Act 2005, the former Councils (excluding Hornsby Shire Council) introduced a Stormwater Management Charge. The Stormwater Management Charge is levied on all parcels of rateable urban land within the City of Parramatta (excluding the former Hornsby area) categorised for rating purposes as Residential or Business (including all subcategories), not being vacant land or land owned by the Crown, or land held under lease for private purposes under the Housing Act 2001 or the Aboriginal Housing Act 1998. Former Hornsby Council ratepayers pay a Catchment Remediation Levy detailed in the special rates section of this document.

Council administers a comprehensive waterways management program. As the principal authority responsible for the management of Stormwater, Council:

- Maintains 544 km of stormwater pipes, 23,300 stormwater structures (pits), and 101 other type stormwater assets including gross pollutant traps
- Implements essential flood mitigation measures to protect life, property and infrastructure
- Conserves the natural waterways of the City
- Protects bushland and other natural assets from the impacts of urban run-off by implementing purpose-built pollution control traps and water retention systems.

Project	Actual
Open Space Special Rates	\$2,253,189
Cemeteries and Memorials Program	76,339
Public Trees Program	586,990
Walking Track Construction	177,524
Bushland Resources Management	1,324,243
Protection of Aboriginal Heritage & Cultural Sites	20,165
Demolition Works in Parramatta & Telopea	(69,001)
Threatened Species Management	31,529
Park Signage Replacement Program	105,400
Economic Development Special Rates	\$629,032
Economic Development - Branding and Communications	34,524
Economic Development - Business Attraction and Industry Development	48,940
Economic Development - City Culture and Liveability	34,082
Economic Development - Infrastructure	18,155
Economic Development - Regional Leadership, Advocacy & Governance	134,414
Economic Development - Research	48,578
Economic Development - Workforce and Skills	110,339
City of Parramatta Branding	200,000
Suburban and CBD Infrastructure Special Rates	\$2,610,965
Waterways Restoration	273,801
Parramatta Ways	299,439
St John's Cathedral Feature Lighting Treatment	85,117
Walking Access Study	(21,026)
Prince Alfred Square Power Upgrade	71,748
Phillip Street Smart Street Design	833,954
Parramatta CBD Wayfinding Signage Revamp	50,382
Temporary Amenities Centenary Square	67,016
Protecting Dams Capital Works Program	43,100
Beat the Heat	101,323
Telemetry Network Capital Works	21,500
Waterways Litter Removal	86,265
Sustainable Water Program	89,511
Environmental Education Program to Encourage Sustainability	85,393
Waterways and Bushland Rehabilitation Fauna Study	75,257
Catchment Management Program of Environmental Audit & Buildings	60,083
Civil Construction Program	388,102
Grand Total	\$5,493,186

The Local Government Act 1993 provides that a council may set a special rate for, or towards, meeting the cost of any works, services, facilities or activities provided or undertaken, or proposed to be provided or undertaken, by the Council within the whole or any part of the Council's area.

Special rates levied for infrastructure include maintenance and/or the operational phases of approved special rate projects, not just the upfront capital expenditure. This ensures a prudent lifecycle approach to asset management is undertaken by Council.

Amount of rates and charges written off during the year 2019/20

	Type	Amount
Written-off under s575 LGA 1993	Mandatory pensioner rebate	1,847,000
Written-off under s582 LGA 1993	Voluntary pensioner rebate	622,000
Written-off under s595 LGA 1993	Postponed rates write-off	543
Written-off under s607 LGA 1993	Small balances	22,567
Total		\$2,492,110

Details of overseas visits by Councillors, Council staff or other persons representing Council (including visits sponsored by other organisations)

	Expenditure	Total
No overseas visits were undertaken by Councillors or the Administrator while representing Council	Nil	\$0
No overseas visits were undertaken by Staff or the CEO while representing Council	Nil	\$0
Total Overseas Visits	NIL	\$0

Total costs incurred during the year of the payment of expenses of, and the provision of facilities to, Councillors in relation to their civic functions

Accounts	19/20 Spend
Lord Mayor Allowance	110,310
Councillor Fees	506,410
Councillor Sitting Fees	19,636
Councillors Other Expenses	1,000
Councillors Overseas Travel	0
Councillors Intrastate and Interstate Travel	9,916
Councillors Expenses – Conferences & Seminars	3,214
Councillors Travel – General	6,925
Councillors Training and Professional Development	21,145
Councillors IT Expenses	22,244
Councillors Home Office Expense	1,841
Councillors Travel – Accommodation	5,526
Councillors Meals	1,109
Total	709,277

Mayor & Councillors participation in ongoing professional development

	Conferences Attended including LGNSW Annual Conference	Interstate Conferences	External Training including LGNSW Training	Internal Training including Strategic Weekend Workshops
Lord Mayor Clr Dwyer	20-22 Aug 2019 – SEGRA Conference 2019, Barooga NSW 14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW 15-19 Mar 2020 – LGNSW Tourism Conference, Jindabyne NSW	Nil	30 Apr 2020 – LGNSW Webinar Planning Forum	1 Oct 2019 - Mandatory Code of Conduct Training 9 Oct 2019 – Lord Mayor Media Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Deputy Lord Mayor Clr Garrard	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW	Nil	Nil	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Barrack	Nil	Nil	Nil	12 Oct 2019 – Councillor Corporate Strategy Workshop 12 Nov 2019 – Mandatory Code of Conduct Training
Clr Bradley	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW	22-26 Oct 2019 – 2019 ICTC Conference Townsville QLD	30 Apr 2020 – LGNSW Webinar Planning Forum	25 Jul 2019 – Disability Awareness Training 1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Davis	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW 29 Nov 2019 – Boomtown Conference, Sydney NSW	22-26 Oct 2019 – 2019 ICTC Conference Townsville QLD	30 Aug 2019 – Sydney Policy Lab's Innovation for Change Participatory Workshop, Sydney NSW 12 Mar 2020 – UNE Sydney 3rd Future of Business Forum, Parramatta NSW 30 Apr 2020 – LGNSW Webinar Planning Forum	25 Jul 2019 – Disability Awareness Training 1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Esber	Nil	3-6 Mar 2020 – ARA Light Rail 2020, Canberra ACT	Nil	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Han	Nil	Nil	Nil	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Issa	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW 29 Nov 2019 – Boomtown Conference, Sydney NSW	Nil	Nil	12 Oct 2019 – Councillor Corporate Strategy Workshop 12 Nov 2019 – Mandatory Code of Conduct Training
Clr Jefferies	Nil	Nil	Nil	25 Jul 2019 – Disability Awareness Training 1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop

	Conferences Attended including LGNSW Annual Conference	Interstate Conferences	External Training including LGNSW Training	Internal Training including Strategic Weekend Workshops
Clr Pandey	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW	Nil	Nil	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Procriv	22 Aug 2019 – Arts Activated 2019, Sydney Olympic Park NSW 14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW 11 Mar 2020 – Road Safety Symposium, Sydney NSW	22-26 Oct 2019 – 2019 ICTC Conference Townsville QLD	12 Mar 2020 – UNE Sydney 3rd Future of Business Forum, Parramatta NSW 30 Apr 2020 – LGNSW Webinar Planning Forum 17 Jun 2020 – The Geography of Innovation: Making Sense of Innovation Places and Spaces Webinar	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Tyrell	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW	22-26 Oct 2019 – 2019 ICTC Conference Townsville QLD	16 Oct 2019 – PIA Planning for Non-Planners, Sydney NSW 28 Nov 2019 – Greenline Conversations One-Day Open Program, Westmead NSW 12 Mar 2020 – WSBC Business Leaders: Key Economic Trends for 2020, Rosehill NSW	25 Jul 2019 – Disability Awareness Training 12 Oct 2019 - Mandatory Code of Conduct Training 12 Nov 2019 – Councillor Corporate Strategy Workshop
Clr Wearne	29 Nov 2019 – Boomtown Conference, Sydney NSW	Nil	Nil	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop
Clr Wilson	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW	7-10 Jul 2019 – 2019 Asia Pacific Cities Summit and Mayor's Forum, Brisbane QLD	30 Apr 2020 – LGNSW Webinar Planning Forum	12 Oct 2019 - Mandatory Code of Conduct Training 12 Nov 2019 – Councillor Corporate Strategy Workshop
Clr Zaiter	14-16 Oct 2019 - LGNSW Annual Conference, Warwick Farm NSW	Nil	Nil	1 Oct 2019 - Mandatory Code of Conduct Training 12 Oct 2019 – Councillor Corporate Strategy Workshop

NB: The Induction Program was not run during this reporting period.

Details of contracts awarded for amounts greater than \$150,000

Contractor	Description	Actual
Suez Environment Recycling and Waste Recovery	Recycling and waste collection contract costs.	13,879,982
Sita Environmental Solutions (Suez)	Recycling and waste collection contract costs.	12,950,712
Walker Parramatta Square Developments	Construction works at Parramatta Square.	10,258,976
Tuff Turf 'n' Co Pty Ltd	Contractor engaged for Rydalmere Park soccer field construction.	4,225,169
KK Civil Engineering	Contractor engaged for various footpath, restoration and kerb & gutter projects.	4,114,662
The Trustee for Propin Property Trust No.1	Lease of 126 Church Street.	3,879,894
Landscape Solutions Australia Pty Ltd	Contractor engaged for North Rocks and John Wearne Reserve.	3,520,536
Abergeldie Contractors Pty Limited	Contractor engaged for Escarpment Boardwalk construction.	3,022,784
Bernipave Pty Ltd	Contractor engaged in footpath & asphalt works and repairs.	2,873,370
Downer EDI Works Pty Ltd	Asphalt supply contractor.	2,809,263
Built Pty Ltd	Contractor engaged for 5 Parramatta Square Development.	2,690,801
Rork Projects Pty Ltd	Contractor engaged for Wentworth Point Library and Community Centre.	2,619,770
O.C. Civil Pty Ltd	Contractor engaged for Eastern River Foreshore, Carmen Drive Shops, Venture Road Shops and other various works.	2,087,444
Secure Parking Pty Ltd	Multi-level carparks contract.	2,064,113
Grimshaw Architects Pty Ltd	Contractor engaged for Design of Aquatic Centre Parramatta.	1,733,661
Walker Parramatta Square Developments	Construction works at Parramatta Square.	1,731,952
Dracon Civil Pty Ltd	Contractor engaged in road works including kerb & gutter, footpaths and drainage.	1,542,513
Smada Electrical Services Pty Ltd	Electrical works contractor.	1,475,034
Every Trade Building Services Pty Limited	Contractor engaged for West Epping Park and various other minor works.	1,443,972
AECOM Australia Pty Ltd	Engineers engaged for Parramatta Square and other projects.	1,364,808
Bingo Waste Services Pty Ltd	Kerbside cleaning services contract costs.	1,198,376
Walker Parramatta PS3 Developments Pty Ltd	Construction works at Parramatta Square.	1,112,073
Academy Services Pty Ltd	Cleaning of council owned properties.	1,081,548
Leonards Advertising	Advertising for tenders, community events and council meetings.	1,070,021
Hays Specialist	Hire/agency staff for council.	1,048,562
Celtic Civil Pty Ltd	Stormwater drainage work contractor.	989,330
Interflow Pty Ltd	Contractor engaged for remedial works for Hunts Creek culverts.	984,549
Asphalt Laying Services Pty Ltd	Asphalt supply for roadworks/footpaths.	979,877
ProGroup Management Pty Ltd	Building works & repairs contractor.	937,695
Datacome Systems (AU) Pty Ltd	Subscription to Office 365 and other hosting & storage charges.	914,521
AMA Projects Pty Ltd	Contractor engaged in Riverside Theatres compliance upgrade.	893,172
Secure Agility Pty Ltd	Hire of agency staff for Council ICT department and supplier of computing equipment	851,909
J & T Constructions (NSW) PTY LTD	Contractors engaged for Riverside Theatre repair works.	812,753
Total Drain Cleaning Services Pty Ltd	Cleaning of drains council wide.	789,967
Melhemcorp Pty Ltd	Contractors engaged in road and drainage works.	782,118
CBRE Pty Ltd	Lease of 1-3 Fitzwilliam Street.	778,336
Designinc Sydney Pty Ltd	Architects Fees for 5 Parramatta Square.	776,439
SNP Security	Security for Council buildings.	773,328
Roseville Plumbing	Plumbing works contractor.	723,079
Visy Recycling	Recycling processing fees.	721,487

Contractor	Description	Actual
Sparke Helmore Lawyers	Legal services for various matters across council.	717,825
Bushland Management Solutions Pty Ltd	Bush regeneration services e.g. council reserves/parks.	708,103
Telstra	Purchase of phones, monthly data charges and phone contracts.	707,048
Starcon Group Pty Limited	Contractor engaged for Fire Horse Lane improvements.	690,949
James Bennett Pty Ltd	Supplier of Library books.	678,270
Toolijooa Pty Ltd	Contractor engaged in bushland maintenance.	666,899
Randstad	Hire/agency staff for council.	662,053
Raffles Assets Australia Pty Ltd	Lease of Parramatta Library.	655,390
Computer Systems (Australia) Pty Ltd	Supplier of various computer equipment and software.	641,054
Ashurst Australia	Legal service for Parramatta Square.	618,216
Down Under Concreting Pty Ltd	Civil works for kerbs & gutters.	616,667
Mastec Australia Pty Ltd	Supplier of council bins.	576,184
Australian Centre For Advanced Computing and Communication	Supplier of various ICT hardware.	576,021
Awada Civil Engineering Pty Ltd	Contractor engaged for footpaths works.	565,894
Ezy-Pave Pty Ltd	Contractor engaged for pavement works for Buller Street and Tintern Avenue Shops projects.	525,019
Blue Tongue Ecosystems Pty Ltd ATF the Reynolds Family Trust	Contractor engaged in restoration of bushland.	518,700
Acclaimed Excavations Pty Ltd	Excavation works for various footpath/road works.	518,014
Mini-Crete Pty Ltd	Concrete supply for roadworks/footpaths.	473,591
All Civil Solutions Group Pty Ltd	Kerb & gutter works/footpath remediation works.	464,637
Durkin Construction Pty Ltd	Pavement works across council.	449,432
Total Earth Care Pty Ltd	Landscape works for Council reserves and parks.	446,619
Asset Landscapes	Landscape works for Council reserves and parks.	434,068
Ozpave Pty Ltd	Pavement works across council.	429,558
Independent Locksmiths	Locksmith repairs and installation (council contract).	424,971
Business Security & Management Solutions Pty Ltd	Security and after hours patrol of council sites.	419,680
Sydney Civil Pty Ltd	Contractor completing works for traffic control upgrades at various locations.	412,771
U&U NSW Pty Ltd	Hire/agency staff for council.	408,075
Avant Construction Pty Ltd	Building works & repairs.	400,865
Spackman & Mossop Pty Limited	Consultants engaged in design of Charles Street Square.	395,408
Telstra	Purchase of phones, monthly data charges and phone contracts.	388,684
Fulton Hogan Industries	Asphalt supply contractor.	385,683
Hirotec Maintenance Pty Ltd	Building works & repairs.	380,149
Sam The Paving Man	Contractor completing pavement/footpath repairs.	375,830
CK Recruitment Pty Limited	Hire/agency staff for council.	370,865
The Trustee for Excalibre Insights Unit Trust	Contractor engaged for development of City of Parramatta Branding.	344,338
Sj Hensby & Sons Concrete Maintenance Pty Ltd	Concrete pavement works across council.	340,458
Treeserve Pty Ltd	Tree removal services.	339,382
SMEC Australia Pty Ltd	Engineering service to various council sites.	334,337
RNTT Pty Ltd	Hire/agency staff for council.	328,083

Contractor	Description	Actual
Chubb Fire & Security Pty Ltd	Security and after hours patrol of council sites.	320,144
Clayton Utz	Legal services for Parramatta Square, Lennox Bridge Project and 189 Macquarie Street Project.	316,903
Benedict Recycling Pty Ltd	Tipping Fees - Waste Disposal.	314,731
Australian Concert and Entertainment Securities Pty Ltd	Security for council events.	312,891
Marsdens Law Group	Legal services for various matters across council.	310,059
Undercover Landscapes & Nursery	Installation of trees and other landscape works at various council sites.	305,139
Jacobs Group (Australia) Pty Ltd	Consultant engaged for Parramatta CBD Integrated Transport Plan.	292,229
Robert Walters	Hire/agency staff for council.	291,079
Altus Traffic	Traffic controllers engaged for various footpath/road works.	282,591
Complete Linemarking Services Pty Limited	Line marking on Council streets contractor.	282,430
Na Group Pty Ltd	Asphalt & Concrete works.	282,040
Parkorama Pty Ltd	Contractors completing maintenance on aquatic playgrounds.	279,427
Bonacci Infrastructure Pty Ltd	Consultancy services for pedestrian bridge Morton/Alfred.	279,385
Witekite Design and Brand Pty Limited	Rebranding of City of Parramatta project.	274,387
Cardno (NSW/ACT) Pty Ltd	Consultancy Services for River Flood Study.	267,265
Technology One	Finance systems license renewal.	267,139
Budget Demolition & Excavation Pty Ltd	Contractor engaged for demolition works at 70 Macquarie St Building.	267,062
APP Corporation Pty Limited	Contractors engaged in the Dence Park Masterplan and other works.	266,253
Enterprise Landscapes And Civil Pty Ltd	Landscape works for Council reserves and parks.	266,235
Jason Wing - AG Public Art	Contract for the design, fabrication and installation of "Firesticks" in Queens Wharf Reserve, Parramatta.	262,424
BDO East Coast Partnership	Internal auditing services.	259,019
Moduplay Commercial Systems	Supply and install playground equipment.	253,218
Ally Properties Services	Contractors engaged for the design and construction of a retaining wall at Palmer Lane North Parramatta.	250,835
GM Cabling Solutions Pty Ltd	CCTV security services.	249,181
OOHIMedia Street Furniture Pty Ltd	Demolition and installation of bus shelters.	247,332
Oculus Landscape Architecture Urban Design Environmental	Landscape works for Council North Granville Community Centre and Facility Masterplan.	244,769
Plateau Tree Service Pty Ltd	Tree removal services.	242,613
Derwent Executive Pty Ltd	Recruiters engaged in recruiting council staff.	241,799
Flux Consultants Pty Ltd	Consulting works provided to council.	240,714
Dial A Dump Industries Pty Ltd	Waste tipping & disposal fees.	238,506
Michael Page International	Hire/agency staff for council.	233,788
Ecohort Pty Ltd	Contractor engaged in bushland maintenance.	233,305
Fleetwood Urban Pty Ltd	Contractor engaged for North Rocks Playground works.	232,519
Complete Office Supplies Pty Ltd	Stationery supplier for council.	230,741
Premiair Services Pty Ltd	Traffic management equipment hire.	226,153
University of Technology Sydney	Consulting works on Melrose Park Smart Planning for Climate Responsive Neighbourhoods project. (Project involved using smart technologies to capture, analyse and visualise local environmental data).	224,633
Charterhouse Consulting	Hire/agency staff for council.	222,580
Equigroup Pty Ltd	Lease payments on equipment.	221,100
Corrosion Control Engineering (NSW) Pty Ltd	Contractor for corrosion repair works for Ermington Bay cycleway and boardwalk.	218,700
Hill Thalys Architecture	Architecture works for Escarpment Boardwalk Project.	214,811
Classic Backwards Pty Ltd	Contractor for Tennis Court Resurfacing works at PH Jeffery Tennis Complex.	210,000
Data#3 Pty Ltd	Web Specialists Consultants.	207,536

Contractor	Description	Actual
CA&I Pty Ltd	Contractor engaged for Phillip Street Smart Street construction works.	206,988
AJV'S Services Pty Ltd	Construction works at various council sites.	204,550
Aten Systems Pty Ltd	Supplier of various software.	200,250
HWL Ebsworth	Legal services for various matters across council.	200,177
Bliss Media Pty Ltd	Website Redevelopment contractor.	198,612
Sthree Australia Pty Limited	Consultant engaged in security works.	194,400
Fairfield Food Services Incorporated	Supplier of pre-packed foods for meals on wheels program.	193,204
Niche Environment and Heritage Pty Ltd	Archaeological and heritage works for Parramatta Square works.	193,085
Fuji Xerox Australia Pty Limited	Lease of printers.	190,866
Connell Griffin Pty Limited	Design and project management of Parramatta Square and MAAS redevelopment.	188,529
Scaffidi Hugh-Jones Trust	Consultant works for communications team.	186,182
Supersealing Pty Ltd	Contractor for cracked sealing road works at various sites.	183,395
Zirco Data Pty Ltd	Records Management Services.	182,860
CK Design International	Contractor engaged for Wentworth Point Library and Community Centre.	181,525
Storey and Gough Solicitors GF	Legal services for various matters across council.	181,466
Bokor Pty Ltd	Architecture works for Masonic Hall and Epping Library.	177,310
Record Information Management Solutions Pty Ltd	Hire of agency staff specialising in the supply of records, information and knowledge management.	176,778
Moodie Outdoor Products Pty Ltd	Supply & Installation of products e.g. outdoor play equipment at Council sites.	175,727
Techniche Security & Surveillance Pty Ltd	Supply and Installation of CCTV cameras.	173,743
Western Sydney University	Consultants engaged for Cultural Infrastructure Plan	173,222
Rapid Construction Pty Ltd	Contractor engaged for building improvement works.	172,379
CCTV Hire Pty Ltd	Purchase of CCTV equipment.	171,886
Stantec Australia Pty Ltd	Architecture and design services for Aquatic Centre Parramatta.	170,620
Greencap Pty Ltd / Noel Arnold & Associates	Asbestos investigation works for contaminated site.	170,102
Dragonfly Environmental Pty Ltd	Contractor engaged in bushland maintenance.	169,680
Senversa Pty Ltd	Asbestos investigation and removal works for contaminated site.	162,005
Knight Frank Australia Pty Ltd	Lease of 68 Macquarie Street.	161,763
Kronos Australia Pty Ltd	Supply of workforce management software.	160,723
Nimbus Architecture and Heritage Pty Ltd	Architecture works at various council sites.	160,445
Nearmap Pty Ltd	Geospatial tool software subscription.	160,000
The SJB Architecture NSW Unit Trust	Architecture works at various council sites.	158,350
Great Lakes Community Resources Incorporated	Waste and mattress collection services.	155,063
Roadworx Surfacing Pty Ltd	Asphalt works at Hill Road.	152,699
Herkes Electrical Suppliers Pty Ltd	Supplier of theatre lights at Riverside Theatres.	152,686
Grand Total		\$134,823,279

Summary of the amounts incurred by the Council in relation to legal proceedings

	Actual
Legal Fees	1,017,402
Legal Expenses – Other including Court Expert Costs	326,524
Work in Progress – Legal Costs	374,896
Legal Cost Revenue – Rates	(51,052)
Legal Costs Recovered – Other	(388,138)
Grand Total	\$1,279,632

The table below summarises Land and Environment Court legal proceedings to which City of Parramatta Council has been a party during the period beginning on 1 July 2019 and ending on 30 June 2020.

Legal proceedings under insurance arrangements and legal proceedings related to worker's compensation and industrial relations matters are not captured in the following table.

Nature of legal proceedings	Description	Status of progress of proceedings (and if finalised) the result
Land and Environment Court – Class 1 Appeal – 24 Carnarvon St Silverwater	Refusal of development application for alterations and additions to an existing two-storey commercial building with basement parking and change of use to a 96 place childcare centre.	Appeal dismissed
Land and Environment Court – Class 1 Appeal – 83 Gladstone St North Parramatta	Refusal of development application for the demolition of existing structures and construction of a two-storey 45 place child care centre	Ongoing
Land and Environment Court – Class 1 Appeal – 45 Mobbs Lane Carlingford	Refusal of development application for the demolition works, earthworks, removal of four (4) trees and construction of a child care facility for 74 children (24 x 0-2 year olds, 30 x 2-3 year olds & 20 x 3-5 year olds) with basement level car parking for eighteen (18) vehicles, external works and associated landscaping.	Appeal dismissed
Land and Environment Court – Class 1 Appeal – 53A Thomas St Parramatta	Refusal of development application for the demolition of existing structures and construction of a 3 storey Residential Flat Building comprising of 6 apartments and basement car parking	Appeal upheld
Land and Environment Court – Class 1 Appeal – 15-19 Essex St Epping	Refusal of development application for the demolition of existing structures, tree removal, construction of a part five, part six, part seven-storey residential flat building comprising of 78 apartments and one and a half levels of basement car parking for 91 vehicles. The proposal is Integrated Development under the Water Management Act 2000.	Appeal dismissed
Land and Environment Court – Class 1 Appeal – 13 Phillip St Oatlands	Refusal of a Section 4.55 (2) modification to The Hills Shire Council approved DA/55/2015/LD for the demolition of the existing dwelling and construction of a three storey dwelling with rooftop terrace, in ground swimming pool and retaining walls. The modifications include retrospective approval to internal works, external works, including the rooftop terrace and lift overrun.	Ongoing
Land and Environment Court – Class 1 Appeal – 13 Phillip St Oatlands	Appeal to set aside a Development Control Order issued by Council made under Section 9.35(b) of the Environment Planning and Assessment Act for the demolition of works carried out contrary to the development consent.	Ongoing
Land and Environment Court – Class 1 Appeal – 13 Phillip St Oatlands	Appeal against refusal of Building Certificate application (BC/161/2018) for unauthorised building works.	Ongoing
Land and Environment Court – Class 1 Appeal – 1-3 Ryan St Dundas Valley	Refusal of development application for the demolition of existing structures and construction of a new two storey child care centre for 95 children with basement parking for 22 vehicles. The proposed hours of operation are 7:00am until 6:00pm, Monday to Friday.	Appeal upheld
Land and Environment Court – Class 1 Appeal – 32-34 Boronia Ave Epping	Appeal to set aside deferred commencement conditions approving the lot consolidation, demolition of two existing dwellings and construction of a day surgery.	Appeal upheld – s34 agreement
Land and Environment Court – Class 1 Appeal – 2B Hill Rd Lidcombe	Deemed Refusal of development application for the demolition and construction of three (3) residential flat buildings with five (5) levels of basement. The application is Integrated Development under the Water Management Act 2000. The determining authority will be the Sydney Central City Planning Panel.	Ongoing

Nature of legal proceedings	Description	Status of progress of proceedings (and if finalised) the result
Land and Environment Court – Class 1 Appeal – 44-48 Oxford St Epping	Refusal of a Section 4.55(2) modification to approved mixed use development, specifically modification of Conditions 1 and 15 of Schedule 2 to allow for provision of an increased number of car parking spaces on site. The development application was determined by the Sydney Central City Planning Panel.	Appeal dismissed
Land and Environment Court – Class 1 Appeal – 24 Murray Farm Rd Carlingford	Refusal of development application for demolition, tree removal and construction of a two-storey child care centre for 58 children (24 x 0-2 year olds, 18 x 2-3 year olds & 16 x 3-5 year olds) with at-grade car parking for 15 vehicles and associated landscaping works.	Appeal discontinued
Land and Environment Court – Class 1 Appeal – 21-23 Norfolk Rd Epping	Refusal of development application for the demolition of existing structures at No. 23 Norfolk Road, partial demolition of the existing dwelling at No. 21 Norfolk Road and construction of a centre based child care facility with basement parking for 15 vehicles. The centre is proposed to operate between 7am and 6pm, Monday to Friday.	Appeal upheld
Land and Environment Court – Class 1 Appeal – 12 Shirley St Carlingford	Appeal against the Parramatta Local Planning Panel's approval of a development application for the demolition, tree removal and construction of an 11 storey Residential Flat Building comprising 78 units over 3 levels of basement parking. The development is Integrated Development under the provisions of the Water Management Act 2000.	Ongoing
Land and Environment Court – Class 1 Appeal – 5 Campbell St Northmead	Deemed refusal of development application for the demolition of existing structures, tree removal and construction of a three (3) storey Boarding House containing 37 rooms over two levels of basement car parking for 19 vehicles, pursuant to SEPP (Affordable Rental Housing) 2009. Re-advertised to reflect reduction of building form and number of rooms/lodgers.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 81 Boundary St Granville	Refusal of a development application for the construction of a four (4) storey boarding house comprising 40 boarding rooms and a manager's room over basement parking under State Environmental Planning Policy (Affordable Rental Housing) 2009.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 7/3 Sutherland St Clyde	Appeal against the Parramatta Local Planning Panel's approval of section 4.56 modification to DA/910/2008 for internal fit out and use of the existing premises as a commercial brothel. The proposed modification includes amending Condition No. 2 for a further 2 year trial period.	Appeal discontinued
Land and Environment Court – Class 1 Appeal – 45 George St Granville	Appeal lodged with the Court seeking modification of development consent granted by the Land and Environment Court. The proposed amendment is to condition 2 in relation to the 2 year trial period.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 20 Young Rd Carlingford	Refusal of development application for the demolition, tree removal and construction of a 4 storey boarding house with 32 rooms and associated basement car parking.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – Unit 910/22 Charles St Parramatta	Refusal of a building certificate to regularise the unauthorised building works for glazed balcony screen.	Appeal discontinued
Land and Environment Court – Class 1 Appeal – 54 Somerset St Epping	Refusal of development application for the demolition of all existing structures, tree removal and subdivision of one lot into two lots.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 86 Eastwood Ave Epping	Refusal of development application for the alterations and additions to the existing dwelling including a rear addition and attached carport.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 1 Dunmore Ave Carlingford	Refusal of development application for demolition works, removal of seven (7) trees and construction of a multi-dwelling housing development comprising four (4) x 2-storey townhouses with two new driveways.	Appeal discontinued

Nature of legal proceedings	Description	Status of progress of proceedings (and if finalised) the result
Land and Environment Court – Class 1 Appeal – 48-54 & 49-53 Beecroft Rd and 54 Rawson St Epping	Refusal of DA/61/2018 for the constructions of a 21 storey mixed use building comprising 2 – 3 storey podium containing 5 retail tenancies and 18 storeys of shop-top housing above containing 130 apartments (46 x 1 bed, 70 x 2 bed and 14 x 3 bed) over 4 storeys of basement car parking; public through-site link; and demolition of existing buildings.	Appeal discontinued
Land and Environment Court – Class 1 Appeal – 32 Mary St Northmead	Refusal of DA/876/2018 for demolition existing structures, tree removal and construction of a two storey 100 place child care centre over a basement carpark for 26 car spaces.	Ongoing
Land and Environment Court – Class 1 Appeal – 2 Jeffrey Ave North Parramatta	Refusal of DA/715/2019 for demolition of existing structures and construction of a dual occupancy with Torrens title subdivision and front fence.	Appeal upheld
Land and Environment Court – Class 1 Appeal – 169-171 Burnett St Mays Hill	Refusal of DA/698/2018 for demolition of existing structures and construction, removal of a swimming pool, tree removal, consolidation of two lots and construction of a two-storey 85 place child care facility over basement carpark for 21 car spaces	Ongoing
Land and Environment Court – Class 1 Appeal – 128A Alfred St & 40-46 Alice St Harris Park	Section 4.56 Modification to the Land and Environment Court seeking modification to the approved Land and Environmental Court of NSW DA/925/2016 consent for the demolition of the existing building and the construction of a three and four storey aged care centre. Comprising 90 residential care places and basement parking for 39 vehicles with associated facilities. The proposed modification includes the addition of a fourth and fifth storey, changes to the care places to contain 90 single bed rooms, changes to the communal rooftop terrace.	Ongoing
Land and Environment Court – Class 1 Appeal – 125-129 Arthur St Parramatta	Refusal of DA/870/2018 for Alterations and additions to an approved 7 storey Residential Flat Building. The alterations include an additional 2 storeys containing a further 10 units for a total of 74 dwellings and the provision of a rooftop common open space.	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 20-22 Station St Dundas	Refusal of DA/27/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 12 Good St Granville	Refusal of DA/30/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 8 Oxford St Epping	Refusal of DA/29/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 16 Kliens Rd Northmead	Refusal of DA/28/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 1A Bethel St Toongabbie	Refusal of DA/35/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – opposite 465-481 Wentworth Ave Toongabbie	Refusal of DA/36/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 166-174 Hawkesbury Rd Westmead	Refusal of DA/31/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 75 George St Parramatta	Refusal of DA/46/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Appeal discontinued
Land and Environment Court – Class 1 Appeal – Opposite 7-16 Benaud Pl Teloepa	Refusal of DA/43/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 223 Wentworth Ave Pendle Hill	Refusal of DA/44/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing

Nature of legal proceedings	Description	Status of progress of proceedings (and if finalised) the result
Land and Environment Court – Class 1 Appeal – Opposite 135 George St Parramatta	Refusal of DA/39/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 1 Evans Rd Telopea	Refusal of DA/42/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 6 Ferndale Cl Constitution Hill	Refusal of DA/40/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 126 Church St Parramatta	Refusal of DA/33/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 126 Church St Parramatta	Refusal of DA/41/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 24 Langston Pl Epping	Refusal of DA/45/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 116 Oakes Rd Old Toongabbie	Refusal of DA/38/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 151 Hawkesbury Rd Westmead	Refusal of DA/51/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 198 Church St Parramatta	Refusal of DA/32/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – Opposite 15B Albert St North Parramatta	Refusal of DA/34/2019 for use of a digital display screen affixed to a Telstra payphone for third-party advertising	Ongoing
Land and Environment Court – Class 1 Appeal – 27 Bettington Rd Oatlands	Refusal of DA/793/2018 for demolition of existing structures and construction of an attached two storey dual occupancy with detached outbuildings.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 59-59A Belmore St Oatlands	Refusal of DA/18/2019 for tree removal, construction of a 24 hour (7 days a week) gymnasium (Snap Fitness) and a two-storey child care centre to accommodate 112 children (32 x 0-2 year olds, 30 x 2-3 year olds & 50 x 3-5 year olds) with basement car parking for 47 vehicles and associated fit out for each use, earthworks, landscaping and signage	Ongoing
Land and Environment Court – Class 1 Appeal – 64 Victoria Rd Parramatta	Appeal to set aside a Development Control Order issued by Council made under Section 9.35(b) of the Environment Planning and Assessment Act for the demolition of works carried out contrary to the development consent.	Appeal upheld – s34 Agreement
Land and Environment Court – Class 1 Appeal – 32 Lakeside Rd Eastwood	Refusal of DA/142/2019 for alterations and extensions to an existing dwelling including the constructions of a first floor addition and a detached garage and workshop	Ongoing
Land and Environment Court – Class 1 Appeal – 25 Lanhams Rd Winston Hills	Refusal of DA/716/2019 for Demolition of existing structures and construction of a childcare centre to accommodate 80 children	Ongoing
Land and Environment Court – Class 1 Appeal – 61 Fennell St North Parramatta	Refusal of DA/1/2019 for Demolition of existing structures, tree removal and construction of a three storey boarding house comprising 19 rooms and two levels basement car parking	Ongoing

Nature of legal proceedings	Description	Status of progress of proceedings (and if finalised) the result
189 Macquarie St Parramatta Land and Environment Court – Class 1 Appeal –	Refusal of DA/262/2019/A for a Section 4.55 1(A) modifications to DA/252/2019 for the Subdivision of the site into 5 stratum allotments. Modification is sought to delete Condition 14 of the consent	Appeal discontinued
Land and Environment Court – Class 1 Appeal – 147ABC Ray Rd Epping	Refusal of DA/16/2020 seeking approval of the Construction of: – Lot 1 – a two storey dwelling & single storey secondary dwelling – Lot 2 – a two storey dwelling – Lot 3 – a two storey dwelling	Ongoing
Land and Environment Court – Class 1 Appeal – 43-47 Murray Farm Rd Epping	Refusal of DA/85/2019 seeking approval for the demolition of existing structures, tree removal and constructions of a part three (3) and part four (4) storey residential care facility with basement parking.	Ongoing
Land and Environment Court – Class 1 Appeal – 58 O'Connell St Parramatta	Refusal of DA/578/2019 seeking approval for the enclosure of six (6) balconies on the first and second floor of a residential flat building and use for residential purposes.	Ongoing
Land and Environment Court – Class 1 Appeal – 2-6 Brickfield St North Parramatta	Refusal of DA/92/2020 seeking approval for the demolition and constructions of a childcare centre	Ongoing
Land and Environment Court – Class 1 Appeal – 4 Farnell Ave Carlingford	Refusal of DA/203/2019/A seeking approval of an s4.55 (1A) modification of DA/203/2019 for demolition, tree removal and subdivision of 2 lots into four lots. Modifications include amending Conditions q6 and 30 relating to tree removal and retention and Condition 37 relating to the provision of OSD within Lot 1.	Ongoing
Land and Environment Court – Class 2 Appeal – 12 Finlay Ave Beecroft	Appeal to set aside an Order issued by Council made under Section 124 of the Local Government Act requiring approval be sought for a temporary permit to use Council land.	Ongoing
Land and Environment Court – Class 2 Appeal – Unnamed Laneway, Rydalmere	Section 56A Appeal against Commissioners decision to uphold an Order issued by Council made under Section 124 of the Local Government Act requiring the removal of all objects and placement of vehicles of the Unnamed Lane	Appeal upheld
Land and Environment Court – Class 2 Appeal – 3 Yalding Ave, Carlingford	Appeal to set aside an Order issued by Council made under Section 124 of the Local Government Act requiring the repair of defective and insufficient guttering, downpipes and stormwater drainage system associated with the dwelling located at 3 Yalding Ave, Carlingford	Appeal discontinued

Summary of resolutions made under section 67 concerning work carried out on private land

No works have been carried out on private land by the Council during the year under the provisions of section 67 of the Local Government Act.

Application for funding/donations under section 356 of the Local Government Act 1993

Under section 356 of the Local Government Act, Council may, in accordance with a resolution of the Council, contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions. A proposed recipient who acts for private gain is not ineligible to be granted financial assistance.

Organisation	Amount
Australia Day	
Camwest Bicycle User Group Inc.	20,000
Civil Aviation Safety Authority	2,160
Rotary Club of Granville	11,695
Scout Association NSW Branch	458
Tim Mall	2,500
Social and Community Services	
St Gabriel's School for Hearing Impaired Children	9,777
Community Grants	
Accessible Arts	671
Affordable Community Housing - Evolve	1,980
Afghan Australian Youth Association	26,128
Aneena Tauroa	30,000
Baulkham Hills Baseball Club	563
Benevolence Group Australia Pty. Ltd.	2,000
Bobby Goldsmith Foundation	25,000
Boronia Multicultural Services Inc.	2,000
Caitlin Henning	9,315
Carlingford Waratah Cricket Club	2,000
Chelsea Lewis	30,145
Christian Community Aid	2,000
City of Parramatta Art Society Inc	513
Counterpoint Community Services Inc	129
Cultural Diversity Network Incorporated	10,000
Cumberland Womens Health Centre Inc	10,000
Dance Makers Collective Incorporated	909
Dharug Tribal Aboriginal Corporation	20,000
Diversity Arts Australia	500
Down Syndrome NSW	673
Dundas United Recreation Club Inc	2,000
Fighting Chance Australia Limited	2,000
Fiona Wells	500
George Dimeck	1,000
Housecats Volleyball Club	1,826
Indian (Sub-Continent) Crisis & Support Agency Limited	20,000
Jesuit Refugee Service	10,000
Joel Moresi	2,000
Kids with Cancer Foundation (Australia) Limited	1,999

Organisation	Amount
Konkani Association of Australia Incorporated	10,000
Madeline Lewis	10,000
Michelle Tauroa	2,000
Milk Crate Theatre	433
Miracle Babies Foundations Ltd	500
Multicultural Disability Advocacy Assoc Of NSW	5,000
Nautanki Theatre Incorporated	5,586
Nepalese Recreational Club Incorporated	10,000
North Rocks Carlingford Little Athletics	4,670
Northcott Society	3,756
Pari Incorporated	1,000
Parramatta & District Historical Society	326
Parramatta Clay & Arts Incorporated	2,000
Parramatta Computer Pals for Seniors Inc	50
Parramatta Holroyd Family Support Inc	10,000
Parramatta Women's Shelter Inc	10,000
Pendle Hill Colts Cricket Club	10,000
Penelope Purcell	1,900
Relationships Australia NSW	5,000
Roselea Soccer Club	10,000
Rydalmere Public School Parents Association	5,000
Sarah Masters	455
Scout Association NSW Branch	9,400
Settlement Services International Incorporated	1,715
Shakti Australia Limited	6,482
Shine for Kids Co-operative Limited	6,597
Shona Stewart	7,500
St Francis Social Services The House of	14,000
STARTTS	4,750
Sydney BMX Club	300
Sydney Junior Winter Cricket Association Incorporated	500
Sydney United Sports Club Incorporated	1,273
Sydney Westies Incorporated	4,000
Sydney Youth Dragon	4,545
Taste Cultural Food Tours Incorporated	10,000
Telopea Family	5,000
The Bower re-use and Repair Centre Co-op	5,000
The Deaf Society Of NSW	2,500
The Hills Community Aid and Infoservice Incorporated	15,914
The Hindu Council of Australia	50,825
The Humor Foundation	14,930
Uniting Vic Tas	427
Vincent Hole	3,057
Westwords Ltd	3,300
Winston Hills Junior A.F.L. Incorporated	675
Winston Mall Children's Centre Inc	3,300

Organisation	Amount
Sport Australia Active Health	
David Ockrim	440
Tin Yip	1,486
Council Support	
NSW Rural Fire Service	2,000
Rotary Club of Parramatta Incorporated	21,439
The Cancer Council	795
Reconciliation Action Plan	
Reconciliation for Western Sydney Incorporated	188
Building Safe Communities for Women	
Ryde Family Support Service Inc	25,000
Facilities Bookings	
Western Sydney Academy Of Sport	3,300
Land Use	
F Batten	3,300
G Forsythe	2,750
J&J Murray	1,000
K Anvari	3,300
L Helmrich & A McPherson	3,300
Open Space Management	
Noller Park Committee	523
Natural Resources Management	
Parramatta and District Historical Society	3,300
Environmental Outcomes	
Parramatta City Chamber Of Commerce & Industry Inc	3,300
Local Government Trial Site	
KU Children's Services	675
NSW Government Schools	4,981
Police Citizens Youth Clubs NSW Ltd (Parramatta PCYC)	5,000
Small World Pty Ltd	1,100
Total	\$638,382

Statement of all external bodies that exercised functions delegated by Council

The Independent Hearing and Assessment Panel (IHAP) was established by Council in August 2016. It was replaced on the 1 March 2018 by the Parramatta Local Planning Panel (PLPP); after the Minister for Planning mandated Local Planning Panels for the Greater Sydney Region and Wollongong. The creation of the PLPP is in accordance with section 2.17(2) of Environmental Planning and Assessment Act 1979.

The PLPP is made up of the following 4 members:

- an approved independent person appointed as the chairperson of the panel with relevant expertise, and
- 2 other approved independent persons with relevant expertise, and
- a representative of the local community who is not a Councillor or Mayor.

Relevant expertise refers to expertise in at least one area of planning, architecture, heritage, the environment, urban design, economics, traffic and transport, law, engineering, tourism or government and public administration.

The processing and assessment of these applications is undertaken by the staff of the City of Parramatta Council. The PLPP assumes the functions of Council as a consent authority under Part 4 of the Environmental Planning and Assessment Act 1979. As per the Ministerial Direction issued under section 9.1 of the Environmental Planning and Assessment Act 1979, the PLPP determines the following applications:

1. Conflict of interest – development for which the applicant or land owner is:

- a. the Council
- b. a Councillor
- c. a member of staff who is principally involved in the exercise of council's functions under the Environmental Planning and Assessment Act 1979
- d. a member of parliament (either the parliament of NSW or Parliament of the Commonwealth), or
- e. a relative (within the meaning of the Local Government Act 1993) of a person referred to in (b) to (d)

but not development for the following purposes which requires:

- a. internal alterations and additions to any building that is not a heritage item
- b. advertising signage
- c. maintenance and restoration of a heritage item, or
- d. minor building structures projecting from a building façade over public land (such as awnings, verandas, bay windows, flagpoles, pipes and services, and sun shading devices)

2. Contentious Development – development that:

- a. in the case of a Council having an approved submissions policy – is the subject of the number of submissions set by that policy, or
- b. in any other case – is the subject of 10 or more unique submissions by way of objection.

3. Departure from development standards – development that contravenes a development standard impose by an environmental planning instrument by more than 10% or non-numerical development standards.

4. Sensitive Development

- a. designated development
- b. development to which State Environmental Planning Policy No. 65 – Design Quality of Residential Flat Apartment Development applies and is 4 or more stories' in height
- c. development involving the demolition of a heritage item
- d. development for the purposes of a new licensed premises, that will require one of the following liquor license:
 - i. a club license under the Registered Clubs Act 1976, or
 - ii. a hotel (general bar) license under the Liquor Act 2007, or
 - iii. an on-license premises license for public entertainment venues under the Liquor Act 2007
- e. development for the purposes of a sex services premises and restricted premises development applications for which the developer has offered to enter into a planning agreement

Panels only deal with s. 4.55(2) modifications that meet the current LPP criteria for conflicts of interest, contentious development or departure from development standards.

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council held a controlling interest

Council is a co-owner of Parramasala, a company limited by guarantee with the NSW State Government.

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council participated

- Civic West and Civic Risk Mutual joints ventures - management of public liability and property insurance.
- Riverside Theatre redevelopment – Heads of Agreement with the NSW State Government
- Museum of Applied Arts and Sciences (MAAS) – Heads of Agreement with the NSW State Government

Total remuneration of the CEO and senior management

Legislation requires that the total remuneration costs reported include the value of the salary component of the package, the amount of any bonus payments, performance payments or other payments made that do not form part of the salary component, the amount payable by the Council by way of the employer's contribution or salary sacrifice to any superannuation scheme, the value of any non-cash benefits under the package and the amount payable by the Council by way of fringe benefits tax for any such non-cash benefits.

	CEO	Senior Executive Staff
Salary	532,213	2,235,064
Termination Payments	0	0
Superannuation	47,406	200,175
Other	54,233	229,002
Total	\$633,852	\$2,664,241

Statement detailing the stormwater management services provided

Council's drainage assets are valued at \$648m and include:

- 544 km of stormwater pipes
- 23,300 stormwater structures (pits); and
- 101 other type stormwater assets including gross pollutant traps.

Project	Description	Original Budget	Actual	Comment
Parramatta River Flood Study	Revision of the Parramatta River catchment mainstream Flood Study and Local overland Study	440,222	284,711	Contribution towards a new flood model in terms of hydrologic and hydraulic conditions within the mainstream river and local catchment area
Riparian Maintenance	Protection of the City's natural waterways from the impacts of urban runoff.	590,000	886,710	Maintenance of priority waterways in terms of gross pollutant removal, channel stabilisation and vegetation enhancement
Stormwater Drainage Assets Maintenance	Upgrading the existing stormwater systems to maximise efficient conveyance of runoff for the protection of life and property.	640,000	60,000	Completed inspection and repair of various stormwater drainage assets across the LGA to ensure the efficient operation of Council's drainage network.
Maintenance of Water Quality Improvements Assets	The maintenance of gross pollutant traps such as trash racks, floating booms and pit litter baskets to improve the water quality of Council's waterways	180,000	130,162	Cleaned and maintained Council's water quality improvement devices at various catchments in accordance with Council's frequency requirements and as required after major storms events.
Waterway Monitoring	Monitoring of waterways to determine the effectiveness of implemented improvement measures.	150,000	100,572	Routine water quality monitoring of the Parramatta River and Lake Parramatta to ensure the quality of water is suitable for swimming and recreation.
Parks Stormwater Reuse Program	Provision of Stormwater harvesting and reuse facilities in Council's parks, reserves and community facilities.	360,000	57,807	Consultant completed the design and tender documentation for a stormwater harvesting and reuse system at Ollie Webb Reserve and Jones Park Parramatta.
Stormwater Treatment and Reuse Assets	Proactive inspection and maintenance of stormwater harvesting and reuse tanks		7,749	Specialised contractor engaged to inspect, test and ensure each asset is functioning properly to save town water across parks and reserves.
Lake Parramatta Dam			40,743	Dam safety monitoring and safety report. Upgraded security and safety equipment.
Stormwater Drainage Renewal Program			88,095	Stormwater pipe relining at Peter Parade Levee and replacement of damaged/dilapidated pits at various locations.
Total		2,360,222	1,656,549	Underspend to be returned to the Stormwater Levy Reserve

Council's Stormwater Assets Long Term Capital Works Program requires significant investment to address various flood mitigation and draining improvement works in identified areas.

The initial acquisition and construction costs of any asset represent only a portion of the costs over its lifecycle. New assets require ongoing funding to operate, maintain, renew, and dispose of in the future.

The total amount of funding received during 2019/20 from the Stormwater Levy was \$1,833,538.16. The balance of under spent funds are returned to the externally restricted reserve.

Detailed statement, prepared in accordance with guidelines issued by the director-general, of the council's activities during the year in relation to the Companion Animals Act 1988 (CAA) and the Companion Animal Regulation 2008

Information on Companion Animals Management

Councils are required to include in their annual reports a detailed statement of their activities during the year relating to the management and enforcement of the Companion Animal Act (CAA), ensuring compliance with the CAA for both dogs and cats.

Educational Programs

Council's annual subsidised de-sexing program in conjunction with local participating vets was heavily impacted by the social distancing restrictions implemented by NSW Health in response to COVID-19. We were forced to postpone our desexing program from the preferred June/July period as planned for 2019/20. When restrictions eased we were able to run an amended program where we worked with five vets who were able to desex five animals each. Due to these limitations we did not advertise our program but offered vouchers to those who made enquiries regarding the program and participants of the Vaccination and Microchipping day.

Another program adversely affected by COVID-19 was our Free Microchipping and Vaccination day which is run in partnership with RSPCA, again we managed to make some necessary adjustments and host the event albeit it with limited numbers. In total we microchipped four and vaccinated 31 cats and dogs on the day which was much lower than last year's results of 14 and 84 respectively. This year's event was held at Sir Thomas Mitchell Reserve Dundas Valley.

Council continues to provide free pet tags and microchipping to all its residents' pets to prevent them entering the animal holding facility.

Companion Animal Statistics

Category	Number
Reportable dog attacks*	43
Number of animals de-sexed	25

*these reports are lodged through the Companion Animals Register as per legislative requirements

Animal Management Expenditure

Animal Management Activities	Cost
Pound Costs	\$156,970
Officers' salary costs (5 officers – 4 x AMO's and 1 x AEO)	\$421,916
Ancillary costs	\$140,000
Education Expenses – desexing program 2018, various equipment for officers and temporary holding facility etc.	\$13,000
Total Expenditure	\$731,886

Council staff attended community events for various charity/rescue groups to provide education regarding the CAA and free microchipping services. In addition, Council are continuing with free engraving of name/contact tags.

Animal holding procedures

Council currently uses Blacktown City Council's Animal Holding Facility (BCCAHF), which holds, releases, sells, rehomes or euthanises companion animals from Parramatta LGA including animals that come from both residents and Council staff. BCCAHF has two strategies relevant to the rehoming of unclaimed animals through advertising and the sale of unclaimed animals to new owners and rehoming through a number of reputable rescue groups, which significantly reduces the number of animal's euthanised.

The euthanasia rate for re-homable dogs for the last financial year was 0%, with a total of four dogs euthanised which were either unsuitable for rehoming or a declared 'dangerous or menacing' dog.

The euthanasia rate for re-homable cats was 7%, a slight increase from last year's figure of 0%. The euthanasia rate for feral/undomesticated cats was 49% being approximately half of all cats surrendered to the facility by members of the public.

Council also uses its own temporary holding facility where applicable/possible for reuniting pets with their owner, therefore avoiding animals entering BCCAHF where fees apply and, due to financial hardship, may not be claimed. Council returned 107 dogs to owners prior to transportation to BCCAHF. Council has also formed working relationships with a number of reputable rescue groups for assistance in taking on kittens and other animals at high risk of not being claimed or rehomed. (I.e. dumped/timid/old animals). This further helps reduce the requirement of seizure and possible euthanasia.

Animal holding facility categories	Total number	Total %
Euthanasia rate for re-homable dogs	0	0%
Euthanasia rate for dangerous or not suitable dogs	4	7%
Dogs returned to owners from temporary holding facility	106	80%
Cats released through sale or to rescue organisations for rehoming	95	39%
Euthanasia rate for re-homable cats	18	7%
Euthanasia rate for cats assessed as feral or unsuitable to be rehomed	120	49%

Council owned off leash parks

Council has the following off leash parks;

- Cowell's Lane Reserve, Ermington
- McCoy Park, Toongabbie
- Barnett Park, Winston Hills
- Burlington Memorial Park, Northmead
- Dan Mahoney Reserve, North Parramatta
- George Kendal Riverside Park, Ermington
- Deakin Park, Silverwater
- Don Moore Reserve, North Rocks
- Pierre De Coubertin Park, Newington

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

Project description	Actual FY 2020	Budget FY 2020	Status as at 30 June 2020
Parramatta Square Public Domain Development	13,990,615	19,540,000	The Public Domain Stage One in front of 4 Parramatta Square is now open including the break through from Parramatta Station. Stage Two is 80% for complete with Leigh place to be delivered in line with 5 Parramatta Square opening April 2022.
5 Parramatta Square Development - New Council Facilities	9,230,027	55,470,000	The Development Application has been approved and building works have commenced in June 2020.
Aquatic Leisure Centre Parramatta	3,013,126	0	The delivery of the Aquatic Leisure Centre Parramatta project was transferred back to City of Parramatta from the NSW State Government to deliver a "like for like" replacement aquatic facility to the community. 50% funded from State Government.

Report on compliance with the Carers Recognition Act 2010

As of 1 June 2020 The Carers Support Information and Advocacy Service City of Parramatta Council no longer provides this service due to the transition of these service types to the Carers Gateway. This means that Community Care no longer provides funded formal support to Carers through either the Carer Counselling, Support, Information or Advocacy Service.

Similarly Community Care no longer provides the funded Flexible Respite Service which supported Carers by providing respite to the carer so they could have a break.

Over the past 12 months we have provided both formal and informal support to 42 Carers from Community Services.

Type of support provided:

- Preventative and early intervention support to carers
- Informal counselling and emotional support
- Referrals to the Carer Gateway for Carer specific information, education and training
- Provision of meals through Meals on Wheels
- Social Lunch program for people that have dementia; a volunteer is matched with a person to have lunch with, this gives relief to carers that their loved one is being checked on as well as socialising whilst having a meal
- Social support and connection for carers with other people through volunteer visiting or social inclusion group activities
- Interpreting and translation provided to carers from a culturally and Linguistically Diverse background and speak little or no English.
- Assistance or advocacy where carers may be experiencing difficulties with housing, telecommunication companies, NDIS or My Aged Care
- In the event of major incidents i.e. possibility of flooding or throughout summer where high temperatures are forecast we will make contact with a person's carer or emergency contact to warn them and make sure they are okay.

Staff who are carers

Council provides a range of flexible work arrangements 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. Our new flexible working policy supports all employees to balance work and caring responsibilities.

Council also considers requests for flexibility to substantive working arrangements for carer's responsibilities on an individual basis taking into account operations requirements.

Particulars of compliance with and effect of planning agreements in force during the year

A voluntary planning agreement (VPA) is an agreement entered into by a planning authority (such as the City of Parramatta) and a developer. They typically accompany a development application or a planning proposal. Under a VPA a developer agrees to provide or fund:

- public amenities,
- affordable housing,
- open space, public domain embellishments or other infrastructure, or
- some other benefit.

Contributions can be made through:

- the dedication of land,
- monetary contributions,
- construction of infrastructure, and/or
- provision of materials for public benefit and/or use.

A VPA cannot be entered into unless it has been publicly exhibited along with an explanatory note for at least 28 days.

Associated Application	Address	Description of Benefits	Status (as at 30 June 2020)
F2005/01017 & RZ/28/2009	2 Morton Street, Parramatta	Involves land dedication, works in kind and a monetary contribution of \$1,750,000.	The VPA has been executed, contribution paid in full and works completed. A majority of the land has been dedicated, with the remaining portion in the process of finalisation and the subsequent return of security bonds.
F2015/02774 & RZ/6/2010	10-12 River Road West, Parramatta	Involves land dedication, works in kind and a monetary contribution of \$525,000.	The VPA has been executed. A number of pre-development applications have been lodged, notwithstanding a DA has not yet been lodged for the site.
DA/738/2016 & RZ/9/2011	57,63 & 83 Church Street and 44 Early Street, Parramatta	Involves dedication of a commercial suite, works in kind and a monetary contribution of \$7,308,331.	The VPA has been executed. A development application has been approved, notwithstanding a construction certificate is yet to be issued.
DA/87/2013 & F2013/01432	21 Hassall Street, Parramatta	Involves works in kind for the delivery of Wigram Street footpath.	The VPA has been executed. Agreement was varied to require monetary contribution in lieu of works completion. The monetary contribution has been received in full.
DA/848/2008/A & F2010/03065	9 Hassall Street, Parramatta	Involves the dedication of a 1 bedroom apartment and parking space for affordable housing.	The VPA has been executed and works in progress.
DA/171/2014 & RZ/4/2013	12-14 Phillip Street and 331A-339 Church Street, Parramatta	Involves the embellishment of the public domain including Phillip Lane and the river foreshore and a monetary contribution of \$1,000,000.	VPA executed and monetary contribution paid in part. Works in progress.
DA/852/2013 & RZ/7/2013	189 Macquarie Street, Parramatta	Involves the construction of a roundabout at the intersection of Hassall and Wigram Streets, streetscape works, creation and embellishment of a through-site link and delivery of a public car park.	VPA executed and roundabout has been constructed. Agreement was varied to enable the operation of the public car park without dedication to Council. Remaining works have been postponed.
RZ/2/2012 & DA/269/2020	24-26 Railway Parade, Westmead	Involves works in kind, comprising of increased setbacks to Railway Parade & Ashley Lane, creation of a public plaza and public domain embellishments.	The VPA has been executed. A DA has been lodged for this site and is currently under assessment. This application proposes minor amendments to the location of embellishment works and will be updated in the VPA.
DA/730/2016 & RZ/2/2014	5-7 Parkes Street, Parramatta	Involves the dedication of 124sqm open space, a 64sqm road widening and a 2 bedroom apartment for affordable housing.	The VPA has been executed. A development application has been approved and works are in progress.
DA/805/2013 & F2016/02199	2 Macquarie Street, Parramatta	Involves a monetary contribution of \$1,500,000.	The VPA has been executed. Staged construction works have not yet triggered contribution payment.

Associated Application	Address	Description of Benefits	Status (as at 30 June 2020)
RZ/19/2015 & DA/340/2019	11-13 Aird Street, Parramatta	Involves a monetary contribution of \$709,050.	The VPA has been executed. A development application has been approved, notwithstanding a construction certificate is yet to be issued.
F2018/00350 & RZ/27/2014	Land on the Corner of Parramatta Road, Good Street and Cowper Street, Granville (26 Good Street, Granville)	Involves the dedication of land and its embellishment along Parramatta Road and Good Street, dedication of a service lane between Bold and Cowper Street, dedication of three 2-bedroom apartments with ancillary parking for affordable housing, creation of and embellishment of an easement between Parramatta Road and Cowper Street, and a monetary contribution of \$400,000 with an additional \$5,000 per apartment in excess of 350.	The VPA has been executed. A DA has been lodged for this site and is currently under assessment.
RZ/24/2015 & F2015/00940	180 George Street, Parramatta	Involves works in kind comprising the provision of a through site link and a monetary contribution of \$7,179,300 prior to the issue of an occupation certificate.	The VPA has been executed. A development application has been approved and works are in progress.
RZ/7/2014 & F2018/00336	184 George Street, Parramatta	Involves works in kind comprising the provision of a through site link and a monetary contribution of \$1,000,000.	The VPA has been executed. A pre-development application has been lodged for the site.
RZ/10/2015 & F2018/01103	220-230 Church and 48 Macquarie Street, Parramatta	Involves a \$1,813,650 monetary contribution only if a residential development is approved on the site	A DA for a commercial building has been approved. VPA is unlikely to proceed.
RZ/22/2014	12A Parkes Street (122 Wigram), Parramatta	Involves a monetary contribution of \$266,580.	The VPA has been executed. A development application has been approved, notwithstanding a construction certificate is yet to be issued.
DA/497/2017 & F2016/02306	1-7A Thallon Street, Carlingford	Involves the dedication of open space and a monetary contribution based on the number of apartments approved.	The VPA has been executed. The works required to facilitate land dedication are under review.
F2016/02304	2-14 Thallon Street and 7-13 Jenkins Road, Carlingford	Involves the dedication of open space and a monetary contribution of \$2,203,023.	The VPA has been executed and the monetary contribution has been received in full. Defect rectification works are being undertaken to enable the dedication of the open space.
F2016/02308	14-30 Shirley Street, 2-10 Janell Crescent and 247-281 Pennant Hills Road, Carlingford	Involves a monetary contribution of \$742,108 towards a roundabout at the intersection of Young and Post Office Street, open space embellishment works and a cycleway.	The VPA has been executed. The monetary contribution is yet to be received.
F2017/00307 & RZ/13/2014	2-10 Phillip Street, Parramatta	Involves a laneway dedication and monetary contribution of \$1,384,200.	The VPA has been executed. A DA has been approved. Laneway and monetary contribution are yet to be transferred.
F2017/03720 & RZ/1/2017	258-262 Pennant Hills Road, Carlingford	Involves a monetary contribution of \$350,000 and land dedication.	The VPA has been executed. A DA has not yet been lodged for the site.
F2017/03719 & RZ/2/2015	264-268 Pennant Hills Road, Carlingford	Involves a monetary contribution of \$5,017,972.	The VPA has been executed. A DA has been lodged for this site and is currently under assessment.
F2016/07460 & RZ/21/2014	87 Church Street & 6 Great Western Highway, Parramatta	Involves a monetary contribution of \$3,223,350 and a public access easement to facilitate a future bridge landing.	The VPA has been executed. A DA has not yet been lodged for the site.
RZ/9/2015	14-20 Parkes Street Parramatta	Involves a monetary contribution based upon a rate of \$150 per square metre of residential GFA approved at the DA Stage.	The VPA has been executed. A DA has been lodged for this site and is currently under assessment.

Details of inspections of private swimming pools

A total of 123 applications were received for Council to inspect private swimming pools in 2019/20. As a result of these inspections, 84.5% were issued with Swimming Pool Compliance Certificates and 3.25% were issued with a Swimming Pool Non-Compliance Certificate, the remainder are still under review.

Council also receives requests to inspect multi-dwelling pools open to and used by the public, these include Hotels, Strata Buildings etc, a total of 28 pools were inspected.

Inspections of private swimming pools

Inspections of tourist and visitor accommodation	3
Inspections of premises with more than 2 dwellings	25
Inspections that resulted in the issuance of a certificate of compliance under section 22D of the Act	104
Inspections that resulted in the issuance of a certificate of non-compliance under clause 18BA of the Regulation	4
Applications Cancelled/Withdrawn/Duplicate	10

Information included on Government Information (Public Access) Act (GIPA) activity

The Government Information (Public Access) Act 2009 (GIPA Act) gives the right to access government information unless there is an overriding public interest against release. Government information is any record held by an agency, a private sector entity or the State Records Authority to which the agency has an immediate right of access, or a record that is in the possession or under the control of a person in his or her capacity as an officer of the agency. A record means any document or other source of information compiled, recorded or stored in written form or by electronic process, or in any other manner by or by any other means.

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

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

Clause 7B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received	123
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Clause 7C: The total number of access applications received by the agency during the reporting year that the agency refused either to wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 of the Act (information for which there is a conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0%	0%	0%

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

* 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.

	Media	Members of Parliament	Private sector business	Not for profit organisations or community groups	Members of the public (by legal representative)	Members of the public (other)	Total	% of Total
Access Granted in Full	0	0	6	0	2	16	24	20%
Access Granted in Part	2	0	17	0	14	41	74	61%
Access Refused in Full	0	0	0	0	0	0	0	0%
Information not Held	0	1	1	0	4	6	12	11%
Information Already Available	0	0	1	0	0	2	3	1%
Refuse to Deal with Application	0	0	0	0	0	5	5	4%
Refuse to Confirm / Deny whether information is held	0	0	0	0	0	0	0	0%
Application withdrawn	0	0	0	0	0	4	4	3%
Total	2	1	25	0	20	74	122	
% of Total	1.5%	0.5%	20%	0%	17%	61%		100%

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

	Personal information applications*	Access applications (other than personal information applications)	Access applications that are partly personal information applications and partly other	Total	% of Total
Access Granted in Full	7	14	4	25	20%
Access Granted in Part	2	64	8	74	61%
Access Refused in Full	0	0	0	0	0%
Information not Held	0	10	2	12	11%
Information Already Available	0	2	0	2	1%
Refuse to Deal with Application	0	5	0	5	4%
Refuse to Confirm / Deny whether information is held	0	0	0	0	0%
Application withdrawn	0	4	0	4	3%
Total	9	99	14	122	
% of Total	7%	81%	12%		100%

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

Table C: Invalid Applications

Reason for Invalidity	Number of Applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	1	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	1	100%
Invalid applications that subsequently become valid applications	0	0%

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

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet Information	0	0%
Executive Council Information	0	0%
Contempt	0	0%
Legal professional privilege	3	100%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport Safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Total	3	

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

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

	Number of times consideration used*	% of Total
Responsible and effective government	6	9%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	64	91%
Business Interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	70	

Table F: Timelines

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	86	70%
Decided after 35 days (by agreement with applicant)	37	30%
Not decided within timeframe (deemed refusal)	0	0%
Total	123	100%

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

	Decision Varied	Decision upheld	Total	% of Total
Internal review	1	1	2	50%
Review by Information Commissioner*	1	0	1	25%
Internal review following recommendation under section 93 of Act	1	0	1	25%
Review by NSW Civil and Administrative Tribunal (NCAT)	0	0	0	0%
Total	3	1	4	100%
% of Total	75%	25%	100%	

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

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

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

Table I: Applications transferred to other agencies

Number of applications transferred	% of Total
Agency - Initiated Transfers	0
Application - Initiated Transfers	0
Total	0

Statistical information on Public Interest Disclosures (PIDs)

Section 31 of the Public Interest Disclosures Act requires an authority prepare an annual report on the public authority's obligations under this Act for submission to the Minister responsible for the public authority within 4 months after the end of each reporting year. The following information constitutes the report of Parramatta City Council for the 2019-2020 financial year.

Summary – All PIDs received

July 2019 – June 2020

	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PIDs
Number of public officials who made PIDs	2	0	0
Number of PIDs received by your public authority	0	0	0
Of PIDs received, how many were primarily about:			
Corrupt conduct	1	0	0
Maladministration	1	0	0
Serious and substantial waste	0	0	0
Government Information contravention	0	0	0
Local government pecuniary interest contravention	0	0	0
Number of PIDs finalised		0	0
Have you established an internal reporting policy?			Yes
Has the head of your public authority met their staff awareness obligations?			Yes

Council's Disability Inclusion Action Plan (DIAP) - Report

Throughout the year, the City of Parramatta Council has maintained its commitment to the Disability Inclusion Action Plan (DIAP). Effort has been made to ensure a proactive approach to consulting and engaging with the community to deliver positive outcomes whilst continuing to address disability access and inclusion across the LGA. Moving into the final year of the DIAP's four-year term, Council has committed to building on its achievements to make Parramatta a truly inclusive and welcoming city for everyone living, working and visiting the LGA.

The following provides an overview of our 2019/20 achievements:

1. Developing positive attitudes and behaviours

The City of Parramatta's Community Engagement Strategy is now in place. The Strategy guides actions aimed at increasing engagement with people with disability. All consultations now include a phone number for people to call and speak to someone if they require assistance and summary documents are prepared where necessary to simplify technical documents and make it easier for people to understand. Information encouraging people to contact Council for accessible formats is published on engagement material. The new engagement platform is accessible and is compliant with Web Content Accessibility Guideline (WCAG) including surveys. A concerted effort to diversify the membership of Council's online Research and Consultation engagement panel has increased representation of people with disability to between 2-3%.

The Access Advisory Committee is represented at Council's stakeholder workshops and community meetings and provides regular and up to date information to improve access to and inclusion in services and facilities.

As part of an ongoing commitment to increasing inclusion, Council has continued to organise Disability Awareness training for employees and Councillors. This has led to a better appreciation of barriers faced by people with disability.

Training packages for Universal Design principles have been created and were scheduled to be delivered to senior staff involved in planning and design. They will be delivered as soon as COVID-19 restrictions lift.

2. Creating Liveable Communities

Council has continued its efforts to remove barriers to inclusion and ensure accessibility for people with disability during the project design and delivery stages of new or upgraded Council buildings, facilities and open spaces. Council's Universal Design & Access Project Officer is included in the process to review and inform accessibility requirements for projects from inception. Presentations on projects have been made to the Access Advisory Committee to seek their input to ensure new and upgraded public buildings, facilities and open spaces meet Disability Discrimination Act (DDA) requirements. Their active engagement in the Aquatic and Leisure Centre for Parramatta project has led to an increase in the number of ramp points from boardwalk to concourse.

3. Supporting Access to Meaningful Employment

As part of the Disability Employment Strategy, Council has reviewed its recruitment processes to ensure they are disability friendly. The following initiatives have been undertaken and have resulted in an increase in applications from people with disability:

- showcasing commitment to diversity and inclusion
- having the Disability Inclusion Action Plan on the website
- inviting people with disability to apply for roles
- committing to making reasonable adjustments to accommodate disability where requested during interview; and
- providing feedback to unsuccessful applicants via Disability Employment Service providers.

Educating managers and employees about the support available to make reasonable adjustments, has resulted in employees with disability getting additional support. During the COVID-19 outbreak, Council has provided support to employees with disability to work from home, where requested, and organised one on one training sessions for staff to equip them to participate in group trainings and meetings online. This has resulted in increased employee engagement.

4. Improving access to services through improved systems and processes

The City of Parramatta Community Care Services to National Disability Insurance Scheme (NDIS) participants have increased over the year, with positive feedback across all activities. The number of word of mouth referrals about the quality of Council's services is increasing and coming directly from participants, their families, other service and NDIS planners.

The Library enables everyone to experience the joy of books and storytelling via audio and eBooks. A new special font is available on Borrow Box for all devices (iOS and Android) that makes text more readable for people with dyslexia.

Council continues to program and provide accessible activity options for people with disability in Sport and Recreation programs. COVID-19 created an interruption to programming however a move to online programming has increased accessibility for some.

City of Parramatta is committed to empowering people of all abilities to take part in sport or active recreation. In partnership with Sport NSW, an accessible and inclusive workshop for recreation providers, sporting and community groups was held to enable them to deliver programs for all the community.

Statement of activities to implement Equal Employment Opportunities (EEO) management plan

Council is committed to delivering successful Equal Employment Opportunities (EEO), with a particular focus on supporting underrepresented demographics such as people with disability and Aboriginal or Torres Strait Islander people. Council has implemented specific employment strategies for these groups. Also delivering targeted development programs for these groups has led to retention of staff. Council also maintains and supports a workforce with gender and cultural diversity, reiterating a broader business commitment to diversity. Council has engaged specialist third parties, to ensure that we have resources to continue to support all employees, while also expanding on our EEO commitment.



Part

03

Financial Statements



General Purpose Financial Statements

for the year ended 30 June 2020

Contents

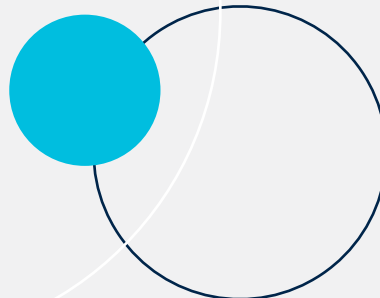
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Overview

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

126 Church Street, Parramatta NSW 2150

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: cityofparramatta.nsw.gov.au.



Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited Financial Statements to their council and community.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2020. The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

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

About the primary Financial Statements

The financial statements incorporate five primary financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

The overall change for the year ended 30 June 2020 (in dollars) of Council's net wealth.

1. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

Council's Financial Statements are required to be audited by the Audit Office of NSW.

In NSW, the auditor provides two audit reports.

1. An opinion on whether the financial statements present fairly, in all material respects, the financial position of the Council as at 30 June 2020, and of its financial performance and its cash flows for the year then ended, in accordance with Australian Accounting Standards
2. Their observations on the Conduct of the Audit for the Council for the year ended 30 June 2020 is issued in accordance with section 417 of the Act.

Who uses the Financial Statements?

The Financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the Audit Report. The public can make submissions to Council up to seven days subsequent to the public presentation of the Financial Statements.

Council is required to forward an audited set of Financial Statements to the Office of Local Government.

General Purpose Financial Statements

for the year ended 30 June 2020

City of Parramatta Council

Financial Statements 2020

General Purpose Financial Statements

for the year ended 30 June 2020

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

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

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

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

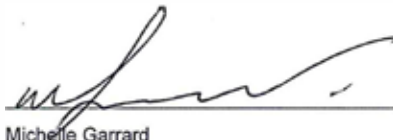
- present fairly the Council's operating result and financial position for the year ended 30 June 2020
- accord with Council's accounting and other records.

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 26 October 2020.




Bob Dwyer
Lord Mayor
26 October 2020



Michelle Garrard
Deputy Lord Mayor
26 October 2020



Brett Newman
Chief Executive Officer
26 October 2020



Paul Perrett
Responsible Accounting Officer
26 October 2020

Income Statement

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Restated Actual 2019
Income from continuing operations				
187,423	Rates and annual charges	3a	189,335	180,547
40,361	User charges and fees	3b	35,824	39,126
13,094	Other revenues	3c	11,132	14,051
18,711	Grants and contributions provided for operating purposes	3d,3e	21,582	18,651
76,358	Grants and contributions provided for capital purposes	3d,3e	50,173	55,759
13,541	Interest and investment income	4	11,695	13,564
—	Net gain from the disposal of assets	6	3,773	45,553
3,741	Rental income	13e	3,744	—
800	Net share of interests in joint ventures and associates using the equity method	18	563	508
354,029	Total income from continuing operations		327,821	367,759
Expenses from continuing operations				
120,870	Employee benefits and on-costs	5a	120,935	117,563
1,805	Borrowing costs	5b	2,608	2,269
60,365	Materials and contracts	5c	58,091	62,312
43,781	Depreciation and amortisation	5d	45,390	43,084
44,489	Other expenses	5e	42,841	49,322
2,500	Net loss from the disposal of assets	6	—	—
—	Revaluation decrement /impairment of Infrastructure, Property, Plant, and Equipment (IPP&E)	5d	—	7,413
273,810	Total expenses from continuing operations		269,865	281,963
80,219	Net operating result for the year		57,956	85,796
3,861	Net operating result for the year before grants and contributions provided for capital purposes		7,783	30,037

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

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations. However, the Council has restated some comparative amounts to correct certain errors from prior years which were identified this year. Details of the restatements are set out in Note 16.

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	Restated 2019
Net operating result for the year (as per Income Statement)		57,956	85,796
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain on revaluation of IPP&E	10	250,324	51,290
Re-measurement of remediation liability for asbestos contamination	15	(12,022)	(6,201)
Total items which will not be reclassified subsequently to the operating result		238,302	45,089
Total other comprehensive income for the year		238,302	45,089
Total comprehensive income for the year		296,258	130,885

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

The Council has not restated comparatives when initially applying AASB 1058 Income of *Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations. However, the Council has restated some comparative amounts to correct certain errors from prior years which were identified this year. Details of the restatements are set out in Note 16.

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	Restated 2019	Restated 1 July 2018
Assets				
Current assets				
Cash and cash equivalents	7a	57,045	16,458	17,446
Investments	7b	188,574	166,426	133,355
Receivables	8	41,784	117,821	26,031
Inventories		106	92	82
Prepayments		1,416	1,077	241
Current assets classified as 'held for sale'	9	—	97,430	122,230
Total current assets		288,925	399,304	299,385
Non-current assets				
Investments	7b	309,095	246,504	185,701
Receivables	8	107,888	38,511	23,652
IPP&E	10	2,870,736	2,593,437	2,648,352
Intangible assets	11	4,156	2,495	2,268
Right of use assets	13a	29,170	—	—
Investments accounted for using the equity method	18	6,095	6,656	6,148
Total non-current assets		3,327,140	2,887,603	2,866,121
Total assets		3,616,065	3,286,907	3,165,506
Liabilities				
Current liabilities				
Payables	14	36,597	35,065	32,144
Income received in advance	14	—	4,395	13,246
Contract liabilities	12	5,114	—	—
Lease liabilities	13b	3,797	—	—
Borrowings	14	8,981	8,748	9,035
Provisions	15	40,870	36,140	30,644
Total current liabilities		95,359	84,348	85,069
Non-current liabilities				
Payables	14	457	597	738
Lease liabilities	13b	24,319	—	—
Borrowings	14	21,687	30,668	39,416
Provisions	15	11,288	3,737	3,611
Total non-current liabilities		57,751	35,002	43,765
Total liabilities		153,110	119,350	128,834
Net assets		3,462,955	3,167,557	3,036,672
Equity				
Accumulated surplus	16	3,109,606	3,052,510	2,966,588
Revaluation reserves		353,349	115,047	70,084
Council equity interest		3,462,955	3,167,557	3,036,672
Total equity		3,462,955	3,167,557	3,036,672

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

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations. However, the Council has restated some comparative amounts to correct certain errors from prior years which were identified this year. Details of the restatements are set out in Note 16.

Statement of Changes in Equity

for the year ended 30 June 2020

\$ '000	Notes	as at 30/06/20			as at 30/06/19		
		Accumulated surplus	IPP&E revaluation surplus	Total equity	Accumulated surplus Restated	IPP&E revaluation surplus Restated	Total equity Restated
Opening balance		3,052,510	115,047	3,167,557	2,893,490	70,084	2,963,574
Correction of prior period errors	16b	—	—	—	73,098	—	73,098
Changes due to AASB 1058 and AASB 15 adoption	16	(2,964)	—	(2,964)	—	—	—
Changes due to AASB 16 adoption (make good provision)		2,104	—	2,104	—	—	—
Restated opening balance		3,051,650	115,047	3,166,697	2,966,588	70,084	3,036,672
Net operating result for the year		57,956	—	57,956	85,796	—	85,796
Other comprehensive income							
– Gain on revaluation of IPP&E	10	—	250,324	250,324	—	51,290	51,290
– Adjustment to community land revaluation reserve for asbestos contamination		—	(12,022)	(12,022)	—	(6,201)	(6,201)
Other comprehensive income		—	238,302	238,302	—	45,089	45,089
Total comprehensive income		57,956	238,302	296,258	85,796	45,089	130,885
Transfers between equity items		—	—	—	126	(126)	—
Equity – balance at end of the reporting period		3,109,606	353,349	3,462,955	3,052,510	115,047	3,167,557

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

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations. However, the Council has restated some comparative amounts to correct certain errors from prior years which were identified this year. Details of the restatements are set out in Note 16.

Statement of Cash Flows

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Restated Actual 2019
Cash flows from operating activities				
Receipts:				
187,423	Rates and annual charges		184,794	185,899
40,361	User charges and fees		39,293	43,659
13,541	Investment and interest revenue received		11,657	10,331
94,844	Grants and contributions		66,439	78,017
—	Bonds, deposits and retention amounts received		2,315	2,824
16,835	Other		28,098	40,966
Payments:				
(120,870)	Employee benefits and on-costs		(120,006)	(115,614)
(60,365)	Materials and contracts		(63,955)	(68,471)
(1,805)	Borrowing costs		(2,652)	(2,824)
—	Bonds, deposits and retention amounts refunded		(1,455)	(2,945)
(44,489)	Other		(56,069)	(74,416)
125,475	Net cash provided from (or used in) operating activities	17b	88,459	97,426
Cash flows from investing activities				
Receipts:				
32,540	Sale of investment securities		263,759	251,991
42,055	Sale of infrastructure, property, plant and equipment		147,212	84,087
—	Contributions received from joint ventures and associates		1,124	—
Payments:				
—	Purchase of investment securities		(348,349)	(343,749)
(191,322)	Purchase of infrastructure, property, plant and equipment		(96,786)	(80,605)
—	Purchase of intangible assets		(2,464)	(1,103)
(116,727)	Net cash provided from (or used in) investing activities		(35,504)	(89,379)
Cash flows from financing activities				
Payments:				
(8,748)	Repayment of borrowings and advances		(8,749)	(9,035)
—	Lease liabilities (principal repayments)		(3,619)	—
(8,748)	Net cash flow provided from (or used in) financing activities		(12,368)	(9,035)
—	Net increase/(decrease) in cash and cash equivalents		40,587	(988)
16,458	Plus: cash and cash equivalents – beginning of year	17a	16,458	17,446
16,458	Cash and cash equivalents – end of the year	17a	57,045	16,458

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

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



Notes to the Financial Statements

for the year ended 30 June 2020

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation

These Financial Statements were authorised for issue by Council on 26 October 2020. Council has the power to amend and reissue these Financial Statements in cases where critical information is received from public submissions or where the Office of Local Government directs Council to amend the Financial Statements.

The principal accounting policies adopted in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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

The Financial Statements are presented in Australian dollars and are rounded to the nearest thousand dollars (except where amounts are shown in text).

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

- Income statement
- Statement of cash flows
- Note 22 – Material budget variations

New accounting standards adopted during the year

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

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

Further information on the newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated Financial Statement disclosures can be found at Note 16.

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.

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- i. Estimated fair values of infrastructure, property, plant and equipment – refer Note 10
- ii. Employee benefit provisions – refer Note 15.
- iii. Asbestos removal provision – refer Note 15.

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 8.

Monies and other assets received by Council

The Consolidated Fund

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

Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority are presented as operating cash flows.

Volunteer services

Council has more than 800 volunteers who work across several Council departments including bush care, park committees, community care, cultural heritage and tourism, and library services. Their services are vital to the success of Parramatta, with many Council programs and initiatives relying heavily on assistance from local volunteers. The total volunteer services provided for the year ended 30 June 2020 is \$319,940. Council has elected to not recognise volunteer services in the income statement as the total amount of services donated, while can be reliably measured, is not material.

New accounting standards and interpretations issued but not yet effective

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

These standards include:

AASB 1059 Service Concession Arrangements: Grantors

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

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

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

AASB 2015-10 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128

AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

Council does not expect any material impact to future Financial Statements from AASB 1059, AASB 2018-5, and AASB 2019-2 as it does not generally enter into service concession arrangements.

The standard amendments in AASB 2014-10, AASB 2015-10, and AASB 2017-5 address an acknowledged inconsistency between the requirements in AASB 10 and those in AASB 128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

These amendments will only impact Council where there has been a sale or contribution of assets between Council and any Joint Venture or Associate.

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.

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2a. Council functions/activities – financial information

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

\$ '000	Income from continuing operations		Expenses from continuing operations		Net operating result from continuing operations		Grants included in income from continuing operations		Carrying amount of assets	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Functions or activities										
Corporate Services	172,807	208,853	40,285	88,987	132,522	119,866	9,397	24,983	761,758	607,932
City Engagement and Experience	577	738	19,625	20,432	(19,048)	(19,694)	69	203	2,995	2,535
Executive Office	3,832	8	11,330	4,077	(7,498)	(4,069)	3,204	—	6,371	6,788
Property & Place	43,594	21,715	20,508	4,617	23,086	17,098	2,167	616	—	97,430
City Assets and Operations	41,150	78,042	126,226	106,908	(85,076)	(28,866)	4,712	5,123	2,390,250	2,111,379
Community Services	13,359	16,248	32,494	30,647	(19,135)	(14,399)	2,247	2,132	444,388	451,196
City Planning and Design	52,502	42,155	19,397	26,295	33,105	15,860	5,445	7,550	10,303	9,647
Total functions and activities	327,821	367,759	269,865	281,963	57,956	85,796	27,241	40,607	3,616,065	3,286,907

Note 2b. Council functions/activities – component descriptions

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

Corporate Service

- Corporate Administration
- ICT – Information Communication & Technology
- People and Culture
- Governance
- Legal Services
- Finance

City Engagement and Experience

- Customer Contact Centre
- City Experience
- City Experience and Engagement Administration
- City Identity
- City Engagement

Executive Office

- Executive Support Office
- General Management Support
- City Strategy

Property & Place

- Civic Place Precinct Redevelopment
- Property and Place Administration
- Property Development Group Projects
- Place Services
- Property, Security, Assets & Services

City Assets and Operations

- Regulatory
- City Operations
- City Assets & Environment

Community Services

- Riverside Theatres
- Social and Community Services
- Cultural Strategy
- Community Services and Administration

City Planning and Design

- Development & Traffic Services
- City Design
- City Planning
- City Planning and Design Admin

Note 3. Revenue from continuing operations

\$ '000	AASB	2020	2019
a. Rates and annual charges			
Ordinary rates			
Residential	1058 (1)	85,858	81,876
Business	1058 (1)	56,467	54,275
Less: pensioner rebates (mandatory)		(1,333)	(1,334)
Less: pensioner rebates (Council policy)		(447)	(448)
Rates levied to ratepayers		140,545	134,369
Pensioner rate subsidies received	1058 (1)	766	863
Total ordinary rates		141,311	135,232
Special rates			
Open space	1058 (1)	2,335	2,260
CBD infrastructure	1058 (1)	2,253	2,093
Suburban infrastructure	1058 (1)	1,760	1,713
Economic development	1058 (1)	796	764
Other	1058 (1)	711	688
Rates levied to ratepayers		7,855	7,518
Total special rates		7,855	7,518
Annual charges			
(pursuant to s.496, s.496A, s.496B, s.501, & s.611)			
Domestic waste management services	1058 (1)	37,414	35,117
Stormwater levy	1058 (1)	1,834	—
Other	1058 (1)	1,355	3,082
Less: pensioner rebates (mandatory)		(514)	(517)
Less: pensioner rebates (Council policy)		(175)	(173)
Annual charges levied		39,914	37,509
Pensioner subsidies received:			
– Domestic waste management	1058 (1)	255	288
Total annual charges		40,169	37,797
Total rates and annual charges		189,335	180,547

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

15 (1) indicates income recognised under *AASB 15* "at a point in time",

15 (2) indicates income recognised under *AASB 15* "over time",

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

1058 (2) indicates income recognised under *AASB 1058* "over time".

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

Accounting policy for rates and charges

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate.

Prepaid rates are recognised as a financial liability until the beginning of the rating period.

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

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are in substance a rates payment.

2019 accounting policy

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as where earlier, upon receipt of the rates.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations continued

§ '000	AASB	2020	2019
b. User charges and fees			
Other user charges and fees			
<i>i. Fees and charges – statutory and regulatory functions (per s.608)</i>			
Planning and building regulation	15 (1)	3,618	3,439
Road opening permits	15 (1)	1,239	995
Construction zone fees	15 (1)	1,146	1,263
Road occupancy fees	15 (1)	559	494
Hoarding fees	15 (1)	538	886
Section 10.7 certificates (EP&A Act)	15 (1)	497	445
Food premises licences	15 (1)	487	670
Section 603 certificates	15 (1)	387	280
Development advertising fees	15 (1)	379	376
Annual fire safety statement fees	15 (1)	363	347
Subdivision release fees	15 (1)	219	243
Tower crane application fees	15 (1)	186	217
Section 611 charges	15 (1)	161	170
Vehicle crossing inspection fees	15 (1)	91	200
Other	15	842	1,059
Total fees and charges – statutory/regulatory		10,712	11,084
<i>ii. Fees and charges – other (incl. general user charges (per s.608))</i>			
Multi-level parking stations	15 (1)	11,509	12,856
Child care	15 (2)	5,668	5,266
Parking meters	15 (1)	4,062	4,963
Parramatta Riverside Theatre	15 (1)	2,849	2,779
Swimming Centres	15 (2)	580	—
Hall Hire	15 (1)	—	—
Other	15	444	2,178
Total fees and charges – other		25,112	28,042
Total user charges and fees		35,824	39,126

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

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

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

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

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

Accounting policy for user charges and fees

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

The performance obligation relates to the specific services which are provided to the customers. Payment is generally taken upfront, at which point Council recognises a Contract Liability, such as with planning and building assessment fees. Once the assessment or permit is determined or issued, Council can recognise income. When payment is not taken upfront, such as in multi-level parking, the customer is required to pay on arrival.

Refunds are provided based on the work completed by Council to satisfy the performance obligation.

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

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

2019 accounting policy

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

Note 3. Revenue from continuing operations continued

\$ '000	AASB	2020	2019
c. Other revenues			
Fines – parking	1058 (1)	7,273	7,243
Rental income – other council properties		—	2,035
Rebates	15 (1)	675	516
Fines – other	1058 (1)	638	483
Legal costs recovered	15 (1)	439	226
Riverside Theatre bar and catering sales	15 (1)	421	382
Outdoor dining rentals	15 (1)	218	314
Sales – general	15 (1)	252	171
Insurance claims recoveries	15 (1)	100	308
Parking meters recognised (previously expensed)	1058 (1)	—	1,350
Other	15	1,116	1,023
Total Other Revenue		11,132	14,051

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

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

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

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

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

Accounting policy for other revenue

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

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

2019 accounting policy:

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations continued

\$ '000	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
d. Grants					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	1058 (1)	3,583	3,557	—	—
Financial assistance – local roads component	1058 (1)	981	1,019	—	—
Payment in advance – future year allocation					
Financial assistance – general component	1058 (1)	3,792	3,687	—	—
Financial assistance – local roads component	1058 (1)	1,042	1,058	—	—
Total general purpose		9,398	9,321	—	—
Specific purpose (tied)					
Operating Grants – NSW Government	1058 (1)	1,410	920	—	—
Transport (roads to recovery)	1058 (1)	1,182	668	—	—
Home support	15 (1)	989	946	—	—
Street lighting	15 (2)	923	905	—	—
Transport (other roads and bridges funding)	1058 (1)	779	718	3,579	1,676
Library	1058 (1)	673	563	—	—
Waste services performance improvement payment	1058 (1)	239	235	—	—
Ministry of the arts	1058 (1)	300	300	—	—
Other – cultural	1058 (1)	—	23	—	—
Stronger communities fund	1058 (1)	—	—	—	16,050
Dept infrastructure planning and natural resources	1058 (1)	1,750	—	2,883	7,349
Parramatta Aquatic Centre	1058 (1)	—	—	1,277	—
Sportsground Improvements	1058 (1)	—	—	1,150	—
Greenspace	1058 (2)	—	—	202	223
Community services	1058 (1)	74	80	—	—
Other	1058 (1)	108	589	325	41
Total specific purpose		8,427	5,947	9,416	25,339
Total Grants		17,825	15,268	9,416	25,339
Total Grants revenue is attributable to:					
– Commonwealth funding		11,298	9,343	2,468	861
– State funding		6,526	5,925	6,948	24,478
– Other funding		1	—	—	—
		17,825	15,268	9,416	25,339

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

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

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

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

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

Note 3. Revenue from continuing operations continued

\$ '000	Notes	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
e. Contributions						
Developer contributions: (s7.4 & s7.11 – EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		1058 (1)	—	—	37,958	28,277
Total developer contributions – cash			—	—	37,958	28,277
Non-cash contributions						
S 7.4 – contributions using planning agreements		1058 (1)	—	—	—	259
S 7.11 – contributions towards amenities/services		1058 (1)	—	—	2,448	971
Developer Contributions (VPA)		1058 (1)	—	—	—	—
Total developer contributions non-cash			—	—	2,448	1,230
Total developer contributions	26		—	—	40,406	29,507
Other contributions:						
Cash contributions						
Road restoration contributions		1058 (1)	1,696	600	50	750
Leaseback fees		15 (1)	—	971	—	—
LIRS subsidy		1058 (1)	436	513	—	—
Parks and sporting grounds		1058 (1)	—	—	299	97
National disability contribution		15 (1)	212	182	—	—
Fire Service Levy		1058 (1)	193	—	—	—
Long service leave contributions		1058 (1)	188	80	—	—
Salary sacrifice motor vehicle contributions		15 (1)	164	185	—	—
Paid parental leave		15 (1)	144	203	—	—
Other sponsorship received		1058 (1)	113	228	—	—
Parramatta Catchment Group contributions		1058 (1)	—	192	—	—
Other		1058 (1)	168	229	2	66
Total other contributions – cash			3,314	3,383	351	913
Non-cash contributions						
Developer contributions (VPA)		1058 (1)	443	—	—	—
Total other contributions – non-cash			443	—	—	—
Total contributions			3,757	3,383	40,757	30,420
Total grants and contributions			21,582	18,651	50,173	55,759

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

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

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

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

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

Accounting policy for grants and contributions

Accounting policy from 1 July 2019

Grant income under AASB 15

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

The performance obligations are varied based on the agreement but include provision of Home support and installation of street lights. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations continued

Grant income under AASB 1058

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

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

Capital grants

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

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

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

Contributions

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

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

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

Accounting policy prior to 1 July 2019

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

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

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

\$ '000	2020	2019
f. Unspent grants and contributions – externally restrictions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner due to externally imposed restrictions.		
Operating grants		
Unexpended at the close of the previous reporting period	3,145	4,703
Add: Operating grants recognised as income in the current period but not yet spent	70	697
Less: operating grants recognised in a previous reporting period now spent (2019 only)	(2,132)	(2,255)
Unexpended and held as externally restricted assets (operating grants)	1,083	3,145
Capital grants		
Unexpended at the close of the previous reporting period	36,109	18,849
Add: capital grants received for the provision of goods and services in a future period	691	23,260
Less: capital grants recognised in a previous reporting period now spent (2019 only)	(8,958)	(6,000)
Unexpended and held as externally restricted assets (capital grants)	27,842	36,109
Contributions		
Unexpended at the close of the previous reporting period	134,131	118,285
Add: contributions received for the provision of goods and services in a future period	41,162	32,326
Less: contributions recognised in a previous reporting period now spent	(38,567)	(16,480)
Unexpended and held as externally restricted assets (contributions)	136,726	134,131

Note 4. Interest and investment income

\$ '000	2020	2019
Interest on financial assets measured at amortised cost		
– Cash and investments	10,517	10,854
– Overdue rates and annual charges (incl. special purpose rates)	1,029	592
Fair value adjustments		
– Movements in investments at fair value through profit and loss	149	2,118
Total Interest and investment income	11,695	13,564

Accounting policy for interest and investment revenue

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

Note 5. Expenses from continuing operations

\$ '000	2020	2019
a. Employee benefits and on-costs		
Salaries and wages	96,442	89,281
Employee leave entitlements (ELE)	11,364	11,976
Superannuation	10,157	9,533
Agency personnel	4,573	5,296
Employee termination costs	593	2,049
Other	3,104	3,995
Total employee costs	126,233	122,130
Less: capitalised costs	(5,298)	(4,567)
Total employee costs expensed	120,935	117,563

Accounting policy for employee benefits and on-costs

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

Retirement benefit obligations

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

Superannuation plans

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note 15 for more information.

\$ '000	2020	2019
b. Borrowing costs		
Interest on loans	1,805	2,269
Interest on leases	803	—
Total interest bearing liability costs	2,608	2,269
Total borrowing costs expensed	2,608	2,269

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 as incurred.

No borrowing costs were capitalised in the year ended 30 June 2020.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations continued

\$ '000	2020	2019
c. Materials and contracts		
Raw materials and consumables	7,548	7,166
– consultancies	5,459	5,441
– minor contracts	3,564	3,778
– contractor services	3,495	2,669
– bushland management	2,875	2,901
– ICT software maintenance	2,537	2,425
– professional services	2,030	2,251
– multi-level car parks	1,554	1,628
– security external services	1,491	1,794
– external plant and equipment hire	1,467	1,310
– cleaning external services	1,442	3,702
– recycling external services	1,185	3,641
– plant repairs	879	451
– restorations	519	528
– electrical external services	440	496
– public tree maintenance	415	725
– sustainability and waste	285	679
– footpath maintenance	237	480
– garbage external services	113	5,932
– pools repairs	87	78
– contaminated waste removal external services	60	711
– auditors remuneration ¹	215	215
– legal expenses: planning and development	1,026	464
– legal expenses: other	1,344	2,217
– expenses from short-term leases (2020 only)	169	—
– expenses from leases of low value assets (2020 only)	200	—
– variable lease expense relating to usage (2020 only)	12,719	—
Operating leases expense (2019 only):		
– buildings	—	5,797
– computers	—	13
– other	—	159
Other	4,736	4,661
Total materials and contracts	58,091	62,312

Accounting policy for materials and contracts

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

Operating leases (2019 only)

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

1. Auditor remuneration

Auditors of the Council – NSW Auditor-General:

	2020	2019
i. Audit and other assurance services		
Audit and review of current year's financial statements	200	195
Overruns for auditing of prior year financial statements recognised in current year	15	20
Total Auditor-General remuneration	215	215

Note 5. Expenses from continuing operations continued

\$ '000	Notes	2020	2019 Restated
d. Depreciation, amortisation and impairment of non-financial assets			
Depreciation and amortisation			
Plant and equipment		2,901	2,619
Office equipment		1,085	780
Furniture and fittings		1,835	2,061
Land improvements (depreciable)		623	485
Infrastructure:	10		
– Buildings non-specialised		2,841	4,413
– Buildings specialised		494	869
– Other structures		835	632
– Roads		16,500	17,848
– Bridges		1,136	1,135
– Footpaths		2,797	2,697
– Stormwater drainage		4,279	4,263
– Swimming pools		14	38
– Other open space/recreational assets		3,271	3,346
Right of use assets	13	4,858	—
Other assets:			
– Library books		857	818
– Other		259	205
Intangible assets	11	805	875
Total gross depreciation and amortisation costs		45,390	43,084
Impairment / revaluation decrement of IPP&E			
Infrastructure:	10		
– Buildings specialised		—	7,413
Total gross IPP&E impairment / revaluation decrement costs / (reversals)		—	7,413
Total IPP&E impairment / revaluation decrement costs / (reversals) charged to Income Statement		—	7,413
Total Depreciation, Amortisation and Impairment for Non-Financial Assets		45,390	50,497

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 and Note 13 for right of use assets.

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

Impairment of non-financial assets

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

Intangible assets that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations continued

\$ '000	2020	2019
e. Other expenses		
Tipping fees	16,864	16,150
Contributions/levies to other levels of government		
– NSW fire brigade levy	3,278	3,573
– Department of planning levy	379	371
Street lighting	2,798	3,946
Insurance	2,113	2,066
Artists in mall and other artists	1,851	1,957
Parking space levy	1,719	1,681
Computer expenses	1,434	1,832
Advertising	1,378	1,490
Electricity and heating	1,354	1,472
Donations, contributions and assistance to other organisations (Section 356)	1,103	726
Parking – signs	994	1,084
Bad and doubtful debts	—	3,702
Promotions and publicity	870	1,700
Telephone and communications	791	933
Postage	657	705
Water	651	996
Bank charges	648	797
Memberships	534	409
Councillor expenses – councillors' fees	506	584
Councillors' expenses (incl. mayor) – other (excluding fees above)	231	258
Councillor expenses – mayoral fee	110	23
Other	2,578	2,867
Total other expenses	42,841	49,322

Accounting policy for other expenses

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

Note 6. Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2020	2019
Property (excl. investment property)			
Proceeds from disposal – property		3,361	181,304
Less: carrying amount of property assets sold/written off		(23,792)	(132,543)
Net gain/(loss) on disposal		(20,431)	48,761
Plant and equipment			
	10		
Proceeds from disposal – plant and equipment		1,594	1,237
Less: carrying amount of plant and equipment assets sold/written off		(1,075)	(832)
Net gain/(loss) on disposal		519	405
Infrastructure			
	10		
Proceeds from disposal – infrastructure		192	—
Less: carrying amount of infrastructure assets sold/written off		(5,727)	(3,613)
Net gain/(loss) on disposal		(5,535)	(3,613)
Investments			
Proceeds from disposal/redemptions/maturities – investments		263,759	251,993
Less: carrying amount of investments sold/redeemed/matured		(263,759)	(251,993)
Net gain/(loss) on disposal		—	—
Non-current assets classified as 'held for sale'			
	9		
Proceeds from disposal – non-current assets 'held for sale'		126,649	25,000
Less: carrying amount of 'held for sale' assets sold/written off		(97,429)	(25,000)
Net gain/(loss) on disposal		29,220	—
Net gain/(loss) on disposal of assets		3,773	45,553

Accounting policy for disposal of assets

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7a. Cash and cash equivalents

\$ '000	2020	2019 Restated
Cash and cash equivalents		
Cash on hand and at bank		
Cash-equivalent assets	494	4,675
– Deposits at call	56,551	11,783
Total cash and cash equivalents	57,045	16,458

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.

Reclassification of prior year balances

For the year ended 30 June 2019, \$39.4 million has been reclassified from Cash and cash equivalents to Investments to reflect that only term deposits with an original maturity of less than 3 months from the date of acquisition are classified as cash and cash equivalents and this conforms with current year's presentation.

Note 7b. Investments

\$ '000	2020 Current	2020 Non-current	2019 Current Restated	2019 Non-current
Financial assets at fair value through the profit and loss				
Managed funds	30,854	—	30,967	—
Negotiable Certificates of Deposit (NCD) and Floating Rate Notes (FRN) (with maturities > 3 months)	16,295	113,890	9,029	106,674
Total	47,149	113,890	39,996	106,674
Financial assets at amortised cost				
Long term deposits	141,425	195,205	126,430	139,830
Total	141,425	195,205	126,430	139,830
Total investments	188,574	309,095	166,426	246,504

Accounting policy for investments

Financial instruments are recognised initially on the date that the council becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

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

Classification

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

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument. Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and

- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits, and cash and cash equivalents in the statement of financial position.

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

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

Financial assets through profit or loss

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

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

Council's financial assets measured at FVTPL comprise investments in Managed funds, FRNs and NCDs in the statement of financial position.

The Council has restated comparatives, please refer to Note 7(a) for the details.

Note 7c. Restricted cash, cash equivalents and investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Total cash, cash equivalents and investments	245,619	309,095	182,884	246,504
attributable to:				
External restrictions	—	247,123	114	246,504
Internal restrictions	199,732	61,972	138,523	—
Unrestricted	45,887	—	44,247	—
	245,619	309,095	182,884	246,504

\$ '000	2020	2019
Details of restrictions		
External restrictions		
Developer contributions – general	136,726	134,131
Museum of Applied Arts & Sciences Agreement	40,000	40,000
Specific purpose unexpended grants (recognised as revenue) – general fund	28,925	38,736
Domestic waste management	27,673	22,194
CBD infrastructure special rate	5,967	5,440
Stormwater levy	1,851	1,706
Catchment remediation special rate	1,912	1,554
Economic development special rate	1,300	1,152
Harris park special rate	647	525
Open space special rate	559	501
Suburban infrastructure special rate	1,281	475
Infrastructure special rate (former Holroyd)	282	204
External restrictions – other	247,123	246,618
Total external restrictions	247,123	246,618
Internal restrictions		
Property and significant assets reserve	253,662	129,131
Employees leave entitlement	6,400	5,499
Urgent ward works	1,642	2,629
Asset renewal reserve	—	656
Council election	—	600
Parking meters	—	8
Total internal restrictions	261,704	138,523
Total restrictions	508,827	385,141

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Purpose				
Rates and annual charges	13,018	1,080	8,605	948
User charges and fees	1,264	—	1,181	—
Receivable related to sale of assets				
– Sale of land (Museum of Applied Arts & Sciences project)	1,108	—	100,000	—
– Sale of land (189 Macquarie St)	15,000	—	—	15,000
– Sale of land (6&8 Parramatta Square)	—	98,399	—	—
Accrued revenues				
– Interest on investments	3,425	—	3,536	—
Net investment in finance lease	—	—	—	—
Net GST receivable	1,943	—	2,226	—
Restorations / reinstatements	111	—	1,164	—
Licencing receivables	1,021	—	1,094	—
Government grants and subsidies	4,186	—	518	—
Property leases	289	—	261	—
Amounts due from other councils	12	—	195	—
Environmental upgrade agreements	140	457	140	597
Deferred debtors	—	7,667	—	21,655
Other debtors	1,345	285	67	311
Total	42,862	107,888	118,987	38,511
Less: provision of impairment				
Rates and annual charges	(69)	—	(65)	—
Other debtors	(1,009)	—	(1,101)	—
Total provision for impairment – receivables	(1,078)	—	(1,166)	—
Total Net Receivables	41,784	107,888	117,821	38,511
Externally restricted receivables				
Domestic waste management	3,418	—	2,766	—
Stormwater management	208	—	176	—
Other				
Grants	—	—	518	—
CBD Infrastructure special rate	425	—	236	—
Open space special rate	116	—	82	—
Suburban Infrastructure Special Rate	83	—	60	—
Economic development special rate	119	—	73	—
Catchment Remediation Special Rate	22	—	25	—
Harris park special rate	9	—	12	—
Infrastructure Special Rate (Former Holroyd)	3	—	4	—
Total external restrictions	4,403	—	3,952	—
Unrestricted receivables	37,381	107,888	113,869	38,511
Total net receivables	41,784	107,888	117,821	38,511

Note 8. Receivables continued

\$ '000	2020	2019
Movement in provision for impairment of receivables		
Balance at the beginning of the year	1,166	11,325
- amounts written off	—	(10,367)
+ new provisions recognised during the year	270	220
- amounts provided for but recovered during the year	(358)	(12)
Balance at the end of the year	1,078	1,166

Accounting policy for receivables**Recognition and measurement**

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

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

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

Impairment

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

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

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

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

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

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

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

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1. There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

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

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

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

Rates and annual charges outstanding are secured against the property.

Note 9. Non-current assets classified as held for sale

i. Non-current assets and disposal group assets

\$ '000	2020	2019
Non-current assets 'held for sale'		
Parramatta Square Site 8	—	74,430
Parramatta Square Site 6	—	23,000
Total non-current assets 'held for sale'	—	97,430
Total non-current assets classified as 'held for sale'	—	97,430

ii. Reconciliation of non-current assets 'held for sale'

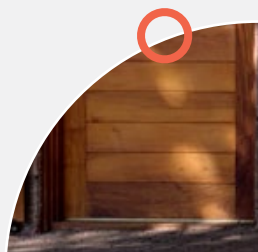
\$ '000	2020 Assets 'held for sale'	2019 Assets 'held for sale'
Opening balance	97,430	122,230
Add: carrying value of assets classified as 'held for sale' during the year	—	200
Less: carrying value of assets sold during the year	(97,430)	(25,000)
Closing balance of 'held for sale' non-current assets and operations	—	97,430

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 properties that are carried at fair value.

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

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





Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment

as at 30/6/2019

Asset class \$ '000	Gross carrying amount	Accumulated depreciation and impairment	Adjusted net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals
Capital work in progress	55,208	—	55,208	30,811	68,980	—
Plant and equipment	18,974	(9,317)	9,657	—	4,622	(1,075)
Office equipment	8,087	(3,680)	4,407	—	3,380	—
Furniture and fittings	18,885	(9,703)	9,182	—	3,288	—
Land:						
– Operational land	311,443	—	311,443	—	—	(9,457)
– Community land	310,799	—	310,799	—	4	—
– Crown land	74,558	—	74,558	—	—	(14,060)
– Land under roads (post 30/6/08)	2,151	—	2,151	—	—	—
– Land improvements – depreciable	29,024	(7,794)	21,230	110	4,572	(47)
Infrastructure:						
– Buildings non-specialised	209,004	(52,016)	156,988	4,636	20,950	(228)
– Buildings specialised	31,186	(11,506)	19,680	672	2,521	—
– Other structures	21,968	(7,599)	14,369	99	2,375	—
– Roads	1,213,721	(287,534)	926,187	13,071	2,024	(3,890)
– Bridges	100,819	(31,025)	69,794	111	—	—
– Footpaths	190,466	(52,089)	138,377	4,287	7,256	(848)
– Bulk earthworks (non-depreciable)	104,029	—	104,029	—	—	(99)
– Stormwater drainage	479,696	(169,854)	309,842	1,213	371	—
– Swimming pools	1,512	(511)	1,001	—	—	—
– Other open space/recreational assets	69,611	(25,900)	43,711	1,157	2,578	(890)
Other assets:						
– Heritage collections	2,443	—	2,443	—	13	—
– Library books	5,924	(3,254)	2,670	—	1,412	—
– Other	6,026	(315)	5,711	—	920	—
Total infrastructure, property, plant and equip.	3,265,534	(672,097)	2,593,437	56,167	125,266	(30,594)

as at 30/6/2018

Asset class \$ '000	Gross carrying amount	Accumulated depreciation and impairment	Adjustments to the gross carrying amount ¹	Adjustments to the accumulated depreciation ¹	Restated net carrying amount	Additions renewals ²	Additions new assets
Capital work in progress	26,342	—	—	—	26,342	29,308	49,971
Plant and equipment	18,565	(8,921)	—	—	9,644	—	3,443
Office equipment	7,109	(2,899)	—	—	4,210	—	976
Furniture and fittings	16,561	(7,552)	—	—	9,009	—	1,647
Land:							
– Operational land	443,146	—	(15,448)	—	427,698	—	7,594
– Community land	311,348	—	(549)	—	310,799	—	—
– Crown land	74,231	—	327	—	74,558	—	—
– Land under roads (post 30/6/08)	2,151	—	—	—	2,151	—	—
– Land improvements – depreciable	14,394	(3,641)	—	—	10,753	1,339	—
Infrastructure:							
– Buildings non-specialised	194,132	(28,776)	—	—	165,356	2,107	1,991
– Buildings specialised	34,173	(6,304)	—	—	27,869	—	190
– Other structures	20,414	(8,520)	—	—	11,894	—	2,403
– Roads	1,165,040	(269,984)	—	—	895,056	14,280	73
– Bridges	100,747	(29,889)	—	—	70,858	13	—
– Footpaths	171,266	(44,722)	—	—	126,544	3,790	2,100
– Bulk earthworks (non-depreciable)	102,338	—	—	—	102,338	—	—
– Stormwater drainage	364,741	(139,952)	112,412	(25,660)	311,541	2,148	439
– Swimming pools	1,378	(389)	—	—	989	—	—
– Other open space/recreational assets	72,336	(23,165)	2,197	(181)	51,187	2,332	2,361
Other assets:							
– Heritage collections	2,796	—	—	—	2,796	—	8 2
– Library books	5,064	(2,436)	—	—	2,628	—	860
– Other	4,242	(110)	—	—	4,132	—	1,360
Total infrastructure, property, plant and equip.	3,152,514	(577,260)	98,939	(25,841)	2,648,352	55,317	75,490

1. Refer to Note 16b for details of prior year adjustments.

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

Asset movements during the reporting period					as at 30/6/2020		
Depreciation expense	WIP Capitalised	Transfers between asset classes	Reclassification of Net Carrying Amounts ²	Revaluation increments/(decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
—	(83,624)	—	—	—	71,375	—	71,375
(2,901)	—	—	—	—	20,482	(10,179)	10,303
(1,085)	—	—	(445)	—	10,637	(4,380)	6,257
(1,835)	—	76	—	—	22,258	(11,547)	10,711
—	—	(1,357)	—	104,475	405,104	—	405,104
—	—	1,357	—	—	312,160	—	312,160
—	—	—	—	—	60,498	—	60,498
—	—	—	—	—	2,151	—	2,151
(623)	—	—	—	—	33,610	(8,368)	25,242
(2,841)	—	(76)	—	—	234,196	(54,767)	179,429
(494)	—	—	—	—	34,379	(12,000)	22,379
(835)	—	(7)	—	—	24,435	(8,434)	16,001
(16,500)	—	—	(45)	(411)	1,221,240	(300,804)	920,436
(1,136)	—	7	—	—	100,938	(32,162)	68,776
(2,797)	—	—	(2)	—	200,780	(54,507)	146,273
—	—	—	—	(77)	103,853	—	103,853
(4,279)	—	—	—	146,337	647,812	(194,328)	453,484
(14)	—	—	—	—	1,512	(525)	987
(3,271)	—	—	(21)	—	71,791	(28,527)	43,264
—	—	—	—	—	2,456	—	2,456
(857)	—	—	—	—	7,336	(4,111)	3,225
(259)	—	—	—	—	6,946	(574)	6,372
(39,727)	(83,624)	—	(513)	250,324	3,595,949	(725,213)	2,870,736

Asset movements during the reporting period						as at 30/6/2019		
Carrying value of disposals	Depreciation expense	Impairment loss/revaluation decrements (recognised in P/L)	WIP Capitalised	Transfers between asset classes	Revaluation increments/(decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
—	—	—	(50,413)	—	—	55,208	—	55,208
(822)	(2,619)	—	—	11	—	18,974	(9,317)	9,657
—	(780)	—	—	1	—	8,087	(3,680)	4,407
—	(2,061)	—	—	587	—	18,885	(9,703)	9,182
(123,849)	—	—	—	—	—	311,443	—	311,443
—	—	—	—	—	—	310,799	—	310,799
—	—	—	—	—	—	74,558	—	74,558
—	—	—	—	—	—	2,151	—	2,151
—	(485)	—	—	30	9,593	29,024	(7,794)	21,230
(8,694)	(4,413)	—	—	(376)	1,017	209,004	(52,016)	156,988
—	(869)	(7,413)	—	(97)	—	31,186	(11,506)	19,680
—	(632)	—	—	704	—	21,968	(7,599)	14,369
(1,620)	(17,848)	—	—	(4,468)	40,714	1,213,721	(287,534)	926,187
—	(1,135)	—	—	58	—	100,819	(31,025)	69,794
(703)	(2,697)	—	—	9,343	—	190,466	(52,089)	138,377
—	—	—	—	37	1,654	104,029	—	104,029
—	(4,263)	—	—	(23)	—	479,696	(169,854)	309,842
—	(38)	—	—	—	50	1,512	(511)	1,001
(1,289)	(3,346)	—	—	(5,796)	(1,738)	69,611	(25,900)	43,711
—	—	—	—	(436)	—	2,443	—	2,443
—	(818)	—	—	—	—	5,924	(3,254)	2,670
—	(205)	—	—	425	—	6,026	(315)	5,711
(136,977)	(42,209)	(7,413)	(50,413)	—	51,290	3,265,534	(672,097)	2,593,437

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment continued

Accounting policy for infrastructure, property, plant and equipment

Infrastructure, property, plant and equipment (IPP&E) are held at fair value. Independent valuations are performed at least every five years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value according to AASB 13.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. Council has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

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 IPP&E is acquired by council for significantly below fair value, the assets are initially recognised at their fair value at the acquisition date.

Land, bulk earthworks and heritage assets are not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

	Years
Plant and equipment	
Office equipment	5 to 10
Office furniture	10
Computer equipment	5
Vehicles	5 to 10
Other plant and equipment	5 to 10
Roads	
Road surface	12 to 40
Road pavement base	80 to 100
Road pavement subbase	150
Kerb and gutter	100
Other Assets	
Library books	5
Trees	50 to 100
Other Assets	5 to 10
Buildings	
Structure	40 to 120
Roof	75
Fitouts and fittings, services	2 to 180
Stormwater assets	100 to 120
Pits and pipes	
Other infrastructure assets	20 to 100
Bridge surface and deck	40 to 200
Bridge structure	20 to 50
Swimming pools	5 to 100
Open space assets Bus shelters	30
Other structures	5 to 100
Footpaths	
Footpaths	20 to 100

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

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 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*.

Note 10. Infrastructure, property, plant and equipment continued

Crown reserves

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

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

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

City of Parramatta Council does not operate a rural fire service and has entered into arrangement with Hills Shire Council for it to continue operating out the of station in the local government area transferred as part of the City of Parramatta and Cumberland Proclamation 2016.

Note 11. Intangible assets

Intangible assets are as follows:

\$ '000	2020	2019
IT Development and Software		
Opening values at 1 July		
Gross book value	10,650	9,548
Accumulated amortisation	(8,155)	(7,280)
Net book value – opening balance	2,495	2,268
Movements for the year		
– Purchases	2,021	1,102
– Amortisation charges	(805)	(875)
– Gross book value reclassified from PPE	831	—
– Accumulated amortisation reclassified from PPE	(386)	—
Closing values at 30 June		
Gross book value	13,501	10,650
Accumulated amortisation	(9,345)	(8,155)
Total intangible assets – net book value	4,156	2,495

Accounting policy for intangible assets

IT development and software

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Contract liabilities

\$ '000	Notes	2020 Current	2020 Non-current
Contract liabilities			
Grants and contributions received in advance:			
Unexpended capital grants (to construct Council controlled assets)	(i)	800	—
Total grants received in advance		800	—
User fees and charges received in advance:			
Funds received prior to the performance obligations being satisfied (upfront payments) – AASB 15	(ii)	4,234	—
Upfront fees – swimming pools and childcare	(iii)	80	—
Total user fees and charges received in advance		4,314	—
Total contract liabilities		5,114	—

Notes

- i. Council has received funding to construct assets including playgrounds, parks, and footpaths. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.
- ii. Upfront payments of user charges include tickets and bonds paid to Riverside Theatre, planning and building regulation fees, construction zone fees, road opening fees, and other application fees. The contract liability relates to the funds received prior to the performance obligations being satisfied. Council will recognise revenue when the performance obligation has been satisfied, as per the recognition criteria in AASB 15.
- iii. Upfront membership fees for the swimming pools do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

\$ '000	2020
i. Revenue recognised (during the financial year) from opening contract liability balances	
User Fees and Charges received in advance:	
Funds received prior to the performance obligations being satisfied (upfront payments) – AASB 15	3,483
Upfront fees – swimming pools	40
Total Revenue recognised during the financial year that was included in the contract liability balance at the beginning of the period	3,523

Significant changes in contract assets and liabilities

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

Accounting policy for contract assets and liabilities

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

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

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

Note 13. Leases

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

i. Council as a lessee

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

Terms and conditions of leases

Buildings

Council leases buildings for their corporate offices and other buildings; the leases are generally between 2 and 7 years and some of them include a renewal option to allow Council to renew for up to twice the non-cancellable lease term at their discretion.

The building leases contain an annual pricing mechanism based on either fixed increases or CPI movements at each anniversary of the lease inception.

Garbage trucks

Council leases garbage trucks with lease term 7 years; the lease payments are variable depending on the number of collections performed during the lease term and there is generally no renewal option.

Office and IT equipment

Leases for office and IT equipment are generally for low-value assets. The leases are for between 2 and 6 years with no renewal option, the payments are fixed, however, some of the leases include variable payments based on usage.

Extension options

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

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

\$ '000	Buildings	Office and IT Equipment	Total
a. Right of use assets			
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	33,959	—	33,959
Additions to right-of-use assets	—	69	69
Depreciation charge	(4,835)	(23)	(4,858)
Total Right of Use Assets	29,124	46	29,170

\$ '000	2020 Current	2020 Non-current
b. Lease liabilities		
Lease liabilities	3,797	24,319
Total Lease Liabilities	3,797	24,319

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Leases continued

i. The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
Cash flows	4,605	16,176	10,436	31,217	28,116

\$ '000 **2020**

c. Income Statement

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

Interest on lease liabilities	803
Variable lease payments based on usage not included in the measurement of lease liabilities	12,719
Income from sub-leasing right of use assets	—
Depreciation of right of use assets	4,858
Expenses relating to short-term leases	169
Expenses relating to low-value leases	200
Expenses relating to peppercorn leases	—
	18,749

d. Statement of Cash Flows

Total cash outflow for leases	17,511
	17,511

Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for land and buildings which are used for storage for the excess art from the art gallery, visitors centers, and other community services provided by Council.

The leases are generally between 1 and 5 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

Accounting policies under AASB 16 – applicable from 1 July 2019

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

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

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

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / concessionary leases

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

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

Refer to Note 5c and Note 14.

Note 13. Leases continued

ii. Council as a lessor

e. Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as part of IPPE assets in the statement of financial position.

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

\$ '000	2020
i. Operating lease income	
Buildings and Land	
Lease income (excluding variable lease payments not dependent on an index or rate)	1,081
Lease income relating to variable lease payments not dependent on an index or a rate	—
Other lease income	
External plant and equipment hire	—
Room/Facility Hire	889
Leaseback fees – council vehicles	1,041
Other	733
Total income relating to operating leases	3,744
ii. Operating lease expenses	
Buildings and Land	
Direct operating expenses that generated rental income	667
Direct operating expenses that did not generate rental income	—
Other leased assets	
Other	302
Total expenses relating to operating leases	969
iii. Repairs and maintenance:	
Contractual obligations for future repairs and maintenance	—
Other	—
Total repairs and maintenance:	—
iv. Maturity analysis of contractual lease income	
Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:	
< 1 year	367
1–2 years	329
2–3 years	309
3–4 years	279
4–5 years	279
> 5 years	17,584
Total undiscounted contractual lease income receivable	19,147

Accounting policy

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

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Payables and borrowings

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Payables				
Goods and services	8,532	—	8,490	—
Security bonds, deposits and retentions	11,858	—	10,998	—
Accrued expenses:				
– Materials and contracts	14,766	—	12,966	—
– Salaries and wages	1,138	—	2,185	—
– Accrued Interest	163	—	207	—
Environment upgrade agreement	140	457	140	597
Government departments and agencies	—	—	79	—
Total payables	36,597	457	35,065	597
Income received in advance (2019 only)				
Payments received in advance	—	—	4,395	—
Total income received in advance	—	—	4,395	—
Borrowings				
Loans – secured ¹	8,981	21,687	8,748	30,668
Total borrowings	8,981	21,687	8,748	30,668
Total Payables and Borrowings	45,578	22,144	48,208	31,265

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 21.

\$ '000	2020	2019
a. Current payables and borrowings not anticipated to be settled within the next twelve months		
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	9,375	8,527
Total payables and borrowings	9,375	8,527

Note 14. Payables and borrowings continued

b. Changes in liabilities arising from financing activities

\$ '000	as at 30/06/19		Non-cash changes		as at 30/06/20
	Opening balance	Cash flows	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	39,416	(8,748)	—	—	30,668
Lease liabilities	—	(3,620)	31,667	69	28,116
Total	39,416	(12,368)	31,667	69	58,784

\$ '000	2020	2019
c. Financing arrangements		
i. Unrestricted access was available at balance date to the following lines of credit:		
Bank overdraft facilities ¹	1,000	1,000
Credit cards/purchase cards	200	200
Total financing arrangements	1,200	1,200
Undrawn facilities as at balance date:		
– Bank overdraft facilities	1,000	1,000
– Credit cards/purchase cards	151	149
Total undrawn financing arrangements	1,151	1,149

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

Accounting policy for payables and borrowings

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

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

Payables

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

Borrowings

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Provisions

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Provisions				
Employee benefits				
Long service leave	17,585	1,529	16,561	1,344
Annual leave	11,006	—	9,441	—
Sick leave	974	—	904	—
Other employee provisions	1,371	—	2,130	—
Sub-total – aggregate employee benefits	30,936	1,529	29,036	1,344
Other provisions				
Asbestos removal – Land	9,089	7,181	6,000	—
Asbestos removal – Buildings	612	—	663	—
Make good provisions	—	2,578	—	2,393
Legal expense	233	—	441	—
Sub-total – other provisions	9,934	9,759	7,104	2,393
Total provisions	40,870	11,288	36,140	3,737

\$ '000	2020	2019
a. 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	18,425	17,122
	18,425	17,122

b. Description of and movements in non-employee benefit provisions

\$ '000	Other provisions				Total
	Legal expense	Asbestos removal Land	Make good provisions	Asbestos removal Buildings	
2020					
At beginning of year	441	6,000	2,393	663	9,497
Additional provisions	100	12,022	185	—	12,307
Amounts used (payments)	(308)	(1,752)	—	(51)	(2,111)
Total other provisions at end of year	233	16,270	2,578	612	19,693
2019					
At beginning of year	800	3,217	2,393	—	6,410
Revised costs	(359)	—	—	—	(359)
Additional provisions	—	6,200	—	663	6,863
Amounts used (payments)	—	(3,417)	—	—	(3,417)
Total other provisions at end of year	441	6,000	2,393	663	9,497

Note 15. Provisions continued

Nature and purpose of material non-employee benefit provisions

Make Good Provisions

Make good provision is recognised for the estimated cost to restore leased premises to its original condition at the conclusion of the lease.

Asbestos Removal

This provision is made for the estimated present value of the costs of asbestos removal from parks, reserves and buildings as at reporting date. Provision is calculated based on the number of sites that were already identified by the Council as contaminated.

The ultimate cost of asbestos removal is uncertain and cost estimates can vary in response to many factors including findings of ongoing investigations as more contaminated land is discovered, updated cost estimates, restoration techniques or experience at other locations.

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, 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.

Defined Benefit Plan: Multi-Employer Pooled Fund

Council participates in an employer sponsored Defined Benefit Superannuation Scheme (the Fund) that is a multi-employer plan.

a. A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.

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

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

Division B 1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members¹

Division C 2.5% salaries

Division D 1.64 times employee contributions

1. For 180 Point Members, Employers are required to contribute 7% of salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

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

b. A description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan.

As stated 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.

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Provisions continued

c. A description of any agreed allocation of a deficit or surplus on:

- i. *wind-up of the plan*
There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.
- ii. *the entity's withdrawal from the plan*
There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

d. Given the entity accounts for that plan as if were a defined contribution plan in accordance with paragraph 34, the following information:

- i. *the fact that the plan is a defined benefit plan.*
Council confirms that the plan is a defined benefit plan.
- ii. *the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan.*

1. Assets are not segregated within the sub-group according to the employees of each sponsoring employer;
2. 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;
3. Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer; and
4. The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors set out 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). As such, there is insufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.

iii. *the expected contribution to the plan for the next annual reporting period.*

The expected contributions by Council to the Fund for the next annual reporting period are \$924,304.04.

iv. *information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity.*

The estimated employer reserves financial position for the Pooled Employers at 30 June 2020 is:

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

1. Excluding member accounts and reserves in both assets and liabilities.

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

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed around November/December 2020.

The requirement for additional contributions in order to maintain the adequacy of the funding position for the accrued liabilities (currently \$40m per annum) is assessed annually by the Actuary.

The past service contributions of \$40m per annum are estimated to remain in place until 30 June 2021. Council advises that it is estimated that there are \$415,100 past service contributions remaining.

The amount of employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2020 was \$1,001,939.08. The last valuation of the Fund was performed by Mr Richard Boyfield, FIAA as at 30 June 2019.

u. *an indication of the level of participation of the entity in the plan compared with other participating entities.*

Based on a Past Service Liabilities methodology, the share of the surplus attributed to Council is 1.04%.

Note 16. Accumulated surplus, revaluation surplus, 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 (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment

b. Correction of errors relating to a previous reporting period

Nature of prior-period error

Stormwater Drainage assets

During the current year revaluation, the stormwater assets not captured at amalgamation were brought into Asset Register and assets not owned and controlled by Council were written off:

The adjustment reflects an increase in the opening fair value of Stormwater Drainage assets:

- \$156.6m – WDV of newly identified assets
- \$67.9m – WDV of assets not controlled by Council
- \$2m – WDV reclassified to Other Open Space and recreational assets, with no impact

Operational Land

During current year reconciliation of the Operational land register assets, there were identified multiple land parcels which were not owned or controlled by Council. The total balance of the assets derecognised is \$15.4m.

Community and Crown Land

During current year's reconciliation Council identified community land assets which are not controlled by Council, the total amount attributed to prior year errors is \$0.5m. Also, Crown land assets for the value of \$0.3m have being brought to the asset register.

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation surplus, changes in accounting policies, changes in accounting estimates and errors continued

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

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

Statement of Financial Position

\$ '000	Original balance 1 July 2018	Impact increase/ (decrease)	Restated balance 1 July 2018
Infrastructure, property, plant and equipment	2,575,254	73,098	2,648,352
Total assets	3,092,408	73,098	3,165,506
Total liabilities	128,834	—	128,834
Accumulated Surplus	2,893,490	73,098	2,966,588
Total equity	2,963,574	73,098	3,036,672

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

Statement of Financial Position

\$ '000	Original balance 30 June 2019	Impact increase/ (decrease)	Restated balance 30 June 2019
Infrastructure, property, plant and equipment	2,521,307	72,130	2,593,437
Total assets	3,214,777	72,130	3,286,907
Total liabilities	119,350	—	119,350
Accumulated Surplus	2,980,380	72,130	3,052,510
Total equity	3,095,427	72,130	3,167,557

Income Statement for the year ended 30 June 2019

\$ '000	Original balance 30 June 2019	Impact Increase/ (decrease)	Restated balance 30 June 2019
Total income from continuing operations	367,759	—	367,759
Depreciation and Amortisation	42,116	968	43,084
Total expenses from continuing operations	280,995	968	281,963
Operating result from discontinued operations	—	—	—
Net operating result for the year	86,764	(968)	85,796

Statement of Comprehensive Income for the year ended 30 June 2019

\$ '000	Original balance 30 June 2019	Impact increase/ (decrease)	Restated balance 30 June 2019
Net operating result for the year	86,764	(968)	85,796
Other comprehensive income	45,089	—	45,089
Total comprehensive income for the year	131,853	(968)	130,885

Note 16. Accumulated surplus, revaluation surplus, changes in accounting policies, changes in accounting estimates and errors continued

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

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

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

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

AASB 15 and AASB 1058

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

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

Upfront payments of user charges

Prior to adopting AASB 15, Council recognised upfront user charges and fees upon receipt. Under AASB 15, these charges and fees are directly related to performance obligations, and are recognised once transfer of control to the customer occurs, generally at a point in time.

Upfront fees – Council Swimming Pools

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

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

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

Principal v agent

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

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

Licences

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

Grants – operating

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

Grants – capital

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

Changes in presentation

In addition to the above changes in accounting policies, the Council has also amended the presentation of certain items to align them with the requirements of AASB 15 and AASB 1058: Additional line item has been added to recognise Contract Liabilities.

Note 16. Accumulated surplus, revaluation surplus, changes in accounting policies, changes in accounting estimates and errors continued

\$ '000	Balance at 1 July 2019
Opening contract balances at 1 July 2019	
Contract liabilities	
Under AASB 15	4,408
Under AASB 1058	300
Total Contract liabilities	4,708

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

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

Statement of Financial Position

\$ '000	Carrying amount per statement of financial position as at 30 June 2020 under AASB 15 and AASB 1058	Reclassification	Remeasurement	Carrying amount under previous revenue standards
Current liabilities				
Contract liabilities ¹	5,114	—	(5,114)	—
Total current liabilities	95,359	—	(5,114)	90,245
Net assets	3,462,956	—	5,114	3,468,070
Equity				
Accumulated surplus	3,109,606	—	(2,964)	3,106,642
Council equity interest	3,462,955	—	(2,964)	3,459,991
Total equity	3,462,955	—	(2,964)	3,459,991

1. Transfer of part of the contract liability to income received in advance and elimination of contract liability which arises under AASB 15 for funds received to construct an asset to be controlled by Council and other funds under AASB15 which have been received prior to the satisfaction of performance obligations

Income Statement

\$ '000	Income Statement and Comprehensive Income under AASB 15 and AASB 1058	Reclassification	Remeasurement	Income Statement and comprehensive income under previous revenue standards
Income from continuing operations				
User charges and fees ¹	35,824	—	435	36,259
Other revenues ¹	11,132	—	43	11,175
Grants and contributions provided for operating purposes ¹	21,582	—	(132)	21,450
Grants and contributions provided for capital purposes ¹	50,173	—	200	50,373
Total income from continuing operations	328,384	—	546	328,930
Total operating result from continuing operations	58,519	—	546	59,065
Net operating result for the year	58,519	—	546	59,065
Total comprehensive income	296,258	—	546	296,804

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Accumulated surplus, revaluation surplus, changes in accounting policies, changes in accounting estimates and errors continued

AASB 16 Leases

Council as a lessee

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

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

Practical expedients used on transition

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

- Contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16.
- Lease liabilities have been discounted using Council's weighted average incremental borrowing rate of 2.7% as at 1 July 2019.
- Right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted for prepaid or accrued lease payments.
- A single discount rate was applied to all leases with similar characteristics.
- The right-of-use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right-of-use asset.
- Excluded leases with an expiry date prior to 30 June 2020 from the Statement of Financial Position, and lease expenses for these leases have been recorded on a straight-line basis over the remaining term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Financial statement impact of adoption of AASB 16

Council has recognised right-of-use assets of \$33.9m and lease liabilities of \$31.7m at 1 July 2019 for leases previously classified as operating leases, or leases that are significantly below market value which were previously off-balance sheet.

\$ '000	Balance at 1 July 2019
Operating lease commitments at 30 June 2019 per Council financial statements	21,277
Operating lease commitments discounted using the incremental borrowing rate at 1 July 2019	19,434
Add:	
Extension options reasonably certain to be exercised not included in the commitments note	12,698
Less:	
Other	(465)
Lease liabilities recognised at 1 July 2019	31,667

Council as a lessor

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

Note 17. Statement of cash flows information

\$ '000	Notes	2020	2019 Restated
a. Reconciliation of cash and cash equivalents			
Total cash and cash equivalents per Statement of Financial Position	7a	57,045	16,458
Balance as per the Statement of Cash Flows		57,045	16,458
b. Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		57,956	85,796
Adjust for non-cash items:			
Depreciation and amortisation		45,390	43,084
Net losses/(gains) on disposal of assets		(3,773)	(45,553)
Work in kind received		(2,448)	—
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Investments classified as 'at fair value' or 'held for trading'		(149)	(2,118)
– Revaluation decrements / impairments of IPP&E direct to P&L		—	7,413
Share of net (profits)/losses of associates/joint ventures using the equity method		(563)	(508)
+/- Movement in operating assets and liabilities:			
Decrease/(increase) in receivables		(6,685)	18,510
Increase/(decrease) in provision for impairment of receivables		(88)	(10,159)
Decrease/(increase) in inventories		(14)	(10)
Decrease/(increase) in other current assets		(339)	(836)
Increase/(decrease) in payables		42	94
Increase/(decrease) in accrued interest payable		(44)	(36)
Increase/(decrease) in other accrued expenses payable		753	2,961
Increase/(decrease) in other liabilities		(3,754)	(638)
Increase/(decrease) in contract liabilities		2,150	—
Increase/(decrease) in provision for employee benefits		2,070	2,535
Increase/(decrease) in other provisions		(2,045)	(3,109)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		88,459	97,426

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

c. Net cash flows attributable to discontinued operations

The Council has restated comparatives, please refer to Note 7(a) for the details.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Interests in other entities

\$ '000	Council's share of net income		Council's share of net assets	
	2020	2019	2020	2019
Joint ventures	563	508	6,095	6,656
Total	563	508	6,095	6,656

a. Joint arrangements

i. 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

\$ '000	Nature of relationship	Measurement method	2020	2019
Civic Risk West	Joint venture	Equity method	5,365	6,010
Civic Risk Mutual	Joint venture	Equity method	730	646
Total carrying amounts – material joint ventures			6,095	6,656

b. Details

	Principal activity	Place of business
Civic Risk West	Management of public liability and property insurance	Australia
Civic Risk Mutual (Westpool and UIP)	Management of public liability and property insurance	Australia

c. Relevant interests and fair values

\$ '000	Interest in outputs		Interest in ownership		Proportion of voting power	
	2020	2019	2020	2019	2020	2019
Civic Risk West	15.2%	11.0%	12.7%	13.0%	7.7%	10.0%
Civic Risk Mutual (Westpool and UIP)	40.0%	8.0%	10.2%	9.0%	5.3%	6.0%

Note 18. Interests in other entities continued

d. Summarised financial information for joint ventures

\$ '000	Civic Risk West		Civic Risk Mutual (Westpool and UIP)	
	2020	2019	2020	2019
Statement of financial position				
Current assets				
Cash and cash equivalents	14,655	2,961	6,177	1,813
Other current assets	15,594	27,419	5,924	7,215
Non-current assets				
	33,048	36,522	5,102	5,368
Current liabilities				
Current financial liabilities (excluding trade and other payables and provisions)	8,617	6,657	5,923	4,827
Other current liabilities	4,561	740	490	345
Non-current liabilities				
Non-current financial liabilities (excluding trade and other payables and provisions)	7,999	12,117	3,635	2,279
Net assets	42,120	47,388	7,155	6,945
Reconciliation of the carrying amount				
Opening net assets	47,388	41,761	6,945	8,469
Capital Repayment	(8,400)	—	—	—
Profit/(loss) for the period	3,181	5,627	211	(1,524)
Closing net assets	42,169	47,388	7,156	6,945
Council's share of net assets (%)	12.7%	12.7%	10.2%	9.3%
Council's share of net assets (\$)	5,349	6,010	730	646
Statement of comprehensive income				
Income	6,648	6,295	14,474	11,320
Interest income	1,321	3,672	205	447
Interest expense	(18)	(1)	—	—
Other expenses	(4,770)	(4,339)	(14,468)	(13,291)
Profit/(loss) from continuing operations	3,181	5,627	211	(1,524)
Profit/(loss) for the period	3,181	5,627	211	(1,524)
Total comprehensive income	3,181	5,627	211	(1,524)
Share of income – Council (%)	15.2%	11.1%	40.0%	7.6%
Profit/(loss) – Council (\$)	479	624	84	(116)
Total comprehensive income – Council (\$)	479	624	84	(116)

Accounting policy for joint arrangements**Joint ventures:**

Interests in joint ventures are accounted for using the equity method in accordance with AASB128 Investments in Associates and Joint Ventures.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Interests in other entities continued

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 purposes of the consolidated financial statements.

b. Unconsolidated structured entities

Council did not consolidate the following structured entities:

Parramasala

The principal objective of Parramasala Limited is the promotion of multicultural literature, music, performing arts, visual arts, craft, design, film and community arts. Multicultural NSW and City of Parramatta Council are two investors of the Company. Investors sign a two-year agreement with Parramasala.

According to the two-year agreement, the Council annual sponsorship amount is \$200k and in-kind support of Parramasala festival (providing office facilities, marketing, etc.).

Nature of risks relating to the Unconsolidated Structured Entity

Parramasala

Council signs a two-year agreement with Parramasala that establishes the terms and conditions of sponsorship and annual festival. There are no further obligations between the entities. The term of the Agreement is for a period of 2 years from 18 November 2018 to 30 June 2020.

As per the Agreement, Parramasala delivers the festival at its own risk and releases Council from any claims, liabilities or damages in relation to the festival.

\$ '000	2020	2019
Income received by Council relating to the Structured Entity		
– Sponsorship	200	200
– In-kind	1	3

Note 19. Commitments

\$ '000	2020	2019
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	109,140	10,992
Roads, kerb and gutter	—	3,521
Open Space	38,371	1,907
Land Improvements	7,821	2,867
Stormwater Drainage	231	621
IT and web assets	646	527
Footpaths	—	551
Plant and equipment	1,625	156
Other Structure	37	96
Bridges	2,517	57
Other	3,911	1,958
Total commitments	164,299	23,253

Details of capital commitments

Capital commitments relate to ongoing capital projects such as 5 Parramatta Square development, Town Hall upgrade, Charles Street Square works, roads, kerb and gutter maintenance, aquatic centre design etc.

A reconciliation of prior year operating lease commitments to opening balance lease liabilities is provided in Note 16.

\$ '000	2020	2019
b. Non-cancellable operating lease commitments (2019 only)		
a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:		
Within the next year	—	5,622
Later than one year and not later than 5 years	—	15,655
Total non-cancellable operating lease commitments	—	21,277

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

Refer to Note 13 for information relating to leases for 2020.

Operating leases are in place for property assets and have lease terms of between one to four years.

Conditions relating to finance and operating leases:

– No lease agreements impose any financial restrictions on Council regarding future debt etc.

Note 20. Contingencies

The independent expert (JMB Environmental Consulting Pty Ltd – JMBE) was engaged by Council in 2018/19 to conduct a Hazardous Materials Management register. JMBE performed the risk assessment and assigned a risk score to each of the Council's buildings.

Council has classified the cost of removal of hazardous material for low and very low rated risk items as a Contingent liability totalling \$4.4m.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Financial risk management

Risk management

\$ '000	Carrying value 2020	Carrying value 2019	Fair value 2020	Fair value 2019
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	57,045	16,458	57,045	16,458
Receivables	149,672	156,332	148,185	155,593
Investments				
– 'Financial assets at amortised cost'	336,630	266,260	336,630	266,260
Fair value through profit and loss				
Investments				
– 'Held for trading'	161,039	146,670	161,039	146,670
Total financial assets	704,386	585,720	702,899	584,981
Financial liabilities				
Payables	37,054	35,662	37,054	35,516
Borrowings	30,668	39,416	29,030	37,593
Lease liabilities	28,116	–	28,116	–
Total financial liabilities	95,838	75,078	94,200	73,109

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 s 625 of the Local Government Act and the Ministerial Investment Order. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

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.

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

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

a. Market risk – price risk and interest rate risk

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

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2020				
Possible impact of a 10% movement in market values	16,104	16,104	(16,104)	(16,104)
Possible impact of a 1% movement in interest rates	3,937	3,937	(3,937)	(3,937)
2019				
Possible impact of a 10% movement in market values	14,699	14,699	(14,699)	(14,699)
Possible impact of a 1% movement in interest rates	2,826	2,826	(2,826)	(2,826)

Note 21. Financial risk management continued

b. Credit risk

Council's major receivables comprise (i) rates and annual charges, (ii) user charges and fees, (iii) capital receivable from sale of land.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

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.

There is no credit risk associated with Capital receivable from sale of 189 Macquarie street as it is supported by bank guarantee provided by the buyer.

The receivable from Walker Corporation is secured by:

- \$10.5m bank guarantee,
- holding company guarantee from Walker Holding Group,
- positive covenant on the land title.

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

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

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
2020						
Gross carrying amount	—	12,948	542	181	427	14,098
2019						
Gross carrying amount	—	8,721	313	133	386	9,553

Receivables other than rates and annual charges

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

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

\$ '000	Not yet overdue	0–30 days overdue	31–60 days overdue	61–90 days overdue	> 91 days overdue	Total
2020						
Gross carrying amount	134,379	1,404	131	126	612	136,652
Expected loss rate (%)	0.00%	10.00%	100.00%	100.00%	100.00%	0.74%
ECL provision	—	140	131	126	612	1,009
2019						
Gross carrying amount	146,124	285	110	502	924	147,945
Expected loss rate (%)	0.00%	0.00%	0.00%	48.00%	100.00%	0.79%
ECL provision	—	—	—	241	924	1,165

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. Financial risk management continued

c. Liquidity risk

Payables, lease liabilities, and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk by borrowing long term and fixing the interest rate. The Finance Section 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 cashflows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 – 5 Years	> 5 Years	Total contractual cash flows	Actual carrying values
2020							
Trade/other payables	0.00%	11,858	25,196	–	–	37,054	37,054
Loans and advances	5.04%	–	8,981	21,687	–	30,668	30,668
Total financial liabilities		11,858	34,177	21,687	–	67,722	67,722
2019							
Trade/other payables	0.00%	10,998	24,576	–	–	35,574	35,662
Loans and advances	5.04%	–	8,748	29,841	827	39,416	39,416
Total financial liabilities		10,998	33,324	29,841	827	74,990	75,078

Note 22. Material budget variations

Council's original financial budget for the year ended 30 June 2020 was adopted by the Council on 24/06/2019 and is unaudited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, the weather, and by decisions made by the council.

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 of more than 10% between original budget and actual results are explained below.

Variation Key: ✓ = Favourable budget variation, ✗ = Unfavourable budget variation.

\$ '000	2020 Budget	2020 Actual	2020 Variance	
Revenues				
Rates and annual charges	187,423	189,335	1,912	1% ✓
User charges and fees	40,361	35,824	(4,537)	(11)% ✗
Variance predominantly due to loss of revenue from car parks due to COVID-19.				
Other revenues	13,094	11,132	(1,962)	(15)% ✗
Council received \$2m less revenue from parking fines than budgeted, due to COVID-19.				
Operating grants and contributions	18,711	21,582	2,871	15% ✓
The following operating grants and contributions were received but not budgeted in the year ended 30 June 2020:				
– \$1.3m – Road Restoration Contributions;				
– \$0.6m – Parramatta Light Rail;				
– \$350k – Developer Contributions from VPA.				
Capital grants and contributions	76,358	50,173	(26,185)	(34)% ✗
The following capital grants were budgeted for but not received in the year ended 30 June 2020:				
– \$13.6m – Escarpment Boardwalk grant;				
– \$7.5m – PRUAIP (Parramatta Road Urban Amenity Improvement Program)				
– Prince & Albert Street Granville Acquisition;				
– \$5.2m – PRUAIP – Bridge Street Granville Acquisition.				
Those were partially offset by positive budget variations such as payment received for Aquatic and Leisure Centre – \$1.2m.				
Interest and investment revenue	13,541	11,695	(1,846)	(14)% ✗
COVID-19 has adversely influenced both local and foreign financial markets, which in turn, has also affected Council's investment portfolio.				
Net gains from disposal of assets	—	3,773	3,773	∞ ✓
The gain from the sale of 6 and 8 Parramatta Square land assets offsets the loss from disposal of other assets as per below:				
– \$29.2m – gain from the sale of 6 and 8 Parramatta Square assets;				
– \$0.5m – gain from the sale of fleet assets;				
– \$5.7m – loss from disposal of renewed roads, footpath and open space assets;				
– \$6.1m – loss from the sale of Lennox car park land assets;				
– \$14.3m – the cost of the assets Wilson park assets transferred to Sydney Olympic Park Authority (SOPA)				
Rental income	3,741	3,744	3	0% ✓
Joint ventures and associates – net profits	800	563	(237)	(30)% ✗
Negative variance due to Council budgeting for greater performance from joint venture with Civic Risk.				

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Material budget variations continued

\$ '000	2020 Budget	2020 Actual	2020 Variance		
Expenses					
Employee benefits and on-costs	120,870	120,935	(65)	0%	✘
Borrowing costs	1,805	2,608	(803)	(44)%	✘
The actual borrowing expenses is higher than budgeted due to \$803k interest accrued on lease liability calculated as per requirements of new accounting standard AASB 16.					
Materials and contracts	60,365	58,091	2,274	4%	✔
Depreciation and amortisation	43,781	45,390	(1,609)	(4)%	✘
Other expenses	44,489	42,841	1,648	4%	✔
Net losses from disposal of assets	2,500	—	2,500	100%	✔
The actual loss from disposal of the infrastructure assets is \$5.7m, the variance with budget primarily due to the transfer of the open space assets to SOPA. The loss amount is offset by the gain from the disposal of other assets and presented above in net gains from the disposal of assets.					
Statement of cash flows					
Cash flows from operating activities	125,475	88,459	(37,016)	(30)%	✘
Variance due to grants have not been received this financial year:					
– \$16.5m – Escarpment Boardwalk					
– \$18m – PRUAIP grants					
Cash flows from investing activities	(116,727)	(35,504)	81,223	(70)%	✔
The sale of Riverbank Car park, which is attributable to the \$100m variance, was not expected to be received in cash.					
Cash flows from financing activities	(8,748)	(12,368)	(3,620)	41%	✘
The repayment of the lease liability as per AASB 16 was not budgeted for, and this resulted in significant variances.					

Note 23. Fair Value Measurement

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

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

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

Fair value hierarchy

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

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

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

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

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

2020	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Financial assets						
Investments	7b					
– 'Held for trading'		30/06/2020	161,039	—	—	161,039
Total financial assets			161,039	—	—	161,039
Infrastructure, property, plant and equipment						
Operational land	10	30/06/2020	—	405,104	—	405,104
Community land		30/06/2018	—	—	312,160	312,160
Crown Land		30/06/2018	—	—	60,498	60,498
Land under roads		30/06/2018	—	—	2,151	2,151
Land improvements – depreciable		30/06/2019	—	—	25,242	25,242
Buildings-non specialised		30/06/2019	—	—	179,429	179,429
Buildings-specialised		30/06/2019	—	—	22,379	22,379
Other structures		13/05/2016	—	—	16,001	16,001
Roads		30/06/2019	—	—	920,436	920,436
Bridges		13/05/2016	—	—	68,776	68,776
Footpaths		31/03/2018	—	—	146,273	146,273
Bulk earthworks		30/06/2019	—	—	103,853	103,853
Stormwater drainage		30/06/2020	—	—	453,484	453,484
Swimming pools		30/06/2019	—	—	987	987
Other open space/recreational assets		30/06/2019	—	—	43,264	43,264
Total Infrastructure, property, plant and equipment			—	405,104	2,354,933	2,760,037

Note:

Capital WIP is not included above as it is carried at cost.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Fair Value Measurement continued

2019	Notes	Date of latest valuation Restated	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Financial assets						
Investments	7b					
'Held for trading'		30/06/19	146,986	—	—	146,986
Total financial assets			146,986	—	—	146,986
Infrastructure, property, plant and equipment						
	10					
Operational land		13/05/16	—	311,443	—	311,443
Community land		30/06/18	—	—	310,799	310,799
Crown Land			—	—	74,558	74,558
Land under roads		30/06/18	—	—	2,151	2,151
Land improvements – depreciable		30/06/19	—	—	21,230	21,230
Buildings-non specialised		30/06/19	—	—	156,988	156,988
Buildings-specialised		30/06/19	—	—	19,680	19,680
Other structures		13/05/16	—	—	14,369	14,369
Roads		30/06/19	—	—	926,187	926,187
Bridges		13/05/16	—	—	69,794	69,794
Footpaths		31/03/18	—	—	138,377	138,377
Bulk earthworks		30/06/19	—	—	104,029	104,029
Stormwater drainage		13/05/16	—	—	309,842	309,842
Swimming pools		30/06/19	—	—	1,001	1,001
Other open space/recreational assets		30/06/19	—	—	43,711	43,711
Total Infrastructure, property, plant and equipment			—	311,443	2,192,716	2,504,159

Note:

Capital WIP is not included above as it is carried at cost.

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

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

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

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

Operational Land

This asset class is comprised of all Council's land classified as Operational Land under the *Local Government Act 1993*. The last valuation was undertaken on 30 June 2020 by APV Valuers & Asset Management.

Carrying amount of Operational Land was assessed at this reporting date by APV. Depending upon the unique circumstances of each lot, land has been valued using a range of approaches.

The valuation of the freehold land that has been carried out on a market value basis – assessed on the basis of the estimated amount which the interest in each property being valued might reasonably be expected to realise on the date of valuation in an exchange between a willing vendor and a willing purchaser in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

Where a depth in market was identified, the fair value was assessed as a best estimate of the price reasonably obtainable in the market at the date of valuation. This is based on available market evidence of sales of similar or reference assets.

This asset class is categorised as level 2 as the inputs used in the valuation of these assets are observable.

Community Land (including Crown Land)

Community land assets are comprised of Council owned land classified as Community Land under the *Local Government Act 1993* and land under the care and management of Council on behalf of the Crown.

Council's Community Land was revalued as at 30 June 2018 based on the Valuer General's valuation.

Carrying amount of Community Land was assessed at this reporting date by management using Valuer General's revaluation. Change in carrying value was considered to be immaterial.

Land Under Roads

Land Under Roads identified as roads constructed post 01/07/2008 has been valued on 30/06/2018, based on Municipal Average Land Rate discounted by 90%. Council has elected to only recognise land under roads for new roads constructed after 01/07/2008.

Carrying amount of Land Under Roads was assessed at this reporting date by management and change in carrying value was considered to be immaterial.

Note 23. Fair Value Measurement continued

Buildings

Council engaged APV Valuers & Asset Management to value all buildings and to assess change in carrying amount as at 30 June 2019.

The valuation methodology applied is dependent on whether a market exists to substantiate the value of the asset.

Where a depth in market was identified, the fair value was assessed as a best estimate of the price reasonably obtainable in the market at the date of valuation. This is based on available market evidence of sales of similar or reference assets. The net value of the building and site services is the difference between the market value of the asset (as a whole) less the market value of the land component.

Where there is no depth of market the fair value has been determined on current replacement basis. This is calculated by determining the gross current replacement cost and determining the amount of accumulated depreciation to reflect the level of service potential remaining in the asset. The valuation of buildings, structural improvements and site services includes those items that form part of the building services installation (e.g. heating, cooling and climate control equipment, lifts, escalators, fire alarms, sprinklers and firefighting equipment, and general lighting etc). The buildings and site improvements were physically inspected and measured. The building valuations incorporate a gross current value, net current value and residual value for each asset.

This asset class is categorised as level 3 as some of the inputs used in the valuation of these assets require significant professional judgment and are unobservable

Other Structures

The cost approach has been utilised to value other structures. Council engaged Assetic Pty Ltd to value all other structure assets on 13 May 2016 and to assess change in carrying amount at the end of this financial year. Change in carrying value was considered to be immaterial.

Unobservable level 3 inputs used include residual value, useful life, asset condition and pattern of consumption.

Roads

This asset class is comprised of the Road Carriageway, Kerb & Gutter and Traffic Facilities. The road carriageway is defined as the trafficable portion of a road including the kerb and gutter.

Council's roads are componentised into the formation, pavement, sub-pavement, surface and kerb & gutter and further separated into segments for inspection and valuation.

The formation costs for roads are recognised and valued at cost. Council assumes that the carrying amount reflects the fair value of the assets due to the nature of the items. The formation of roads bulk earthworks is non-depreciable as it is not expected that the formation will not need to be renewed during the normal operational use of the assets this financial year.

A comprehensive valuation was completed on 30/06/2019 by APV Valuers & Asset Management. The cost approach was adopted to value Council roads. The replacement cost (based on unit rates), useful lives and conditions were determined by a complete condition assessment using digital imaging technology to gather the granular condition of the Road network by and external specialist Infrastructure Management Group Pty Ltd (IMG).

The valuations are based on the fair value of the modern equivalent of the existing assets. This approach has included an assessment of the overall useful life of each type of asset and the subsequent determination of the remaining useful life of each asset. The unit rates, which is a key unobservable input, is determined using rates stipulated in contracts with third party suppliers.

Pavement and Surface condition were rated by IMG this financial year. Council has a documented condition assessment manual. Each condition criteria were assessed in terms of actual affected extent and severity and applied a scaling to convert it to a 1 to 5 rating scale in line with industry recommendations, which have been aligned to the NAMS ratings 1 (Excellent) to 5 (Very Poor).

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 judgment and are therefore unobservable.

Bridges

This asset class is comprised of all pedestrian and vehicle access bridges.

A revaluation was conducted in 2016 for the existing Parramatta bridges by Assetic Pty Ltd.

The bridges were inspected by pitt+sherry Engineers and Assetic Pty Ltd valued using the cost approach. The significant inputs used in valuing bridges useful life, pattern of consumption, asset condition and gross replacement cost.

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.

Council assessed change in carrying amount of Bridges at the end of this financial year. Change in carrying value was considered to be immaterial and no revaluation was performed this financial year.

Footpaths

This asset class is comprised of pedestrian walkways and cycle ways. A comprehensive valuation was conducted by Assetic Pty Ltd on 30 March 2018. Replacement costs (unit rates) and useful lives were determined using technical knowledge. Some of the other significant inputs considered in the valuation of these assets are remaining useful life, pattern of consumption, dimensions, components, asset condition and residual value.

Surface condition was rated by IMG. Each condition criteria were assessed in terms of actual affected extent and severity and applied a scaling to convert it to a 1 to 5 rating scale in line with industry recommendations, which have been aligned to the NAMS ratings 1 (Excellent) to 5 (Very Poor). IMG Ltd undertook digital imagery condition survey of all Council Footpath assets. Assetic Pty Ltd used the condition data to value the footpath assets using the Cost Approach (Level 3).

Council assessed change in carrying amount of Footpaths at the end of this financial year. Change in carrying value was considered to be immaterial and no revaluation was performed this financial year.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 23. Fair Value Measurement continued

Stormwater Drainage

The Stormwater Drainage asset class consists of Council's Stormwater Conduits, Stormwater Structures and Stormwater Other Structures. In 2020, Assetic Pty Ltd completed a valuation of these assets using the replacement cost approach. The valuations are based on the fair value of the modern equivalent of the existing assets. This approach has included an assessment of the overall useful life of each type of asset and the subsequent determination of the remaining useful life of each asset.

Replacement costs (unit rates) and useful lives for stormwater drainage assets were determined through a combination of historic data and technical knowledge, which incorporated standard unit rates applied to the dimensions of the asset based on local projects/ data and available data verified with first principle calculations; and considered environmental factors based on asset location.

Other significant inputs considered in the valuation of these assets are asset condition, remaining useful life, pattern of consumption. The asset condition of 1 (Excellent) to 5 (Very Poor) was determined through asset inspections based on documented condition rating manuals and condition sampling methodology. This asset class is categorised a Level 3 as some of the above-mentioned inputs used in the valuation of these assets require significant professional judgment and are therefore unobservable.

Swimming Pools

Assets within this class are comprised of swimming pools and associated structures.

A comprehensive valuation was conducted by APV as at 30 June 2019 using the cost approach. 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.

Open Space Assets

Open space assets include assets such as playground equipment, barbeques and other park facilities.

As of 30 June 2018, the majority of open space assets were valued by internal experts using Level 3 valuation inputs and the cost approach.

As of 30 June 2019, Council revalued the groups of assets (fences, land improvements, irrigations) which were not revalued at the last year's revaluation. The valuation was performed by internal experts using the cost approach.

3. Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Total IPP&E Restated
2019	
Opening balance	2,161,893
Purchases (gross book value)	35,566
Disposals (written down value)	(12,306)
Depreciation and impairment	(43,139)
Fair value gains – other comprehensive income	51,290
Transfer to Furniture and Fittings	(588)
Transfer from Operational Land	—
Closing balance	2,192,716
2020	
Opening balance	2,192,716
Purchases (gross book value)	68,004
Disposals (written down value)	(20,062)
Depreciation and impairment	(32,789)
Fair value gains – other comprehensive income	145,850
Transfer to Furniture and Fittings	(75)
Transfer from Operational Land	1,289
Closing balance	2,354,933

b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

Note 23. Fair Value Measurement continued

\$ '000	Fair value (30/6/20)	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Community Land	312,160	Land Values obtained from the NSW Valuer-General	Adjustments are made to observable inputs for zoning restrictions, topography, land shape and size
Crown Land	60,498	Land Values obtained from the NSW Valuer-General	Adjustments are made to observable inputs for zoning restrictions, topography, land shape and size
Land Under Roads	2,151	Englobo methodology	Land size
Land improvements	25,242	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Buildings (Specialised and Non-Specialised)	201,808	Market-based direct comparison/cost approach	Market value if available. Otherwise, current replacement cost
Other Structures	16,001	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Roads including bulk earthworks	1,024,289	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Bridges	68,776	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Footpaths	146,273	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Stormwater Drainage	453,484	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Swimming Pools	987	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.
Open Space/ Recreational Assets	43,264	Cost Approach	Current replacement cost of modern equivalent asset, useful life, pattern of consumption and asset condition.

4. Highest and best use

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

Note 24. Related party disclosures**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. Specifically, KMP of Council are the:

(a) Lord Mayor, (b) Councillors, (c) CEO and (d) Directors.

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

\$ '000	2020	2019
Compensation:		
Short-term benefits	3,524	3,181
Post-employment benefits	14	235
Other long-term benefits	377	109
Termination benefits	—	709
Total	3,915	4,234

KMP compensation includes all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered to the entity. If a person became a KMP of a reporting entity during a reporting period, no disclosure is required for any remuneration paid to that person before that person's appointment as KMP. If a person ceases to be a KMP during a reporting period, the entity is required to disclose that person's compensation for the period until cessation.

Short-term Benefits

Short-term benefits include cash salary and, where relevant for executives, lump sum payments, motor vehicle benefits, car parking and the fringe benefits tax paid or payable on these benefits.

Post-employment Benefits

Post-employment benefits include superannuation benefits. Other long-term benefits include long service leave and annual leave.

b. Joint Ventures

Refer to Note 18.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 25. Events occurring after the reporting date

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

Note 26. Statement of developer contributions

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

Summary of contributions and levies

\$ '000	as at	Contributions		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	as at 30/06/20	
	30/06/19	received during the year					Held as restricted asset	Cumulative internal borrowings due/(payable)
	Opening Balance	Cash	Non-cash					
Open space	107	—	—	2	—	—	109	—
Community facilities	7,341	1,367	—	161	(306)	—	8,563	—
Traffic and parking	2,925	—	—	61	—	—	2,986	—
Traffic and transport	2	—	—	—	—	—	2	—
Councils OnLine	15	—	—	—	—	—	15	—
Public domain projects	8,562	2,655	—	190	(1,326)	—	10,081	—
River foreshore park	2,900	1,026	—	68	(112)	—	3,882	—
Arts and cultural facility	7,094	2,050	—	152	(1,474)	—	7,822	—
Recreation Facilities	6,441	1,709	—	150	—	—	8,300	—
Historic buildings	908	342	—	23	—	—	1,273	—
Car park enhancements	132	342	—	6	(65)	—	415	—
Access and transport	9,891	2,050	—	221	(304)	—	11,858	—
Ermington traffic and pedestrian	—	—	—	—	—	—	—	—
Community facilities (A)	1,972	758	—	31	(1,776)	—	985	—
Drainage, water quality and laneway infrastructure	1,831	432	—	30	(1,112)	—	1,181	—
Natural environment	—	126	—	—	(126)	—	—	—
Open space and recreation	5,425	1,261	—	76	(5,152)	—	1,610	—
Public domain	2,540	353	—	50	(847)	—	2,096	—
Roads and shared paths	2,338	629	—	36	(1,887)	—	1,116	—
Parramatta Square	4,672	19,537	—	121	(17,140)	—	7,190	—
Open Space Land – Former Hills	4,088	408	—	86	—	—	4,582	—
Open Space Capital – Former Hills	372	57	—	6	—	—	435	—
Transport Facilities Capital – Former Hills	2,090	265	—	44	—	—	2,399	—
Administration – Former Hills	1,258	35	2,448	26	(260)	—	1,059	—
Stormwater Management – Former Hills	2,468	318	—	47	(591)	—	2,242	—
Community Facilities – Former Hills	2,166	214	—	43	—	—	2,423	—
Open Space and Recreation – Former Hills	3,509	149	—	67	(603)	—	3,122	—
Roads and Natural Paths – Former Hills	3,229	173	—	62	(349)	—	3,115	—
Natural Environment – Former Hills	38	22	—	1	—	—	61	—
Public Domain – Former Hills	39	22	—	—	—	—	61	—
Drainage and Water Quality – Former Hills	54	22	—	1	—	—	77	—
Drainage & Water Quality (Former Hornsby)	225	13	—	4	—	—	242	—
Public Domain – Former Hornsby	1,624	181	—	36	—	—	1,841	—
Roads – Former Hornsby	1,858	104	—	36	(349)	—	1,649	—
Open Space – Former Hornsby	13,807	775	—	284	(798)	—	14,068	—
Community Facilities – Former Hornsby	3,099	93	—	63	—	—	3,255	—
Plan Administration – Former Hornsby	50	1	—	1	—	—	52	—
Other – Former Hornsby	2,554	226	—	54	—	—	2,834	—
Community Facilities – Former Auburn	74	22	—	2	—	—	98	—
Public Domain – Former Auburn	164	47	—	4	—	—	215	—
Accessibility and Traffic – Former Auburn	104	43	—	3	—	—	150	—
Plan Administration – Former Auburn	17	5	—	—	—	—	22	—
Open Space (HBW)	10,380	3	—	212	(118)	—	10,477	—
Community Facilities (HBW)	3,279	1	—	31	(3,311)	—	—	—
Traffic Management (HBW)	2,648	1	—	54	(63)	—	2,640	—
Plan Administration (HBW)	728	—	—	14	(100)	—	642	—
Community Facilities (Carter Street)	360	2	—	8	—	—	370	—
Local Open Space (Carter Street)	949	6	—	22	—	—	977	—
District Recreation (Carter Street)	2,157	14	—	50	—	—	2,221	—
Active Transport (Carter Street)	718	5	—	17	—	—	740	—
Traffic Management (Carter Street)	837	5	—	19	—	—	861	—
Plan Administration (Carter Street)	28	—	—	2	—	—	30	—
Parks and Recreation (former Holroyd)	20	37	—	1	—	—	58	—
Sporting Fields (former Holroyd)	20	37	—	1	—	—	58	—
Community Facilities (former Holroyd)	10	15	—	—	—	—	25	—
Total S7.11 and S7.12 revenue under plans	130,117	37,958	2,448	2,679	(38,169)	—	132,585	—

Note 26. Statement of developer contributions continued

\$ '000	as at	Contributions		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	as at 30/06/20	
	30/06/19	Cash	Non-cash				Held as restricted asset	Cumulative internal borrowings due/(payable)
	Opening balance							
S7.4 planning agreements	4,014	442	—	83	(398)	—	4,141	—
Total contributions	134,131	38,400	2,448	2,762	(38,567)	—	136,726	—
S7.11 and S7.12 Contributions – under a plan								
Parramatta Section 7.11 Contribution Plan Number 1								
Traffic and parking	2,925	—	—	61	—	—	2,986	—
Total	2,925	—	—	61	—	—	2,986	—
Parramatta Comprehensive Section 7.11 Contribution Plan								
Open space	107	—	—	2	—	—	109	—
Traffic and transport	2	—	—	—	—	—	2	—
Total	109	—	—	2	—	—	111	—
Parramatta comprehensive section 7.12 contribution plan (non city centre)								
Councils OnLine	15	—	—	—	—	—	15	—
Community facilities (A)	1,972	758	—	31	(1,776)	—	985	—
Drainage, water quality and laneway infrastructure	1,831	432	—	30	(1,112)	—	1,181	—
Natural environment	—	126	—	—	(126)	—	—	—
Open space and recreation	5,425	1,261	—	76	(5,152)	—	1,610	—
Public domain	2,540	353	—	50	(847)	—	2,096	—
Roads and shared paths	2,338	629	—	36	(1,887)	—	1,116	—
Total	14,121	3,559	—	223	(10,900)	—	7,003	—
Parramatta Comprehensive Section 7.12 Contribution Plan (Civic Improvement)								
Community facilities	7,341	1,367	—	161	(306)	—	8,563	—
Public domain projects	8,563	2,655	—	190	(1,326)	—	10,082	—
River foreshore park	2,900	1,026	—	68	(112)	—	3,882	—
Arts and cultural facility	7,094	2,050	—	152	(1,474)	—	7,822	—
Recreation Facilities	6,441	1,709	—	150	—	—	8,300	—
Historic buildings	908	342	—	23	—	—	1,273	—
Car park enhancements	132	342	—	6	(65)	—	415	—
Parramatta Square	4,672	19,537	—	121	(17,140)	—	7,190	—
Access and transport	9,889	2,050	—	221	(304)	—	11,856	—
Total	47,940	31,078	—	1,092	(20,727)	—	59,383	—
Section 7.11 Development Contribution Plan – Carlingford Precinct								
Open Space Land – Former Hills	4,088	408	—	86	—	—	4,582	—
Open Space Capital – Former Hills	372	57	—	6	—	—	435	—
Transport Facilities Capital – Former Hills	2,090	265	—	44	—	—	2,399	—
Administration – Former Hills	1,258	35	2,448	26	(260)	—	1,059	—
Stormwater Management – Former Hills	2,468	318	—	47	(591)	—	2,242	—
Community Facilities – Former Hills	1,612	173	—	34	—	—	1,819	—
Total	11,888	1,256	2,448	243	(851)	—	12,536	—
Section 7.12 Development Contribution Plan-Former Hills Lga Land								
Community Facilities – Former Hills	555	41	—	9	—	—	605	—
Open Space and Recreation – Former Hills	3,509	149	—	67	(603)	—	3,122	—
Roads and Natural Paths – Former Hills	3,229	173	—	62	(349)	—	3,115	—
Natural Environment – Former Hills	39	22	—	1	—	—	62	—
Public Domain – Former Hills	40	22	—	—	—	—	62	—
Drainage and Water Quality – Former Hills	54	22	—	1	—	—	77	—
Total	7,426	429	—	140	(952)	—	7,043	—
Section 7.11 Former Epping And Hornsby TC								
Plan Administration – Former Hornsby	26	1	—	—	—	—	27	—
Community Facilities – Former Hornsby	1,018	93	—	22	—	—	1,133	—
Drainage & Water Quality (Former Hornsby)	225	13	—	4	—	—	242	—
Open Space – Former Hornsby	7,874	775	—	162	(798)	—	8,013	—
Public Domain – Former Hornsby	1,625	181	—	36	—	—	1,842	—
Roads – Former Hornsby	820	104	—	18	—	—	942	—
Total	11,588	1,167	—	242	(798)	—	12,199	—

Notes to the Financial Statements

for the year ended 30 June 2020

Note 26. Statement of developer contributions continued

\$ '000	as at	Contributions		Interest	Expenditure	Internal	as at 30/06/20		
	30/06/19	received during the year					earned in	during year	borrowing
	Opening	Cash	Non-cash	year		(to)/from	restricted	internal	
	balance						asset	borrowings	
								due/(payable)	
Hornsby Section 7.11 Development Contributions Plan									
Roads – Former Hornsby	1,038	—	—	18	(349)	—	707	—	
Open Space – Former Hornsby	5,933	—	—	122	—	—	6,055	—	
Community Facilities – Former Hornsby	2,081	—	—	41	—	—	2,122	—	
Plan Administration – Former Hornsby	24	—	—	1	—	—	25	—	
Total	9,076	—	—	182	(349)	—	8,909	—	
Hornsby Section 7.12 Development Contribution Plan									
Other – Former Hornsby	1,962	—	—	40	—	—	2,002	—	
Total	1,962	—	—	40	—	—	2,002	—	
Auburn Development Contributions Plan 2007 – Part B Residential And Part F Employment									
Community Facilities – Former Auburn	75	22	—	2	—	—	99	—	
Public Domain – Former Auburn	164	47	—	4	—	—	215	—	
Accessibility and Traffic – Former Auburn	104	43	—	3	—	—	150	—	
Plan Administration – Former Auburn	17	5	—	—	—	—	22	—	
Total	360	117	—	9	—	—	486	—	
Auburn Development Contributions Plan 2007 – Part C Homebush Bay West									
Open Space (HBW)	10,380	3	—	212	(118)	—	10,477	—	
Community Facilities (HBW)	3,279	1	—	31	(3,311)	—	—	—	
Traffic Management (HBW)	2,648	1	—	54	(63)	—	2,640	—	
Plan Administration (HBW)	728	—	—	14	(100)	—	642	—	
Total	17,035	5	—	311	(3,592)	—	13,759	—	
Carter Street Precinct Development Contribution Plan 2016									
Community Facilities (Carter Street)	360	2	—	8	—	—	370	—	
Local Open Space (Carter Street)	949	6	—	22	—	—	977	—	
District Recreation (Carter Street)	2,156	14	—	50	—	—	2,220	—	
Active Transport (Carter Street)	718	5	—	17	—	—	740	—	
Traffic Management (Carter Street)	837	5	—	19	—	—	861	—	
Plan Administration (Carter Street)	28	—	—	2	—	—	30	—	
Total	5,048	32	—	118	—	—	5,198	—	
Holroyd Section 7.11 Development Contributions Plan 2013									
Community Facilities (former Holroyd)	10	15	—	—	—	—	25	—	
Parks and Recreation (former Holroyd)	20	37	—	1	—	—	58	—	
Sporting Fields (former Holroyd)	20	37	—	1	—	—	58	—	
Total	50	89	—	2	—	—	141	—	
Section 7.12 Former Epping and Hornsby TC									
Other – Former Hornsby	593	226	—	14	—	—	833	—	
Total	593	226	—	14	—	—	833	—	
S7.4 planning agreements									
S7.4 planning agreements									
Lennox Bridge Portals	556	—	—	11	—	—	567	—	
Parramatta River Pedestrian Crossing	3,022	—	—	58	(398)	—	2,682	—	
Local Road Works River Road West	177	—	—	4	—	—	181	—	
Local road works Ermington	12	—	—	—	—	—	12	—	
Robin Thomas Reserve	224	—	—	5	—	—	229	—	
Bushland Regeneration Ponds Creek Reserve	23	—	—	1	—	—	24	—	
Wentworth Point Library and Community Center	—	—	—	—	—	—	—	—	
VPA-21 Hassal St	—	92	—	1	—	—	93	—	
VPA- 258-262 Pennant Hills Road and 17-20 Azile Court, Carligford	—	350	—	3	—	—	353	—	
Total	4,014	442	—	83	(398)	—	4,141	—	

Note 27a. Statement of performance measures – consolidated results

\$ '000	Amounts 2020	Indicator 2020	Prior period 2019 Restated	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	3,298	1.21%	(4.07)%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	273,163			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	251,581	77.81%	76.36%	>60.00%
Total continuing operating revenue ¹	323,336			
3. Unrestricted current ratio				
Current assets less all external restrictions	284,522	4.21x	6.73x	>1.50x
Current liabilities less specific purpose liabilities	67,559			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	51,296	3.43x	3.06x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	14,976			
5. Rates, annual charges, interest and extra charges outstanding percentage				
Rates, annual and extra charges outstanding	14,029	7.00%	5.04%	<5.00%
Rates, annual and extra charges collectible	200,291			
The ratio is outside the benchmark and deteriorated this year due to the impact of COVID-19 where Council did not pursue the debtors in financial hardship.				
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	393,675			
Monthly payments from cash flow of operating and financing activities	21,375	18.42 mths	12.41 mths	>3.00 mths

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

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

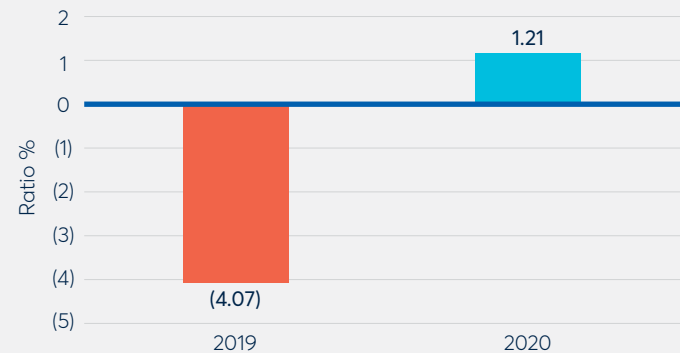
End of audited financial statements

Notes to the Financial Statements

for the year ended 30 June 2020

Note 27b. Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Benchmark: — > 0.00% ● Ratio achieves benchmark ● Ratio is outside benchmark
Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Purpose of operating performance ratio

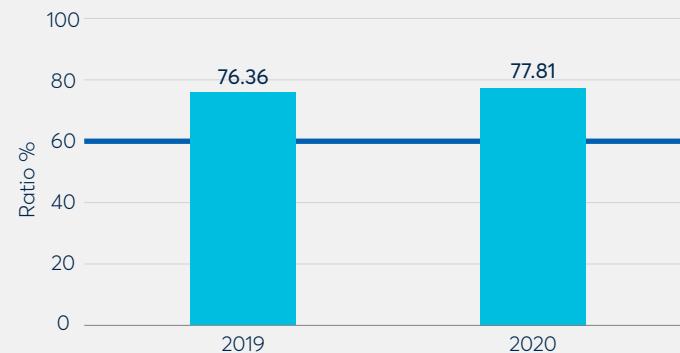
This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2019/20 result

2019/20 ratio **1.21%**

The ratio improved from last financial year and is now above the benchmark. In FY2019 Council wrote off 7.11 funds receivable from Hornsby.

2. Own source operating revenue ratio



Benchmark: — > 60.00% ● Ratio achieves benchmark ● Ratio is outside benchmark
Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Purpose of own source operating revenue ratio

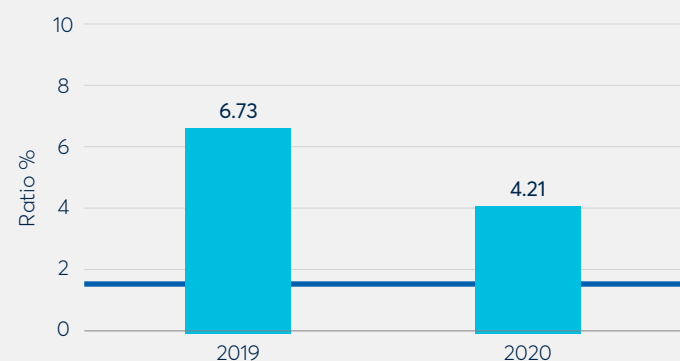
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2019/20 result

2019/20 ratio **77.81%**

The ratio remains above the benchmark with no significant changes since last year.

3. Unrestricted current ratio



Benchmark: — > 0.00% ● Ratio achieves benchmark ● Ratio is outside benchmark
Source of benchmark: Code of Accounting Practice and Financial Reporting #28

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.

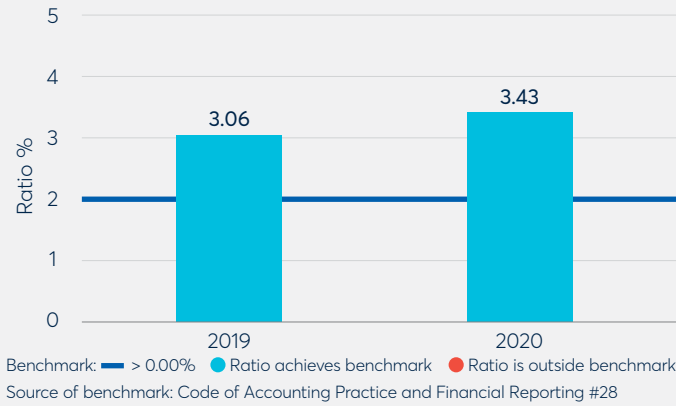
Commentary on 2019/20 result

2019/20 ratio **4.21x**

The ratio exceeds the benchmark. The decrease is due to the increase in cash and receivables from the sale of the MAAS site recorded in the last financial year and sale of 6&8 Parramatta Square this financial year. The ratio is significantly higher than the benchmark and indicating strong liquidity positions.

Note 27b. Statement of performance measures – consolidated results (graphs) continued

4. Debt service cover ratio



Purpose of debt service cover ratio

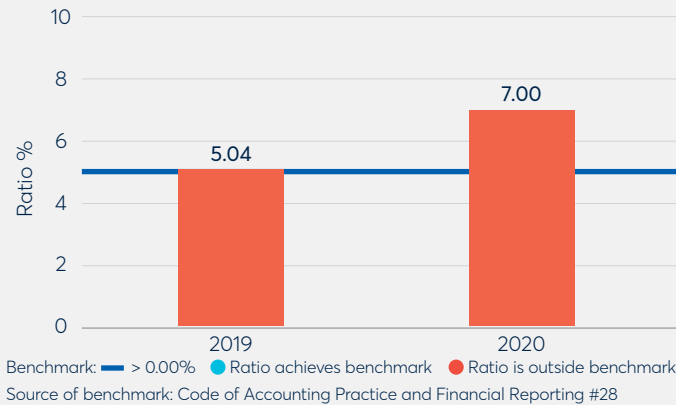
This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2019/20 result

2019/20 ratio 3.43x

This ratio remains above the benchmark and improved this year due to implementation of AASB 16 where most of the leases recorded through depreciation and interest expense

5. Rates, annual charges, interest and extra charges outstanding percentage



Purpose of rates, annual charges, interest and extra charges outstanding

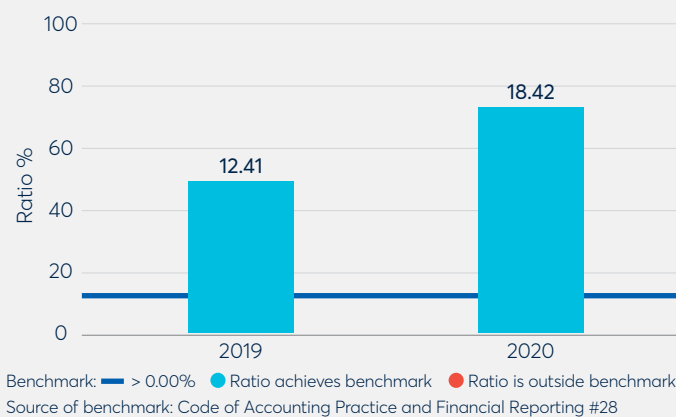
To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2019/20 result

2019/20 ratio 7.00%

The ratio is outside the benchmark and deteriorated this year. The main reason is the impact of COVID-19 where Council did not pursue the debtors in financial hardship

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2019/20 result

2019/20 ratio 18.42 mths

This ratio remains above the benchmark and improved this year due to implementation of AASB 16 where most of the leases recorded through depreciation and interest expense

Notes to the Financial Statements

for the year ended 30 June 2020

Note 28. Council information and contact details

Principal place of business:

126 Church Street
Parramatta NSW 2150

Contact details

Mailing Address:

PO BOX 32
Parramatta NSW 2124

Opening hours:

8:30am – 4:30pm
Monday to Friday

Telephone:

(02) 9806 5050

Facsimile:

(02) 9806 5917

Internet:

<http://www.cityofparramatta.nsw.gov.au/>

Email:

council@cityofparramatta.nsw.gov.au

Officers

Chief Executive Officer

Brett Newman (commenced on 16 September 2019)
Rik Hart (ceased on 15 September 2019)

Responsible Accounting Officer

Paul Perrett

Auditors

Level 19, Tower 2 Darling Park, 201 Sussex St,
Sydney NSW 2000

Elected members

Lord Mayor

Robert Dwyer (commenced on 23 September 2019)
Andrew Wilson (ceased on 23 September 2019)

Councillors

Michelle Garrard (Deputy Lord Mayor)
Andrew Wilson
Benjamin Barrak
Pierre Esber
Donna Davis
Bill Tyrrell
Lorraine Wearne
Bob Dwyer
Paul Han (ceased on 30 April 2020)
Andrew Jefferies
Phil Bradley
Sameer Pandey
Martin Zaiter
Steven Issa
Patricia Proxiv

Other information

ABN: 49 907 174 773

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

City of Parramatta Council

To the Councillors of the City of Parramatta Council

Opinion

I have audited the accompanying financial statements of the City of Parramatta Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2020, the Statement of Financial Position as at 30 June 2020, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2020, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

Independent Auditor's Report

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2020 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

Independent Auditor's Report

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 22 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Nathan Carter
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

5 November 2020
SYDNEY

Independent Auditor's Report



Bob Dwyer
Lord Mayor
City of Parramatta Council
PO Box 32
PARRAMATTA NSW 2124

Contact: Nathan Carter
Phone no: 02 9275 7349
Our ref: D2022577/1776

5 November 2020

Dear Lord Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2020
City of Parramatta Council**

I have audited the general purpose financial statements (GPFS) of the City of Parramatta Council (the Council) for the year ended 30 June 2020 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2020 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

Income Statement

Income Statement

Operating result

	2020 \$m	2019 ¹ \$m	Variance %
Rates and annual charges revenue	189.3	180.5	4.9 ↑
Grants and contributions revenue	71.8	74.4	3.5 ↓
Operating result from continuing operations	58.0	85.8	32.4 ↓
Net operating result before capital grants and contributions	7.8	30.0	74.0 ↓

1. The 2019 comparatives have been restated to correct a prior period error. Note 16(b) of the financial statements provides details of the prior period error.

The Council's operating result from continuing operations (\$58.0 million, including depreciation and amortisation expense of \$45.4 million) was \$27.8 million lower than the 2018–19 result. This is mainly due to a \$41.8 million reduction in net gains from disposal of assets, offset by a \$8.8 million increase in rates and annual charges and a reduction in revaluation losses recognised in profit or loss of \$7.4 million.

The net operating result before capital grants and contributions of \$7.8 million was \$22.2 million lower than the 2018–19 result. Reasons for the reduction are consistent with the reduction in the Operating result from continuing operations noted above.

Rates and annual charges revenue of \$189.3 million increased by \$8.8 million (4.9 per cent) in 2019–20, as a result of applying the Independent Pricing and Regulatory Tribunal (IPART) rate peg of 2.7 per cent and an increase in rateable properties. Annual Charges also increased by approximately \$2.4 million because of an increase in Domestic waste management service charges and Stormwater levy charges.

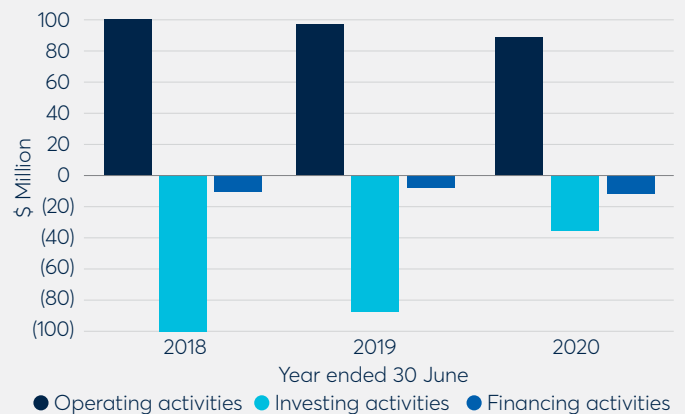
Statement of Cash Flows

Statement of Cash Flows

The Council's cash and cash equivalents balance at 30 June 2020 was \$57.0 million. Net cash flows for the year increased by \$40.6 million.

The overall increase in cash during 2019-20 was mainly due to an increase in cash from the sale of infrastructure, property, plant and equipment. The overall net cash outflow from investing activities decreased by \$53.9 million.

Net Cash Flows for the year



Financial Position

Cash and investments

Cash and investments	2020 \$m	2019 \$m
External restrictions	247.1	246.6
Internal restrictions	261.7	138.5
Unrestricted	45.9	44.2

Cash and investments

Commentary

- Externally restricted cash and investments is mainly comprised of development contributions, proceeds from the sale of the Museum of Applied Arts and Sciences (MAAS) site, specific purpose unexpended grants and domestic waste management.
- Internally restricted cash and investments are restricted due to Council policy. Restricted funds comprise of funds set aside for the Property and significant assets reserve (\$253.7 million), Employee leave entitlements (\$6.4 million) and Urgent ward works (\$1.6 million). The Property and significant assets reserve represent funds set aside from the sale of property, such as the Parramatta Square site.
- Unrestricted cash and investments provide liquidity for day-to-day operations.

Debt

The Council had borrowings of \$30.7 million at 30 June 2020, of which \$9.0 million is classified as a current liability to be settled within the next 12 months. Council repaid loan principal of \$8.7 million during the year.

Performance

Performance measures

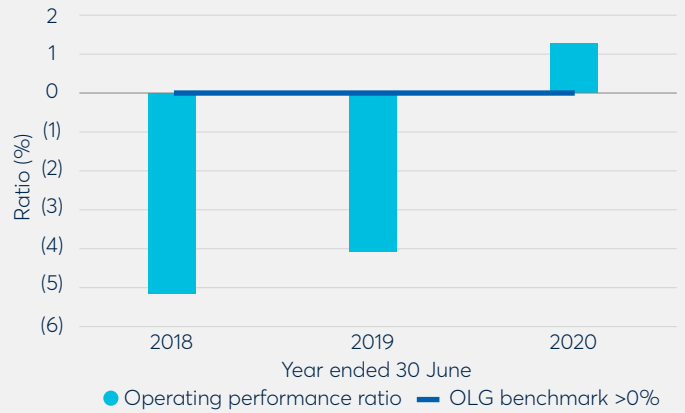
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

Operating performance ratio

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

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

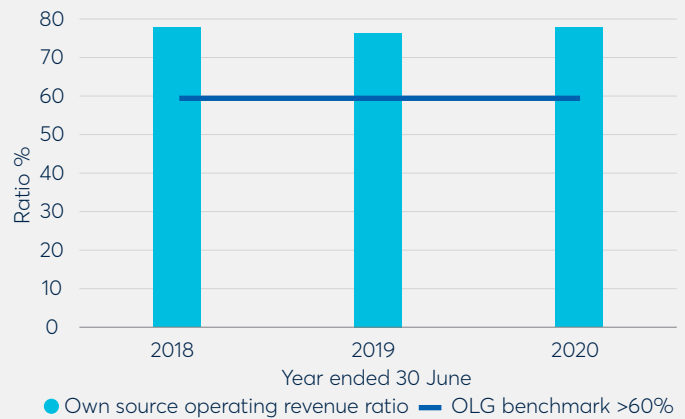
The 2019 ratio was restated, as a result of a prior period error. Note 16(b) of the financial statements provides details of the prior period error.



Own source operating revenue ratio

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

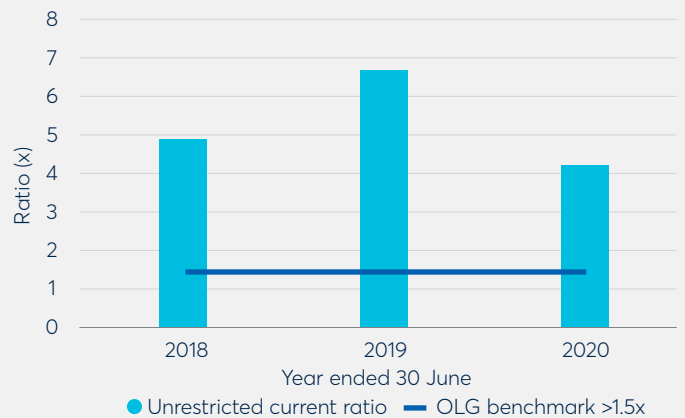
The Council exceeded the OLG benchmark for the current reporting period.



Unrestricted current ratio

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

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

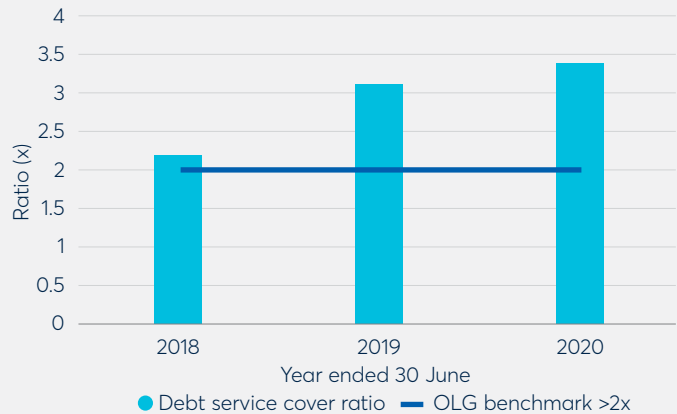


Performance continued

Debt service cover ratio

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

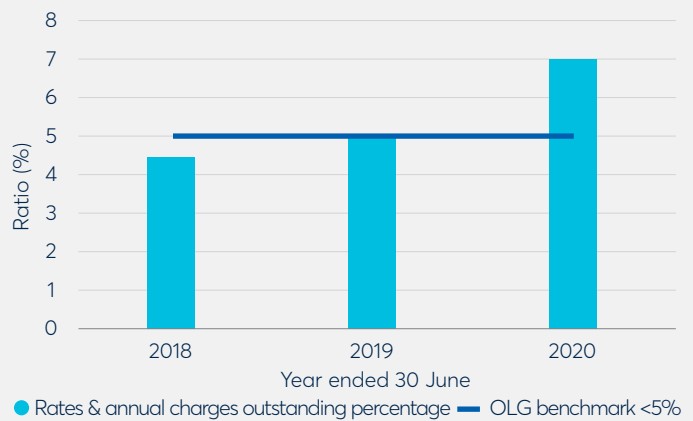
The Council exceeded the OLG benchmark for the current reporting period.



Rates and annual charges outstanding percentage

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

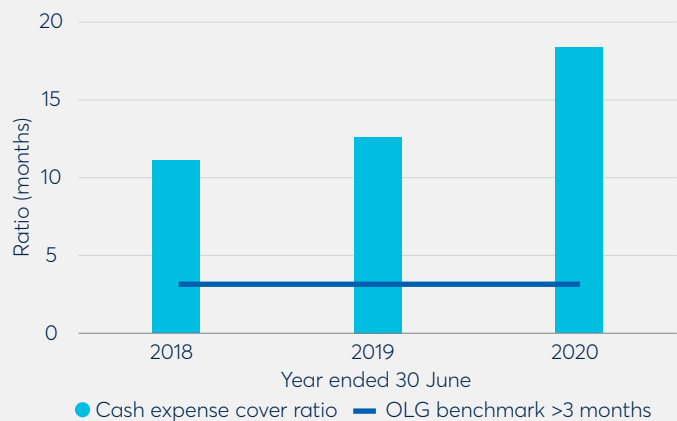
The Council did not meet the OLG benchmark for the current reporting period. This ratio has been impacted by the delay in payments of some rates debts due to the impact of COVID-19.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

The Council incurred \$56.2 million on asset renewals during 2019-20, which is relatively consistent with asst renewals in the prior year of \$55.3 million.

Other Matters

The Council recognised right-of-use assets of \$33.9 million and lease liabilities of \$31.7 million at 1 July 2019 on adoption of AASB 16.

The Council disclosed the impact of adopting AASB 16 in Note 16(c).

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Nathan Carter
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

cc: Brett Newman, Chief Executive Officer
Dr. Col Gellatly, AO, Chair of the Audit, Risk and Improvement Committee
Jim Betts, Secretary of the Department of Planning, Industry and Environment



CONTACT COUNCIL

126 Church Street, Parramatta NSW 2150
PO BOX 32, Parramatta NSW 2124

Phone: 1300 617 058

Email: council@cityofparramatta.nsw.gov.au

Website: cityofparramatta.nsw.gov.au

Twitter: twitter.com/parracity

Facebook: facebook.com/cityofparramatta