

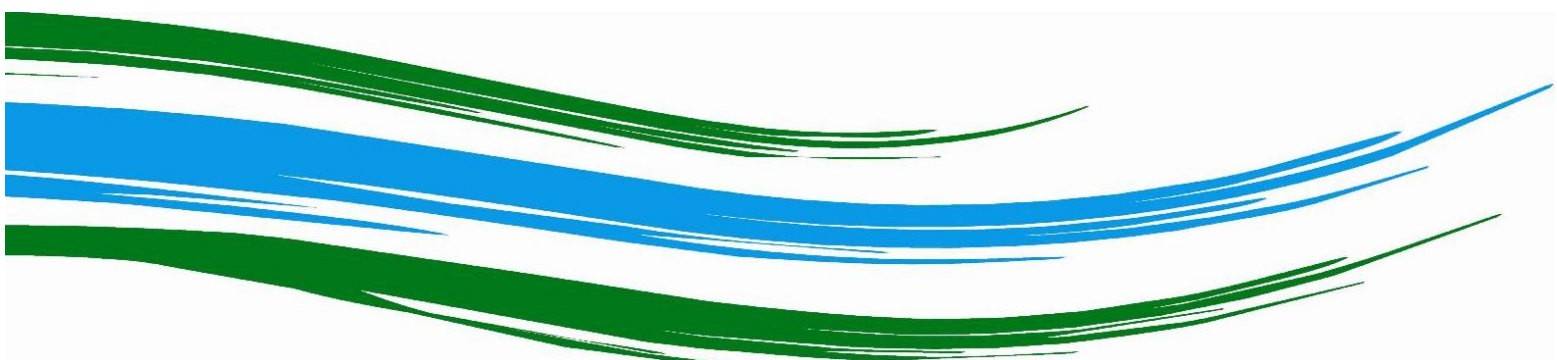


Camden Council

Attachments

Ordinary Council Meeting
8 October 2019

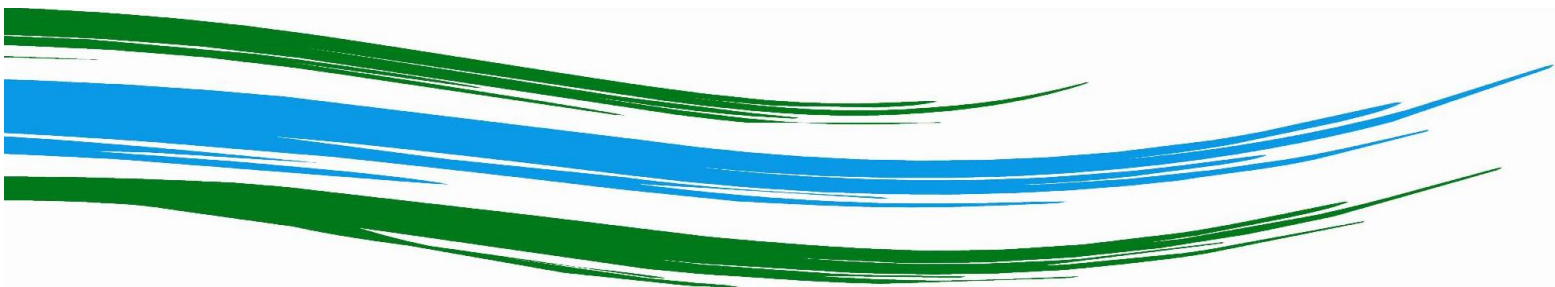
Camden Council
Administration Centre
70 Central Avenue
Oran Park



ORDINARY COUNCIL

ATTACHMENTS - ORDINARY COUNCIL

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General Purpose & Special Purpose Financial Statements

For the Year Ended 30 June 2019



camden
council

Camden Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2019

Camden, the Best of Both Worlds

Executive Summary – 2018/19 Annual Financial Statements

Camden continues to be one of the fastest growing areas in New South Wales with more than 100 new residents per week. This growth places substantial pressure on Council's finances and resources. The cost of planning for growth is an upfront cost that is required before additional rate income is realised through growth.

Council works closely with all levels of Government and the community to ensure there is a balance between providing for existing residents and those we welcome to Camden in the future.

The information below provides a snap shot of Council's financial performance over the past 12 months, more detailed information is provided within the Financial Statements.

Financial Performance

The following table highlights the 'financial performance' comparison between 2018/19 and 2017/18:

Income Statement	2018/19 \$'000	2017/18 \$'000
Total Income from Continuing Operations	\$238,973	\$275,285
Total Expenses from Continuing Operations	\$124,608	\$109,689
Surplus Operating Result from Continuing Operations	\$114,365	\$165,596
Grants and Contributions provided for Capital Purposes	\$130,445	\$174,338
Net Operating Result before Grants and Contributions provided for Capital Purposes (deficit)	(\$16,080)	(\$8,742)

Local Government Accounting - Operating Result

It is important to note that the operating result shown in the Income Statement is not Council's budget or cash position. The Income statement complies with the International Financial Reporting Standards and is required to be reported on an accruals basis, it considers non-cash entries and the timing of the receipt or payment of money. Council's budget is done on a cash basis. The reported surplus of \$114.37 million (after capital items) does not mean Council has additional funds of \$114.37 million to spend. Alternatively, the fact that Council's Income Statement has a reported deficit of \$16.08 million (before capital items)

does not mean Council's budget is over spent or Council's liquidity position is poor.

Council continues to balance its budget annually and its liquidity position is strong as demonstrated by the financial indicators in Note 25 to the Financial Statements.

Operating Result (after capital items)

The 2018/19 Operating Result after accounting for capital income is a surplus of \$114.37 million (\$165.60 million 2017/18). This surplus is primarily due to non-cash contributions made by developers for infrastructure such as roads, drainage and open space. The value of these non-cash dedications for 2018/19 was \$89.79 million (\$142.75 million 2017/18). Accounting standards require the dedication of assets to be brought to account as income which inflates the surplus reported.

Operating Result (before capital items)

Council's operating result before capital items is a deficit of \$16.08 million. This result excludes capital income of \$130.45 million. In comparing this result to the previous financial year deficit of \$8.74 million the increase in the operating deficit to \$16.08 million is predominately a result of increased depreciation expense, due to the construction and dedication of new infrastructure assets. Council's depreciation expense has increased by \$8.91 million over the past 2 years. The impact of depreciation expense is significant due to a unique environment of substantial growth, Council's current economies of scale and the method used to calculate depreciation expense. Council is currently constructing or receiving dedicated assets that provide for a population in the future. The straight-line method of calculating depreciation expense does not consider growth or the current population, meaning the expense is representative of a higher capacity to pay or greater economies of scale. There is also a timing issue to consider, Council must provide for infrastructure now, this cannot be done after the population arrives.

Council has not ignored the need to understand the consumption of assets and the need to provide for future renewal. Council has invested over \$23 million in renewal programs over the past 10 years and will continue to invest in renewal programs representative of its capacity to pay. Significant growth in infrastructure and council's economies of scale will continue to be an issue for Council and needs to be understood when considering Council's financial performance in a rapidly growing environment. It has been through the Council's understanding of this that it remains in a strong cash position with a good capacity for debt to assist in managing its growth now and into the future.

Other significant movements include an increase in Rates and charges income of \$6.11 million (growth), an increase in User charges and fees of \$2.95 million (growth), a decrease in Other revenues of \$2.63 million (due to a one-off recognition in 2017/18 of Air Bridge lease), an increase

in the ELE provision \$3.69 million (increase in staff numbers and less discounting due to declining interest rates). Council allowed for an additional 32.8 new positions during 2018/19 to meet the demand for essential services which resulted in an increase in employee costs of \$3.11 million (excludes ELE provision). Materials and Contracts had an increase of \$9.1 million representing additional works and services undertaken during 2018/19, depreciation expense increased by \$2.80 million and disposal of assets expense decreased by \$3.92 million (less removal of road base).

Council continues to monitor its operating result and whilst Council's liquidity position is strong, Council recognises that longer term, operating deficits are not sustainable and that sustained reported deficits will ultimately reduce Council's ability to maintain or replace its asset base over time. Council expects that this position will continue to improve over time through increased income associated with growth and prudent long-term financial management of expenditure budgets that consider the timing of future income.

Measures that Council has adopted to improve and ensure that its long-term financial position remains sustainable include:

✓ **Balanced Budget**

Council annually adopts and maintains a balanced budget position and does not spend beyond its means.

✓ **Loans**

Council still has a good capacity to borrow for capital projects (one-off) upon the appropriate financial assessment being completed. Council also considers low-interest loan programs under the Local Infrastructure Renewal Scheme (LIRS) offered by the State Government. This program has already realised Council over \$700,000 in loan interest savings.

✓ **Long-Term Financial Planning (LTFF)**

Council has a 10-year LTFF which is updated quarterly. The LTFF is critical to Council's planning and monitoring of its immediate and future financial sustainability. It is central to correcting the reported operating deficit in the Income Statement by containing expenditure and allowing natural growth in Council's income base to achieve a balanced or reported operating surplus. It allows Council to make informed decisions about sustainable levels of debt and reserves (liquidity) it also forms part of a suite of resourcing plans that support Council's Integrated Planning and Reporting Package.

✓ **Asset Management Planning**

Sound asset management and the correct allocation of resources are central to Council's sustainability. As part of Council's adaptive organisational framework and Organisational Improvement Plan an asset management section was created dedicated to understanding the financing and resourcing needs of our current and future

asset base. This will enhance Council's decision making and longer-term forecasting.

✓ **Cash Reserves and Investing in the Future**

Council has established reserves for capital improvement, asset replacement and technology improvements.

✓ **Community Infrastructure Renewal Programs**

Council endorsed a \$5.1 million Community Infrastructure Renewal Program as part of its 2019/20 budget to continue the renewal of assets in a poor condition. This program was put in place without the need to raise rates beyond that approved by IPART for 2019/20.

✓ **Building Partnerships**

Council continues to actively pursue both State and Federal funding opportunities to fund infrastructure and service requirements when made available. Examples include accessing the low interest loans under Local Infrastructure Renewal Schemes.

✓ **Organisational Improvement Plan**

Council remains committed to continuously improving its financial and non-financial performance and ensuring its customer service is of the highest standard. To this end, a new Organisational Strategy Plan, designed to guide Council's future corporate improvement efforts and promote best practice service delivery, was finalised during the 2018/19 Financial Year.

Statement of Financial Position

The net value of assets owned by our community is \$1.65 billion (\$1.54 billion in 2017/18). The majority of this equity relates to the ownership of land and infrastructure assets such as roads, stormwater drainage, footpaths and bridges. Council's increase in equity is predominately due to infrastructure assets being dedicated to Council as part of new release areas being developed.

Council's loan debt is now \$28.25 million with a decrease of \$3.37 million from 2017/18; primarily a result of principal and interest repayments during 2018/19 and no new loans being taken up in 2018/19.

Financial Health Indicators

The financial health indicators for the 2018/19 financial year can be found in Note 25 (pages 83-86) and Special Schedule – Report on Infrastructure Assets (page 5-6). These sections of the financial statements provide a detailed explanation of each indicator and any unique considerations which need to be taken into account when assessing Council's financial performance. Overall, the indicators provide a positive outlook for Council's continued financial sustainability.

Chief Financial Officer (Responsible Accounting Officer)

Camden Council

Financial Statements 2019

General Purpose Financial Statements
for the year ended 30 June 2019

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Camden Council

Financial Statements 2019

General Purpose Financial Statements

for the year ended 30 June 2019

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 2019.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Camden Council

General Purpose Financial Statements
for the year ended 30 June 2019

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

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 professional pronouncements, and
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

We are not aware of any matter that would render these statements false or misleading in any way.

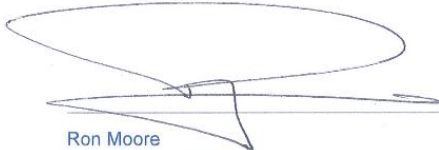
Signed in accordance with a resolution of Council made on 24/09/2019



Theresa Fedeli
Mayor
24/09/2019



Rob Mills
Deputy Mayor
24/09/2019



Ron Moore
General Manager
24/09/2019



Paul Rofe
Responsible Accounting Officer
24/09/2019

Camden Council

Financial Statements 2019

Income Statement

for the year ended 30 June 2019

Original unaudited budget 2019 \$ '000		Notes	Actual 2019 \$ '000	Actual 2018 ¹ \$ '000
Income from continuing operations				
Revenue:				
69,947	Rates and annual charges	3a	70,403	64,290
18,993	User charges and fees	3b	21,077	18,124
2,800	Interest and investment revenue	3c	3,703	3,793
1,698	Other revenues	3d	3,421	6,055
6,744	Grants and contributions provided for operating purposes	3e,3f	9,176	8,564
166,211	Grants and contributions provided for capital purposes	3e,3f	130,445	174,338
Other income:				
–	Fair value increment on investment properties		748	–
–	Net share of interests in joint ventures and associates using the equity method	16	–	121
266,393	Total income from continuing operations		238,973	275,285
Expenses from continuing operations				
47,147	Employee benefits and on-costs	4a	48,878	42,072
1,274	Borrowing costs	4b	1,559	1,808
27,643	Materials and contracts	4c	37,726	28,623
16,220	Depreciation and amortisation	4d	25,139	22,370
10,340	Other expenses	4e	9,082	8,715
–	Net losses from the disposal of assets	5	2,158	6,086
–	Fair value decrement on investment properties		–	15
–	Net share of interests in joint ventures and associates using the equity method	16	66	–
102,624	Total expenses from continuing operations		124,608	109,689
163,769	Operating result from continuing operations		114,365	165,596
163,769	Net operating result for the year		114,365	165,596
163,769	Net operating result attributable to council		114,365	165,596
(2,442)	Net operating result for the year before grants and contributions provided for capital purposes		(16,080)	(8,742)

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

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

Camden Council

Financial Statements 2019

Statement of Comprehensive Income

for the year ended 30 June 2019

	Actual 2019 \$ '000	Actual 2018 ¹ \$ '000
Net operating result for the year (as per Income Statement)	114,365	165,596
Other comprehensive income:		
Amounts which will not be reclassified subsequently to the operating result		
Gain (loss) on revaluation of land and building	-	54,031
Gain (loss) on revaluation of land under roads	-	(3,874)
Correction of asset duplication	1,043	-
Total items which will not be reclassified subsequently to the operating result	1,043	50,157
Amounts which will be reclassified subsequently to the operating result when specific conditions are met		
Realised (gain) loss on financial assets at fair value through other comprehensive income	(33)	-
Total items which will be reclassified subsequently to the operating result when specific conditions are met	(33)	-
Total other comprehensive income for the year	1,010	50,157
Total comprehensive income for the year	115,375	215,753
Total comprehensive income attributable to Council	115,375	215,753

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

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

Camden Council

Financial Statements 2019

Statement of Financial Position

as at 30 June 2019

	Notes	Actual 2019 \$ '000	Actual 2018 ¹ \$ '000
ASSETS			
Current assets			
Cash and cash equivalent assets	6(a)	8,607	8,637
Investments	6(b)	96,856	84,200
Receivables	7	7,104	7,327
Inventories	8a	351	347
Other	8b	283	135
Total current assets		113,201	100,646
Non-current assets			
Investments	6(b)	32,700	29,500
Receivables	7	3,297	3,326
Infrastructure, property, plant and equipment	9(a)	1,543,829	1,451,163
Investment property	10a	31,095	27,300
Intangible assets	11	999	1,014
Investments accounted for using the equity method	16	128	194
Total non-current assets		1,612,048	1,512,497
TOTAL ASSETS		1,725,249	1,613,143
LIABILITIES			
Current liabilities			
Payables	12	18,399	21,439
Income received in advance	12	1,525	1,166
Borrowings	12	3,721	3,665
Provisions	13	13,000	10,129
Total current liabilities		36,645	36,399
Non-current liabilities			
Payables	12	11,283	11,107
Borrowings	12	24,528	27,957
Provisions	13	275	626
Total non-current liabilities		36,086	39,690
TOTAL LIABILITIES		72,731	76,089
Net assets		1,652,518	1,537,054
EQUITY			
Accumulated surplus	14	1,161,047	1,046,682
Revaluation reserves	14	491,415	490,372
Other reserves	14	56	-
Council equity interest		1,652,518	1,537,054
Total equity		1,652,518	1,537,054

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

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

Financial Statements 2019

Camden Council

Statement of Changes in Equity
for the year ended 30 June 2019

	2019			2018 ¹			
	Accumulated surplus \$ '000	IPP&E revaluation reserve \$ '000	Financial assets at FVOCI \$ '000	Accumulated surplus \$ '000	IPP&E revaluation reserve \$ '000	Financial assets at FVOCI \$ '000	Total equity \$ '000
Opening balance	1,046,682	490,372	-	881,086	440,215	-	1,321,301
Net operating result for the year	114,365	-	-	165,596	-	-	165,596
Other comprehensive income							
- Gain (loss) on revaluation of IPP&E	-	1,043	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through other comprehensive income	-	-	(33)	-	-	-	-
- Gain (loss) on revaluation of land and buildings	-	-	-	-	54,031	-	54,031
- Gain (loss) on revaluation of land under roads	-	-	-	-	(3,874)	-	(3,874)
Other comprehensive income	-	1,043	(33)	-	50,157	-	50,157
Total comprehensive income	114,365	1,043	(33)	165,596	50,157	-	215,753
Distributions to/(contributions from) non-controlling interests	-	-	89	-	-	-	-
Equity – balance at end of the reporting period	1,161,047	491,415	56	1,046,682	490,372	-	1,537,054

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

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

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Camden Council

Financial Statements 2019

Statement of Cash Flows

for the year ended 30 June 2019

Original unaudited budget 2019 \$ '000	Notes	Actual 2019 \$ '000	Actual 2018 \$ '000
Cash flows from operating activities			
<u>Receipts</u>			
69,947	Rates and annual charges	69,837	63,888
18,993	User charges and fees	21,479	19,761
2,800	Investment and interest revenue received	3,599	3,706
25,969	Grants and contributions	49,381	56,946
–	Bonds, deposits and retention amounts received	6,429	8,201
5,065	Other	12,617	8,279
<u>Payments</u>			
(42,430)	Employee benefits and on-costs	(47,177)	(41,902)
(32,361)	Materials and contracts	(39,839)	(37,663)
(1,274)	Borrowing costs	(1,287)	(1,399)
–	Bonds, deposits and retention amounts refunded	(9,430)	(6,265)
(13,890)	Other	(14,011)	(8,352)
32,819	Net cash provided (or used in) operating activities	51,598	65,200
Cash flows from investing activities			
<u>Receipts</u>			
–	Sale of investment securities	139,800	136,200
535	Sale of infrastructure, property, plant and equipment	800	345
<u>Payments</u>			
–	Purchase of investment securities	(155,600)	(149,500)
–	Purchase of investment property	(30)	–
(26,163)	Purchase of infrastructure, property, plant and equipment	(32,683)	(46,550)
–	Purchase of intangible assets	(251)	(782)
(25,628)	Net cash provided (or used in) investing activities	(47,964)	(60,287)
Cash flows from financing activities			
<u>Payments</u>			
(3,664)	Repayment of borrowings and advances	(3,664)	(3,795)
(3,664)	Net cash flow provided (used in) financing activities	(3,664)	(3,795)
3,527	Net increase/(decrease) in cash and cash equivalents	(30)	1,118
59,197	Plus: cash and cash equivalents – beginning of year	8,637	7,519
62,724	Cash and cash equivalents – end of the year	8,607	8,637
Additional Information:			
–	plus: Investments on hand – end of year	129,556	113,700
62,724	Total cash, cash equivalents and investments	138,163	122,337

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

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 24/09/2019. Council has the power to amend and reissue these financial statements.

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

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

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

Council is a not for-profit entity.

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

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

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

and are clearly marked.

(a) New and amended standards adopted by Council

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

(b) Historical cost convention

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

(c) Significant accounting estimates and judgements

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

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

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 investment properties – refer Note 10
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note 9
- (iii) employee benefit provisions – refer Note 13.

Significant judgements in applying the council's accounting policies

(i) Impairment of receivables

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

continued on next page ...

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

(ii) Camden Region Economic Taskforce

Council has determined not to consolidate the operations of CRET, a not for profit organisation, into its financial statements. Council records the contribution to CRET, with very limited other income sources, and these funds are used to achieve the focus of the organisation of developing and promoting the Camden LGA.

Control

Council is the only member of the company and has the right to appoint all Directors. Furthermore there is a service level agreement that prescribes the business to be undertaken by CRET as the entity is established to advance the objectives of the Council.

Council's exposure, or rights to variable returns from its involvement with CRET

CRET is prohibited by its constitution from paying any of its income to the member by virtue of the member's membership. In the event of CRET winding up, the constitution also prohibits any payments to council. The liability to Council is also limited to \$50.00 in the event of winding up.

This however does not take away the rights to non-financial returns but will influence the disclosure requirements in the Consolidated Financial Statements.

Based on the above, Camden Council is exposed to and has rights to variable returns from its involvement with CRET

Material considerations

On the Basis of materiality Council has not consolidated CRET as at 30 June 2019.

iii) Southern Phone Company Limited.

Southern Phones is a telecommunications service provider to regional communities. The Company's main services include fixed line, mobile and internet communications. The Company is owned by 35 Local Government Councils. Council receive dividends from its operations each year (see note 3c). Note 6b records the net asset value to Council with the net change in valuation included in the statement of comprehensive income.

Monies and other assets received by Council

(a) The Consolidated Fund

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

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

- Camden Town Farm Committee
- Camden Seniors Programs Committee
- Camden International Friendship association
- Camden Bicentennial Equestrian park Committee

(b) The Trust Fund

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

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

Council does not hold any monies or property that are not under control of the Council.

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

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.

New accounting standards and interpretations issued not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting periods (and which have not been early adopted by Council).

As at the date of authorisation of these financial statements, Council does not consider that any of those standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

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

AASB 16 Leases

AASB 16 will result (for YE 19/20 and beyond) in almost all operating leases being recognised on the balance sheet by Council (alongside existing finance leases) with the distinction between operating and finance leases removed.

Under the new standard, a financial liability (ie. a lease liability) and an asset (ie. a right to use the leased item) will be recognised for nearly all arrangements where Council commits itself to paying a rental fee for the use of a specific asset.

The only exceptions are short-term and low-value leases which are exempt from the accounting (but not disclosure) requirements of AASB 16 - Leases.

Council staff have reviewed all of Council's leasing arrangements over the last 12 months taking into consideration the new lease accounting rules in AASB 16 (applicable from 1/7/19).

AASB 16 will (on the whole) affect Council's accounting for existing operating lease agreements that are in place as at 30/6/19.

At the end of this reporting period, Council has non-cancellable operating lease commitments of \$2,660K - refer Note 17.

Council's activities as a lessor are not material and hence Council does not expect any significant impact on the financial statements. However, some additional disclosures will be required from next year.

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

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

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

Councils will assess each revenue stream but particular impact is expected for grant income and rates which are paid before the commencement of the rating period.

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

The changes in revenue recognition requirements in AASB15 may cause changes to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

Council has reviewed its revenue stream and have identified significant changes to income recognition for 2019/20. There is income that has previously been recognised in the year that the income was received but have had unfulfilled obligations. These will no longer be recognised until the obligation associated with the revenue is fulfilled.

These impacts and changes will be part of the restated financial reports for 2020.

AASB 1058 Income of NFP Entities

AASB 1058 supersedes all the income recognition requirements relating to councils, previously in AASB 1004 Contributions.

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

AASB 1058 also applies when a council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the council's objective is principally to enable the asset to further the council's objectives.

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

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

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

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

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

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

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

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

Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2018.

Financial Statements 2019

Camden Council

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

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

	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Total assets held (current and non-current)	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
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).										
Functions or activities										
Governance	–	26	955	1,809	(955)	(1,783)	–	–	–	–
Managing Camden's Growth	55,290	56,718	10,360	10,374	44,930	46,344	–	–	–	6
Urban and Natural Environments	37,699	64,507	26,613	27,969	11,086	36,538	2,005	301	1,540	1,522
Prosperous Economy	28	21	911	1,066	(883)	(1,045)	–	–	542	9
Sustainable Transport	68,123	80,830	25,490	19,804	42,633	61,026	4,115	6,045	1,093,984	1,007,885
Enriched and Connected Community	10,341	9,228	12,552	13,051	(2,211)	(3,823)	2,097	1,726	86,606	67,589
Strong Local Leadership (Governance)	67,492	63,955	47,727	35,616	19,765	28,339	4,896	4,371	542,577	536,132
Total functions and activities	238,973	275,285	124,608	109,689	114,365	165,596	13,113	12,443	1,725,249	1,613,143

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

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

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

Governance

Costs relating to the overseeing and decision making process of the elected members of council.

Managing Camden's Growth

Managing growth determined under the State Government's Metropolitan Strategy while retaining Camden's rural setting, country town feel and the lifestyle of the community.

Costs relating to the delivery of this strategic outcome include: Development Control, Heritage Protection and Urban and Rural Planning.

Urban and Natural Environments

A Camden in which its unique natural systems have been protected and enhanced and are enjoyed and valued by the community.

Costs relating to the delivery of this strategic outcome include: Regulating the Use of Public Areas, Public Health, Protecting Natural Environment, Parks and Playgrounds, Environmental Activities, Enforcement of Legislation and Policies and Appearance of Public Areas.

Prosperous Economy

A Camden which is characterised by vibrant town and commercial centres, thriving local businesses, stable and diverse employment opportunities, skilled local residents and a thriving tourist/visitor market.

Costs relating to the delivery of this strategic outcome include: Economic Development, Tourism and The Management of Significant Places.

Sustainable Transport

A Camden that provides an affordable, convenient and integrated public transport system for equitable access to services, facilities and places for all members of the community.

Costs relating to the delivery of this strategic outcome include: Transport Options, Road Safety, Local Traffic Management, Construction and Maintenance of Local Roads, Footpath and Kerbing.

Enriched and Connected Community

A Camden which has achieved a broad range of opportunities for a prosperous and complete lifestyle.

Costs relating to the delivery of this strategic outcome include: Recreational Services and Facilities, Community and Cultural Development & Planning, Community Support Facilities and Services, Community Safety, Community Events and Library Services.

Strong Local Leadership (Governance)

A Camden which has strong leadership who are responsible to the community and who are working together to achieve the community's vision for the future.

Costs relating to the delivery of this strategic outcome include: Strong Local Democracy, Stewardship of Community Resources, Community Engagement, Community Information, Management of Emergency Events, and Support Services.

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations

	2019 Actual \$ '000	2018 Actual \$ '000
(a) Rates and annual charges		
Ordinary rates		
Residential	46,669	42,849
Farmland	566	547
Business	8,679	8,156
Less: pensioner rebates (mandatory)	(601)	(575)
Rates levied to ratepayers	55,313	50,977
Pensioner rate subsidies received	330	316
Total ordinary rates	55,643	51,293
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	14,056	12,489
Section 611 charges	55	52
Less: pensioner rebates (mandatory)	(178)	(166)
Stormwater management levy	729	531
Annual charges levied	14,662	12,906
Pensioner subsidies received:		
– Domestic waste management	98	91
Total annual charges	14,760	12,997
TOTAL RATES AND ANNUAL CHARGES	70,403	64,290

Council has used Rating Valuation Year 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.

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

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

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
(b) User charges and fees		
Specific user charges		
<small>(per s.502 - specific 'actual use' charges)</small>		
Domestic waste management services (additional services)	45	38
On site sewerage inspection	29	34
Commercial waste management	705	625
On site sewerage annual charges	187	181
Total specific user charges	966	878
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Building services – other	3,515	4,451
Private works – section 67	3,554	111
Section 10.7 certificates (EP&A Act)	405	460
Section 603 certificates	213	248
Town planning	2,985	3,694
Other	41	–
Total fees and charges – statutory/regulatory	10,713	8,964
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Cemeteries	361	414
Child care (family day care services)	444	461
Leaseback fees – Council vehicles	964	902
Recycling income (non-domestic)	1	–
Library services	40	39
Parks and leisure centres	6,099	5,185
Public halls	1,275	1,144
Other	214	137
Total fees and charges – other	9,398	8,282
TOTAL USER CHARGES AND FEES	21,077	18,124

Accounting policy for user charges and fees

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
(c) Interest and investment revenue (including losses)		
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	201	182
– Restricted funds	2,420	1,953
– General funds	1,071	1,647
Dividend income relating to investments held at fair value through other comprehensive income	11	11
TOTAL INTEREST AND INVESTMENT REVENUE	3,703	3,793
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	201	182
General Council cash and investments	1,084	1,660
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	1,600	1,394
– Other Developer Contributions	410	197
Domestic waste management operations	306	260
Department of Planning Interest Free Loan	102	100
Total interest and investment revenue	3,703	3,793

Accounting policy for interest and investment revenue

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

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

	Notes	2019 Actual \$ '000	2018 Actual \$ '000
(d) Other revenues			
Rental income – investment properties	10	802	383
Fines		246	286
Fines – parking		61	56
Fines – other		61	61
Legal fees recovery – rates and charges (extra charges)		183	124
Legal fees recovery – other		510	424
Commissions and agency fees		97	145
Diesel rebate		69	60
Insurance claims recoveries		270	164
Sales – general		30	55
Easement compensation		142	119
Employee relations		71	116
Rental income – council properties		69	87
Risk mgmt. performance incentive rebates		294	201
Other		352	461
Contributions to long service leave – other councils		164	179
Energy Savings Rebate		–	184
Recognition of Air Bridge Lease		–	2,950
TOTAL OTHER REVENUE		3,421	6,055

Accounting policy for other revenue

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

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

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

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

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

	Operating 2019 Actual \$ '000	Operating 2018 Actual \$ '000	Capital 2019 Actual \$ '000	Capital 2018 Actual \$ '000
(e) Grants				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	1,181	1,234	–	–
Financial assistance – local roads component	726	682	–	–
Payment in advance - future year allocation				
Financial assistance – general component	1,224	1,267	–	–
Financial assistance – local roads component	754	660	–	–
Total general purpose	3,885	3,843	–	–
Specific purpose				
Aged care	1	3	–	–
Better waste and recycling fund	112	110	–	–
Bushfire and emergency services	173	163	–	–
Child care (family day care)	1,678	1,353	–	–
Community services	142	151	18	–
Floodplain management	106	31	–	–
Heritage and cultural	–	–	14	–
Library	166	180	–	–
Library – special projects	–	–	47	23
LIRS subsidy	88	99	–	–
Noxious weeds	38	29	–	–
Planning Studies	750	151	–	–
Recreation and culture	76	39	1,688	–
Recreational services	16	17	–	–
Street lighting	131	128	–	–
Transport (other roads and bridges funding)	71	72	3,449	5,085
Transport (roads to recovery)	464	966	–	–
Total specific purpose	4,012	3,492	5,216	5,108
Total grants	7,897	7,335	5,216	5,108
Grant revenue is attributable to:				
– Commonwealth funding	6,073	6,155	3,327	4,693
– State funding	1,824	1,180	1,889	415
	7,897	7,335	5,216	5,108

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

	Operating 2019 Actual \$ '000	Operating 2018 Actual \$ '000	Capital 2019 Actual \$ '000	Capital 2018 Actual \$ '000
	Notes			
(f) Contributions				
Developer contributions:				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):				
Cash contributions				
VPA – other cash revenue	582	331	16,221	1,816
Other section 7.11 developer contributions	210	513	172	210
Open space	–	–	6,015	7,882
Traffic facilities	–	–	169	261
Drainage	–	–	4,742	4,172
Roadworks	–	–	3,218	3,961
Community facilities	–	–	4,617	7,952
Total developer contributions – cash	792	844	35,154	26,254
Non-cash contributions				
VPA – dedicated drainage	–	–	91	1,671
VPA – dedicated open space	–	–	4,573	2,188
VPA – dedicated roads	–	–	1,010	2,011
VPA – dedicated community facilities	–	–	–	12,875
VPA – dedicated land	–	–	–	16,292
WKKA - Roadworks	–	–	163	–
Total developer contributions non-cash	–	–	5,837	35,037
Total developer contributions	792	844	40,991	61,291
	24			
Other contributions:				
Cash contributions				
Heritage/cultural	70	14	–	–
Other councils – joint works/services	36	12	–	–
Recreation and culture	2	5	2	50
Roads and bridges	–	–	266	172
RMS contributions (regional roads, block grant)	310	304	–	–
Other	69	50	18	–
Total other contributions – cash	487	385	286	222
Non-cash contributions				
Bushfire services	–	–	350	690
Dedicated Community Land	–	–	–	2,103
Dedicated land under roads	–	–	2,710	10,865
Dedicated subdivision roads	–	–	56,170	60,340
Dedicated drainage	–	–	20,102	23,145
Dedications – RMS	–	–	4,611	–
Dedicated operational land	–	–	–	10,420
Dedicated open space assets	–	–	9	154
Total other contributions – non-cash	–	–	83,952	107,717
Total other contributions	487	385	84,238	107,939
Total contributions	1,279	1,229	125,229	169,230
TOTAL GRANTS AND CONTRIBUTIONS	9,176	8,564	130,445	174,338

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

Accounting policy for grants and contributions

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

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

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

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

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

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
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(g) Unspent grants and contributions

Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:

Operating grants

Unexpended at the close of the previous reporting period	2,187	253
Add: operating grants recognised in the current period but not yet spent	459	147
Add: operating grants received for the provision of goods and services in a future period	1,926	1,927
Less: operating grants recognised in a previous reporting period now spent	(2,174)	(140)
Unexpended and held as restricted assets (operating grants)	2,398	2,187

\$2.187m of operating grants were not expended as of 30 June 2018 being mainly the Financial Assistance Grant advance payment for 2018/19 plus some smaller operating grants for example Better Waste and Recycling and of this \$2.174m was spent in 2018/19. Council again received the Financial Assistance Grant payment in advance for 2019/20 (\$1.926m).

Capital grants

Unexpended at the close of the previous reporting period	983	648
Add: capital grants recognised in the current period but not yet spent	1,424	188
Add: capital grants received for the provision of goods and services in a future period	600	699
Less: capital grants recognised in a previous reporting period now spent	(271)	(552)
Unexpended and held as restricted assets (capital grants)	2,736	983

\$983k of capital grants were not expended as of 30 June 2019 being 4 grants related to road construction, \$271k of this was spent during 2018/19. Council received \$1.424m of capital grants during 2018/19 which have not been spent. These grants include City Deals funding for Facilities being constructed and Housing Acceleration Funding for Road Upgrade Design works in Leppington. \$600k Grant Income was received in advance from City Deals for Fergusons Land Sportsgrounds

Contributions

Unexpended at the close of the previous reporting period	61,636	43,847
Add: contributions recognised in the current period but not yet spent	28,236	19,971
Less: contributions recognised in a previous reporting period now spent	(4,291)	(2,182)
Unexpended and held as restricted assets (contributions)	85,581	61,636

This section includes the section 7.11 funds received towards the provision, extension or augmentation of local infrastructure only where development is likely to require the provision of or increase the demand for local infrastructure in new release areas; and the recoupment of the cost of providing existing local infrastructure. Refer to note 24 Developer Contributions for more details.

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations

	2019 Actual \$ '000	2018 Actual \$ '000
(a) Employee benefits and on-costs		
Salaries and wages	36,559	33,266
Travel expenses	2,373	2,133
Employee leave entitlements (ELE)	6,332	2,641
Superannuation	4,029	4,081
Workers' compensation insurance	594	632
Fringe benefit tax (FBT)	230	218
Training costs (other than salaries and wages)	364	289
Protective clothing	58	59
Other	265	219
Total employee costs	50,804	43,538
Less: capitalised costs	(1,926)	(1,466)
TOTAL EMPLOYEE COSTS EXPENSED	48,878	42,072

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 18 for more information.

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
(b) Borrowing costs		
(i) Interest bearing liability costs		
Interest on loans	1,267	1,393
Total interest bearing liability costs expensed	1,267	1,393
(ii) Other borrowing costs		
Amortisation of discounts and premiums – interest free loan	292	415
Total other borrowing costs	292	415
TOTAL BORROWING COSTS EXPENSED	1,559	1,808

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.

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
(c) Materials and contracts		
Raw materials and consumables	11,470	6,487
– Leisure centre and pools	5,504	4,760
– Waste management	5,613	4,809
– Parks and garden maintenance	3,909	4,196
– Information technology	2,597	2,136
– Town Planning	262	55
– Agency agreements	255	393
Auditors remuneration ²	181	193
Legal expenses:		
– Legal expenses: planning and development	498	352
– Legal expenses: debt recovery	228	78
– Legal expenses: other	1,104	666
Operating leases:		
– Operating lease rentals: minimum lease payments ¹	109	75
Advertising – recruitment related	106	234
Building maintenance	365	112
Community support programs	3,273	2,827
Companion animal control	90	115
Environmental education	4	–
Infrastructure maintenance and repairs	626	379
Noxious weeds control	56	58
Other	1,476	698
Total materials and contracts	37,726	28,623
TOTAL MATERIALS AND CONTRACTS	37,726	28,623

Accounting policy for operating leases

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

1. Operating lease payments are attributable to:

Other	109	75
	109	75

2. Auditor remuneration

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

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

Audit and review of financial statements	109	94
Remuneration for audit and other assurance services	109	94
Total Auditor-General remuneration	109	94

Non NSW Auditor-General audit firms

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
(i) Audit and other assurance services		
Other audit and assurance services – Internal Audit	72	99
Remuneration for audit and other assurance services	<u>72</u>	<u>99</u>
Total remuneration of non NSW Auditor-General audit firms	<u>72</u>	<u>99</u>
Total Auditor remuneration	<u>181</u>	<u>193</u>

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

	Notes	2019 Actual \$ '000	2018 Actual \$ '000
(d) Depreciation, amortisation and impairment of intangible assets and IPP&E			
Depreciation and amortisation			
Plant and equipment		2,077	1,770
Office equipment		506	423
Furniture and fittings		375	366
Land improvements (depreciable)		750	667
Infrastructure:			
– Buildings – non-specialised		4,301	4,108
– Other structures		1,297	1,089
– Roads		10,963	9,567
– Bridges		511	544
– Footpaths		936	795
– Stormwater drainage		2,748	2,535
– Other open space/recreational assets		668	455
Other assets:			
– Library books		203	183
– Other		397	336
Intangible assets	11	266	221
Total gross depreciation and amortisation costs		<u>25,998</u>	<u>23,059</u>
Less: capitalised costs		(859)	(689)
Total depreciation and amortisation costs		<u>25,139</u>	<u>22,370</u>
TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT FOR INTANGIBLES AND IPP&E		<u>25,139</u>	<u>22,370</u>

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

Intangible assets are usually costs associated with software development.

They have a useful life of a number of years but are not worth any material value other than for the output produced.

These assets are amortised over a period of generally 3-5 years.

They are assessed annually for impairments along with all other assets.

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost over their estimated useful lives. Useful lives are included in Note 9 for IPPE assets and Note 12 for intangible 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.

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

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.

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
(e) Other expenses		
Advertising	229	284
Bad and doubtful debts	426	350
Bank charges	189	183
Cleaning	452	160
Contributions/levies to other levels of government		
– Department of planning levy	42	41
– Emergency services levy (includes FRNSW, SES, and RFS levies)	708	709
Councillor expenses – mayoral fee	36	35
Councillor expenses – councillors' fees	147	144
Councillors' expenses (incl. mayor) – other (excluding fees above)	93	67
Development operating expenses	69	196
Donations, contributions and assistance to other organisations (Section 356)	282	263
Electricity and heating	696	680
Emergency services	48	29
Information technology expenses	318	256
Insurance	706	588
Postage	267	242
Printing and stationery	153	138
Rates collection charges	58	43
Sec 7.11 administration – operating expenses	180	276
Street lighting	2,303	2,009
Telephone and communications	252	214
Tourism expenses (excluding employee costs)	156	128
Valuation fees	228	206
Water charges	424	468
Other	620	1,006
Total other expenses	9,082	8,715
TOTAL OTHER EXPENSES	9,082	8,715

Accounting policy for other expenses

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

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 5. Gains or losses from the disposal, replacement and de-recognition of assets

	Notes	2019 Actual \$ '000	2018 Actual \$ '000
Property (excl. investment property)			
Proceeds from disposal – property		–	–
Less: carrying amount of property assets sold/written off		–	(1,075)
Net gain/(loss) on disposal		–	(1,075)
Plant and equipment			
	9(a)		
Proceeds from disposal – plant and equipment		801	345
Less: carrying amount of plant and equipment assets sold/written off		(610)	(242)
Net gain/(loss) on disposal		191	103
Infrastructure			
	9(a)		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets written off		(2,349)	(5,114)
Net gain/(loss) on disposal		(2,349)	(5,114)
Investments			
	6(b)		
Proceeds from disposal/redemptions/maturities – investments		139,800	136,200
Less: carrying amount of investments sold/redeemed/matured		(139,800)	(136,200)
Net gain/(loss) on disposal		–	–
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		(2,158)	(6,086)

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.

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(a). Cash and cash equivalent assets

	2019	2018
	Actual	Actual
	\$ '000	\$ '000
Cash and cash equivalents		
Cash on hand and at bank	2,107	3,637
Cash-equivalent assets		
– Deposits at call	6,500	5,000
Total cash and cash equivalents	8,607	8,637

Accounting policy for cash and cash equivalents

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

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Investments				
a. 'Financial assets at fair value through profit and loss'				
b. 'Financial assets at amortised cost' / 'held to maturity' (2018)	96,800	32,700	84,200	29,500
d. Council has a share in Southern Phones with an initial value of \$89K but has had a share of the loss for the year of \$33K shown in Statement of Comprehensive Income leaving a closing equity of \$56K	56	-	-	-
Total Investments	96,856	32,700	84,200	29,500
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	105,463	32,700	92,837	29,500
Financial assets at amortised cost / held to maturity (2018)				
Term deposits	96,800	32,700	84,200	29,500
Total	96,800	32,700	84,200	29,500
Financial assets at fair value through other comprehensive income / available for sale financial assets (2018)				
Unlisted equity securities- Southern Phones	56	-	-	-
Total	56	-	-	-

Accounting policy for investments**Accounting policy under AASB 9 – applicable from 1 July 2018**

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

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

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments (continued)

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

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

Financial assets through profit or loss

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

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

Accounting policy under AASB 139 – applicable for 2018 comparatives only

Classification

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

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

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

(b) Held to maturity investments

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

(c) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They 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. Loans and receivables are included in receivables (Note 7) in the Statement of Financial Position. 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.

(d) Available for sale financial assets

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

Recognition and de-recognition

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

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

Impairment of financial assets

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments (continued)

of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Impairment of available for sale investments

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

ORD01

Attachment 1

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

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

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Total cash, cash equivalents and investments	105,463	32,700	92,837	29,500
attributable to:				
External restrictions	73,204	32,700	48,654	29,500
Internal restrictions	31,018	–	43,684	–
Unrestricted	1,241	–	499	–
	105,463	32,700	92,837	29,500

	2019 Actual \$ '000	2018 Actual \$ '000
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended loans – general	3,611	3,508
Section 7.11 – works in kinds (refundable)	–	304

External restrictions – included in liabilities

	3,611	3,812
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External restrictions – other

Developer contributions – general	85,569	61,320
Specific purpose unexpended grants	5,134	3,170
Domestic waste management	11,533	9,714
Stormwater management levy	38	119
Other	19	19

External restrictions – other

	102,293	74,342
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Total external restrictions

	105,904	78,154
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Internal restrictions

Plant and vehicle replacement	1,284	1,711
Employees leave entitlement	1,990	2,663
Deposits, retentions and bonds	14,197	16,881
Revote/carry forward reserve	2,155	5,825
Asset renewal reserve	251	494
Camden parking reserve	121	121
Capital works reserve	3,471	5,754
Cemetery improvements	723	452
Camden Regional Economic Taskforce	83	–
Commercial waste services	381	363
Community infrastructure program (2014-19)	–	963
DOP loan repayment reserve	2,200	4,200
Elections reserve	221	101
Engineering services deposits	204	197
Family day care trust	49	55
Information technology reserve	1,043	680
Public appeals reserve	36	36
Risk management reserve	318	319

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

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

	2019	2018
	Actual	Actual
	\$ '000	\$ '000
Sec 355 committee reserve	766	708
Stormwater management (general fund)	184	171
Water savings action plan reserve	116	96
Working funds reserve	706	1,733
Other	519	161
Total internal restrictions	31,018	43,684
TOTAL RESTRICTIONS	136,922	121,838

ORD01

Attachment 1

Camden Council

Financial Statements 2019

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

Note 7. Receivables

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Purpose				
Rates and annual charges	2,879	336	2,344	305
Interest and extra charges	227	143	164	137
User charges and fees	3	-	-	-
Restoration and private works	17	-	63	-
Accrued revenues				
– Interest on investments	1,216	-	1,181	-
City Deal projects	-	-	3	-
Commercial waste	14	-	22	-
Community and recreational facilities	291	-	268	-
Easement compensation	-	-	14	-
Employee accounts	17	-	20	-
Gas main rating charge	55	-	51	-
Government grants and subsidies	1,146	-	695	-
Health and environment inspections	65	-	63	-
Land compensation	-	-	1,190	-
Legal cost recovery	1,248	-	822	-
Leisure centre contracts	215	-	166	-
Net GST receivable	474	-	749	-
Section 7.11 contributions	12	-	12	-
Energy Efficiency	-	-	185	-
Air Bridge Lease Receivable	65	2,818	66	2,884
Other debtors	434	-	152	-
Total	8,378	3,297	8,230	3,326
Less: provision of impairment				
Other debtors	(1,274)	-	(903)	-
Total provision for impairment – receivables	(1,274)	-	(903)	-
TOTAL NET RECEIVABLES	7,104	3,297	7,327	3,326
Externally restricted receivables				
Domestic waste management	641	74	518	72
Stormwater management	30	1	19	1
Other				
Section 7.11 contributions	12	-	12	-
Government Grants	1,146	-	695	-
Total external restrictions	1,829	75	1,244	73
Internally restricted receivables				
Commercial Waste Reserve	13	-	22	-
Revotes Reserve	3,057	-	-	-
Internally restricted receivables	3,070	-	22	-
Unrestricted receivables	2,205	3,222	6,061	3,253
TOTAL NET RECEIVABLES	7,104	3,297	7,327	3,326

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	903	588
+ new provisions recognised during the year	371	315
Balance at the end of the period	1,274	903

Accounting policy for receivables**Recognition and measurement**

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

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

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

Impairment**Accounting policy under AASB 9 applicable from 1 July 2018**

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating 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.

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.

Accounting policy under AASB 139 – applicable for 2018 comparatives only

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

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 7. Receivables (continued)

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. When a receivable for which an impairment allowance had been recognised becomes uncollectable in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Rates and annual charges outstanding are secured against the property.

Camden Council

Financial Statements 2019

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

Note 8. Inventories and other assets

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
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(a) Inventories

(i) Inventories at cost

Stores and materials	295	-	311	-
Trading stock	44	-	24	-
Stores and materials – domestic waste	12	-	12	-
Total inventories at cost	351	-	347	-
TOTAL INVENTORIES	351	-	347	-

(b) Other assets

Prepayments	95	-	71	-
Information technology holding account	53	-	62	-
Bond CVW Graham hill	135	-	2	-
TOTAL OTHER ASSETS	283	-	135	-

Externally restricted assets

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Domestic waste management				
Stores and materials	12	-	12	-
Total domestic waste management	12	-	12	-

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Total externally restricted assets	12	-	12	-
Total unrestricted assets	622	-	470	-
TOTAL INVENTORIES AND OTHER ASSETS	634	-	482	-

Accounting policy for inventories and other assets

Raw materials and stores, work in progress and finished goods

Raw materials and stores and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 8. Inventories and other assets (continued)

deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventory held for distribution

Inventory held for distribution is held at cost, adjusted where applicable for any loss of service potential.

Land held for resale/capitalisation of borrowing costs

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

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

Financial Statements 2019

Camden Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment

	Asset movements during the reporting period										as at 30/6/2019					
	as at 30/6/2018	Gross carrying amount \$ '000	Accumulated depreciation \$ '000	Net carrying amount \$ '000	Additions renewals \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	Wp transfers \$ '000	Adjustments transfers \$ '000	Tifs from/to investment properties \$ '000	Revaluati-on decrements to equity (ARR) \$ '000	Revaluati-on increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation \$ '000	Net carrying amount \$ '000
Capital work in progress		13,443	-	13,443	-	7,203	-	-	(9,751)	(948)	-	-	-	9,947	-	9,947
Plant and equipment		18,654	(10,744)	7,910	-	4,380	(582)	(2,077)	-	(149)	-	-	-	20,048	(10,566)	9,482
Office equipment		5,602	(4,493)	1,109	-	172	(28)	(506)	-	231	-	-	-	5,328	(4,350)	978
Furniture and fittings		4,118	(1,819)	2,299	-	142	-	(375)	-	(4)	-	-	-	4,199	(2,137)	2,062
Land:																
- Operational land		132,505	-	132,505	-	7,058	-	-	-	3,167	(3,017)	-	-	139,713	-	139,713
- Community land		115,459	-	115,459	-	-	-	-	(3,167)	-	(3,611)	-	-	108,681	-	108,681
- Crown Land		2,103	-	2,103	-	-	-	-	-	-	-	-	-	2,103	-	2,103
- Land under roads (post 30/6/08)		114,009	-	114,009	-	2,710	-	-	-	-	-	4,654	-	121,373	-	121,373
Land improvements - non-depreciable		29,732	-	29,732	-	-	-	-	-	-	-	-	-	29,732	-	29,732
Land improvements - depreciable		11,202	(4,843)	6,359	-	115	(186)	(750)	-	-	-	-	-	10,734	(4,896)	5,738
Infrastructure:																
- Buildings - non-specialised		159,241	(42,287)	116,954	975	986	-	(4,301)	178	152	(30)	-	-	161,359	(46,435)	114,924
- Other structures		36,243	(15,518)	20,725	7,316	-	(30)	(1,297)	88	2,046	-	-	-	46,159	(17,331)	28,828
- Roads		633,141	(131,903)	501,238	11,514	46,700	(1,637)	(10,963)	7,662	(41,548)	-	-	-	654,117	(141,151)	512,966
- Bridges		48,493	(14,023)	34,470	419	1,147	-	(511)	-	-	-	-	-	50,059	(14,534)	35,525
- Footpaths		50,006	(11,373)	38,633	2,273	7,457	(389)	(936)	-	(4)	-	-	-	59,019	(11,979)	47,040
- Bulk earthworks (non-depreciable)		23,641	-	23,641	-	-	-	-	-	39,024	-	-	-	62,665	-	62,665
- Stormwater drainage		321,735	(39,318)	282,417	1,044	20,566	(96)	(2,748)	150	(5)	-	-	-	343,316	(41,988)	301,328
- Other open space/recreational assets		8,085	(3,234)	4,851	1,225	-	(17)	(668)	1,693	284	-	-	-	11,106	(3,759)	7,348
Other assets:																
- Library books		4,557	(2,837)	1,720	381	-	-	(203)	-	(73)	-	-	-	4,905	(3,080)	1,825
- Other		6,186	(4,800)	1,386	589	-	-	(387)	-	(7)	-	-	-	6,744	(5,173)	1,571
Total Infrastructure, property, plant and equipment		1,738,155	(286,992)	1,451,163	25,736	98,646	(2,959)	(25,732)	-	(1,021)	(3,047)	(3,611)	4,654	1,851,307	(307,478)	1,543,829

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

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Camden Council

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

Note 9(a). Infrastructure, property, plant and equipment (continued)

	Asset movements during the reporting period										as at 30/6/2018				
	as at 30/6/2017														
	Gross carrying amount \$'000	Accumulated depreciation \$'000	Net carrying amount \$'000	Additions renewals \$'000	Additions new assets \$'000	Carrying value of disposals \$'000	Depreciation expense \$'000	WIP transfers \$'000	Adjustments and transfers \$'000	Transfers from/to investment properties \$'000	Revaluations - on equity (ARR) \$'000	Revaluations - on equity (ARR) \$'000	Gross carrying amount \$'000	Accumulated depreciation \$'000	Net carrying amount \$'000
Capital work in progress	44,588	-	44,588	-	11,380	-	-	-	-	-	-	-	13,443	-	13,443
Plant and equipment	16,295	(10,847)	5,448	-	4,475	(242)	(1,770)	(1,770)	-	-	-	-	18,654	(10,744)	7,910
Office equipment	6,173	(4,428)	1,745	-	1,023	-	(423)	(644)	-	-	-	-	5,802	(4,483)	1,319
Furniture and fittings	3,180	(1,452)	1,728	-	938	-	(386)	(386)	-	-	-	-	4,118	(1,819)	2,299
Land:															
- Operational land	91,063	-	91,063	-	22,400	(1,075)	-	-	(4,288)	(8,245)	26,628	-	132,505	-	132,505
- Community land	112,884	-	112,884	-	2,474	-	-	-	101	-	-	-	115,459	-	115,459
- Land under roads (post 30/6/08)	102,821	-	102,821	-	10,865	-	-	-	4,187	-	(3,874)	-	114,009	-	114,009
Land improvements - non-depreciable	29,732	-	29,732	-	-	-	-	-	-	-	-	-	29,732	-	29,732
Land improvements - depreciable	8,418	(3,977)	4,441	-	1,079	-	(667)	(667)	-	-	-	-	11,202	(4,843)	6,359
- Crown Land	-	-	-	-	2,103	-	-	-	-	-	-	-	2,103	-	2,103
Infrastructure:															
- Buildings - non-specialised	111,721	(44,248)	67,473	100	16,903	-	(4,108)	(4,098)	-	(6,720)	27,016	-	159,241	(42,287)	116,954
- Buildings - specialised	2,101	(1,179)	922	-	-	-	-	(10)	-	-	358	-	-	-	-
- Other structures	31,989	(14,446)	17,543	89	2,276	(14)	(1,089)	(1,544)	-	-	-	-	36,243	(15,518)	20,725
- Roads	572,820	(123,153)	449,667	1,205	49,458	(5,031)	(9,567)	(9,567)	-	-	-	-	633,141	(131,903)	501,238
- Bridges	42,972	(13,479)	29,493	1,114	4,407	(3)	(544)	(544)	-	-	-	-	48,493	(14,023)	34,470
- Footpaths	44,810	(10,584)	34,226	265	4,942	(3)	(795)	(795)	-	-	-	-	50,006	(11,373)	38,633
- Bulk earthworks (non-depreciable)	15,952	-	15,952	-	7,889	-	-	-	-	-	-	-	23,841	-	23,841
- Stormwater drainage	283,219	(36,790)	246,429	-	26,235	(86)	(2,535)	(2,535)	-	-	-	-	321,735	(39,316)	282,417
- Other open space/recreational assets	6,371	(2,779)	3,592	-	1,725	-	(455)	-	-	-	-	-	8,085	(3,234)	4,851
Other assets:															
- Library books	3,713	(2,654)	1,059	-	844	-	(183)	(183)	-	-	-	-	4,557	(2,837)	1,720
- Other	5,842	(4,486)	1,356	-	544	-	(336)	(336)	-	-	-	-	6,186	(4,800)	1,386
Total infrastructure, property, plant and equipment	1,546,474	(274,482)	1,271,992	2,753	171,761	(6,431)	(22,838)	(23,059)	-	(14,955)	54,000	(3,874)	1,738,155	(286,892)	1,451,263

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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

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

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

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	15
Office furniture	7 to 10	Benches, seats etc.	20 to 30
Computer equipment	4 to 5		
Vehicles	5 to 7	Buildings	
Heavy plant/road making equipment	5 to 7	Structure	45 to 150
Other plant and equipment	5 to 7	Internal Finishes	25
		Lift & escalators	25
		Fire services	40
Right of Use Assets		Stormwater assets	
Air Bridge	99	Drains	70 to 150
		Culverts	80 to 100
		Flood control structures	50 to 150
Library Books	10		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20 to 50	Bulk earthworks	Infinite
Sealed roads: structure	40 to 100		
Bridge:	30 to 100	Other open space/recreational assets	15 to 30
Kerb, gutter and footpaths	10 to 80	Other infrastructure	5 to 100

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

Land under roads

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

Council has elected 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.

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

Crown reserves

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

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

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

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

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(b). Externally restricted infrastructure, property, plant and equipment

	2019			2018		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
Domestic waste management						
Plant and equipment	12,025	6,755	5,270	12,253	7,349	4,904
Land						
– Operational land	1,865	–	1,865	1,865	–	1,865
Buildings	1,151	657	494	1,151	623	528
Total DWM	15,041	7,412	7,629	15,269	7,972	7,297
TOTAL RESTRICTED I,PP&E	15,041	7,412	7,629	15,269	7,972	7,297

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 10. Investment property

	2019 \$ '000	2018 \$ '000
(a) Investment property at fair value		
Investment property on hand	31,095	27,300
Reconciliation of annual movement:		
Opening balance	27,300	12,350
– Net gain/(loss) from fair value adjustments	748	(15)
– Transfers from/(to) owner occupied (Note 9)	3,047	14,965
CLOSING BALANCE – INVESTMENT PROPERTY	31,095	27,300

(b) Valuation basis

The basis of valuation of investment properties is fair value, being the amounts for which the properties could be exchanged between willing parties in arms length transaction, based on current prices in an active market for similar properties in the same location and condition and subject to similar leases.

The 2019 revaluations were based on independent assessments made by: Scott Fullarton FAPI CPP, Certified Practicing Valuer- Scott Fullarton Valuations PTY LTD - ABN 40 003 683 878

(c) Leasing arrangements – Council as lessor

The investment properties are leased to tenants under long-term operating leases with rentals payable monthly.

Future minimum lease payments receivable under non-cancellable investment property operating leases not recognised in the financial statements are receivable as follows:

Within 1 year	783	1,024
Later than 1 year but less than 5 years	2,591	4,681
Later than 5 years	1,533	–
Total minimum lease payments receivable	4,907	5,705

The Lease terms associated with the above Investment Properties range from 3 to 10 years with the exception of two properties that are not under a current lease.

(d) Investment property income and expenditure – summary

Rental income from investment property:		
– Minimum lease payments	802	383
Net revenue contribution from investment property	802	383
plus:		
Fair value movement for year	748	(15)
Total income attributable to investment property	1,550	368

Accounting policy for investment property

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

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 10. Investment property (continued)

Properties that are under construction for future use as investment properties are regarded as investment property. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

ORD01**Attachment 1**

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 11. Intangible assets

	2019 Actual \$ '000	2018 Actual \$ '000
Intangible assets are as follows:		
Opening values at 1 July		
Gross book value	1,592	810
Accumulated amortisation	(578)	(537)
Net book value – opening balance	1,014	273
Movements for the year		
– Purchases	251	–
– Amortisation charges	(266)	–
Closing values at 30 June		
Gross book value	1,843	1,592
Accumulated amortisation	(844)	(578)
TOTAL INTANGIBLE ASSETS – NET BOOK VALUE	999	1,014
The net book value of intangible assets represents:		
– Software	999	1,014
	999	1,014

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.

Camden Council

Financial Statements 2019

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

Note 12. Payables and borrowings

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Payables				
Goods and services – operating expenditure	4,124	–	3,094	–
Accrued expenses:				
– Borrowings	498	–	518	–
– Salaries and wages	195	–	942	–
Security bonds, deposits and retentions	13,578	–	16,579	–
Section 7.11 – works in kind agreements	–	11,283	304	11,107
Other	4	–	2	–
Total payables	18,399	11,283	21,439	11,107
Income received in advance				
Payments received in advance	1,525	–	1,166	–
Total income received in advance	1,525	–	1,166	–
Borrowings				
Loans – secured ¹	3,721	24,528	3,665	27,957
Total borrowings	3,721	24,528	3,665	27,957
TOTAL PAYABLES AND BORROWINGS	23,645	35,811	26,270	39,064

(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 20.

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
(a) Payables and borrowings relating to restricted assets				
Externally restricted assets				
Section 7.11 – Works in kind agreements	–	11,283	304	11,107
Payables and borrowings relating to externally restricted assets	–	11,283	304	11,107
Total payables and borrowings relating to restricted assets	–	11,283	304	11,107
Total payables and borrowings relating to unrestricted assets	23,645	24,528	25,966	27,957
TOTAL PAYABLES AND BORROWINGS	23,645	35,811	26,270	39,064

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings (continued)

	2019 Actual \$ '000	2018 Actual \$ '000
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(b) 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	10,563	8,289
Total payables and borrowings	10,563	8,289

(c) Changes in liabilities arising from financing activities

	as at 30/6/2018					as at 30/6/2019
	Opening Balance \$ '000	Cash flows \$ '000	Non-cash acquisitions \$ '000	Non-cash fair value changes \$ '000	Other non-cash movements \$ '000	Closing balance \$ '000
Loans – secured	31,622	(3,373)	–	–	–	28,249
TOTAL	31,622	(3,373)	–	–	–	28,249

	as at 30/6/2017					as at 30/6/2018
	Opening Balance \$ '000	Cash flows \$ '000	Non-cash acquisitions \$ '000	Non-cash fair value changes \$ '000	Other non-cash movements \$ '000	Closing balance \$ '000
Loans – secured	35,002	(3,380)	–	–	–	31,622
TOTAL	35,002	(3,380)	–	–	–	31,622

	2019 Actual \$ '000	2018 Actual \$ '000
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(d) Financing arrangements**(i) Unrestricted access was available at balance date to the following lines of credit:**

Bank overdraft facilities ¹	150	150
Credit cards/purchase cards	450	450
Total financing arrangements	600	600

Undrawn facilities as at balance date:

– Bank overdraft facilities	150	150
– Credit cards/purchase cards	450	450
Total undrawn financing arrangements	600	600

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

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 12. Payables and borrowings (continued)**Accounting policy for payables and borrowings**

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

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

Payables

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

Borrowings

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

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

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

Finance leases

Council has no Finance Leases

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions

	2019 Current Actual \$ '000	2019 Non-current Actual \$ '000	2018 Current Actual \$ '000	2018 Non-current Actual \$ '000
Provisions				
Employee benefits				
Annual leave	4,097	-	3,583	-
Long service leave	8,903	275	6,546	626
Sub-total – aggregate employee benefits	13,000	275	10,129	626
TOTAL PROVISIONS	13,000	275	10,129	626

	2019 Actual \$ '000	2018 Actual \$ '000

(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	10,032	6,522
	10,032	6,522

(b) Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
2019			
At beginning of year	3,583	7,172	10,755
Other	514	2,006	2,520
Total ELE provisions at end of period	4,097	9,178	13,275
2018			
At beginning of year	3,360	7,553	10,913
Additional provisions	263	252	515
Amounts used (payments)	(79)	(729)	(808)
Remeasurement effects	39	96	135
Total ELE provisions at end of period	3,583	7,172	10,755

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

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Provisions (continued)

of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Employee benefits**Short-term obligations**

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

Other long-term employee benefit obligations

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

On-costs

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

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

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

Self-insurance

Council insures its various risks, including public liability/ public indemnity, through Civic Risk Insurance Mutual. Under this insurance arrangement claims are paid on the basis of an excess (paid by Council), a mutual layer (paid by Civic Risk mutual) and an insurer layer (paid by the insurer).

Civic Risk Mutual is a co-operative Local Government self insurance scheme. Civic Risk Mutual was established to help stabilise insurance premium costs and achieve significant cost savings and a long term benefit for member councils through effective risk management.

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 14. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors**Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

The infrastructure & property revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

Fair value through other comprehensive income reserve (FVOCI)

Changes in the fair value of financial assets are taken through the fair value through other comprehensive income revaluation reserve. The accumulated changes in fair value are transferred to profit or loss when the financial asset is derecognised or impaired.

Available for sale investments revaluation reserve (2018 only)

Changes in fair value are taken to the available-for-sale investments revaluation reserve, amounts are recognised in profit and loss when the associated assets are sold or impaired.

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 15. Statement of cash flows - additional information

	Notes	2019 Actual \$ '000	2018 Actual \$ '000
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	8(a)	8,607	8,637
Balance as per the Statement of Cash Flows		8,607	8,637
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		114,365	165,596
Adjust for non-cash items:			
Depreciation and amortisation		25,139	22,370
Net losses/(gains) on disposal of assets		2,158	6,086
Non-cash capital grants and contributions		(89,789)	(126,462)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– investment property		(748)	15
Amortisation of premiums, discounts and prior period fair valuations			
– Interest exp. on interest-free loans received by Council (previously fair valued)		292	415
Share of net (profits)/losses of associates/joint ventures using the equity method		66	(121)
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		(119)	(2,569)
Increase/(decrease) in provision for impairment of receivables		371	315
Decrease/(increase) in inventories		(4)	80
Decrease/(increase) in other current assets		(148)	65
Increase/(decrease) in payables		1,030	(2,609)
Increase/(decrease) in accrued interest payable		(20)	(6)
Increase/(decrease) in other accrued expenses payable		(747)	283
Increase/(decrease) in other liabilities		(2,768)	1,900
Increase/(decrease) in provision for employee benefits		2,520	(158)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		51,598	65,200
(c) Non-cash investing and financing activities			
Other dedications		89,789	126,462
Total non-cash investing and financing activities		89,789	126,462
(d) Net cash flows attributable to discontinued operations			

Camden Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities

	Council's share of net income		Council's share of net assets	
	2019 Actual \$ '000	2018 Actual \$ '000	2019 Actual \$ '000	2018 Actual \$ '000
Joint ventures Civic Risk West and Civic Risk Mutual	(66)	121	128	194
Total	(66)	121	128	194

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

	Nature of relationship	Measurement method	2019 \$ '000	2018 \$ '000
Civic Risk West	Joint Venture	Equity	83	57
Civic Risk Mutual	Joint Venture	Equity	45	137
Total carrying amounts – material joint ventures			128	194

(b) Details

	Principal activity	Place of business
Civic Risk West	Liability insurance and Risk Management	Penrith
Civic Risk Mutual	General Insurance and Risk Management	Penrith

(c) Relevant interests and fair values

	Interest in outputs		Interest in ownership		Proportion of voting power	
	%	%	%	%	%	%
Civic Risk West	0.2%	0.1%	0.2%	0.1%	9.1%	10.0%
Civic Risk Mutual	0.6%	1.6%	0.6%	1.6%	5.9%	6.3%

(d) Summarised financial information for joint ventures

	Civic Risk West		Civic Risk Mutual	
	2019 Actual \$ '000	2018 Actual \$ '000	2019 Actual \$ '000	2018 Actual \$ '000

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Interests in other entities (continued)

	Civic Risk West		Civic Risk Mutual	
	2019 Actual \$ '000	2018 Actual \$ '000	2019 Actual \$ '000	2018 Actual \$ '000
Statement of financial position				
Current assets				
Cash and cash equivalents	2,961	3,022	1,813	1,158
Other current assets	27,370	19,442	7,215	5,759
Non-current assets	36,522	41,740	5,368	5,989
Current liabilities				
Current financial liabilities (excluding trade and other payables and provisions)	6,657	6,111	4,827	2,691
Other current liabilities	740	720	346	299
Non-current liabilities				
Non-current financial liabilities (excluding trade and other payables and provisions)	12,116	15,612	2,279	1,448
Net assets	47,340	41,761	6,944	8,468
Reconciliation of the carrying amount				
Opening net assets (1 July)	41,761	37,976	8,468	6,490
Profit/(loss) for the period	5,579	5,913	(1,524)	1,978
Dividends paid	–	(2,128)	–	–
Closing net assets	47,340	41,761	6,944	8,468
Council's share of net assets (%)	0.2%	0.1%	0.7%	1.6%
Council's share of net assets (\$)	85	58	45	137
Statement of comprehensive income				
Income	9,918	9,337	11,320	9,673
Interest income	3,623	3,261	448	419
Interest expense	(18)	(17)	–	–
Other expenses	(7,944)	(6,668)	(13,292)	(8,114)
Profit/(loss) from continuing operations	5,579	5,913	(1,524)	1,978
Profit/(loss) for the period	5,579	5,913	(1,524)	1,978
Total comprehensive income	5,579	5,913	(1,524)	1,978
Share of income – Council (%)	0.2%	0.6%	5.1%	4.2%
Profit/(loss) – Council (\$)	11	37	(77)	84
Total comprehensive income – Council (\$)	11	37	(77)	84
Summarised Statement of cash flows				
Cash flows from operating activities	2,439	113	2,904	903
Cash flows from investing activities	(2,500)	1,510	(2,250)	(250)
Cash flows from financing activities	–	(1,537)	–	–
Net increase (decrease) in cash and cash equivalents	(61)	86	654	653

Camden Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 17. Commitments

	2019 Actual \$ '000	2018 Actual \$ '000
(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	3,164	985
Plant and equipment	2,504	1,656
Infrastructure assets	6,319	9,003
Other	45	317
Total commitments	12,032	11,961
These expenditures are payable as follows:		
Within the next year	12,032	11,961
Total payable	12,032	11,961
Sources for funding of capital commitments:		
Unrestricted general funds	12,032	11,961
Total sources of funding	12,032	11,961
Details of capital commitments		
The above capital commitments capital commitments relate to signed contracts as at 30/06/19		
(b) Operating lease commitments (non-cancellable)		
a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:		
Within the next year	1,545	1,611
Later than one year and not later than 5 years	1,115	1,142
Later than 5 years	-	1
Total non-cancellable operating lease commitments	2,660	2,754
b. Non-cancellable operating leases include the following assets:		
Non-cancellable operating leases include the following assets: Motor Vehicles, photocopiers and other Equipment.		
These Leases range from 1 to 5 years in Length. Contingent rentals maybe payable depending on the condition of items of usage during the lease term. All operating Lease arrangements impose financial restrictions on Council regarding future debt etc.		
Conditions relating to finance and operating leases:		
– All agreements are secured only against the leased asset.		
– No lease agreements impose any financial restrictions on Council regarding future debt etc.		
(c) Investment in joint operations – commitments		
For capital commitments and other commitments relating to investments in joint operations, refer to Note 16 (c)		

Camden Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Contingencies and other assets/liabilities not recognised

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

LIABILITIES NOT RECOGNISED**1. Guarantees****(i) Defined benefit superannuation contribution plans**

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

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

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

Description of the funding arrangements.

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

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

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

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2017 for 4 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2017. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2017.

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

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

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2019 was \$508,908.35. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 12 December 2017, and covers the period ended 30 June 2018.

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Notes to the Financial Statements

for the year ended 30 June 2019

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

The amount of additional contributions included in the total employer contribution advised above is \$250,000. Council's expected contribution to the plan for the next annual reporting period is \$460,166.32.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2019 are:

Employer reserves only *	\$millions	Asset Coverage
Assets	1,798.7	
Past Service Liabilities	1,784.2	100.8%
Vested Benefits	1,792.2	100.4%

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

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

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

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

* Plus promotional increases

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

(ii) Other guarantees

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

2. Other liabilities**(i) Third party claims**

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

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

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

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

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

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

ASSETS NOT RECOGNISED**(i) Infringement notices/fines**

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

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

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Notes to the Financial Statements

for the year ended 30 June 2019

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

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

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

(ii) Land credits

Council is currently negotiating the settlement of outstanding 'work in kind' credits with a major developer going back four decades. The negotiation is ongoing and is expected to be settled within the 2018-19 financial year. The outcome of this negotiation may result in Council needing to recognise a liability in the Statement of Financial Position.

Camden Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management

Risk management

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

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

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

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

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

	Carrying value 2019 \$ '000	Carrying value 2018 \$ '000	Fair value 2019 \$ '000	Fair value 2018 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	8,607	8,637	8,607	8,637
Receivables	10,401	10,653	10,401	10,653
Investments				
– 'Financial assets at amortised cost' / 'held to maturity' (2018)	129,500	113,700	129,500	113,700
Fair value through other comprehensive income				
Investments				
– 'Financial assets at fair value through other comprehensive income' / 'available for sale financial assets' (2018)	56	–	56	–
Total financial assets	148,564	132,990	148,564	132,990
Financial liabilities				
Payables	29,682	32,546	29,682	32,546
Loans/advances	28,249	31,622	28,249	31,622
Other financial liabilities	1,525	1,166	1,525	1,166
Total financial liabilities	59,456	65,334	59,456	65,334

Fair value is determined as follows:

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

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.

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and 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 – be it of a capital or income nature.

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

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

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

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

	Increase of values/rates		Decrease of values/rates	
	Profit \$ '000	Equity \$ '000	Profit \$ '000	Equity \$ '000
2019				
Possible impact of a 1% movement in interest rates	1,310	1,310	(1,310)	(1,310)
2018				
Possible impact of a 1% movement in interest rates	1,223	1,223	(1,223)	(1,223)

(b) Credit risk

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

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

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

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

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

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

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

Credit risk profile

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Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

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.

	Not yet overdue \$ '000	< 1 year overdue \$ '000	1 - 2 years overdue \$ '000	2 - 5 years overdue \$ '000	> 5 years overdue \$ '000	Total \$ '000
2019						
Gross carrying amount	2,879	–	–	–	336	3,215
2018						
Gross carrying amount	2,207	–	–	–	442	2,649

Receivables - non-rates and annual charges

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

Council has carried out an evaluation of expected credit losses for the year and as most of the non-rate and annual charge debtors are of a nature where there is very little or no risk the provision or expected loss would be of a very small nature.

	Not yet overdue \$ '000	0 - 30 days overdue \$ '000	31 - 60 days overdue \$ '000	61 - 90 days overdue \$ '000	> 91 days overdue \$ '000	Total \$ '000
2019						
Gross carrying amount	6,513	1,585	112	125	125	8,460
2018						
Gross carrying amount	1,372	2,124	1,181	695	3,535	8,907

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Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 19. Financial risk management (continued)

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in:			Total cash outflows \$ '000	Actual carrying values \$ '000
			≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000		
2019							
Trade/other payables	0.00%	13,578	15,928	–	–	29,506	29,682
Loans and advances	5.58%	–	3,721	4,964	19,564	28,249	28,249
Total financial liabilities		13,578	19,649	4,964	19,564	57,755	57,931
2018							
Trade/other payables	0.00%	16,579	15,967	–	–	32,546	32,546
Loans and advances	5.87%	–	3,665	7,571	20,386	31,622	31,622
Total financial liabilities		16,579	19,632	7,571	20,386	64,168	64,168

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 20. Material budget variations

Council's original financial budget for 18/19 was adopted by the Council on 26/06/18 and is unaudited.

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

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

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

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

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----	
REVENUES				
Rates and annual charges	69,947	70,403	456	1% F
User charges and fees	18,993	21,077	2,084	11% F
This favourable increase relates to a recognition of works done on behalf of the RMS of \$3.554M recognised as private works, less a decrease in revenue generated from DA fees etc of Approx \$2.10m				
Interest and investment revenue	2,800	3,703	903	32% F
This was mainly due to Council's Investment portfolio being higher than estimated at budget estimates time with additional increase of contributions during the year generated greater revenue even with reducing interest rates.				
Other revenues	1,698	3,421	1,723	101% F
This favourable increase was mainly due to rental property income increase of \$777K as rented periods available were greater than in prior years, legal recovery of costs \$510K, insurance recovery of \$294K and an initial risk management rebate of \$80K not included in original estimates.				
Operating grants and contributions	6,744	9,176	2,432	36% F
Due to Family day care subsidies increase of \$550k, Planning studies \$750K, Contributions from Sect 7.11 of \$792K other Grants & contributions \$340K.				
Capital grants and contributions	166,211	130,445	(35,766)	(22)% U
Mainly relating to less dedicated assets from developers than estimated.				
Fair value increment on investment property	–	748	748	∞ F
The \$748K is the movement in fair value for Council's investment properties for the year. This was not included in council's annual estimates as it is a non cash entry.				
EXPENSES				
Employee benefits and on-costs	47,147	48,878	(1,731)	(4)% U
Borrowing costs	1,274	1,559	(285)	(22)% U
Mainly due to the amortisation of an interest free loan in order to represent fair value. This is not a cash entry and was not included in budget estimates.				
Materials and contracts	27,643	37,726	(10,083)	(36)% U
\$6.3M relates to costs for RMS works funded from private works, Work In Progress expenses from prior years and utility service relocation costs from the Town centre stage 3&4 works which were not capital in nature.				

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 20. Material budget variations (continued)

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----	
There are increased costs for Pool management offset by increased revenue. Increased Materials and contracts for new facility at Oran Park Admin centre and Library.				
Depreciation and amortisation	16,220	25,139	(8,919)	(55)% U
This is a direct result of Council constructing and receiving dedicated assets with the effect of increased depreciation once commissioned.				
Other expenses	10,340	9,082	1,258	12% F
Mainly due to street lighting saving \$200K, Insurance savings of \$220K, Emergency Services contributions of \$100K. Electricity savings of \$255K and general savings of \$420K.				
Net losses from disposal of assets	-	2,158	(2,158)	∞ U
Loss on disposal of infrastructure assets were not included in the Original budget estimates.				
Joint ventures and associates – net losses	-	66	(66)	∞ U
Joint Venture results from Civic Risk and Civic Mutual are not included in the original budget estimates.				

STATEMENT OF CASH FLOWS

Net cash provided from (used in) operating activities	32,819	51,598	18,779	57% F
Mainly relates to an increase in Grants and Contributions of \$23.432m. User Charges and Fees relating to private works \$2.276m, investment income \$800K, Other Revenue \$7.566M for GST grossed up not included in council's budget and an increase in Employee costs of \$4.747m, Materials and Contracts of \$10.083m and non recognition of movement in Bonds Deposits and Retentions.				
Net cash provided from (used in) investing activities	(25,628)	(47,964)	(22,336)	87% U
Mainly relating to Purchase of Property Plant & Equipment that is funded from operational activities of \$6.1M Unfavourable and growth in investment portfolio of \$15.7M				
Net cash provided from (used in) financing activities	(3,664)	(3,664)	-	0% F

Camden Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement

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

- Infrastructure, property, plant and equipment
- Investment property

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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

Note 21. Fair Value Measurement (continued)

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

2019	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Investment property						
	10	30/06/19	–	31,095	–	31,095
Total investment property			–	31,095	–	31,095
Infrastructure, property, plant and equipment						
	9(a)	30/06/18	–	139,713	–	139,713
		30/06/16	–	–	108,681	108,681
		30/06/16	–	–	2,103	2,103
		30/06/17	–	–	121,373	121,373
		30/06/16	–	–	35,470	35,470
		30/06/18	–	114,924	–	114,924
		30/06/16	–	–	28,828	28,828
		30/06/15	–	–	512,966	512,966
		30/06/15	–	–	35,525	35,525
		30/06/15	–	–	47,040	47,040
		30/06/15	–	–	62,665	62,665
		30/06/15	–	–	301,328	301,328
		30/06/16	–	–	7,348	7,348
		30/06/15	–	–	3,396	3,396
Total infrastructure, property, plant and equipment			–	254,637	1,266,723	1,521,360
2018						
2018	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Investment property						
	10	30/06/18	–	20,195	–	20,195
Total investment property			–	27,300	–	27,300
Infrastructure, property, plant and equipment						
	9(a)	30/06/18	–	132,505	–	132,505
		30/06/16	–	–	115,459	115,459
		30/06/16	–	–	2,103	2,103
		30/06/17	–	–	114,009	114,009
		30/06/16	–	–	36,291	36,291
		30/06/18	–	116,954	–	116,954
		30/06/16	–	–	20,725	20,725
		30/06/15	–	–	501,238	501,238
		30/06/15	–	–	34,470	34,470
		30/06/15	–	–	38,633	38,633
		30/06/15	–	–	23,641	23,641
		30/06/15	–	–	282,417	282,417
		30/06/16	–	–	4,851	4,851
		30/06/15	–	–	3,106	3,106

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

2018	Notes	Date of latest valuation	Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	Total
Total infrastructure, property, plant and equipment			-	249,459	1,176,943	1,426,402

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

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

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

Investment property**Land - Operational and Investment properties**

Level two valuation input were used to value land held in freehold title as well as land used for special purposes which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Building and Investments properties

The commercial property market across the Macarthur region has shown clear signs of improvement over the last three (3) years with an increase in sale volumes and escalating values. Specialised buildings were valued using the cost approach using registered valuers. The unit rate based on square meters could be supported from market evidence.

Infrastructure, property, plant and equipment (IPP&E)**Operational Land**

This asset class contains land defined as operational land in accordance with the NSW Local Government Act 1993. Council last valued operational land at fair value in June 2018. Operational land values were provided by an external valuer (Scott Fullarton Valuations Pty Ltd).

Generally fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that agency management would rationally pay to acquire the asset if it did not hold it, taking into account; quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset and cash flows from the future use and disposal.

There has been no change to the valuation process for this asset class during this reporting period. Council Operational land is being utilised for its highest and best use.

Community Land

This asset class contains land defined as community land in accordance with the NSW Local Government Act 1993. Community land is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access. Therefore there a number of restrictions on community land including that; it cannot be sold, cannot be leased for more than 21 years, and must have a plan of management.

Councils are permitted to use the NSW Valuer General's valuations to represent fair valuation for the revaluation of community land. Camden Council has adopted this approach for the valuation of its community land assets. Community land was valued as at 30 June 2016 using the NSW Valuer General's valuations.

There has been no change to the valuation process for this asset class during this reporting period. Council Community Land is being utilised for its highest and best use.

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for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

Land under Roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips. Council initially recognised land under roads in 2011. All land under roads has been recognised on an englobo valuation basis, based upon a municipal rate. The englobo basis of valuation is based on the concept of developing a raw land value for land under roads.

Land under roads were revalued as at 30 June 2017 financial year, the value being calculated according to the revised municipal rate. Council uses the Englobo basis for valuation and as per the methodology a discount rate of 90% is applied for Land under roads. The next revaluation will be conducted as at 30 June 2020. There has been no change to the valuation process for this asset class during this reporting period.

Land Improvements

This asset class contains all works carried out on land to improve its utility, service potential or make it ready for an identified use. It includes items such as but not limited to playing courts and fields, irrigation and landscaping. In 2015-16, valuations were undertaken for this Asset Category and were completed by Council staff using the depreciable replacement cost. This was completed with the assistance of specialist staff such as Landscape Architects within the Council and developer/contractor component breakdown. To estimate the replacement cost rates for this Asset Category, the following sources were accessed:

- Cordell Commercial Building Cost Guide 2016,
- Rawlinson's – 2016 – Australian Construction Handbook and/or
- Actual supplied project cost rates for unique items.

The inputs used to value these assets, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this class of asset during the reporting period.

Buildings (Specialised & Non Specialised)

Council's buildings (specialised and non-specialised) were valued by an external valuer in June 2018. The valuations were provided by Scott Fullarton Pty Ltd. Non-specialised buildings were valued as per market approach and specialised buildings were valued at cost approach.

The gross value of each building was obtained by applying a unit rate to a structure, or a square meter rate to building, based on its current replacement costs, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. Whilst each building was physically inspected, the inputs used to value these assets, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this asset class during this reporting period.

Other Structures

This asset class contains all other structures not included in the category of buildings that are controlled by Council and have been constructed for a variety of purposes. It includes park furniture, park signage, play equipment, fencing and retaining walls. For FY18, the Other Structures Asset Category has been further componentised into:

- Other Structures - In 2015-16, valuations were undertaken for this Asset Category and were completed by Council staff using the depreciable replacement cost. This was completed with the assistance of specialist staff such as Landscape Architects within the Council and developer/contractor component breakdown. To estimate the replacement cost rates for this Asset Category, the following sources were accessed:
 - Cordell Commercial Building Cost Guide 2016,
 - Rawlinson's – 2016 – Australian Construction Handbook and/or
 - Actual supplied project cost rates for unique items.
 Other Structures (Artworks, Sculptures, Murals) – In 2015-16, valuations were undertaken for this category and were completed by McWilliams & Associated Pty Ltd where the Valuer nominated Market Value was utilised as the Current Replacement Cost of an Asset.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

- Other Structures (Paintings) - In 2015-16, valuations were undertaken for this category and were completed by McWilliams & Associated Pty Ltd where the Valuer nominated Market Value was utilised as the Current Replacement Cost of an Asset.
- Other Structures (Cemetery) - In 2016-17, Camden Cemetery Stage 1 works were completed. The Assets constructed in-house in FY17 have been brought into account based on at construction cost.

The inputs used to value these assets, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this asset class during this reporting period.

Roads

This asset class comprises of the road structure (carriageway), kerb and gutter, traffic signs, road structures (such as roundabouts and medians) and road furniture (such as bus shelters and guardrails). The valuation of roads and road structures was undertaken as at 30 June 2015 using the depreciable replacement cost (unit rate). The construction cost estimation was undertaken using 2014 Rawlinson's – Australian Construction Handbook standard rates.

The condition assessment for all Asset Classes under Roads Asset category was conducted using several methodologies:

1. External Data Collection by Pavement Management Services
2. Internal Asset Data collection by Camden Council – LGA wide sample testing The level of componentisation adopted by Council is in accordance with AASB116, OLG Circular 09-09 and the Institute of Public Works Engineers International Infrastructure Management Manual (IIMM).

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation and consumption pattern within Camden or in comparison with other Councils.

Bridges

Council has three main types of bridges which are culverts, footbridges and road bridges. The valuation of bridges was undertaken as at 30 June 2015 using the depreciable replacement cost (unit rate). The construction cost estimation was based on actual project cost rates for footbridges and road bridges. The construction cost rate estimation for culverts was undertaken using 2014 Rawlinson's – Australian Construction Handbook standard rates.

The inputs used to value these assets, including ; patterns of consumption, asset condition and useful life have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation pattern in the Council and comparing the information with other Councils.

Condition assessments were conducted through

- 1.in-house level visual inspection and sample testing.
2. External Data collection by Pavement Management Services.

Condition assessments were based on four key components: superstructure, abutment, sub-structure and general/miscellaneous.

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation and consumption pattern within Camden or in comparison with other Councils.

Footpaths

This asset class comprises footpaths and cycle ways. The valuation of footpaths was as at 30 June 2015 using the depreciable replacement cost (unit rate). The construction cost estimation was undertaken using 2014 Rawlinson's – Australian Construction Handbook standard rates.

The condition assessment for all Asset Classes under Footpath asset class was conducted by internal Asset Data collection by Camden Council – LGA wide sample data collection in 2014-15. The internal data collection was undertaken to provide comprehensive condition assessment for footpath and cycleway assets.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 21. Fair Value Measurement (continued)

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation and consumption pattern within Camden or in comparison with other Councils.

Stormwater Drainage

Council has grouped its stormwater assets into four main types which are pits, pipes, headwalls and stormwater quality improvement devices. The valuation of stormwater drainage was as at 30 June 2015 using the depreciable replacement cost (unit rate). The construction cost estimation was undertaken using 2014 Rawlinson's – Australian Construction Handbook standard rates.

The inputs used to value these assets, including estimates of pattern of consumption; asset condition and useful life have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation pattern in the Council and comparing the information with other Councils.

Condition assessments were conducted through in-house sample data collection by conducting visual inspections including collecting photographic evidence of sample assets. The assessment was conducted by internal Council staff in 2014-15.

The written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116. The component standard useful lives have been identified using suggested lives in IPWEA IIMM or as part of professional judgement after noting the asset depreciation within Camden or in comparison with other Councils.

Open Space / Recreational Assets & Other Assets

This asset class includes all of the Council's Playgrounds and associated Playground Components such as fitness equipment, play equipment, playground Softfall and edging assets.

Valuations were undertaken in 2015-16 and were completed by Playfix Pty Ltd using the depreciable replacement cost for all Playground Equipment. The inputs used to value the Playground Assets, including estimates of residual value, patterns of consumption required extensive professional judgement which was externally sourced. The external valuer also performed detailed condition and defect assessments and assessed the total and remaining useful lives of each playground equipment component.

In 2015-16, valuations were undertaken for the Playground Softfall and Softfall Edging assets and were completed by Council staff using the depreciable replacement cost. This was completed with the assistance of specialist staff such as Landscape Architects within the Council and developer/contractor component breakdown. To estimate the replacement cost rates for this Asset Category, the following sources were accessed:

- Cordell Commercial Building Cost Guide 2016,
- Rawlinsons – 2016 – Australian Construction Handbook and/or
- Actual supplied project cost rates for unique items.

The inputs used to value the assets in this Asset Category, including estimates of residual value, patterns of consumption, asset condition and useful life required extensive professional judgement which has had a significant impact on the final determination of fair value.

There has been no change to the valuation process for this asset class during this reporting period and the written down value of each asset was determined based on asset remaining useful life and asset depreciation was calculated using straight-line depreciation methodology as described in AASB116.

(3) Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

Financial Statements 2019

Camden Council**Notes to the Financial Statements**
for the year ended 30 June 2019**Note 22. Related Party Transactions****(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 comprising the Mayor, Councillors, Chief Executive Officer and Directors.

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

	2019 \$ '000	2018 \$ '000
Compensation:		
Short-term benefits	1,989	1,972
Post-employment benefits	145	169
Other long-term benefits	44	52
Total	2,178	2,193

(b) Other transactions with KMP and their related parties

Nature of the transaction	Ref	Value of transactions during year \$ '000	Outstanding balance (incl. loans and commitments) \$ '000	Provisions for impairment of receivables outstanding \$ '000	Expense recognised for impairment of receivables \$ '000
2019					
Traineeship Program	1	741	-	-	-
2018					
Traineeship Program	1	709	-	-	-

Camden Council uses a training company to source trainees that are offered apprenticeships at Camden Council. The funding of this program is endorsed by the Council upon adoption of the budget each year, which includes a public exhibition period of 28 days. A KMP of the training company is a close family member of a KMP of Camden Council. The KMP of Camden Council has an influence or control over the transactions between the two entities. AASB124 Related Party Disclosures does not allow the exclusion of transactions between related parties for reporting purposes even deemed at arms length.

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Camden Council

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

Note 23. Events occurring after the reporting date

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

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Camden Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

Summary of contributions and levies

	as at 30/6/2018		Contributions received during the year				as at 30/6/2019		
	Opening Balance \$ '000		Cash \$ '000	Non-cash \$ '000	Interest earned in year \$ '000	Expenditure during year \$ '000	Internal borrowing (to)/from \$ '000	Held as restricted asset \$ '000	Cumulative internal borrowings due/(payable) \$ '000
Drainage	14,425		3,243	-	572	(3,947)	(854)	13,439	6,854
Roads	6,598		3,095	-	(379)	(1,626)	206	7,894	(20,638)
Traffic facilities	161		170	-	(1)	(81)	-	249	(499)
Parking	-		123	-	(97)	-	-	26	(3,463)
Open space	18,018		6,153	-	1,192	(2,744)	(1,062)	21,557	21,803
Community facilities	12,999		4,478	-	290	(4,128)	1,402	15,041	(3,158)
Other	1,603		381	-	23	(783)	308	1,532	(899)
\$7.11 contributions – under a plan	53,804		17,643	-	1,600	(13,309)	-	59,738	-
Total \$7.11 and \$7.12 revenue under plans	53,804		17,643	-	1,600	(13,309)	-	59,738	-
\$7.11 not under plans	130		-	-	4	-	-	134	-
\$7.4 planning agreements	7,702		18,303	5,837	407	(703)	-	25,709	-
Total contributions	61,636		35,946	5,837	2,011	(14,012)	-	85,581	-

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Camden Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions (continued)

	as at 30/6/2018		Contributions received during the year				as at 30/6/2019		
	Opening Balance \$ '000		Cash \$ '000	Non-cash \$ '000	Interest earned in year \$ '000	Expenditure during year \$ '000	Internal borrowing (to)/from \$ '000	Held as restricted asset \$ '000	Cumulative internal borrowings due/(payable) \$ '000
S7.11 Contributions – under a plan									
CONTRIBUTION PLAN - MANAGEMENT & PROVISION OF INFRASTRUCTURE IN LGA									
Drainage	5,226		2,432	-	355	(10)	(854)	7,149	6,854
Roads	-		2,455	-	(571)	(640)	-	1,244	(20,676)
Traffic facilities	-		169	-	(6)	(81)	-	82	(278)
Parking	-		123	-	(97)	-	-	26	(3,463)
Open space	7,056		1,586	-	829	(2,471)	-	7,000	21,582
Community facilities	-		2,257	-	(91)	(2,817)	651	-	(3,158)
Other	868		280	-	7	(332)	203	1,026	(861)
Total	13,150		9,302	-	426	(6,351)	-	16,527	-
CONTRIBUTION PLAN NO 3 - UPPER NARELLAN CREEK (TRUNK DRAINAGE & WATER QUALITY FACILITIES)									
Drainage	4,681		248	-	142	-	-	5,071	-
Total	4,681		248	-	142	-	-	5,071	-
CONTRIBUTION PLAN NO 5 - TRUNK DRAINAGE CATHERINE FIELD									
Drainage	148		-	-	4	-	-	152	-
Total	148		-	-	4	-	-	152	-
CONTRIBUTION PLAN NO 7 - ROAD MAINTENANCE - EXTRACTIVE INDUSTRIES									
Roads	410		-	-	12	(200)	-	222	-
Total	410		-	-	12	(200)	-	222	-
CONTRIBUTION PLAN NO 11 - SMEATON GRANGE ROADWORKS									
Roads	2,261		196	-	69	(135)	-	2,391	-
Total	2,261		196	-	69	(135)	-	2,391	-
CONTRIBUTION PLAN NUMBER 16 - ELLIS LANE / GRASMERE DEVELOPMENT									
Roads	743		95	-	24	-	-	862	38
Traffic facilities	161		-	-	5	-	-	166	-

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Camden Council

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

Note 24. Statement of developer contributions (continued)

	as at 30/6/2018		Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
	Opening Balance		Cash	Non-cash	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Community facilities	120	-	-	-	4	-	-	124	-
Total	1,031	111	111	-	32	-	-	1,174	-
CONTRIBUTION PLAN NO 17 - NARELLAN TOWN CENTRE									
Traffic facilities	-	1	1	-	-	-	-	1	(221)
Open space	1,122	1	1	-	33	-	-	1,156	221
Other	323	-	-	-	9	-	-	332	-
Total	1,445	2	2	-	42	-	-	1,489	-
CONTRIBUTION PLAN NO 18 - HARRINGTON PARK RELEASE AREA (COMMUNITY & RECREATION FACILITIES)									
Open space	763	-	-	-	22	-	(751)	34	-
Community facilities	15	-	-	-	(16)	(750)	751	-	-
Total	778	-	-	-	6	(750)	-	34	-
CONTRIBUTION PLAN - ORAN PARK AND TURNER ROAD PRECINCTS									
Drainage	4,076	429	429	-	121	-	(3,934)	692	3,895
Roads	3,030	275	275	-	89	(275)	(102)	3,017	223
Open space	8,090	3,756	3,756	-	275	(114)	(116)	11,891	116
Community facilities	11,642	1,892	1,892	-	355	(409)	-	13,480	-
Other	295	62	62	-	10	(196)	(78)	93	197
Total	27,133	6,414	6,414	-	850	(994)	(4,230)	29,173	4,431
CONTRIBUTION PLAN NUMBER - CATHERINE FIELD (PART) PRECINCT									
Drainage	294	-	-	-	9	-	-	303	-
Roads	154	-	-	-	4	-	-	158	-
Open space	970	346	346	-	33	-	-	1,349	-
Community facilities	1,222	318	318	-	38	(152)	-	1,426	-
Other	100	17	17	-	3	(61)	-	59	-
Total	2,740	681	681	-	87	(213)	-	3,295	-
CONTRIBUTION PLAN NUMBER - LEPPINGTON NORTH PRECINCT									
Total	-	-	-	-	(70)	(4,160)	4,230	-	(4,431)

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Camden Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 24. Statement of developer contributions (continued)

	as at 30/6/2018		Contributions received during the year				as at 30/6/2019		
	Opening Balance		Cash	Non-cash	Interest earned	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
CONTRIBUTION PLAN NUMBER - LEPPINGTON PRECINCT									
Drainage	-	-	134	-	-	(62)	-	72	-
Roads	-	-	74	-	(1)	(279)	206	-	-
Open space	17	-	464	-	2	(45)	(311)	127	-
Community facilities	-	-	11	-	-	-	-	11	-
Other	10	-	6	-	(1)	(120)	105	-	-
Total	27	-	689	-	-	(506)	-	210	-
S7.11 Contributions – not under a plan									
S7.11 CONTRIBUTIONS – NOT UNDER A PLAN									
Drainage	23	-	-	-	1	-	-	24	-
Open space	62	-	-	-	2	-	-	64	-
Community facilities	45	-	-	-	1	-	-	46	-
Total	130	-	-	-	4	-	-	134	-
S7.4 planning agreements									
S7.4 planning agreements									
Drainage	-	-	1,500	91	12	-	-	1,512	-
Roads	-	-	220	1,173	4	-	-	224	-
Open space	1,460	-	7,045	4,573	84	-	-	8,589	-
Community facilities	5,259	-	9,167	-	270	(394)	-	14,302	-
Other	983	-	371	-	37	(309)	-	1,082	-
Total	7,702	-	18,303	5,837	407	(703)	-	25,709	-

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Camden Council

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

Note 25(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2019	Indicator 2019	Prior periods 2018	2017	Benchmark
Local government industry indicators – consolidated					
1. Operating performance ratio					
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	(14,604)	-13.55%	-2.74%	0.03%	> 0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	107,780				
2a. Own source operating revenue ratio					
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	98,176	41.21%	33.38%	43.01%	> 60.00%
Total continuing operating revenue ⁽¹⁾	238,225				
2b. Own source operating revenue ratio (less non-cash capital dedications)					
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	98,176	66.14%	69.37%	72.11%	
Total continuing operating revenue ⁽¹⁾ excluding non-cash capital dedications	148,436				
3. Unrestricted current ratio					
Current assets less all external restrictions ⁽²⁾	38,007	2.37x	2.38x	2.66x	> 1.5x
Current liabilities less specific purpose liabilities ^(3, 4)	16,050				
4. Debt service cover ratio					
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	12,094	2.32x	3.82x	3.23x	> 2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	5,223				
5. Rates, annual charges, interest and extra charges outstanding percentage					
Rates, annual and extra charges outstanding	3,585	4.89%	4.46%	3.37%	< 5% metro
Rates, annual and extra charges collectible	73,309				
5b. Rates, annual charges, interest and extra charges Outstanding Percentage (excluding pensioners)					
Rates, annual and extra charges outstanding (excluding pensioners)	3,205	4.37%	2.54%	2.69%	
Rates, annual and extra charges collectible	73,309				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	138,107	14.36 mths	14.8 mths	14.9 mths	> 3 mths
Monthly payments from cash flow of operating and financing activities	9,617				

Camden Council**Notes to the Financial Statements**
for the year ended 30 June 2019**Note 25(a). Statement of performance measures – consolidated results** (continued)

notes on the ratios from the previous page

- ⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures and associates.
- ⁽²⁾ Refer Notes 6-8 inclusive.
Also excludes any real estate and land for resale not expected to be sold in the next 12 months.
- ⁽³⁾ Refer to Notes 11 and 12.
- ⁽⁴⁾ Refer to Note 11(b) and 11(b) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

End of audited financial statements

Camden Council

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

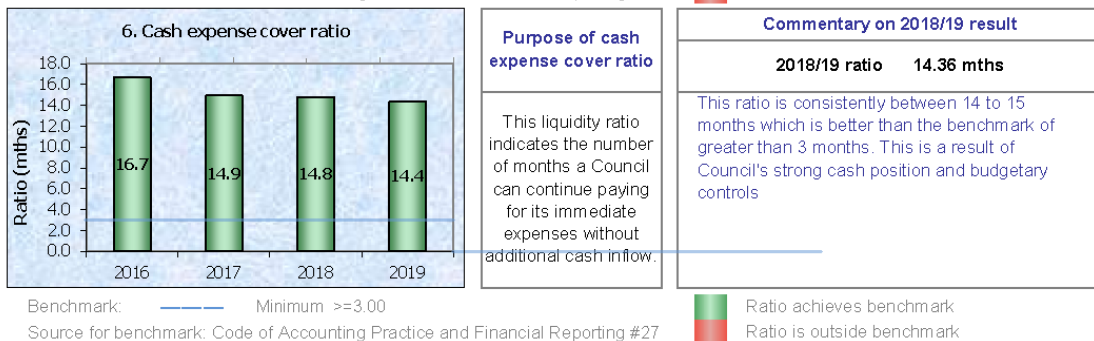
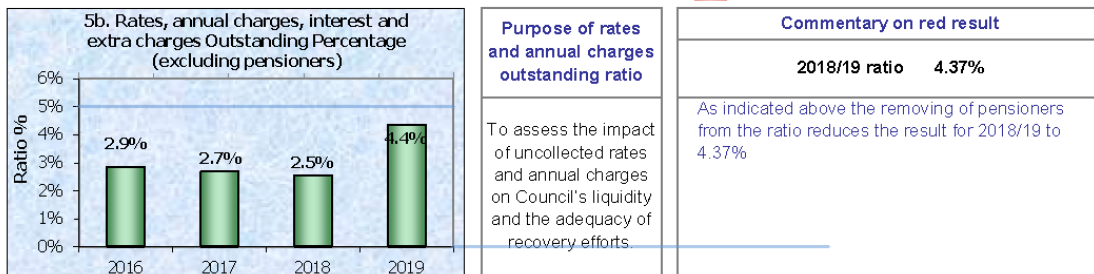
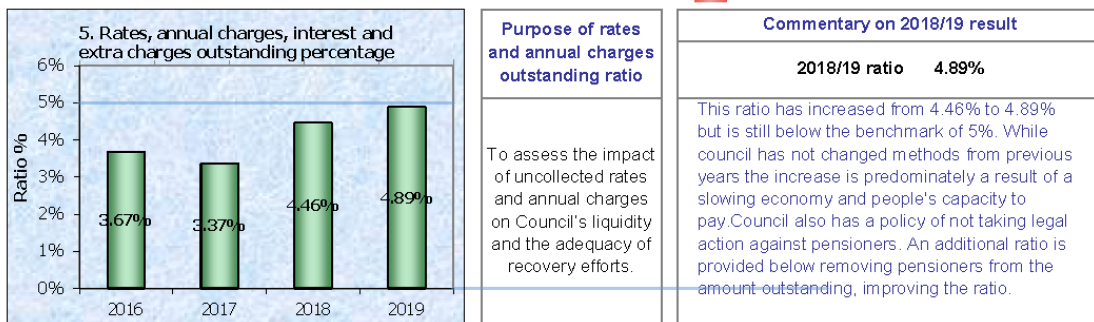
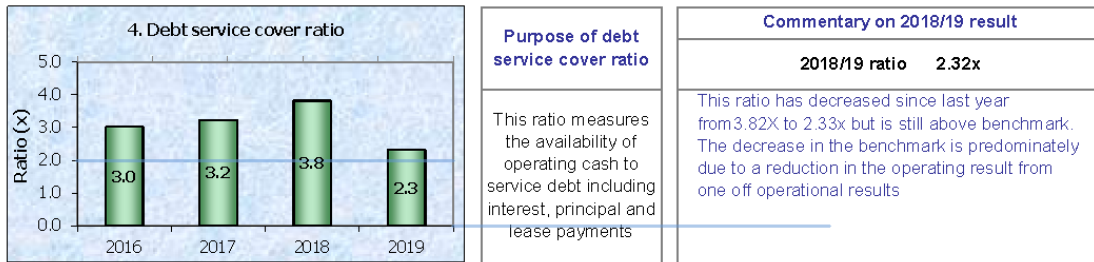
Note 25(b). Statement of performance measures – consolidated results (graphs)

<p>1. Operating performance ratio</p> <p>Benchmark: — Minimum >=0.00% Source for benchmark: Code of Accounting Practice and Financial Reporting #27</p>	<p>Purpose of operating performance ratio</p> <p>This ratio measures Council's achievement of containing operating expenditure within operating revenue.</p>	<p>Commentary on 2018/19 result</p> <p>2018/19 ratio -13.55%</p> <p>Council's ratio of -13.55% is below the benchmark and is lower than last year's ratio of -2.74%. The increase in depreciation cost is a result of extraordinary growth in Council's assets associated with large development in the LGA to allow for future growth. There has been a significant increase in employee benefits and on costs relating to EOY calculations and with a lower discounted rate, materials and contracts have included expenditure for 2018 expensed from Work in Progress</p> <p>Ratio achieves benchmark Ratio is outside benchmark</p>
<p>2a. Own source operating revenue ratio</p> <p>Benchmark: — Minimum >=60.00% Source for benchmark: Code of Accounting Practice and Financial Reporting #27</p>	<p>Purpose of own source operating revenue ratio</p> <p>This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.</p>	<p>Commentary on 2018/19 result</p> <p>2018/19 ratio 41.21%</p> <p>This ratio has increased from 33.38% to 41.12% but is still below the benchmark of 60.00%. This indicator is impacted by the high level of non-cash income Council receives through the dedication of assets from developers. Upon removing the non-cash income, the ratio is better than benchmark. An additional ratio is provided below removing the non-cash income, which is a better representation of Council's own source revenue</p> <p>Ratio achieves benchmark Ratio is outside benchmark</p>
<p>2b. Own source operating revenue ratio</p> <p>Benchmark: — Minimum >=60.00% Source for benchmark: Code of Accounting Practice and Financial Reporting #27</p>	<p>Purpose of own source operating revenue ratio</p> <p>This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.</p>	<p>Commentary on 2018/19 result</p> <p>2018/19 ratio 66.14%</p> <p>The benchmark for this ratio is greater than 60%. Upon removal of non cash income (\$89,789M) relating to the dedication of assets ratio significantly improves from 41.12% to 66.14%. This additional ratio has been provided to ensure there is a fair comparison against benchmark as not all councils in NSW experience high level of growth that results in an extraordinary level of non cash income</p> <p>Ratio achieves benchmark Ratio is outside benchmark</p>
<p>3. Unrestricted current ratio</p> <p>Benchmark: — Minimum >=1.50 Source for benchmark: Code of Accounting Practice and Financial Reporting #27</p>	<p>Purpose of unrestricted current ratio</p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p>Commentary on 2018/19 result</p> <p>2018/19 ratio 2.37x</p> <p>This ratio is similar to last years at 2.38X which is well above the benchmark due to council's strong liquidity position and controls around levels of debt</p> <p>Ratio achieves benchmark Ratio is outside benchmark</p>

Camden Council

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

Note 25(b). Statement of performance measures – consolidated results (graphs)



Camden Council

Financial Statements 2019

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

Note 26. Financial review

	2019 \$ '000	2018 \$ '000	2017 \$ '000	2016 \$ '000	2015 \$ '000
Key financial figures of Council over the past 5 years					
Inflows:					
Rates and annual charges revenue	70,403	64,290	57,907	52,107	46,113
User charges revenue	21,077	18,124	17,344	16,187	14,851
Interest and investment revenue (losses)	3,703	3,793	3,403	3,493	3,219
Grants income – operating and capital	13,113	12,443	9,471	7,988	6,383
Total income from continuing operations	238,973	275,285	188,734	218,130	158,657
Sale proceeds from I,PP&E	800	345	611	213	104
Outflows:					
Employee benefits and on-cost expenses	48,878	42,072	38,831	35,318	31,098
Borrowing costs	1,559	1,808	1,960	1,793	1,250
Materials and contracts expenses	37,726	28,623	25,792	23,501	22,853
Total expenses from continuing operations	124,608	109,689	92,030	83,377	78,459
Total cash purchases of I,PP&E	32,683	46,550	37,044	46,218	14,363
Total loan repayments (incl. finance leases)	3,664	3,795	3,732	3,173	2,542
Operating surplus/(deficit) (excl. capital income)	(16,080)	(8,742)	(1,668)	(3,086)	(4,194)
Financial position figures					
Current assets	113,201	100,646	82,198	80,946	58,226
Current liabilities	36,645	36,399	36,116	28,012	21,700
Net current assets	76,556	64,247	46,082	52,934	36,526
Available working capital (Unrestricted net current assets)	(15,237)	(14,969)	(13,998)	(929)	(2,639)
Cash and investments – unrestricted	1,241	499	2,323	7,553	3,663
Cash and investments – internal restrictions	31,018	43,684	49,396	30,103	30,723
Cash and investments – total	138,163	122,337	107,919	101,091	84,575
Total borrowings outstanding (Loans, advances and finance leases)	28,249	31,622	35,002	38,201	17,783
Total value of I,PP&E (excl. land and earthworks)	1,389,143	1,322,809	1,194,022	1,072,481	911,669
Total accumulated depreciation	307,478	286,992	274,482	258,634	239,844
Indicative remaining useful life (as a % of GBV)	78%	78%	77%	76%	74%
Depreciation Expense	25,297	22,149	16,389	14,909	16,336

Source: published audited financial statements of Council (current year and prior year)

Camden Council

Financial Statements 2019

Notes to the Financial Statements

for the year ended 30 June 2019

Note 27. Council information and contact details

Principal place of business:70 Central Ave
Oran Park NSW 2570**Contact details****Mailing Address:**PO Box 183
Camden NSW 2570**Opening hours:**8:30am - 5:00pm
Monday to Friday**Telephone:** (02) 4654 7777**Facsimile:** (02) 4654 7829**Internet:** www.camden.nsw.gov.au**Email:** Camden@council.nsw.gov.au**Officers****Ron Moore**
General Manager**Paul Rofe**

Responsible Accounting Officer

AuditorsAudit Office of New South Wales
GPO box 12
SYDNEY NSW 2001**Elected members****Mayor**
Theresa Fedeli**Deputy Mayor**

Rob Mills

CouncillorsAshleigh Cagney
Cindy Cagney
Eva Campbell
Paul Farrow
Michael Morrison
Peter Sidgreaves
Lara Symkowiak**Other information****ABN:** 3117341764

Camden Council

Financial Statements 2019

General Purpose Financial Statements
for the year ended 30 June 2019

Independent Auditor's Report

Council's auditors reports are presented to the public and Council at the Ordinary Council meeting 8th October 2019 commencing at 6pm.

Camden Council

Financial Statements 2019

General Purpose Financial Statements
for the year ended 30 June 2019

Independent Auditor's Report

Council's auditor's reports are presented to the public and Council at the Ordinary Council meeting 8th October 2019, commencing at 6 p.m.

ORD01

Attachment 1

Camden Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2019

Camden, the Best of Both Worlds

Camden Council

Special Purpose Financial Statements 2019

Special Purpose Financial Statements

for the year ended 30 June 2019

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Income Statement – Commercial Waste	4
Statement of Financial Position – Commercial Waste	5
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Auditor's Report on Special Purpose Financial Statements	9

Background

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

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

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

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

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

Special Purpose Financial Statements 2019

Camden Council

Special Purpose Financial Statements
for the year ended 30 June 2019

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

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

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

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records..

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 24/09/2019.



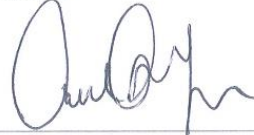
Theresa Fedeli
Mayor
24/09/2019



Rob Mills
Deputy Mayor
24/09/2019



Ron Moore
General Manager
24/09/2019



Paul Rofe
Responsible Accounting Officer
24/09/2019

Camden Council

Special Purpose Financial Statements 2019

Income Statement – Commercial Waste
for the year ended 30 June 2019

	2019 Category 2 Actual \$ '000	2018 Category 2 Actual \$ '000
Income from continuing operations		
User charges	1,110	993
Total income from continuing operations	<u>1,110</u>	<u>993</u>
Expenses from continuing operations		
Employee benefits and on-costs	225	236
Materials and contracts	274	220
Depreciation, amortisation and impairment	62	51
Other expenses	162	162
Total expenses from continuing operations	<u>723</u>	<u>669</u>
Surplus (deficit) from continuing operations before capital amounts	<u>387</u>	<u>324</u>
Surplus (deficit) from continuing operations after capital amounts	<u>387</u>	<u>324</u>
Surplus (deficit) from all operations before tax	<u>387</u>	<u>324</u>
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(106)	(89)
SURPLUS (DEFICIT) AFTER TAX	<u>281</u>	<u>235</u>
Plus accumulated surplus	685	491
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	106	89
Less:		
– Dividend paid	(192)	(130)
Closing accumulated surplus	<u>880</u>	<u>685</u>
Return on capital %	76.8%	107.6%

Camden Council

Special Purpose Financial Statements 2019

Statement of Financial Position – Commercial Waste
for the year ended 30 June 2019

	2019 Category 2 Actual \$ '000	2018 Category 2 Actual \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	363	365
Receivables	13	22
Total current assets	376	387
Non-current assets		
Infrastructure, property, plant and equipment	504	301
Total non-current assets	504	301
TOTAL ASSETS	880	688
LIABILITIES		
Current liabilities		
Payables	-	3
Total current liabilities	-	3
TOTAL LIABILITIES	-	3
NET ASSETS	880	685
EQUITY		
Accumulated surplus	880	685
TOTAL EQUITY	880	685

Camden Council

Special Purpose Financial Statements 2019

Notes to the Special Purpose Financial Statements

for the year ended 30 June 2019

Note 1. Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 1993 (NSW), the *Local Government (General) Regulation 2005*, and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The *Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

Declared business activities

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

Category 1

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

Nil

Category 2

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

Camden Commercial Waste Activity

Provide a diversified range of waste removal services to business operations in the Camden local government area

continued on next page ...

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Camden Council

Special Purpose Financial Statements 2019

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

Note 1. Significant Accounting Policies (continued)

Monetary amounts

Amounts shown in the financial statements are in Australian dollars and rounded to the nearest one thousand dollars

(i) Taxation equivalent charges

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

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

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

Notional rate applied (%)

Corporate income tax rate – 27.5%

Land tax – the first \$692,000 of combined land values attracts 0%. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of 2.0% applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$850,000.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 27.5% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

continued on next page ...

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Camden Council

Special Purpose Financial Statements 2019

Notes to the Special Purpose Financial Statements

for the year ended 30 June 2019

Note 1. Significant Accounting Policies (continued)

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(iii) Return on investments (rate of return)

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

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.32% at 30/6/19.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Camden Council

Special Purpose Financial Statements 2019

Special Purpose Financial Statements
for the year ended 30 June 2019

Independent Auditor's Report

Council's Auditor's reports are presented to the public and Council at the Ordinary Council meeting 8 October 2019, commencing at 6 p.m.

Camden Council

SPECIAL SCHEDULES
for the year ended 30 June 2019

Camden, the Best of Both Worlds

Camden Council

Special Schedules 2019

Special Schedules

for the year ended 30 June 2019

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Report on Infrastructure Assets - Values	4

Camden Council

Special Schedules 2019

Permissible income for general rates
for the year ended 30 June 2019

		Calculation 2019/20 \$ '000	Calculation 2018/19 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	53,860	49,249
Plus or minus adjustments ²	b	2,880	3,368
Notional general income	c = a + b	56,740	52,617
Permissible income calculation			
Or rate peg percentage	e	2.70%	2.30%
Or plus rate peg amount	i = e x (c + g)	1,532	1,210
Sub-total	k = (c + g + h + i + j)	58,272	53,827
Plus (or minus) last year's carry forward total	l	61	60
Less valuation objections claimed in the previous year	m	(34)	-
Sub-total	n = (l + m)	27	60
Total permissible income	o = k + n	58,299	53,887
Less notional general income yield	p	58,290	53,860
Catch-up or (excess) result	q = o - p	9	27
Plus income lost due to valuation objections claimed ⁴	r	59	34
Carry forward to next year ⁶	t = q + r + s	68	61

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Special Schedules 2019

Camden Council

Report on Infrastructure Assets
as at 30 June 2019

Asset Class	Asset Category	Estimated cost		2018/19 Required maintenance ^a	2018/19 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5	
Buildings	Buildings	5,144	5,144	1,741	2,792	114,924	183,724	37.0%	30.0%	26.0%	7.0%	0.0%	0.0%
	Other	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	5,144	5,144	1,741	2,792	114,924	183,724	37.0%	30.0%	26.0%	7.0%	0.0%	0.0%
Other structures	Other	1,061	1,061	5,365	4,695	28,828	59,980	39.0%	31.0%	25.0%	3.0%	2.0%	2.0%
	Sub-total	1,061	1,061	5,365	4,695	28,828	59,980	39.0%	31.0%	25.0%	3.0%	2.0%	2.0%
Roads	Sealed roads	5,631	5,631	4,298	3,760	658,196	927,414	59.0%	29.0%	11.0%	1.0%	0.0%	0.0%
	Sub-total	5,631	5,631	4,298	3,760	658,196	927,414	59.0%	29.0%	11.0%	1.0%	0.0%	0.0%
Stormwater drainage	Stormwater drainage	395	395	383	611	301,328	387,606	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	395	395	383	611	301,328	387,606	75.0%	25.0%	0.0%	0.0%	0.0%	0.0%
Open space / recreational assets	Open Space Recreational Assets – Parks and Reserve	645	645	543	488	7,348	8,085	38.0%	31.0%	24.0%	4.0%	3.0%	3.0%
	Sub-total	645	645	543	488	7,348	8,085	38.0%	31.0%	24.0%	4.0%	3.0%	3.0%
	TOTAL - ALL ASSETS	12,876	12,876	12,330	12,346	1,110,624	1,566,809	59.5%	28.2%	10.6%	1.5%	0.2%	0.2%

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

Infrastructure asset condition assessment 'key'

- 1 **Excellent/very good** No work required (normal maintenance)
- 2 **Good** Only minor maintenance work required
- 3 **Satisfactory** Maintenance work required
- 4 **Poor** Renewal required
- 5 **Very poor** Urgent renewal/upgrading required

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Camden Council

Special Schedules 2019

Report on Infrastructure Assets (continued)

as at 30 June 2019

\$ '000	Amounts 2019	Indicator 2019	Prior periods		Benchmark
			2018	2017	
Infrastructure asset performance indicators (consolidated) [*]					
Buildings and infrastructure renewals ratio ¹					
Asset renewals ²	2,937				
Depreciation, amortisation and impairment	21,424	13.71%	14.42%	38.24%	>=100.00%
Infrastructure backlog ratio ¹					
Estimated cost to bring assets to a satisfactory standard	12,876	1.16%	1.12%	1.23%	<2.00%
Net carrying amount of infrastructure assets	1,110,624				
Asset maintenance ratio					
Actual asset maintenance	12,346				
Required asset maintenance	12,330	100.13%	91.78%	100.02%	>100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	12,876	0.82%	0.89%	0.95%	
Gross replacement cost	1,566,809				

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

(1) Excludes Work In Progress (WIP)

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

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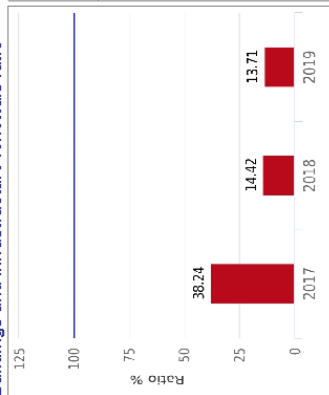
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Special Schedules 2019

Camden Council

Report on Infrastructure Assets (continued)
as at 30 June 2019

Buildings and infrastructure renewals ratio ¹



Benchmark: — >= 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

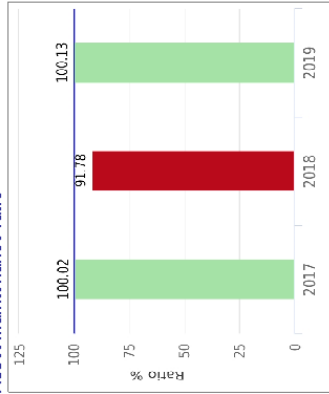
Commentary on result
18/19 ratio 13.71%

Council has put into place a number of renewal programs for the past couple of years and will continue to do so. It is difficult to justify a high ratio for Camden Council when there is a higher portion of new assets that have been constructed for future growth. The life cycle of these assets can be quite significant and are only at the commencement of their life cycle.

Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Asset maintenance ratio

Compares actual v/s. required annual asset maintenance ratio to show 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

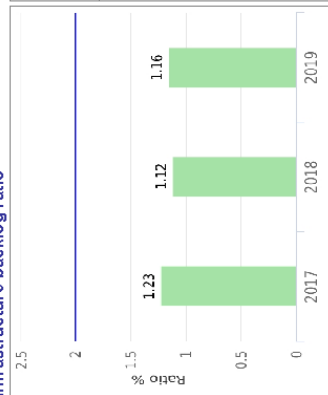
Commentary on result
18/19 ratio 100.13%

Council's ratio of 100.13% is around where the benchmark requires 100.00% which is another indication that the backlog is not growing significantly.

Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio ¹



Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #27

Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

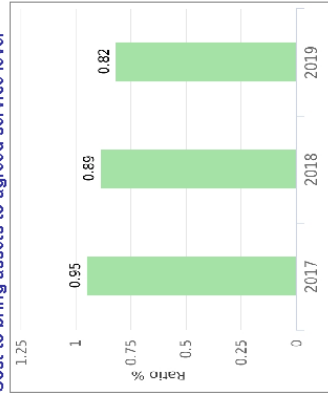
Commentary on result
18/19 ratio 1.16%

Council's current infrastructure backlog ratio of 1.16 is fairly consistent to prior years and is within the industry benchmark of less than 2.00%. Council's backlog is manageable and an indication that with a continuation of current renewals programs that the backlog is not increasing significantly.

Ratio achieves benchmark

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result
18/19 ratio 0.82%

Council is continuing to implement renewal programs based on asset management plans, to further improve this ratio over time.

(1) Excludes Work In Progress (WIP)

Year End Budget Review Statement
for the period 01/07/18 to 30/06/19

APPENDIX:

Camden Council

**SUMMARY OF BUDGET REVIEW VARIATIONS GREATER THAN \$15,000
BUDGET REVIEW FOR THE QUARTER ENDED 30 JUNE 2019**

Expense \$	Change In Vote Income \$	Totals \$	Description	Comments
1) Proposed Budget Variations				
Proposed variations to the 2018/19 Budget based on income received and expenditure payments to date are as follows:				
(776,800)	1,628,300	851,500	Surplus / (Deficit) Budget Variations: September 2018/19 Review	
(635,456)	721,456	86,000	Surplus / (Deficit) Budget Variations: December 2018/19 Review	
(263,300)	359,500	90,200	Surplus / (Deficit) Budget Variations: March 2018/19 Review	
	(2,054,379)	(2,054,379)	Development Fees & Charges – Decrease in Income	Development income has not met budget expectations for the second half of 2018/19. A reduction in the number of Development Applications of high value reduced significantly as a result of development activity. The level of income received from development activity is primarily dependent on the receipt of applications from developers; the decrease is representative of the current economic climate.
	459,000	459,000	Transfer from ELE Reserve	Each quarter Council reviews how much money should be held in reserve for the payment of leave entitlements to staff upon termination or leave. This amount fluctuates from year to year depending on the average age, number of staff and leave entitlements held by staff. When the reserve has more money in it than what is required the difference can be transferred to general fund and where the leave reserve needs additional funds it is topped up at the next available budget review. Following a review of the reserve as at 30 June 2019, \$459,000 can be transferred from the reserve.
	180,165	180,165	Reimbursement to General Fund from Stormwater Levy – Increase in transfer from reserve	This is the reimbursement of council's costs (general fund) for stormwater drainage works relating to the Camden Town Centre project.
	166,890	166,890	Pools Income – Increase in Income	Additional income has been realised within the Mount Annan Leisure Centre primarily as a result of an increase in the utilisation of the expanded facility.
	134,349	134,349	Commercial Waste Income – Increase in Income	Actual income for Council's commercial three bin service and commercial garbage service (1100 litre bin) for 2018/19 has been in higher demand than anticipated predominantly relating to growth in the sector.
	76,494	76,494	Rates Income – Increase in Income	Supplementary rate income is received upon the re-zoning or subdivision of land. It is additional rate income to the amount levied at the beginning of the financial year. The increase in rate income realised during the fourth quarter of 2018/19 is primarily due to new lots created through subdivisions in the Spring Farm, Oran Park, Gregory Hills and Leppington land release areas.
	72,785	72,785	Civic Centre – Increase in Income	Additional income has been realised within the Civic Centre operations in 2018/19 than anticipated. This is primarily a result of an increase in the utilisation of the facility.
	63,411	63,411	Reimbursement to General Fund from Section 7.11 – Increase in transfer from reserve	This is the reimbursement of council's costs (general fund) for project managing capital works that are fully funded from the Section 7.11 reserve.

APPENDIX:

Camden Council

Year End Budget Review Statement
for the period 01/07/18 to 30/06/19SUMMARY OF BUDGET REVIEW VARIATIONS GREATER THAN \$15,000
BUDGET REVIEW FOR THE QUARTER ENDED 30 JUNE 2019

Expense \$	Change in Vote		Description	Comments
	Income \$	Totals \$		
	(39,391)	(39,391)	Section 603 Certificates – Decrease in Income	Income for Section 603 Certificates is below budget expectations due to a reduction in development activity in the second half of the year.
	(31,730)	(31,730)	Interest on Investments Income – Decrease in Income	The performance of Council's investment portfolio is below budget expectations. The primary reason for this is Council's investment portfolio being lower than originally budgeted and reducing interest rates.
532,605		532,605	Corporate Salary Savings	Savings have been identified as a result of vacancies within Council's existing staff structure for permanent and temporary positions. Recruitment has been delayed on the replacement of some of these positions due to a reduction in development activity in the 2nd half of the financial year. Also, it is expected that upon the resignation of an employee that there will be lag time between resignation and the appointment of the new employee. This is a minor variation of 0.5% to budget.
(500,000)		(500,000)	Transfer to Working Funds Reserve – Increase in Expense	As part of the adoption of the 2018/19 – 2020/21 Delivery Program Council resolved to use future funding from quarterly budget reviews as a funding source for the major projects to be delivered in the 2018/19 – 2020/21 Delivery Program. It was estimated that \$5.7 million could be funded from quarterly budget reviews from September 2017 to March 2021. The total amount transferred to reserve including this payment is \$4.0 million. Council remains on track to fully fund this program before March 2021, with \$1.7 million remaining to be funded.
395,114		395,114	Street Lighting Expense – Expense Savings	The street lighting charges allocation relates to the maintenance and electricity cost of public lighting throughout the LGA. Savings against budget were realised as a result of the timing of installation of new lights in growth areas, decisions of the Australian Energy Regulator to cap maintenance costs increases, the increasing use of energy efficient lighting, and improved outcomes through competitive sourcing of electricity supply.
198,444		198,444	Planning and Environment - Expense Savings	Savings have been realised within Strategic Planning area during 2018/19. These savings are primarily a result of a reduction in expected expenditure spent on external consultants and studies. The majority of studies required have been funded by the Department of Planning during 2018/19.
105,801		105,801	Road Construction Expense – Expense Savings	Council completed several road reconstructions during 2018/19. Savings were able to be achieved at these locations due to the use of Recycled pavement materials resulting in a reduction in material disposal fees.
81,495		81,495	Library Capital Expenditure – Expense Savings	A saving in Council's Capital expenditure budget for the Library Services function was realised during the 2018/19 financial year, this amount is a general saving that is immaterial when compared to Council's total Library budget.
76,838		76,838	Fleet Management Expense – Expense Savings	The operating costs for Council's fleet were below budget expectations for 2018/19. This is primarily a result of staff vacancies during the year for positions with leaseback vehicles.
51,405		51,405	Community Assets Operational Expenses – Expense Savings	This budget is to assist the asset management section with resourcing, to ensure Council meets its statutory reporting responsibilities for year-end. Council was able to complete some of this work in-house which realised savings.
(41,994)		(41,994)	Communications and Events Expenses - Increase in Expense	Additional expenditure was required as the size of some of Council's major and live events grew significantly requiring an increase in logistics and staffing costs, which is representative of a growing community and attendance at Council events.

APPENDIX:

Camden Council

Year End Budget Review Statement
for the period 01/07/18 to 30/06/19**SUMMARY OF BUDGET REVIEW VARIATIONS GREATER THAN \$15,000
BUDGET REVIEW FOR THE QUARTER ENDED 30 JUNE 2019**

Expense \$	Change In Vote		Totals \$	Description	Comments
	Income \$				
41,125			41,125	Community Services – Expense Savings	Council's budget allocations for subsidies and donations to the community during the year includes hall subsidies for concerts, gifted persons assistance, community small grants, performing arts the community bus. The claims for assistance under this program were less than expected for the year.
29,543			29,543	Risk Management - Insurance Premiums – Expense Savings	Savings in the public liability and property insurance premiums for the year were realised through enhanced claims management throughout the year.
25,247	(2,647)		22,600	Variations under \$15,000	
995,623	(975,053)		20,570	Surplus / (Deficit) - Budget Variations June 2018/19 Review	
(679,933)	1,728,203		1,048,270	Surplus / (Deficit) - Net Impact of Variations 2018/19	

APPENDIX:

Camden Council

Year End Budget Review Statement
for the period 01/07/18 to 30/06/19

**SUMMARY OF BUDGET REVIEW VARIATIONS GREATER THAN \$15,000
BUDGET REVIEW FOR THE QUARTER ENDED 30 JUNE 2019**

Change in Vote		Totals	Description	Comments
Expense \$	Income \$	\$		
2) Council Approved Budget Variations				
Since adopting the 2018/19 Budget, Council has authorised the following changes to the budget:				
(4,566,500)	3,715,000	(851,500)	Surplus / (Deficit) - Budget Variations September 2018/19 Review	
(136,000)	50,000	(86,000)	Surplus / (Deficit) - Budget Variations December 2018/19 Review	
(879,925)	789,725	(90,200)	Surplus / (Deficit) - Budget Variations March 2018/19 Review	
(12,000)		(12,000)	Alcohol Free Zones - installation and advertising of new signage	Council Resolution -76/19, 28/5/2019
(30,000)			NSW Office of Environment and Heritage Community Heritage category of the NSW Heritage Grants Program	Council Resolution -98/19, 25/6/2019
	30,000		Grant Income	
(800)			NAIDOC Week	Council Resolution -99/19, 25/6/2019
	800		Grant Income	
(48,000)			NSW Department of Communities and Justice for crime prevention treatments to protect crowded places	Council Resolution -134/19, 13/8/2019
	48,000		Grant Income	
(50,000)			Active Transport Program to conduct road improvement works at Richardson Road, Spring Farm	Council Resolution -135/19, 13/8/2019
	50,000		Transfer from Capital Works Reserve	
(140,800)	128,800	(12,000)	Surplus / (Deficit) - Proposed Budget Variations June 2018/19 Review	
(5,723,225)	4,683,525	(1,039,700)	Surplus / (Deficit) - Council Approved Variations 2018/19	

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Year End Budget Review Statement
for the period 01/07/18 to 30/06/19

**SUMMARY OF BUDGET REVIEW VARIATIONS GREATER THAN \$15,000
BUDGET REVIEW FOR THE QUARTER ENDED 30 JUNE 2019**

Expense \$	Change In Vote		Totals \$	Description	Comments
	Income \$	Expense \$			
3) Contra Adjustments					
Contra adjustments that have a NIL impact on Council's Budget:					
(9,190,108)	3,190,108	-	-	September 2018/19 Contra Adjustments	
(1,014,930)	1,014,930	-	-	December 2018/19 Contra Adjustments	
(963,430)	963,430	-	-	March 2018/19 Contra Adjustments	
	5,600,055		0	Section 7.11 Contributions - Operating & Capital Income	Section 7.11 developer contributions income continued to be above budget expectations for the second half of 2018/19. This is a result of cash payments received for a number of large developments during the second half of the financial year. The income is restricted to reserve for the purpose of funding future infrastructure costs within new release areas.
	(5,600,055)		0	Section 7.11 Developer Contributions - Transfer to Reserve	
	361,219		0	Voluntary Planning Agreements - Operating & Capital Income	Voluntary Planning Agreement income continued to be above budget expectations for 2018/19. This is a result of cash payments from developers who have entered into voluntary planning agreements. The income will be restricted to reserve for the purpose of providing infrastructure which is not covered under the planning agreements.
	(361,219)		0	Voluntary Planning Agreements - Transfer to Reserve	
175,119			0	Information Technology Improvements	Council approved the creation of the Technology Improvements Reserve as part of adoption of the 2013/14 – 2016/17 Delivery Program. Funds from this reserve are used to improve technology to enable better service provision, upgrading technology and to provide new and improved online forms of communication and information to our residents. The funds also assist with the implementation of Council's adopted IT Strategy which is co-ordinated through Council's IT Steering committee.
(175,119)			0	Information Technology Reserve - Transfer to/from Reserve	
180,165			0	Stormwater Levy Program - Program Expenditure	Savings have been achieved in stormwater asset maintenance for 2018/19. It is proposed to transfer these savings to Stormwater Drainage Works carried out as part of the Camden Town Centre Project.
(180,165)			0	Camden Town Centre Stormwater Drainage Works	
	111,706		0	Stormwater General Fund Program - Program Expenditure	Savings have been achieved in stormwater asset maintenance for 2018/19. These projects have been funded through Council's ongoing commitment to stormwater management. It is required to transfer the saving of \$111,706 to the Stormwater Reserve.
	(111,706)		0	General Fund Stormwater Reserve - Transfer to/from Reserve	
(6,072,980)	6,072,980		0	June 2018/19 Contra Adjustments	
(11,240,848)	11,240,848		-	Total Contra Variations 2018/19	

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Camden Council

Year End Budget Review Statement
for the period 01/07/18 to 30/06/19

**SUMMARY OF BUDGET REVIEW VARIATIONS GREATER THAN \$15,000
BUDGET REVIEW FOR THE QUARTER ENDED 30 JUNE 2019**

Change in Vote		Totals	Description	Comments
Expense	Income	\$		
\$	\$	\$		
Reconciliation to 'December Review of the 2018/19 Budget'				
2017/18 Carried Forward Working Funds Balance		1,000,000		
2018/19 Adopted Budget Surplus		0		
Available Working Funds 01/07/18		1,000,000		
Less:				
Minimum Desired Level		(4,000,000)		
Total Funds Available		0	Total Available Working Funds as at 01/07/2018	
September Review		851,500	Significant Budget Variations	
		(851,500)	Council Approved Variations	
		0	Budget Contra Variations	
		0	Sub Total - September Review Variations	
		0	Total Available Working Funds as at 30/09/2018	
December Review		86,000	Significant Budget Variations	
		(86,000)	Council Approved Variations	
		0	Budget Contra Variations	
		0	Sub Total - December Review Variations	
		0	Total Available Working Funds as at 31/12/2018	
March Review		90,200	Significant Budget Variations	
		(90,200)	Council Approved Variations	
		0	Budget Contra Variations	
		0	Sub Total - March Review Variations	
		0	Total Available Working Funds as at 31/03/2019	
June Review		20,570	Significant Budget Variations	
		(12,000)	Council Approved Variations	
		0	Budget Contra Variations	
		8,570	Sub Total - March Review Variations	
		8,570	Total Available Working Funds as at 30/06/2019	

Attachment 2

EXPENDITURE REVOTES CARRIED FORWARD FROM THE 2018/19 BUDGET TO 2019/20

Works Not Commenced - Revote		Funding Sources				2019/20 Budget	Comments
ID	Department	Project Description	Reserves	General Revenue	Proposed Revotes		
Planning & Environment							
CAPEX - Capital Expenditure							
43	Waste & Comp	Waste Office Upgrade	\$191,640	\$0	\$191,640	\$0	Required to provide temporary staff accommodation until depot upgrades are completed
PLANNING & ENVIRONMENT - CAPEX - Capital Expenditure Subtotal			\$191,640	\$0	\$191,640		
Sport, Community and Recreation							
CAPEX - Capital Expenditure							
44	Sport, Rec, Sust	BEP Arena Renewal	\$174,973	\$150,000	\$324,973	\$0	There was insufficient funds available to award a tender; scope has been revised. The available funding for this project is to be confirmed
45	Sport, Rec, Sust	Animal Housing Facility Scoping & Concept	\$200,000	\$0	\$200,000	\$0	The budget is to be revoted to scope the Animal Housing Facility.
SPORT, COMMUNITY & RECREATION - CAPEX - Capital Expenditure Subtotal			\$374,973	\$150,000	\$524,973		
TOTAL REVOTES PROGRAM			\$566,613	\$150,000	\$716,613		



**CAMDEN COUNCIL
PLANNING PROPOSAL**

Camden Local Environmental Plan (LEP) 2010 Review

Stage 1

Version 1

September 2019

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

ORD04

Attachment 1

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

Document Register

Version	Date	Detail	Council Reference
1	September 2019	Original Planning Proposal prepared by Council	e.g. 19/248486
2			
3			
4			

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

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1.0 Introduction

This Planning Proposal explains the intent of, and justification for, numerous proposed amendments to the Camden Local Environmental Plan (LEP) 2010. The amendments are proposed to resolve minor errors, anomalies and improve readability of the document. The proposed amendments also align the Camden LEP with the Western City District Plan (the District Plan) and Camden's draft Local Strategic Planning Statement (LSPS).

The Planning Proposal has been prepared in accordance with Section 3.33 of the *Environmental Planning and Assessment Act 1979* and guidelines published by the Department of Planning, Industry and Environment, namely 'A guide to preparing Planning Proposals' to ensure all matters requiring consideration are appropriately addressed.

Background

In March 2018 the Greater Sydney Commission (GSC) released A Metropolis of Three Cities – The Greater Sydney Region Plan (the Region Plan), together with five supporting district plans to establish a clear future vision for Greater Sydney to 2056.

The Camden LGA, along with the Blue Mountains, Campbelltown, Fairfield, Hawkesbury, Liverpool, Penrith and Wollondilly forms the Western City District. The Western City District Plan (the District Plan) identifies four key themes to guide future planning, Infrastructure and Collaboration, Liveability, Productivity and Sustainability.

The LEP Review Process

To align local plans with the strategic directions of the Region and District Plans, all councils are required to review and update their Local Environmental Plans (LEPs) and prepare a Local Strategic Planning Statement (LSPS).

On 26 June 2018, Council resolved to participate in the Accelerated LEP Review Program and accept up to \$2.5 million from the State government to review the Camden LEP 2010. The LEP review commenced in June 2018 and will be completed by June 2020.

The LEP review program developed by the GSC and the Department of Planning, Industry and Environment (DPIE) identified six phases for the completion of the LEP Review.

The first phase, to prepare a LEP Review Report, was endorsed by Council on 30 October 2018 and submitted to the GSC. The LEP Review Report provided a snapshot of how the Camden LEP 2010 and Council's plans, policies and programs align with the priorities and actions of the District Plan. On 21 December 2018, the GSC provided confirmation that Council's LEP Review Report complied with the Phase 1 Assurance for the LEP review program.

Phase two of the LEP review program include the drafting and exhibition of a draft LSPS. Council exhibited its LSPS from 23 July to 27 August 2019. Council officers are currently

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

reviewing submissions received prior to seeking final endorsement of the LSPS from Council and the GSC. The LSPS must be finalised by 1 March 2020.

The current phase of the LEP review project requires the submission of a Planning Proposal to amend Camden LEP 2010.

This Planning Proposal forms Stage 1 of the broader LEP amendment and seeks minor amendments to align Camden LEP 2010 with the priorities identified in the Western City District Plan and draft LSPS.

Stage 2 of the Planning Proposal will be undertaken following the completion of the technical strategy work required to fully align Camden LEP 2010 with the Western City District Plan and draft LSPS. The following work is currently being undertaken to inform Stage 2 of the Planning Proposal:

- Housing Strategy
- Employment and Centres Strategy
- Green and Blue Grid Analysis
- Heritage Review
- Scenic and Visual Analysis

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

2.0 The Planning Proposal

2.1 Objectives and Intended Outcomes

The objective of this Planning Proposal is to amend the Camden Local Environmental Plan 2010 (LEP 2010) to improve its alignment with the State Government's direction, and in particular the planning priorities outlined within the Western City District Plan (the District Plan), and the draft Camden Local Strategic Planning Statement (the LSPS). The Planning Proposal also includes minor amendments to improve the readability and application of LEP 2010.

2.2 Explanation of Provisions

The objectives and intended outcomes of the Planning Proposal will be achieved by amending LEP 2010 as shown in **Table 1**. A detailed explanation and justification for each amendment is provided in **Appendix 4**.

Amendment	Name of item	Proposal	Changes
1.	Environmentally Sensitive Land-Mapping and Part 7 Additional Local Provisions	This item seeks to introduce two new clauses under Part 7 Additional Local Provisions, and associated mapping, to identify areas of terrestrial biodiversity, riparian lands and watercourses.	<p><u>Proposed clauses:</u></p> <ul style="list-style-type: none"> - Environmentally Sensitive Land – Terrestrial Biodiversity - Environmentally Sensitive Land – Riparian Lands and Watercourses <p><u>Mapping:</u></p> <ul style="list-style-type: none"> - Terrestrial Biodiversity Map - Riparian Lands and Watercourses Map
2.	Floodplain Risk Management – Part 7 Additional Local Provision	This item seeks to introduce a new clause for Floodplain Risk Management under Part 7 – Additional Local Provisions.	Include a new clause under Part 7 – Additional Local Provisions for Floodplain Risk Management.
3.	Health objectives	This item seeks to include health objectives in relevant clauses in the LEP.	<p>Include the following objectives in the following clauses:</p> <p><u>1.2 Aims of the Plan</u></p> <p><i>“to protect and promote the health and well-being of</i></p>

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

			<p><i>current and future residents of Camden”</i></p> <p><u>Land Use Table - B1 Neighbourhood Centre</u></p> <p><i>“to encourage a safe, attractive, accessible and efficient pedestrian environment”</i></p>
4.	Permissibility of tourism uses	This item seeks to amend the RU1 Primary Production and RU2 Rural Landscape zone objectives to allow for appropriate non-agricultural land uses within the zone, and amend the land use table to permit eco-tourist facilities	<p>Amend the Land Use Table to replace the following existing zone objective:</p> <p><i>“To permit non-agricultural uses which support the primary production purposes of the zone.”</i></p> <p>With the following objective:</p> <p><i>“To permit non-agricultural uses (including tourism-related uses) that are compatible with the agricultural, environmental and conservation values of the land.”</i></p> <p>for the RU1 Primary Production and RU2 Rural Landscape zones.</p>
5.	Eco-tourist facilities	This item seeks to activate existing clause 5.13 Eco-tourist facilities to contain provisions for these developments	Include provisions for the consideration of eco-tourist facilities
6.	Industrial land use conflict	This item seeks to strengthen the zone objectives for the IN2 Light Industrial zone to discourage land use conflicts between industrial uses and surrounding sensitive	<p>Amend the Land Use Table to replace the following existing zone objective:</p> <p><i>“To minimise any adverse effect of industry on other land uses.”</i></p> <p>With the following objective:</p>

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

		land uses, including residential land.	<p><i>“To minimise the impacts of development on surrounding residential or other sensitive land uses”</i></p> <p>for the IN2 Light Industrial zone.</p>
7.	Zoning for water infrastructure	This item seeks to rezone several sites across the LGA owned by Sydney Water from their existing zone to SP2 Infrastructure to provide certainty about the existing and future use of the land.	<p>Amend the following Land Zoning Maps:</p> <ul style="list-style-type: none"> - Sheet LZN_008 - Sheet LZN_010 - Sheet LZN_012 - Sheet LZN_015 - Sheet LZN_016 - Sheet LZN_017
8.	Minor amendment to Schedule 5 – Environmental Heritage	<p>This item seeks to correct the significance level of the St John’s Church Precinct from local to State, following the State listing of 24 August 2018.</p> <p>The item also corrects a spelling error in the schedule for St John’s Church Precinct.</p>	<p>Change level of significance from local to State.</p> <p>Correct spelling error of lych gate</p>

Table 1: Summary of proposed amendments**2.3 Justification**

This section addresses the need for the proposed amendments and details why the Planning Proposal is the best approach.

2.3.1 Section A – Need for the Planning Proposal**Q1. Is the planning proposal a result of any strategic study or report?**

The Planning Proposal is a result of the release of the Greater Sydney Commission’s Greater Sydney Region Plan and Western City District Plan. In accordance with the EP&A Act, Council is required to review its LEP and ensure it aligns with the priorities listed in these plans.

Q2. Is the planning proposal the best means of achieving the objectives or intended outcomes, or is there a better way?

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

The Planning Proposal is the best way to achieve the intended outcomes and objectives. An amendment to the Camden LEP 2010 is required to align with the Region and District Plan, and for Council to meet its obligation under the EP&A Act.

2.3.2 Section B – Relationship to Strategic Planning Framework

Q3. Is the planning proposal consistent with the objectives and actions of the applicable regional, sub-regional or district plan or strategy (including any exhibited draft plans or strategies)?

Yes.

The objectives and directions of the Greater Sydney Regional Plan & Western City District Plan applicable to the Planning Proposal have been addressed at **Appendix 1** of this report.

Q4. Is the planning proposal consistent with a council's local strategy or other local strategic plan?

Camden Community Strategic Plan

The Planning Proposal is consistent with the following Key Directions of Camden Council's Strategic Plan, 'Camden 2040':

- Key Direction 1: Actively Managing Camden LGA's Growth;
- Key Direction 2: Healthy Urban and Natural Environment;
- Key Direction 3: A Prosperous Economy; and
- Key Direction 5: An Enriched and Connected Community.

Draft Camden Local Strategic Planning Statement

The Planning Proposal seeks to align LEP 2010 with the draft LSPS and as such is consistent with the following planning priorities:

- Local Priority L2: Celebrating and respecting Camden's proud heritage
- Local Priority L3: Providing services and facilities to foster a healthy and socially connected community
- Local Priority P4: Ensuring a suitable supply of industrial and urban services land
- Local Priority P6: Leveraging Camden's natural and cultural assets to promote local agricultural production and increase tourism
- Local Priority S2: Protecting and enhancing the health of Camden's waterways, and strengthening the role and prominence of the Nepean River
- Local Priority S4: Protecting and restoring environmentally sensitive land and enhancing biodiversity
- Local Priority S6: Improving Camden's resilience to natural hazards and extreme weather events

Further comment on the consistency of the proposed provisions with the draft LSPS are outlined in **Appendix 4**.

Camden Rural Lands Strategy

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

The Planning Proposal is consistent with the key principles of the Camden Rural Lands Strategy.

Specifically, the proposed inclusion of objectives providing for suitable non- agricultural uses, including tourism uses, within the RU1 and RU2 zones aims to provide appropriate tourism and employment opportunities within Camden's rural land, diversifying the local rural economy.

Q5. Is the planning proposal consistent with applicable State Environmental Planning Policies? The State Environmental Planning Policies (SEPPs) that are relevant to this Planning Proposal are identified below:

The relevant SEPPs including deemed SEPPs have been addressed at **Appendix 1** to this report.

The Planning Proposal is considered consistent with these SEPPs, including deemed SEPPs.

Q6. Is the planning proposal consistent with applicable Ministerial Directions (s9.1 Directions)?

The s9.1 Directions applicable to the Planning Proposal have been addressed at **Appendix 2** of this report.

The Planning Proposal is considered consistent with the applicable Directions.

2.3.3 Section C – Environmental, Social and Economic Impact

Q7. Is there any likelihood that critical habitat or threatened species, populations or ecological communities, or their habitats, will be adversely affected as a result of the proposal?

No.

The Planning Proposal seeks to include terrestrial biodiversity and riparian lands and watercourse mapping to the whole LGA in order to preserve ecological communities and important biodiversity corridors.

Q8. Are there any other likely environmental effects as a result of the planning proposal and how are they proposed to be managed?

There are no other likely environmental effects as a result of the Planning Proposal.

Q9. Has the planning proposal adequately addressed any social and economic effects?

The Planning Proposal is not supported by a social or economic assessment. The Planning Proposal is unlikely to have any social and/or economic effects as the Proposal seeks to largely align planning controls with the Western City District Plan and the Camden draft Local Strategic Planning Statement.

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2.3.4 State and Commonwealth Interests

Q10. Is there adequate public infrastructure for the planning proposal?

Yes.

Services are available within the Camden LGA. The Planning Proposal would not impose any additional demands on local infrastructure, public or community services.

Q11. What are the views of state and Commonwealth public authorities consulted in accordance with the Gateway determination?

Consultation with public authorities will occur post-gateway as identified in the Gateway Determination.

2.5 Mapping

The following maps will need to be amended to support the planning proposal:

- Land Zoning Map - Sheet LZN_008
- Land Zoning Map - Sheet LZN_010
- Land Zoning Map - Sheet LZN_012
- Land Zoning Map - Sheet LZN_015
- Land Zoning Map - Sheet LZN_016
- Land Zoning Map - Sheet LZN_017

New map sheets will also be introduced to identify:

- Environmentally Sensitive Land – Terrestrial Biodiversity
- Environmentally Sensitive Land- Riparian Lands and Watercourses

2.6 Community Consultation

The Planning Proposal and associated documents will be publicly exhibited for a period of 28 days, or in accordance with the gateway determination. Notifications will be placed in the local newspaper and exhibition material will be available at:

- Council Administrative Centre, 70 Central Avenue, Oran Park (Hard Copy)
- Narellan Library, Queen Street, Narellan (Hard Copy);
- Camden Library, John Street, Camden (Hard Copy);
- Camden Council website (Electronic Copy).

2.7 Project Timeline

Anticipated commencement date (date of Gateway determination)	November 2019
Timeframe for government agency consultation (pre and post exhibition as required by Gateway determination)	December 2019 – January 2020 (extended exhibition timeframe to account for Christmas)

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Commencement and completion dates for public exhibition period	December 2019 – January 2020 (extended exhibition timeframe to account for Christmas)
Timeframe for consideration of submissions	February 2020
Post-exhibition report to Council	April 2020
Date of submission to the department to finalise the LEP	TBC
Anticipated date RPA will make the plan (if delegated)	TBC
Anticipated date RPA will forward to the department for notification	TBC

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3.0 Conclusion and Recommendations

The draft Planning Proposal seeks to amend the Camden LEP 2010 to align the instrument with the priorities and directions of the Greater Sydney Region Plan, the Western City District Plan (the District Plan) and the draft Camden Local Strategic Planning Statement (draft LSPS).

The draft Planning Proposal has been prepared with consideration of key strategic documents, including the Greater Sydney Region Plan, the Western City District Plan, the Community Strategic Plan, draft Camden Local Strategic Planning Statement and Rural Lands Strategy.

It is considered that the proposal demonstrates sufficient planning merit to proceed to Gateway Determination as it:

- Aligns LEP 2010 with the strategic directions and objectives of the Greater Sydney Region Plan, Western City District Plan and the draft Camden Local Strategic Planning Statement;
- Implements several actions identified within the draft Local Strategic Planning Statement;
- Protects environmentally sensitive land within Camden LGA;
- Introduces mechanisms to manage development on floodplains;
- Supports the design of healthy neighbourhoods;
- Allows alternative and appropriate uses within the rural zones of Camden to diversify the local economy;
- Manages land use conflict between industrial uses and surrounding land; and
- Continues to protect significant heritage items.

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4.0 Appendices

Appendix 1: Greater Sydney Regional Plan - Directions and Objectives & Western City District Planning Priorities and Objectives

Appendix 2: Consistency against State Environmental Planning Policies

Appendix 3: s9.1 Directions

Appendix 4: Detailed Explanation of Provisions

Appendix 5: Proposed Environmentally Sensitive Land Mapping

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Appendix 1: Greater Sydney Regional Plan - Directions and Objectives & Western City District Planning Priorities and Objectives

Greater Sydney Regional Plan - Directions and Objectives		
Objective	Consistency	Comment
Infrastructure and Collaboration		
1: Infrastructure supports the three cities	N/A	
2: Infrastructure aligns with forecast growth – growth infrastructure compact	N/A	
3: Infrastructure adapts to meet future needs	N/A	
4: Infrastructure use is optimised	N/A	
5: Benefits of growth realised by collaboration of governments, community and business	N/A	
Liveability		
6: Services and infrastructure meet communities changing needs	N/A	
7: Communities are healthy, resilient and socially connected.	Yes	The Planning Proposal introduces health-related objectives into the Aims of the Plan and the B1 Neighbourhood Centre zones to encourage healthy, pedestrian focused neighbourhoods.
8: Greater Sydney's communities are culturally rich with diverse neighbourhoods	N/A	
9: Greater Sydney Celebrates the arts and supports creative industries and innovation	N/A	
10: Greater housing supply	N/A	
11: Housing is more diverse and affordable	N/A	
12: Great Places that bring people together	N/A	
13: Environmental heritage is conserved and enhanced	Yes	The Planning Proposal will update the listing of St Johns Church to reflect its significance as a State Heritage Item and ensure its continued conservation.
Productivity		
14: A Metropolis of Three Cities – integrated land use and transport	N/A	

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creates walkable and 30-minute cities		
15: The Eastern GOP and Western Economic Corridors are better connected and more competitive	N/A	
16: Freight and logistics network is competitive and efficient	N/A	
17: Regional transport is integrated with land use	N/A	
18: Harbour CBD is stronger and more competitive	N/A	
19: Greater Parramatta is stronger and better connected	N/A	
20: Western Sydney Airport and Badgerys Creek Aerotropolis are economic catalysts for Western Parkland City	N/A	
21: Internationally Competitive health, education, research and innovation precincts	N/A	
22: Investment and business activity in centres	N/A	
23: Industrial and urban services land is planned retained and managed	Yes	<p>The Planning Proposal seeks to introduce an objective into the IN2 Light Industrial zone which seeks to minimise land use conflict between industrial land uses in this zone and surrounding sensitive land uses, including residential.</p> <p>The inclusion of this objective will ensure that industrial uses are able to be carried out, and industrial land retained.</p>
24: Economic sectors are targeted for success	Yes	<p>The Planning Proposal seeks to introduce tourism objectives within the RU1 and RU2 zones with the aim of providing appropriate tourism opportunities within Camden.</p> <p>The Planning Proposal also seeks to activate the eco-tourist facilities clause, which will further encourage suitable tourism opportunities within Camden.</p>

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Sustainability		
25: The coast and waterways are protected and healthier	Yes	The Planning Proposal seeks to introduce riparian lands and watercourse mapping in order to protect these environmentally sensitive areas.
26: A cool and green parkland city in the South Creek corridor	Yes	The Planning Proposal seeks to introduce terrestrial biodiversity mapping which will protect important vegetation within Camden and contribute to a cooler and greener parkland city.
27: Biodiversity is protected, urban bushland and remnant vegetation is enhanced	Yes	The proposed terrestrial biodiversity mapping will protect environmentally sensitive bushland and remnant vegetation.
28: Scenic and cultural landscapes are protected	N/A	
29: Environmental, social and economic values in rural areas are protected and enhanced	Yes	The Planning Proposal does not propose urban development within the Metropolitan Rural Area.
30: Urban tree canopy cover is increased	Yes	The proposed terrestrial biodiversity mapping will protect remnant vegetation which will contribute to the urban canopy.
31: Public open space is accessible, protected and enhanced	N/A	
32: The Green Grid links parks, open spaces, bushland and walking and cycling paths	Yes	The proposed environmentally sensitive land mapping will contribute to the broader Green and Blue Grid.
33: A low-carbon city contributes to net-zero emissions by 2050 and mitigates climate change	N/A	
34: Energy and water flows are captured, used and re-used	N/A	
35: More waste is re-used and recycled to support the development of a circular economy	N/A	
36: People and places adapt to climate change and future shocks and stresses	N/A	

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37: Exposure to natural and urban hazards is reduced	Yes	The Planning Proposal seeks to introduce a Floodplain Risk Management clause which will assist in reducing hazard during flooding events.
38: Heatwaves and extreme heat are managed	N/A	
Implementation		
39: A collaborative approach to city planning	N/A	
40: Plans refined by monitoring and reporting	N/A	

Western City District Plan Priority		
Planning Priority	Objective	Comment
Infrastructure and Collaboration		
W1: Planning for a city supported by infrastructure	1 - Infrastructure supports the three cities.	N/A
	2 - Infrastructure aligns with forecast growth – growth infrastructure compact.	
	3 - Infrastructure adapts to meet future needs.	
	4 - Infrastructure use is optimised.	
W2: Working through collaboration.	5 - Benefits of growth realised by collaboration of governments, community and business.	N/A
Liveability		
W3: Providing services and social infrastructure to meet people's changing needs.	6 - Services and infrastructure meet communities' changing needs.	N/A
W4: Fostering healthy, creative, culturally rich and socially	7 - Communities are healthy, resilient and socially connected.	The Planning Proposal introduces health-related objectives into the Aims of the Plan and the B1

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connected communities.	8 - Greater Sydney's communities are culturally rich with diverse neighbourhoods. 9 - Greater Sydney celebrates the arts and supports creative industry and innovation	Neighbourhood Centre zones to encourage healthy, pedestrian focused neighbourhoods.
W5: Providing housing supply, choice and affordability, with access to jobs, services and public transport.	10 - Greater housing supply. 11 - Housing is more diverse and affordable.	N/A
W6: Creating and renewing great places and local centres, and respecting the District's heritage.	12 - Great places that bring people together. 13 - Environmental heritage is identified, conserved and enhanced.	The Planning Proposal will update the listing of St Johns Church to reflect its significance as a State Heritage Item and ensure its continued conservation.
Productivity		
W7: Establishing the land use and transport structure to deliver a liveable, productive and sustainable Western Parkland City.	14 - <i>A Metropolis of Three Cities</i> – integrated land use and transport creates walkable and 30-minute cities. 15 - The Eastern, GOP and Western Economic Corridors are better connected and more competitive. 16 - Freight and logistics network is competitive and efficient. 17 - Regional connectivity is enhanced.	N/A
W8: Leveraging industry opportunities from the Western Sydney Airport and Badgerys Creek Aerotropolis	20 - Western Sydney Airport and Badgerys Creek Aerotropolis are economic catalysts for Western Parkland City.	The Planning Proposal seeks to introduce tourism objectives within the RU1 and RU2 zones with the aim of providing appropriate tourism opportunities within Camden.

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	24 - Economic sectors are targeted for success.	The Planning Proposal also seeks to activate the eco-tourist facilities clause, which will further encourage suitable tourism opportunities within Camden.
W9: Growing and strengthening the metropolitan cluster	20 - Western Sydney Airport and Badgerys Creek Aerotropolis are economic catalysts for Western Parkland City. 21 - Internationally competitive health, education, research and innovation precincts. 22 - Investment and business activity in centres.	N/A
W10: Maximising freight and logistics opportunities and planning and managing industrial and urban services land.	16 - Freight and logistics network is competitive and efficient. 23 - Industrial and urban services land is planned, retained and managed.	The Planning Proposal seeks to introduce an objective into the IN2 Light Industrial zone which seeks to minimise land use conflict between industrial land uses in this zone and surrounding sensitive land uses, including residential. The inclusion of this objective will ensure that industrial uses are able to be carried out, and industrial land retained.
W11: Growing investment, business opportunities and jobs in strategic centres.	22 - Investment and business activity in centres.	N/A
Sustainability		

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W12: Protecting and improving the health and enjoyment of the District's waterways.	25 - The coast and waterways are protected and healthier.	The Planning Proposal seeks to introduce riparian lands and watercourse mapping in order to protect these environmentally sensitive areas.
W13: Creating a Parkland City urban structure and identity, with South Creek as a defining spatial element.	26 - A cool and green parkland city in the South Creek corridor.	The Planning Proposal seeks to introduce terrestrial biodiversity mapping which will protect important vegetation within Camden and contribute to a cooler and greener parkland city.
W14: Protecting and enhancing bushland and biodiversity.	27 - Biodiversity is protected urban bushland and remnant vegetation is enhanced.	The proposed terrestrial biodiversity mapping will protect environmentally sensitive bushland and remnant vegetation.
W15: Increasing urban tree canopy cover and delivering Green Grid connections.	30 - Urban tree canopy cover is increased. 32 - The Green Grid links parks, open spaces, bushland and walking and cycling paths.	The proposed environmentally sensitive land mapping will contribute to the urban tree canopy and the broader Green and Blue Grid.
W16: Protecting and enhancing scenic and cultural landscapes.	28 - Scenic and cultural landscapes are protected.	N/A
W17: Better managing rural areas.	29 - Environmental, social and economic values in rural areas are protected and enhanced.	The Planning Proposal does not propose urban development within the Metropolitan Rural Area. The proposed objective for the RU1 and RU2 zones allows for non-agricultural land uses only where they are compatible with the agricultural, environmental and conservation values of the land.

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W18: Delivering high quality open space.	31 - Public open space is accessible, protected and enhanced.	N/A
W19: Reducing carbon emissions and managing energy, water and waste efficiency.	33 - A low-carbon city contributes to net-zero emissions by 2050 and mitigates climate change. 34 - Energy and water flows are captured, used and re-used. 35 - More waste is re-used and recycled to support the development of a circular economy.	N/A
W20: Adapting to the impacts of urban and natural hazards and climate change.	36 - People and places adapt to climate change and future shocks and stresses. 37 - Exposure to natural and urban hazards is reduced. 38 - Heatwaves and extreme heat are managed.	The Planning Proposal seeks to introduce a Floodplain Risk Management clause which will assist in reducing hazard during flooding events.
W21: Preparing local strategic planning statements informed by local strategic planning.	39 - A collaborative approach to city planning.	N/A
W22: Monitoring and reporting on the delivery of the plan.	40 - Plans refined by monitoring and reporting	N/A

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Appendix 2: Consistency against State Environmental Planning Policies

SEPP Title	Consistency	Comment
1. Development Standards	N/A	
19. Bushland in Urban Areas	Yes	Significant vegetation will be protected through the proposed terrestrial biodiversity mapping.
21. Caravan Parks	N/A	
30. Intensive Agriculture	N/A	
33. Hazardous and Offensive Development	N/A	
36. Manufactured Home Estates	N/A	
44. Koala Habitat Protection	N/A	
47. Moore Park Showground	N/A	Does not apply to the Camden LGA.
50. Canal Estate Development	N/A	
55. Remediation of Land	Yes	The Planning Proposal does not seek to rezone land.
62. Sustainable Aquaculture	N/A	
64. Advertising and Signage	N/A	
65. Design Quality of Residential Apartment Development	N/A	
70. Affordable Housing (Revised Schemes)	N/A	
SEPP (Aboriginal Land) 2019	N/A	

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SEPP (Affordable Rental Housing) 2009	N/A	
SEPP (Building Sustainability Index: BASIX) 2004	N/A	
SEPP (Coastal Management) 2018	N/A	Does not apply to the Camden LGA.
SEPP (Concurrences) 2018	N/A	
SEPP (Educational Establishments and Child Care Facilities) 2017	Yes	The Planning Proposal does not prevent the effective delivery of educational establishments and early education and care facilities.
SEPP (Exempt and Complying Development Codes) 2008	N/A	
SEPP (Gosford City Centre) 2018	N/A	Does not apply to the Camden LGA.
SEPP (Housing for Seniors or People with a Disability) 2004	N/A	
SEPP (Infrastructure) 2007	Yes	The Planning Proposal does not prevent the effective delivery of infrastructure.
SEPP (Kosciuszko National Park-Alpine Resorts) 2007	N/A	Does not apply to the Camden LGA.
SEPP (Kurnell Peninsula) 1989	N/A	Does not apply to the Camden LGA.
SEPP (Mining, Petroleum Production and Extractive Industries) 2007	N/A	
SEPP (Miscellaneous Consent Provisions) 2007	N/A	
SEPP (Penrith Lakes Scheme) 1989	N/A	Does not apply to the Camden LGA.

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SEPP (Primary Production and Rural Development) 2019	Yes	The Planning Proposal does not inhibit the application of this SEPP.
SEPP (State and Regional Development) 2011	N/A	
SEPP (State Significant Precincts) 2005	N/A	Does not apply to the Camden LGA.
SEPP (Sydney Drinking Water Catchment) 2011	N/A	Does not apply to the Camden LGA.
SEPP (Sydney Region Growth Centres) 2006	Yes	The Planning Proposal does not prevent the delivery of the South West Growth Centre. Council has considered the relationship between the LEP and the SEPP. The proposed amendments seek to provide consistent land use objectives across the Camden LGA, whether the land is subject to the SEPP or the LEP.
SEPP (Three Ports) 2013	N/A	Does not apply to the Camden LGA.
SEPP (Urban Renewal) 2010	N/A	
SEPP (Vegetation in Non-Rural Area) 2017	Yes	Significant vegetation will be protected through the proposed terrestrial biodiversity mapping.
SEPP (Western Sydney Employment Area) 2009	N/A	Does not apply to the Camden LGA.
SEPP (Western Sydney Parklands) 2009	N/A	Does not apply to the Camden LGA.
Sydney Regional Environment Plan No 8 (Central Coast Plateau Areas)	N/A	Does not apply to the Camden LGA.
Sydney Regional Environment No 9 (Extractive Industry)	Yes	The Planning Proposal does not inhibit the application of this SREP.

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Sydney Regional Environmental Plan No 16 (Walsh Bay)	N/A	Does not apply to the Camden LGA.
Sydney Regional Environmental Plan No 20 Hawkesbury-Nepean River	Yes	The proposed amendments are unlikely to impact the health of the Hawkesbury-Nepean River.
Sydney Regional Environmental Plan No 24—Homebush Bay Area	N/A	Does not apply to the Camden LGA.
Sydney Regional Environmental Plan No 26—City West	N/A	Does not apply to the Camden LGA.
Sydney Regional Environmental Plan No 30 St Marys	N/A	Does not apply to the Camden LGA.
Sydney Regional Environmental Plan No 33—Cooks Cove	N/A	Does not apply to the Camden LGA.
Sydney Regional Environmental Plan (Sydney Harbour Catchment) 2005	N/A	Does not apply to the Camden LGA.

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Appendix 3 : s9.1 Directions

s9.1 Direction Title	Consistency	Comment
1.0 Employment and Resources		
1.1 Business and Industrial Zones	Yes	The Planning Proposal seeks to introduce an objective into the IN2 Light Industrial zone which seeks to minimise land use conflict between industrial land uses in this zone and surrounding sensitive land uses, including residential. The inclusion of this objective will ensure that industrial uses are able to be carried out, and industrial land retained.
1.2 Rural Zones	Yes	The Planning Proposal does not rezone rural land or seek to amend minimum lot sizes on rural land.
1.3 Mining, Petroleum Production and Extractive Industries	N/A	
1.4 Oyster Aquaculture	N/A	Does not apply to the Camden LGA.
1.5 Rural Lands	N/A	Does not apply to the Camden LGA.
2.0 Environment and Heritage		
2.1 Environment Protection Zones	Yes	The Planning Proposal facilitates the protection of environmentally sensitive land through the proposed terrestrial biodiversity and riparian lands and watercourse mapping.
2.2 Coastal Management	N/A	Does not apply to the Camden LGA.
2.3 Heritage Conservation	Yes	The Planning Proposal includes appropriate protections for heritage items.
2.4 Recreation Vehicle Areas	Yes	The Planning Proposal does not propose recreation vehicle areas.
2.5 Application of E2 and E3 Zones and Environmental	N/A	Does not apply to the Camden LGA.

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Overlays in Far North Coast
LEPs**3.0 Housing, Infrastructure and Urban Development**

3.1 Residential Zones	N/A	The Planning Proposal does not propose any amendments to land zoned for residential purposes.
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3.2 Caravan Parks and Manufactured Home Estates	N/A	
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3.3 Home Occupations	N/A	
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3.4 Integrating Land Use and Transport	Yes	The Planning Proposal applies to the whole LGA and is not inconsistent with the requirements of this Direction.
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3.5 Development Near Regulated Airports and Defence Airfields	N/A	
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3.6 Shooting Ranges	N/A	
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3.7 Reduction in non-hosted short term accommodation period	N/A	Does not apply to the Camden LGA.
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4.0 Hazard and Risk

4.1 Acid Sulphate Soils	N/A	
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4.2 Mine Subsidence and Unstable Land	N/A	
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4.3 Flood Prone Land	Yes	The proposed Floodplain Risk Management clause will apply to land to which an adopted floodplain risk management plan applies.
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The Upper South Creek Floodplain Risk Management Study and Plan (2019) has been prepared in accordance with the NSW Government Floodplain Development Manual (2005).

The proposed clause will require future assessment against the adopted flood

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				plan, which will ensure that flood planning controls remain as up to date as possible. As additional flood plans are adopted the planning controls will automatically respond to the new information without the need for an LEP amendment.
4.4	Planning for Bushfire Protection	Yes		The proposed amendments will not impact on this Direction. Council will consult with the Rural Fire Service following receipt of a Gateway Determination.
5.0 Regional Planning				
5.1	Implementation of Regional Strategies	N/A		Does not apply to the Camden LGA.
5.2	Sydney Drinking Water Catchments	N/A		Does not apply to the Camden LGA.
5.3	Farmland of State and Regional Significance on the NSW Far North Coast	N/A		Does not apply to the Camden LGA.
5.4	Commercial and Retail Development along the Pacific Highway, North Coast	N/A		Does not apply to the Camden LGA.
5.9	North West Rail Link Corridor Strategy	N/A		Does not apply to the Camden LGA.
5.10	Implementation of Regional Plans	Yes		The Planning Proposal is consistent with the Greater Sydney Region Plan.
5.11	Development of Aboriginal Land Council land	N/A		
6.0 Local Plan Making				
6.1	Approval and Referral Requirements	Yes		The Planning Proposal does not trigger the need for any additional concurrence, consultation or referral to a Minister or Public Authority.

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6.2 Reserving Land for Public Purposes	Yes	The Planning Proposal does not propose any additional land for public purposes.
6.3 Site Specific Provisions	N/A	
7.0 Metropolitan Plan Making		
7.1 Implementation of A Plan for Growing Sydney	Yes	
7.2 Implementation of Greater Macarthur Land Release Investigation	N/A	Does not apply to the Camden LGA.
7.3 Parramatta Road Corridor Urban Transformations Strategy	N/A	Does not apply to the Camden LGA.
7.4 Implementation of North West Priority Growth Area Land Use and Infrastructure Implementation Plan	N/A	Does not apply to the Camden LGA.
7.5 Implementation of Greater Parramatta Priority Growth Area Interim Land Use and Infrastructure Implementation Plan	N/A	Does not apply to the Camden LGA.
7.6 Implementation of Wilton Priority Growth Area Interim Land Use and Infrastructure Implementation Plan	N/A	Does not apply to the Camden LGA.
7.7 Implementation of Glenfield to Macarthur Urban Renewal Corridor	N/A	Does not apply to the Camden LGA.
7.8 Implementation of the Western Sydney Aerotropolis Interim Land use and Infrastructure Implementation Plan	Yes	The Planning Proposal is not inconsistent with the Western Sydney Aerotropolis Interim LUIIP.
7.9 Implementation of Bayside West Precincts 2036 Plan	N/A	Does not apply to the Camden LGA

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7.10 Implementation of Planning Principles for the Cooks River Cove Precinct	N/A	Does not apply to the Camden LGA
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Appendix 4: Detailed Explanation of Provisions

1. Environmentally Sensitive Land- Mapping and Part 7 Additional Local Provisions

The Planning Proposal seeks to introduce Environmentally Sensitive Land mapping for terrestrial biodiversity and watercourses and riparian land, as well as introduce two new clauses under Part 7 Additional Local Provisions for environmentally sensitive land. These clauses outline heads of consideration that must be considered when assessing applications on land to which the clause applies and requires development to avoid, minimise, mitigate and offset impacts to terrestrial biodiversity, watercourses and riparian lands.

The purpose of the new clauses and associated mapping is to allow an additional layer of protection for the LGA's environmentally sensitive lands which are a key contributor to the scenic and landscape qualities of Camden. The inclusion of biodiversity mapping is also consistent with Planning Priority W12 – Protecting and improving the health and enjoyment of the District's waterways, and Planning Priority W14 – Protecting and enhancing bushland and biodiversity of the District Plan.

Planning Priority W12 aims to protect and improve the environmental health of waterways, and outlines that identifying and mapping environmentally sensitive areas of waterways and the use of additional local provisions are one such way to provide these protections. Through the incorporation of riparian land and watercourse mapping and protections into the Camden LEP 2010, Council will achieve Action 67 of the District Plan.

Planning Priority W14 outlines that bushland and remnant vegetation throughout the District's urban and rural areas provide habitat, help cool the environment and support cleaner waterways and air. There are valuable areas of bushland and remnant vegetation within the urban and rural parts of the Camden LGA. Through the incorporation of terrestrial biodiversity mapping in the Camden LEP 2010, Council will achieve Action 72 of the District Plan.

Council's draft Local Strategic Planning Statement (LSPS) further acknowledges the importance of these environmentally sensitive areas through Local Priority S2- Protecting and enhancing the health of Camden's waterways, and strengthening the role and prominence of the Nepean River, and Local Priority S4 – Protecting and restoring environmentally sensitive land and protecting biodiversity. Through the incorporation of the proposed controls and mapping into the CLEP 2010 Council will achieve the following actions of the draft LSPS:

- *Council will undertake a review of Camden's waterways and riparian areas and investigate opportunities to incorporate protections into planning instruments; and*
- *Council will investigate amending its Local Environmental Plan to protect biodiversity and environmentally sensitive land.*

The proposed mapping is provided as Appendix 5. The Terrestrial Biodiversity Mapping is based on the Environmentally sensitive lands mapping within the Camden Council Local Biodiversity Strategy (2013), which has been updated by Council staff based on a desktop analysis which has identified newly developed areas and vegetation removal. The proposed

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mapping does not apply to land identified as certified on the South West Growth Centre Biodiversity Certification map under the *Threatened Species Conservation Act 1995*.

The Riparian Lands and Watercourses Mapping is based on information prepared by the Science Division of the Department of Planning, Industry and Environment and provided to Council. The map identifies where waterways and water dependent ecosystems are defined as high ecological value, based on definitions, guidelines and policies under the *Environment Protection and Biodiversity Conservation Act 1999*, *Biodiversity Conservation Act 2016*, *Fisheries Management Act 1994* and *Water Management Act 2000*.

The draft wording of the proposed clauses is identified below. This wording has been modelled on existing clauses in other Council's LEPs.

Environmentally sensitive land—terrestrial biodiversity

(1) *The objective of this clause is to maintain terrestrial biodiversity by:*

- (a) *protecting native fauna and flora, and*
- (b) *protecting the ecological processes necessary for their continued existence, and*
- (c) *encouraging the conservation and recovery of native fauna and flora and their habitats.*

(2) *This clause applies to land identified as “Environmentally Sensitive Land” on the [Terrestrial Biodiversity Map](#).*

(3) *In deciding whether to grant development consent for development on land to which this clause applies, the consent authority must consider:*

- (a) *whether the development is likely to have:*
 - (i) *any adverse impact on the condition, ecological value and significance of the fauna and flora on the land, and*
 - (ii) *any adverse impact on the importance of the vegetation on the land to the habitat and survival of native fauna, and*
 - (iii) *any potential to fragment, disturb or diminish the biodiversity structure, function and composition of the land, and*
 - (iv) *any adverse impact on the habitat elements providing connectivity on the land, and*
- (b) *any appropriate measures proposed to avoid, minimise or mitigate the impacts of the development.*

(4) *Development consent must not be granted for development on land to which this clause applies unless the consent authority is satisfied that:*

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- (a) *the development is designed, sited and will be managed to avoid any significant adverse environmental impact, or*
- (b) *if that impact cannot be reasonably avoided by adopting feasible alternatives—the development is designed, sited and will be managed to minimise that impact, or*
- (c) *if that impact cannot be minimised—the development will be managed to mitigate that impact.*

Environmentally sensitive land—riparian lands and watercourses

(1) *The objective of this clause is to protect and maintain the following:*

- (a) *water quality within watercourses,*
- (b) *the stability of the bed and banks of watercourses,*
- (c) *aquatic and riparian habitats,*
- (d) *ecological processes within watercourses and riparian areas.*

(2) *This clause applies to watercourses and wetlands, including all of the following:*

- a) *land identified as “Environmentally Sensitive Land- Watercourses” on the [Riparian Lands and Watercourses Map](#).*
- b) *land identified as “Environmentally Sensitive Land – Riparian Land” on that map,*
- c) *all land that is within 40 metres of the top of the bank of the watercourse.*

(3) *In deciding whether to grant development consent for development on land to which this clause applies, the consent authority must consider:*

- (a) *whether or not the development is likely to have any adverse impact on the following:*
 - (i) *the water quality and flows within the watercourse,*
 - (ii) *aquatic and riparian species, habitats and ecosystems of the watercourse,*
 - (iii) *the stability of the bed and banks of the watercourse,*
 - (iv) *the free passage of fish and other aquatic organisms within or along the watercourse,*
 - (v) *any future rehabilitation of the watercourse and riparian areas, and*
- (b) *whether or not the development is likely to increase water extraction from the watercourse, and*
- (c) *any appropriate measures proposed to avoid, minimise or mitigate the impacts of the development.*

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

(4) Development consent must not be granted for development on land to which this clause applies unless the consent authority is satisfied that:

(a) the development is designed, sited and will be managed to avoid any significant adverse environmental impact, or

(b) if that impact cannot be reasonably avoided—the development is designed, sited and will be managed to minimise that impact, or

(c) if that impact cannot be minimised—the development will be managed to mitigate that impact.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

2. Floodplain Risk Management – Additional Local Provision

The Upper South Creek Floodplain Risk Management Study and Plan (FRMS&P) was adopted by Council on 12 March 2019. The South Creek catchment covers a significant north- eastern portion of the Camden LGA. Council is currently in the process of preparing a FRMS&P for the Nepean River, which will include the Nepean River and Narellan Creek catchment areas.

The Planning Proposal seeks to introduce a new Floodplain Risk Management clause as an Additional Local Provision. The proposed clause will align Camden LEP 2010 with the adopted FRMS&P and any additional flood plan without the need for future LEP amendments.

The addition of the Floodplain Risk Management clause is consistent with Planning Priority W20- Adapting to the impacts of urban and natural hazards and climate change – of the District Plan, Local Priority S6- Improving Camden’s resilience to natural hazards and extreme weather events of the draft LSPS, and would achieve the following action of the draft LSPS:

“Council will review planning controls related to flood prone land”

The proposed clause is outlined below.

Floodplain risk management

(1) *The objectives of this clause are as follows:*

(a) in relation to development with particular evacuation or emergency response issues—to enable evacuation of land subject to flooding in events exceeding the flood planning level,

(b) to protect the operational capacity of emergency response facilities and critical infrastructure during extreme flood events.

(2) *This clause applies to:*

(a) land between the flood planning level and the level of the probable maximum flood, and

(b) flood islands that are caused by water rising to the flood planning level and surrounding the land, and

(c) land to which Councils adopted floodplain risk management plan applies.

(3) Development consent must not be granted to development, unless the Council is satisfied that the development will not affect the safe occupation of, and evacuation from, the land, as detailed in Councils adopted floodplain risk management plan.

(4) *In this clause:*

flood planning level *means the level of a 1% AEP (Annual Exceedance Probability) flood event plus 0.5 meters freeboard, or other freeboard determined by an adopted floodplain risk management plan.*

probable maximum flood *has the same meaning as it has in the Floodplain Development Manual (ISBN 0 7347 5476 0), published in 2005 by the NSW Government.*

Note.

Note.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

*The **probable maximum flood** is the largest flood that could conceivably occur at a particular location, usually estimated from probable maximum precipitation.*

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

3. Inclusion of health objectives

The built environment is increasingly being viewed as influencing the health of the population. As part of a stronger focus on prevention in relation to chronic disease, NSW Health has been developing its capacity to support urban environments which contribute to ensuring that communities start out, and stay, healthy.

Whilst built form outcomes can be most effectively implemented at the design stage of development, there is opportunity to reflect the focus on healthy placemaking within the broader aims of the Camden LEP.

In order to facilitate a greater focus on health and wellbeing within the built form of the Camden LGA, it is proposed include health-focused objectives within the aims and objectives of Camden LEP 2010. Currently, Parramatta LEP 2011 and Pittwater LEP 2014 include provisions relating to health.

It is proposed to include the following additional aim under Clause 1.2 of Camden LEP 2010:

“to protect and promote the health and well-being of current and future residents of Camden”

Through the inclusion of the above aims in Clause 1.2 of the LEP, future developments and proposals would need to demonstrate health and wellbeing objectives.

Whilst the B2 Local Centre and B4 Mixed Use zones currently contain objectives to maximise public transport patronage and encourage walking and cycling, the B1 Neighbourhood Centre does not have an objective relating to walkability. To maintain consistency with Clause 1.2 of the Camden LEP, the following additional objective is proposed for the B1 zone:

“to encourage a safe, attractive, accessible and efficient pedestrian environment”

The inclusion of provisions relating to health is consistent with Planning Priority W4- Fostering healthy, creative, culturally rich and socially connected communities - of the District Plan, and Local Priority L3 – Providing services and facilities to foster a healthy a socially connected community of the draft LSPS.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

4. Supporting the visitor economy in Camden's rural lands

Camden's rural setting, rich heritage and proximity to Sydney present several opportunities to grow the visitor economy. Local Priority P6 – Leveraging Camden's natural and cultural assets to promote local agricultural production and increase tourism - of the draft LSPS identifies that Council will investigate opportunities to build on these assets to grow the local visitor economy, with a focus on the area around Camden Town Centre (and surrounding rural land), Gledswood Homestead, and Mount Annan Botanic Gardens.

The permissibility of tourism-focused uses within Camden's rural areas diversifies the rural economy and promotes the landscape that is so highly valued by the community and visitors. This must be undertaken in such a way so as to achieve the appropriate balance between the positive effects of tourism on the economy, and the protection of the natural and heritage qualities of the LGA.

A review of LEP 2010 has identified opportunity to strengthen the objectives of the RU1 Primary Production and RU2 Rural Landscape zones to support appropriate non-agricultural uses.

LEP 2010 currently contains the following objective in both the RU1 and RU2 zones:

"To permit non-agricultural uses which support the primary production purposes of the zone."

The Planning Proposal seeks to replace this objective with the following:

"To permit non-agricultural uses (including tourism-related uses) that are compatible with the agricultural, environmental and conservation values of the land."

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

5. Eco-tourist Facilities

The Planning Proposal also seeks to remove eco-tourist facilities as prohibited land uses within the RU1 and RU2 zone, which would make these uses permissible with consent. It is considered that given their low-impact nature, these uses are appropriate in these zones. Bed and breakfast and farm stay accommodation are already permitted in these zones, and allowing eco-tourist facilities would further diversify the visitor accommodation options within Camden.

The inclusion of eco-tourist facilities as permissible land uses would achieve the following action of the draft LSPS:

“Council will investigate the appropriate types of visitor accommodation for Camden and identify the appropriate location for future accommodation”

To accompany this amendment to the Land Use Table, the Planning Proposal also seeks to activate clause 5.13- Eco tourist facilities, to include provisions for these uses. This clause is currently within LEP 2010, but as eco-tourist facilities are not currently permitted, the clause is not active. The proposed clause for eco-tourist facilities has been modelled on other council's LEPs where these uses are currently permitted and is outlined below.

5.13 Eco-tourist facilities

(1) *The objectives of this clause are as follows:*

- (a) *to maintain the environmental and cultural values of land on which development for the purposes of eco-tourist facilities is carried out,*
- (b) *to provide for sensitively designed and managed eco-tourist facilities that have minimal impact on the environment both on and off-site.*

(2) *This clause applies if development for the purposes of an eco-tourist facility is permitted with development consent under this Plan.*

(3) *The consent authority must not grant consent under this Plan to carry out development for the purposes of an eco-tourist facility unless the consent authority is satisfied that:*

- (a) *there is a demonstrated connection between the development and the ecological, environmental and cultural values of the site or area, and*
- (b) *the development will be located, constructed, managed and maintained so as to minimise any impact on, and to conserve, the natural environment, and*
- (c) *the development will enhance an appreciation of the environmental and cultural values of the site or area, and*
- (d) *the development will promote positive environmental outcomes and any impact on watercourses, soil quality, heritage and native flora and fauna will be minimal, and*

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

- (e) the site will be maintained (or regenerated where necessary) to ensure the continued protection of natural resources and enhancement of the natural environment, and*
- (f) waste generation during construction and operation will be avoided and that any waste will be appropriately removed, and*
- (g) the development will be located to avoid visibility above ridgelines and against escarpments and from watercourses and that any visual intrusion will be minimised through the choice of design, colours, materials and landscaping with local native flora, and*
- (h) any infrastructure services to the site will be provided without significant modification to the environment, and*
- (i) any power and water to the site will, where possible, be provided through the use of passive heating and cooling, renewable energy sources and water efficient design, and*
- (j) the development will not adversely affect the agricultural productivity of adjoining land, and*
- (k) the following matters are addressed or provided for in a management strategy for minimising any impact on the natural environment:*
- (i) measures to remove any threat of serious or irreversible environmental damage,*
 - (ii) the maintenance (or regeneration where necessary) of habitats,*
 - (iii) efficient and minimal energy and water use and waste output,*
 - (iv) mechanisms for monitoring and reviewing the effect of the development on the natural environment,*
- (v) maintaining improvements on an on-going basis in accordance with relevant ISO 14000 standards relating to management and quality control.*

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

6. Industrial land use conflict

Since 2017, Council has been investigating various options to manage land use conflict issues between industrial land uses and surrounding sensitive uses, including residential uses. Most recently, Council has updated the Camden Development Control Plan (DCP) 2019 to include development controls to help manage these conflicts.

At its meeting of 12 September 2017 and 26 September 2017, Council resolved the following:

“investigate a new LEP clause for industrial development adjacent to residential uses as part of Phase 2 of the comprehensive review of Camden LEP 2010”

As part of the comprehensive review of Camden LEP 2010, Council officers are currently undertaking an Industrial and Employment Lands Study, to inform the preparation of an Employment Lands Strategy for the Camden LGA. This body of work will investigate longer term options for Camden’s employment lands, including industrial lands, and it is considered that any significant change to planning controls for these lands must be carefully considered through these investigations.

The existing IN2 Light Industrial zone in the Camden LEP 2010 currently contains the following objective:

- *To minimise any adverse effect of industry on other land uses.*

It is proposed that given Council’s commitment to mitigating land use conflict at residential/industrial interfaces, that this objective be strengthened. The Sutherland Shire LEP 2012 contains the following specific objective regarding industrial development impacts on surrounding residential uses:

- *To minimise the impacts of development on surrounding residential or other sensitive land uses.*

It is proposed that the existing objective be removed from the IN2 Light Industrial zone and replaced with this objective to ensure that the impact of industrial development on residential development and sensitive land uses is a clear consideration for future development proposals.

The inclusion of this objective in the IN2 zone reinforces that the purpose of this zone is to provide light industrial uses, which by nature are not intended to cause nuisance or adversely affect the surrounding amenity.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

7. Zoning for water infrastructure

Council has received correspondence from Sydney Water seeking to rezone a number of sites in their ownership to SP2 Infrastructure in order to reflect their ongoing use as vital and permanent infrastructure associated with the provision of water and sewer services to the community.

The sites are located across the LGA with the current zones ranging between RU4 Primary Production Small Lots, B4 Mixed Use, R2 Low Density Residential, IN1 General Industrial and R5 Rural Village. The existing zoning of these sites cause confusion from nearby owners as to the ongoing use of the site as permanent water or sewer infrastructure. Distinguishing the site as SP2 Infrastructure gives the community better clarity as to the ongoing use of the site and preserves the use of the site as permanent infrastructure.

The proposed sites are outlined below.

Site Address	Suburb	Current Zoning	Proposed Zoning	Lot	DP	Site use	Site Name
24 Woolgen Park Road	Leppington	RU4	SP2	1	560646	Reservoir	Leppington Reservoir WS0315
10 Exeter Street	Camden	B4	SP2	B	337924	Sewer Pump	SP0120
207 Camden Valley Way	Narellan	R2	SP2	1	625917	Sewer Pump	SP0484
207 Camden Valley Way	Narellan	R2	SP2	100	1143373	Sewer Pump	SP0484
472 Camden Valley Way	Smeaton Grange	IN1	SP2	1	708090	Sewer Pump	SP0614
Camden Valley Way	Smeaton Grange	IN1	SP2	11	1169269	Sewer Pump	SP0614
24 The Outlook	Kirkham	R5	SP2	127	1008458	Sewer Pump	SP1109

Maps comparing the current zoning to the proposed zoning of each of the above sites is contained at Appendix 6.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

8. Minor amendment to Schedule 5 – Environmental Heritage

The St John's Anglican Church Precinct was listed on the State Heritage Register on 24 August 2018. Schedule 5 Environmental Heritage currently identifies St John's Anglican Church Precinct as a local heritage item. It is proposed to amend Schedule 5 to correctly list St John's Church Precinct as a State heritage item.

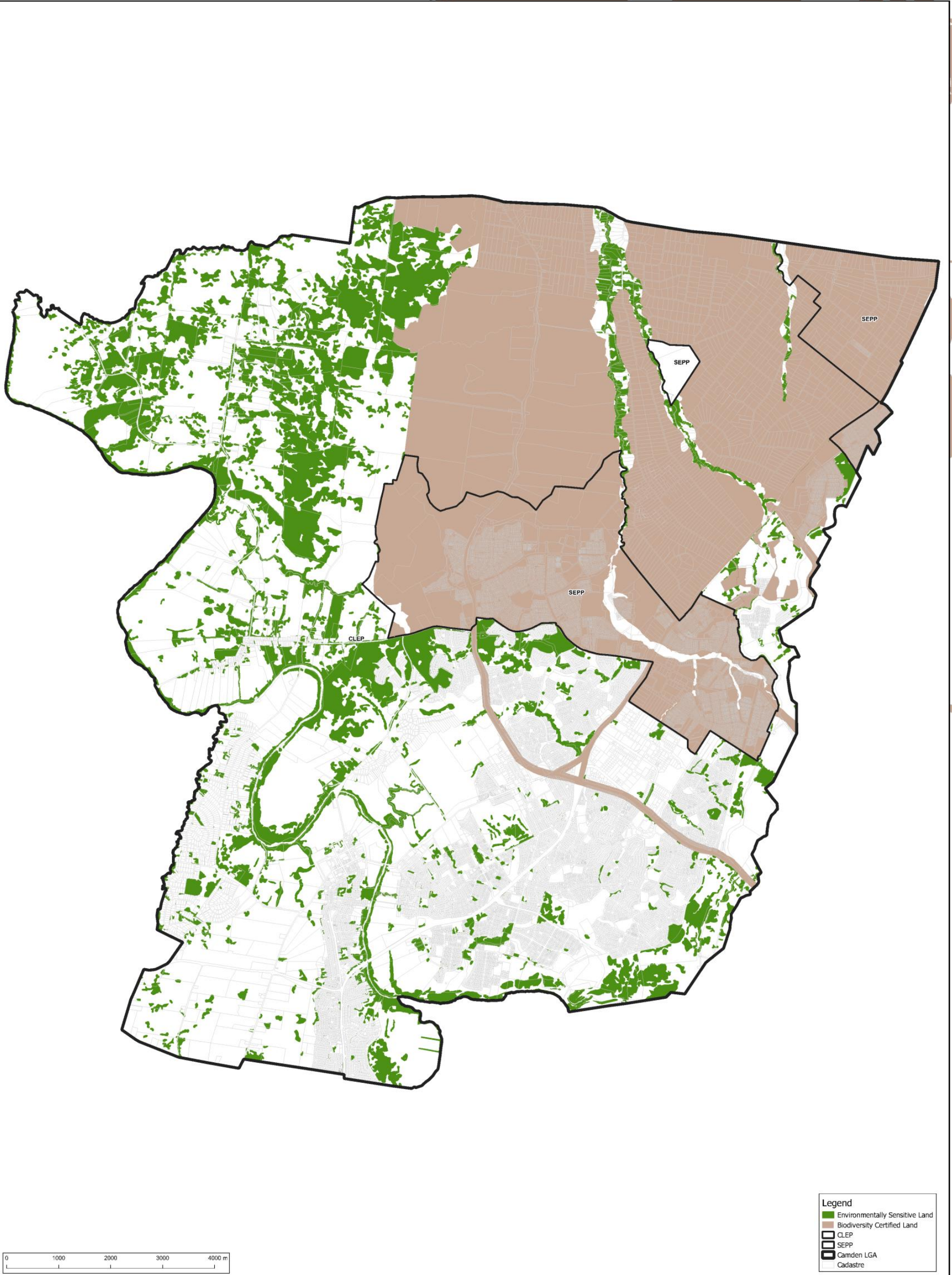
In addition to the above, there is a minor spelling error in the item description. It is proposed to correct the listing to properly identify the lych gates.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

Appendix 5: Proposed Environmentally Sensitive Land Mapping

ORD04

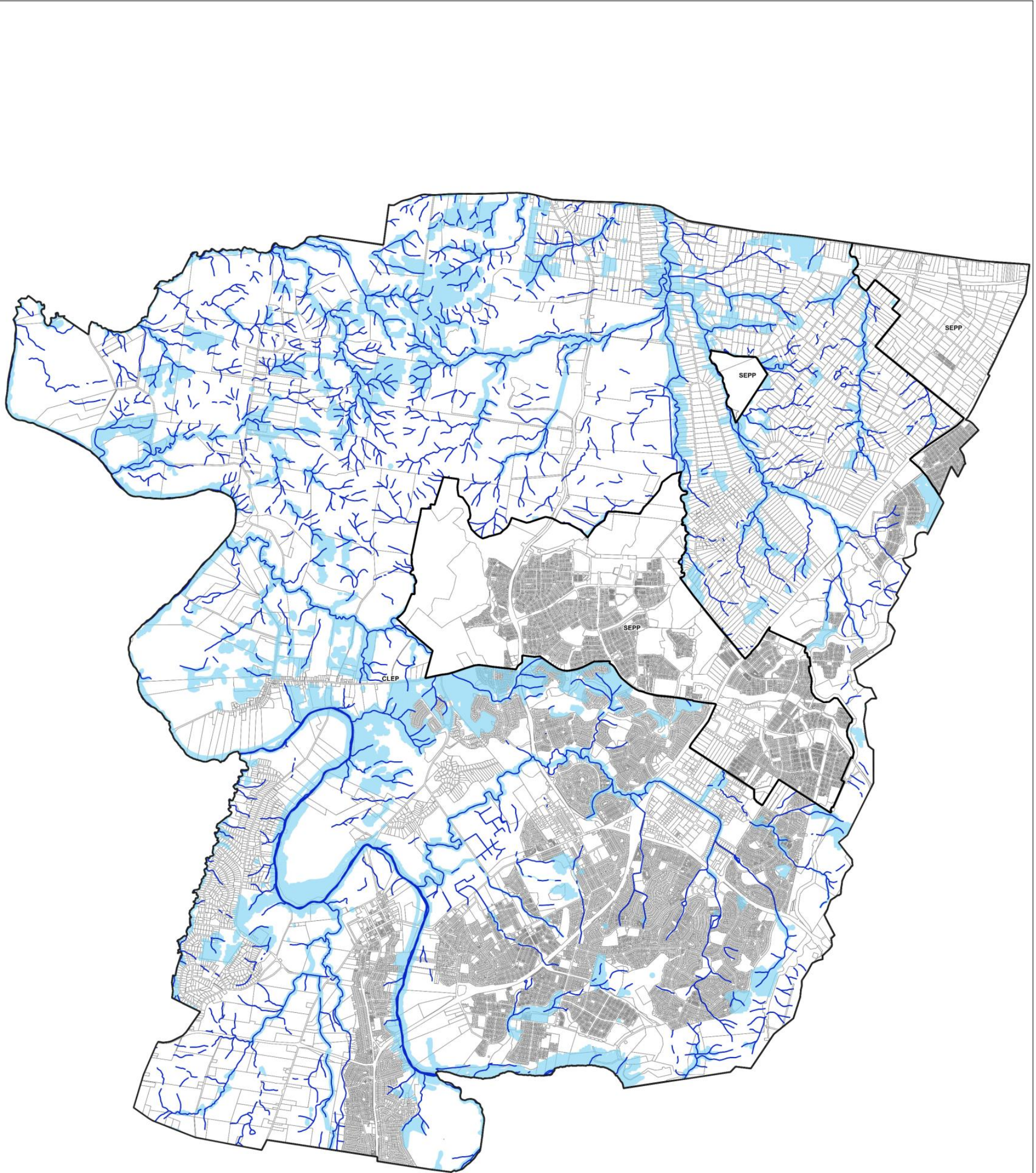
Attachment 1



CAMDEN LOCAL ENVIRONMENTAL PLAN 2010 – PROPOSED TERRESTRIAL BIODIVERSITY MAP

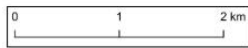
DISCLAIMER: This map has been prepared from Council records by the Land Information Section. If you intend to rely on this information you should have it verified first. Camden Council accepts no responsibility for any errors or omissions. This map should not be reproduced without the permission of Camden Council.





DRAFT

- Legend
- Environmentally Sensitive Land - Watercourses
 - Environmentally Sensitive Land - Riparian Land
 - Cadastre
 - CLEP
 - SEPP
 - LGA Boundary



CAMDEN LOCAL ENVIRONMENTAL PLAN 2010 - PROPOSED RIPARIAN LANDS AND WATERCOURSE MAP

DISCLAIMER: This map has been prepared from Council records by the Land Information Section. If you intend to rely on this information you should have it verified first. Camden Council accepts no responsibility for any errors or omissions. This map should not be reproduced without the permission of Camden Council.



MAP DATE:
20-08-2019

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

Appendix 6: Sydney Water Sites – Zoning Comparison Table

Site Address Lot and DP	Existing Zoning	Proposed Zoning
24 Woolgen Park Road Leppington Lot 1 DP 560646		
10 Exeter Street, Camden Lot B DP 337924		

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

<p>207 Camden Valley Way, Narellan Lot 1 DP 625917</p>	 <p>This map shows Lot 1 DP 625917 highlighted in red. The surrounding area is colored pink, indicating a specific zoning category. A yellow strip along Camden Valley Way represents a planning overlay. Other lots in the vicinity are labeled with numbers and DP identifiers.</p>	 <p>This map shows Lot 1 DP 625917 highlighted in red. The surrounding area is colored pink. A yellow strip along Camden Valley Way represents a planning overlay. Other lots in the vicinity are labeled with numbers and DP identifiers.</p>
<p>207 Camden Valley Way, Narellan Lot 100 DP 1143373</p>	 <p>This map shows Lot 100 DP 1143373 highlighted in red. The surrounding area is colored pink. A yellow strip along Camden Valley Way represents a planning overlay. Other lots in the vicinity are labeled with numbers and DP identifiers.</p>	 <p>This map shows Lot 100 DP 1143373 highlighted in red. The surrounding area is colored pink. A yellow strip along Camden Valley Way represents a planning overlay. Other lots in the vicinity are labeled with numbers and DP identifiers.</p>

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1



Camden Local Environmental Plan (LEP) 2010 Review – Stage 1



Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

Appendix 7: Camden Planning Panel Minutes / **Camden Council Report**

ORD04

Attachment 1

**CCLPP02 CAMDEN LOCAL ENVIRONMENTAL PLAN (LEP) REVIEW -
STAGE 1**

PANELS RECOMMENDATION

The Camden Local Planning Panel has considered the draft planning proposal. The Panel has read the planning proposal documents and has received a comprehensive written report and briefing from Council officers.

The Panel understands that this planning proposal is stage 1 of a comprehensive review of Camden Local Environmental Plan 2010. The Panel is also aware that the Council is currently undertaking a housing study, centres study, industrial lands study and preparation of a draft Local Strategic Planning Statement (LSPS) all of which will inform stage 2 of the comprehensive review.

The Panel is satisfied that the stage 1 planning proposal is generally in the nature of a housekeeping amendment and probably not inconsistent with the pending studies and LSPS. The Panel considers it appropriate to include terrestrial biodiversity and riparian lands and watercourse map in the LEP in order to be consistent with the District Plan and to provide land owners and the community with certainty about constraints and opportunities for future development.

The Panel considers it is appropriate to progress the amendments set out in the stage 1 planning proposal to gateway determination.

VOTING NUMBERS

The Panel voted 4-0 in favour of the recommendation.

Camden Local Environmental Plan (LEP) 2010 Review – Stage 1

Appendix 8: Submissions Response Table / Submissions from Public Agencies

ORD04

Attachment 1

Attachment- Assessment against Key Strategic Documents

Assessment against Greater Sydney Region Plan

Greater Sydney Region Plan	Objective	Officer Comment
Direction 3: A city for people – Celebrating diversity and putting people at the heart of planning.	<i>Objective 7: Communities are healthy, resilient and socially connected.</i>	The Proposal introduces health-related objectives into the Aims of the Plan and the B1 Neighbourhood Centre zones to encourage healthy, pedestrian focused neighbourhoods.
Direction 5: A city of great places – Designing places for people	<i>Objective 13: Environmental heritage is conserved and enhanced</i>	The Proposal will update the listing of St Johns Church to reflect its significance as a State Heritage Item and ensure its continued conservation.
Direction 7: Jobs and skills in the city – Creating the conditions for a stronger economy	<i>Objective 23: Industrial and urban services land is planned, retained and managed</i>	The Proposal seeks to introduce an objective into the IN2 Light Industrial zone which seeks to minimise land use conflict between industrial land uses in this zone and surrounding sensitive land uses, including residential. The inclusion of this objective will ensure that industrial uses are able to be carried out, and industrial land retained.
Direction 7: Jobs and skills in the city – Creating the conditions for a stronger economy	<i>Objective 24: Economic sectors are targeted for success</i>	The Proposal seeks to introduce tourism objectives within the RU1 and RU2 zones with the aim of providing appropriate tourism opportunities within Camden. The Proposal also seeks to activate the eco-tourist facilities clause, which will further encourage suitable tourism opportunities within Camden.
Direction 8: A city in its landscape – Valuing green spaces and landscape	<i>Objective 25: The coast and waterways are protected and healthier</i>	The Proposal seeks to introduce riparian lands and watercourse mapping in order to protect these environmentally sensitive areas.

Attachment- Assessment against Key Strategic Documents

Greater Sydney Region Plan	Objective	Officer Comment
Direction 8: A city in its landscape – Valuing green spaces and landscape	<i>Objective 26: A cool and green parkland city in the South Creek corridor</i>	The Proposal seeks to introduce terrestrial biodiversity mapping which will protect important vegetation within Camden and contribute to a cooler and greener parkland city.
Direction 8: A city in its landscape – Valuing green spaces and landscape	<i>Objective 27: Biodiversity is protected, urban bushland and remnant vegetation is enhanced</i>	The proposed terrestrial biodiversity mapping will protect environmentally sensitive bushland and remnant vegetation.
Direction 8: A city in its landscape – Valuing green spaces and landscape	<i>Objective 29: Environmental, social and economic values in rural areas are protected and enhanced</i>	The Proposal does not propose urban development within the Metropolitan Rural Area.
Direction 8: A city in its landscape – Valuing green spaces and landscape	<i>Objective 30: Urban tree canopy cover is increased</i>	The proposed terrestrial biodiversity mapping will protect remnant vegetation which will contribute to the urban canopy.
Direction 8: A city in its landscape – Valuing green spaces and landscape	<i>Objective 32: The Green Grid links parks, open spaces, bushland and walking and cycling paths</i>	The proposed environmentally sensitive land mapping will contribute to the broader Green and Blue Grid.
Direction 10: A resilient city – Adapting to a changing world	<i>Objective 37: Exposure to natural and urban hazards is reduced</i>	The Proposal seeks to introduce a Floodplain Risk Management clause which will assist in reducing hazard during flooding events.

Attachment- Assessment against Key Strategic Documents

Assessment against Western City District Plan

Western City District Plan	Officer Comment
Planning Priority W4: Fostering healthy, creative, culturally rich and socially connected communities	The Proposal introduces health-related objectives into the Aims of the Plan and the B1 Neighbourhood Centre zones to encourage healthy, pedestrian focused neighbourhoods.
Planning Priority W6: Creating and renewing great places and local centres, and respecting the District's heritage	The Proposal will update the listing of St Johns Church to reflect its significance as a State Heritage Item and ensure its continued conservation.
Planning Priority W8: Leveraging industry opportunities from the Western Sydney Airport and Badgerys Creek Aerotropolis	<p>The Proposal seeks to introduce tourism objectives within the RU1 and RU2 zones with the aim of providing appropriate tourism opportunities within Camden.</p> <p>The Proposal also seeks to activate the eco-tourist facilities clause, which will further encourage suitable tourism opportunities within Camden.</p>
Planning Priority W10: Maximising freight and logistics opportunities and planning and managing industrial and urban services land	<p>The Proposal seeks to introduce an objective into the IN2 Light Industrial zone which seeks to minimise land use conflict between industrial land uses in this zone and surrounding sensitive land uses, including residential.</p> <p>The inclusion of this objective will ensure that industrial uses are able to be carried out, and industrial land retained.</p>
Planning Priority W12: Protecting and improving the health and enjoyment of the District's waterways	The Proposal seeks to introduce riparian lands and watercourse mapping in order to protect these environmentally sensitive areas.
Planning Priority W13: Creating a Parkland City urban structure and identity, with South Creek as a defining spatial element	The Proposal seeks to introduce terrestrial biodiversity mapping which will protect important vegetation within Camden and contribute to a cooler and greener parkland city.
Planning Priority W14: Protecting and enhancing bushland and biodiversity	The proposed terrestrial biodiversity mapping will protect environmentally sensitive bushland and remnant vegetation.
Planning Priority W15: Increasing urban tree canopy cover and delivering Green Grid connections	The proposed environmentally sensitive land mapping will contribute to the urban tree canopy and the broader Green and Blue Grid.

Attachment- Assessment against Key Strategic Documents

Western City District Plan	Officer Comment
Planning Priority W17: Better managing rural areas	<p>The Proposal does not propose urban development within the Metropolitan Rural Area.</p> <p>The proposed objective for the RU1 and RU2 zones allows for non-agricultural land uses only where they are compatible with the agricultural, environmental and conservation values of the land.</p>
Planning Priority W20: Adapting to the impacts of urban and natural hazards and climate change	The Proposal seeks to introduce a Floodplain Risk Management clause which will assist in reducing hazard during flooding events.

Attachment- Assessment against Key Strategic Documents

Assessment against the draft Camden Local Strategic Planning Statement

Draft Camden Local Strategic Planning Statement	
Local Priorities	Officer Comment
<u>Local Priority L2</u> Celebrating and respecting Camden's proud heritage	The Proposal seeks to update the level of heritage of significance of St Johns Church Camden to correctly reflect its State heritage listing.
<u>Local Priority L3</u> Providing services and facilities to foster a healthy and socially connected community	The inclusion of health objectives within Camden LEP 2010 will facilitate a greater focus on health in the urban form and protect and promote the health and wellbeing of current and future residents of Camden.
<u>Local Priority P4</u> Ensuring a suitable supply of industrial and urban service land	<p>The Proposal seeks to introduce an objective into the IN2 Light Industrial zone which seeks to minimise land use conflict between industrial land uses in this zone and surrounding sensitive land uses, including residential.</p> <p>The inclusion of this objective will ensure that industrial uses are able to be carried out, and industrial land retained.</p>
<u>Local Priority P6</u> Leveraging Camden's natural and cultural assets to promote local agricultural production and increase tourism	<p>Broadening the objectives of the RU1 and RU2 zones to support suitable non-agricultural land uses, including tourism land uses, seeks to leverage the natural amenity of Camden to attract visitors to the region.</p> <p>The introduction of eco-tourist facilities within these zones will further diversify the visitor accommodation options in the LGA.</p>
<u>Local Priority S2</u> Protecting and enhancing the health of Camden's waterways, and strengthening the role and prominence of the Nepean River	The introduction of the Riparian Land and Watercourses Mapping and the relevant provisions within Camden LEP 2010 seeks to protect and enhance Camden's waterways.
<u>Local Priority S4</u> Protecting and restoring environmentally sensitive land and enhancing biodiversity	The introduction of Terrestrial Biodiversity mapping and the relevant provisions within Camden LEP 2010 seeks to protect and restore environmentally sensitive land which will enhance biodiversity.
<u>Local Priority S6</u> Improving Camden's resilience to natural hazards and extreme weather events	The introduction of the Floodplain Risk Management clause seeks to protect the community through efficient evacuation during flooding events.



Camden Local Planning Panel

Closed Meeting Minutes
17 September 2019

Camden Council
Administration Centre
70 Central Avenue, Oran Park



ORD04

Attachment 3

ORD04

CLOSED CAMDEN LOCAL PLANNING PANEL MEETING

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Attachment 3

PRESENT

Michael Mantei (Chairperson), Mary-Lynne Taylor (Expert Panel Member), Grant Christmas (Expert Panel Member), Debby Dewbery (Community Member – South Ward).

ALSO IN ATTENDANCE

Director Planning & Environment, Manager Statutory Planning, Manager Strategic Planning, Principal Planner, Team Leader Land Use Planning, Coordinator LEP Review, Strategic Planner, Governance Officer – Panel and Committees.

DECLARATION OF INTEREST

There were no declarations to be noted.

CCLPP01 19 AND 19A LITTLE STREET, CAMDEN PLANNING PROPOSAL**PANELS RECOMMENDATION**

The Camden Local Planning Panel has considered the draft planning proposal. The Panel has inspected the site and surrounding uses in Little Street and Cawdor Road. The Panel has read the planning proposal documents and has received a comprehensive written report and briefing from Council officers.

The Panel considers that the planning proposal lacks both strategic and site specific merit. It is apparent to the Panel that there are a range of issues involving the light industrial zone in Little Street. Those issues ought to be considered strategically, on a precinct wide basis, rather than on a site specific basis.

The Panel has been informed that Council has engaged consultants to prepare industrial and housing studies which will inform a strategy for industrial and residential land uses across the Local Government Area. The Panel has been advised that the Little Street light industrial precinct will be specifically considered as part of this strategic review. The Panel considers that this site specific planning proposal is premature in light of those studies and should await the outcome of those studies.

The planning proposal is also clearly inconsistent with Council's Rural Land Strategy and Flood Management Policy, as well as the Minister's planning direction applying to rural lands and flood prone land.

The Panel recommends that the Council not progress the planning proposal to gateway determination.

VOTING NUMBERS

The Panel voted 4-0 in favour of the recommendation.

**CCLPP02 CAMDEN LOCAL ENVIRONMENTAL PLAN (LEP) REVIEW -
STAGE 1**PANELS RECOMMENDATION

The Camden Local Planning Panel has considered the draft planning proposal. The Panel has read the planning proposal documents and has received a comprehensive written report and briefing from Council officers.

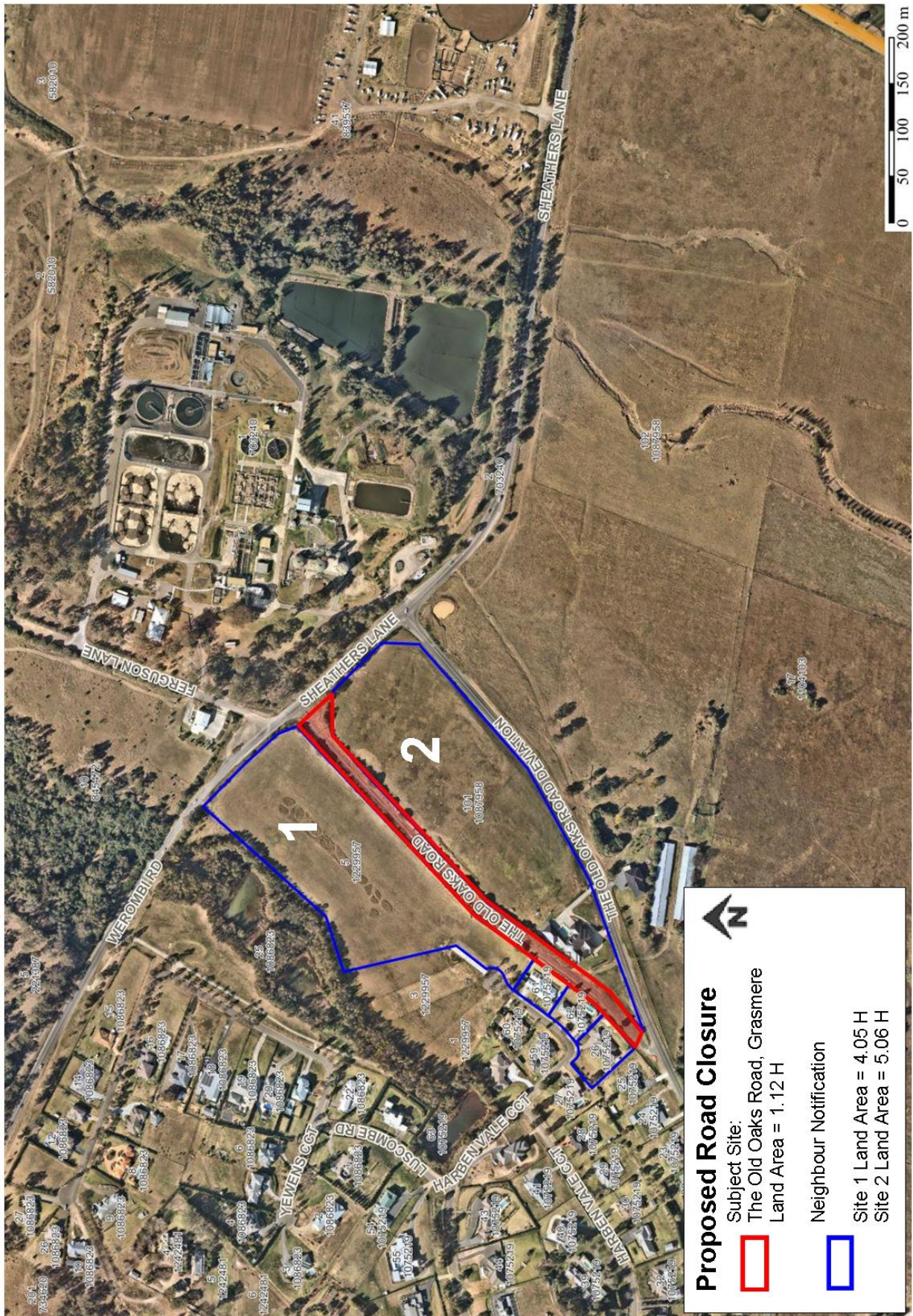
The Panel understands that this planning proposal is stage 1 of a comprehensive review of Camden Local Environmental Plan 2010. The Panel is also aware that the Council is currently undertaking a housing study, centres study, industrial lands study and preparation of a draft Local Strategic Planning Statement (LSPS) all of which will inform stage 2 of the comprehensive review.

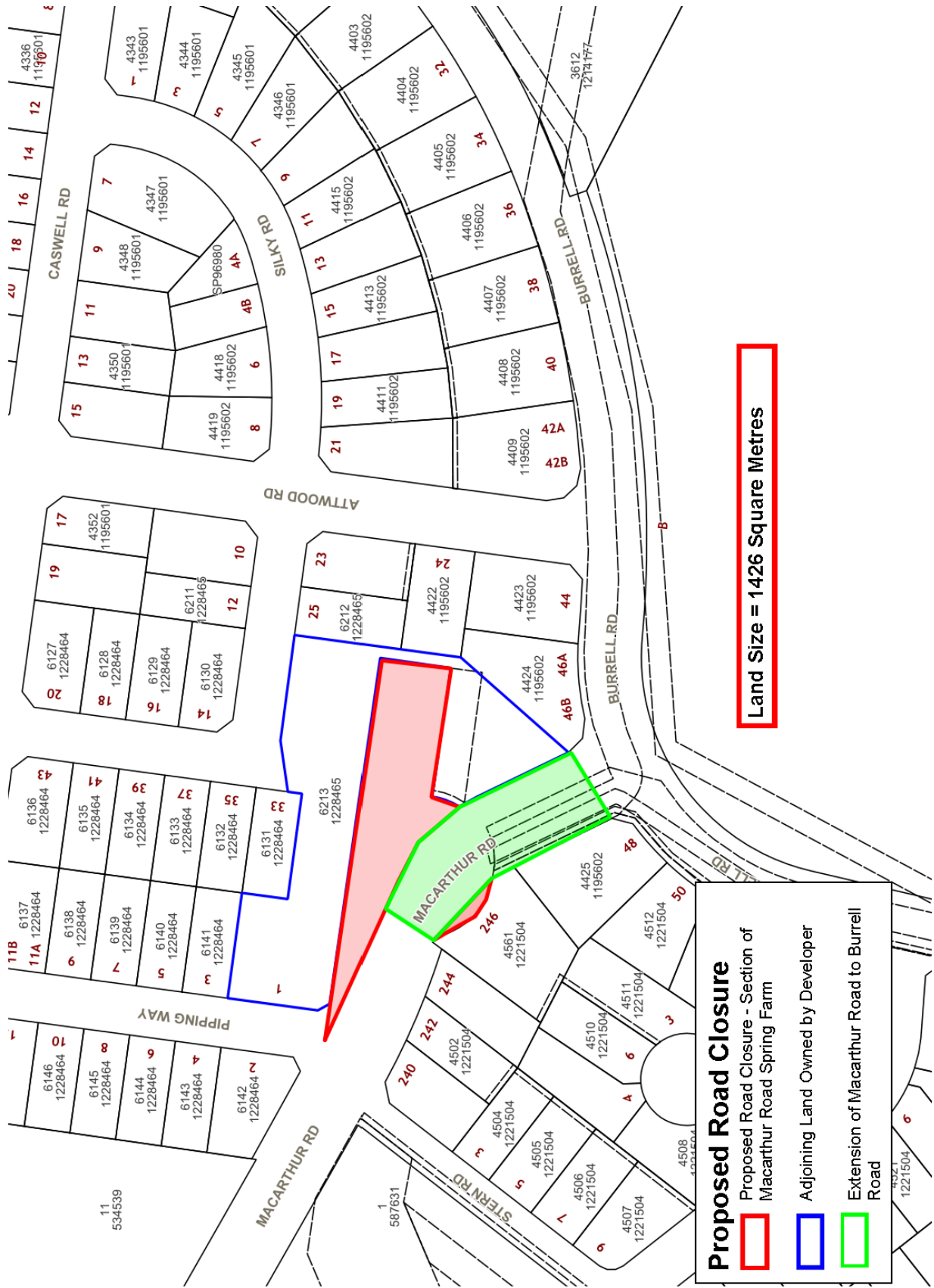
The Panel is satisfied that the stage 1 planning proposal is generally in the nature of a housekeeping amendment and probably not inconsistent with the pending studies and LSPS. The Panel considers it appropriate to include terrestrial biodiversity and riparian lands and watercourse map in the LEP in order to be consistent with the District Plan and to provide land owners and the community with certainty about constraints and opportunities for future development.

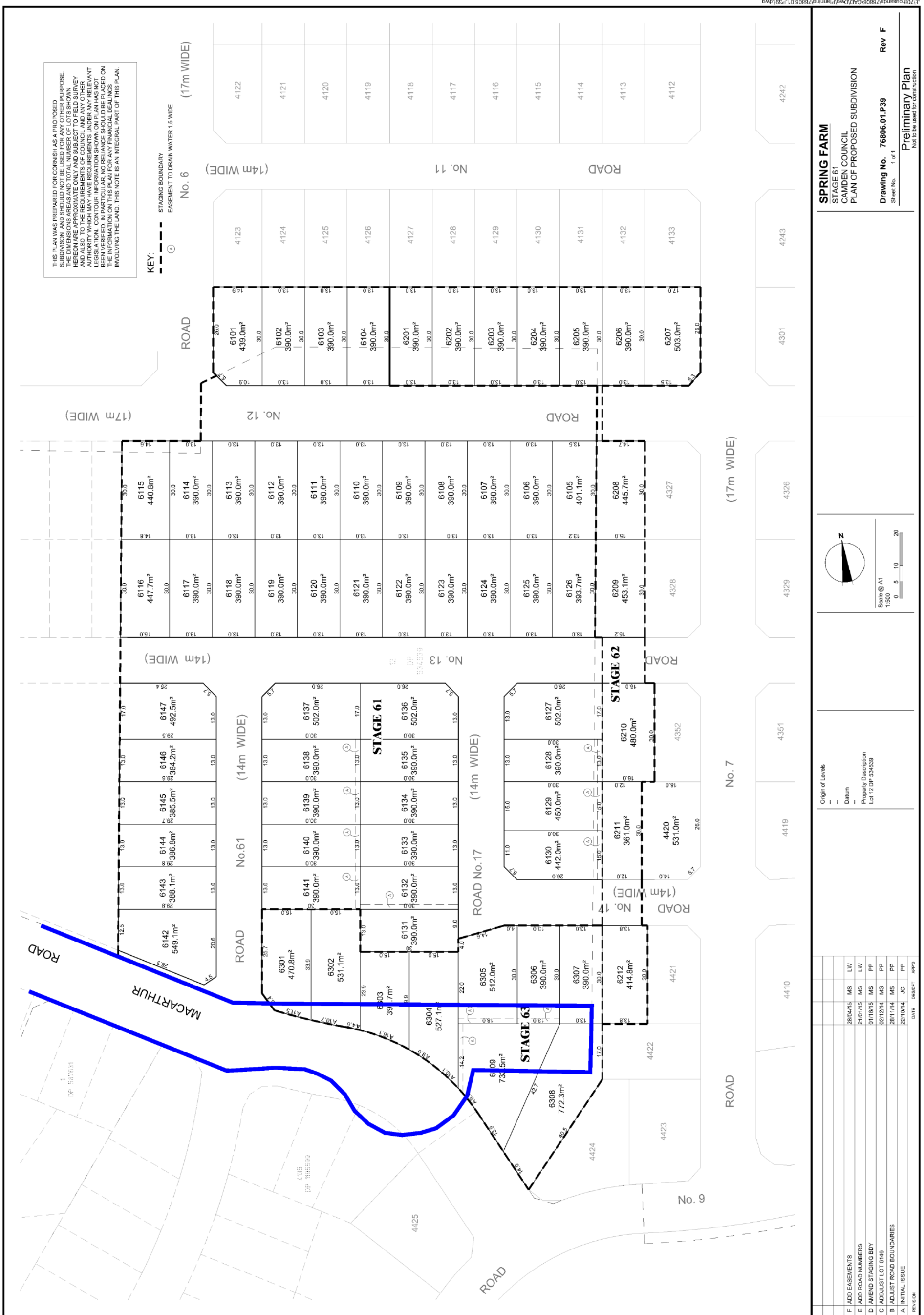
The Panel considers it is appropriate to progress the amendments set out in the stage 1 planning proposal to gateway determination.

VOTING NUMBERS

The Panel voted 4-0 in favour of the recommendation.









LAND ACQUISITION AND DISPOSAL POLICY P3.0250.1

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LAND ACQUISITION AND DISPOSAL POLICY

DIVISION: Customer and Corporate Strategy

BRANCH: Finance and Property Services

CATEGORY: 2

PART 1 - INTRODUCTION

1. BACKGROUND

- 1.1 With the growth of the Camden Local Government Area (LGA), Council is responsible for providing public infrastructure and services to the residents within the LGA.
- 1.2 In NSW, state agencies including local councils can acquire land for a public purpose.
- 1.3 Council may acquire land (including any interest in land) under the *Local Government Act 1993* and the *Roads Act 1993* for the purpose of exercising any of its functions.
- 1.4 Council may seek to acquire improved or unimproved land in fee simple to upgrade existing infrastructure, provide access or additional infrastructure to facilitate the growth of the LGA.

2. OBJECTIVE

- 2.1 To ensure that Council meets its obligations under the Acquisition Act and to provide a framework for a transparent process that adheres to the relevant legislation.
- 2.2 To ensure that Council has open and accountable processes in place for the acquisition and disposal of land assets.
- 2.3 To ensure that best value is achieved in Council Property dealings.

3. SCOPE

- 3.1 This policy applies to all divisions of Council.

4. DEFINITIONS

- 4.1 **Acquiring Authority** means the NSW Government agency that can carry out Property Acquisitions. For the purposes of this policy, the Acquiring Authority is Council.
- 4.2 **Acquisition Act** means the *Land Acquisition (Just Terms Compensation) Act 1991*. It is the legislation that governs the process for acquiring land in NSW and defines compensation entitlements.

- 4.3 **Acquisition Notice** means a notice under section 19 of the Acquisition Act published in the NSW Government Gazette, declaring that property described in the notice as acquired by compulsory process.
- 4.4 **Compulsory Acquisition** means the process under the Acquisition Act by which land is acquired by Acquisition Notice published in the NSW Government Gazette.
- 4.5 **Hardship Claim** means an application made by an Owner that is designated for acquisition by Council for a public purpose and the Owner considers that he or she will suffer hardship if there is a delay in the acquisition.
- 4.6 **Market Value** means the amount that would have been paid for Property to be acquired under this policy if it had been sold at a particular time by a willing but not anxious buyer, disregarding (for the purpose of determining the amount that would have been paid):
- Any increase or decrease in the value of the Property caused by the carrying out of, or the proposal to carry out, the public purpose for which the land was acquired, and
 - Any increase in the value of the Property caused by the carrying out (by the Acquiring Authority) of improvements for the public purpose for which the land is to be acquired, and
 - Any increase in the value of the Property caused by its use in a manner or for a purpose contrary to law.
- 4.7 **NSW Government Gazette** means the official Government Gazette, which is published weekly, in which official proclamations, orders, declarations and notices are published at legislation.nsw.gov.au.
- 4.8 **Owner** means a person who has the fee simple estate in a Property or a person who has become entitled to exercise a power of sale over the Property.
- 4.9 **Property** means land in fee simple to be acquired under this policy together with any improvements e.g. buildings or other fixed structures (subject to section 12 of this policy).
- 4.10 **Property Acquisition** means the purchase of Property by agreement or Compulsory Acquisition under the Acquisition Act.
- 4.11 **Valuer General** means the independent statutory officer appointed by the Governor of New South Wales. The Valuer General is required to independently determine the amount of compensation to be paid by the Acquiring Authority to the Owner when an agreement cannot be reached.

PART 2 - POLICY STATEMENT

5. POLICY STATEMENT

5.1 When deciding whether to acquire Property, Council will consider the purposes of such action, which can be to provide:

- A service/public infrastructure
- Parkland, or
- Public roads.

5.2 Council may acquire Property by the following methods:

- Acquisition by agreement
- Compulsory Acquisition, or
- Owner-initiated acquisition (Hardship Claim).

5.3 Council, at its discretion, may purchase Property via a private treaty sale for a strategic purpose.

6. METHODS OF ACQUISITION

6.1 Acquisition by Agreement

- Council may acquire privately-owned Property for public or infrastructure purposes.
- When Council identifies Property to be acquired, Council will aim to acquire the Property via a negotiated private treaty sale if practicable.

6.2 Compulsory Acquisition

- Compulsory Acquisition is a statutory process available to Council under the Acquisition Act to acquire land for a public purpose if Council and the Owner have failed to reach agreement on the terms of the sale for at least six months.
- If Council undertakes the Compulsory Acquisition process, the Valuer General determines the amount of compensation.

6.3 Owner-Initiated Acquisition (Hardship Claim)

- Council may only accept Hardship Claims if they are made in accordance with the Acquisition Act.
- Council will consider a Hardship Claim if an Owner can demonstrate that he or she will suffer hardship if there is any delay in the acquisition of the land in accordance with the requirements of the Acquisition Act.
- Further information is provided in Council's Land Acquisition Hardship Policy.

7. STRATEGIC PURCHASES

- 7.1 Council may acquire Property strategically for investment purposes.
- 7.2 Generally, Property acquired for investment purposes has attributes that will generate income for Council or provide future growth opportunities.
- 7.3 Strategic investment acquisitions are transacted in accordance with the relevant sale method available (e.g. private treaty or auction).

8. ACQUISITION OF AN INTEREST (EASEMENTS)

- 8.1 Where the public purpose can be achieved via the grant of an easement or a right in favour of Council, Council may, at its discretion, decide to negotiate the terms of the easement or right with the Owner.

9. PARTIAL PURCHASE OF LAND

- 9.1 Sometimes Council will only require the partial acquisition of Property.
- 9.2 In this situation, Council will provide the Owner with a map outlining the area of the Property to be acquired. It will also include the proposed new boundary as a result of the partial acquisition.
- 9.3 Where partial acquisition of the Property is required, Council will hold discussions with the Owner and agree what property adjustments are required as a result of the acquisition, such as modifications to driveways or fencing.

10. PROPERTY VALUATION AND COMPENSATION

- 10.1 Council will engage an independent registered valuer to determine the Market Value of the Property.
- 10.2 Where Council considers the Property to have a Market Value over \$1 million (excluding GST), Council may engage two independent registered valuers to assist Council to determine the Market Value.
- 10.3 Council will take Market Value into account in any negotiations with Owners.
- 10.4 Owners are entitled to engage an independent registered valuer to carry out a valuation of the Property.
- 10.5 If an Owner engages an independent registered valuer, Council will reimburse the Owner the fees associated with the valuation, if prior approval is obtained from Council.

11. PROCESS OF LAND ACQUISITIONS

- 11.1 Council must comply with its 'Land Acquisition Information Guide' when acquiring Property by agreement and by Compulsory Acquisition, which is available on Council's website www.camden.nsw.gov.au.

12. ADDITIONAL CONSIDERATIONS

12.1 Fixtures and Fittings

- The Owner must advise Council, prior to a valuation, if there are any items in, on or at the Property that are considered fixtures or fittings that the Owner intends to retain.
- The Market Value of the Property will be assessed having regard to the attributes and inclusions at the time of inspection.

12.2 Contents and Personal Items

- Council is under no obligation to purchase any contents and personal items within the Property such as furniture, televisions, whitegoods, vehicles or any other moveable items.
- It is at Council's sole discretion to purchase such items upon a request by the Owner. Such a request must be made prior to a valuation being undertaken.

12.3 Monies Owing

- Council will not pay any money owing with respect to the Property, including, but not limited to, Council rates, land tax, fees or any other items.

12.4 Inspections

- Council will require access to undertake inspections of the Property on providing reasonable notice to the Owner.
- Inspections are to be kept to a reasonable number however several Council Officers and agents of Council will need to inspect the property and it will be necessary for the Owner to facilitate access.

12.5 Condition of Property

- The Property must be maintained throughout the acquisition process by the Owner.
- Upon acquisition, the Owner must ensure that:
 - The Property is left in a clean and tidy condition;
 - Swimming pools are clean and comply with any relevant statutory or Council requirements including fencing and signage; and
 - Any inclusions that form part of the sale are intact and in proper working order, unless there has been disclosure to and written acknowledgement from Council prior to any acquisition agreement being finalised.

12.6 Occupying the Property

- If Council does not require the Property for the public purpose immediately upon completion of the acquisition, Council may, at its discretion, consider a lease to the former Owner at market rental rates.
- If the Property is the Owner's principal place of residence or the place of business, the Owner of the Property may submit a written request to Council for the occupation of the Property for up to three months from the date of settlement (in accordance with section 34(2) of the Acquisition Act).
- Unless the Owner submits to Council a written request to lease the Property within 14 days after acquisition occurs, vacant possession must be given on settlement.

13. APPROVAL BY COUNCIL

13.1 In accordance with section 377(1) of the *Local Government Act 1993*, the Compulsory Acquisition, purchase, sale, exchange or surrender of any land or other property by Council requires a resolution of Council.

13.2 All acquisitions or sales of Property will be reported to Council for a resolution.

14. LAND CLASSIFICATION

14.1 All Council land is classified under the *Local Government Act 1993* as either operational or community land.

14.2 The *Local Government Act 1993* provides that only operational land can be sold and, if an area of community land is identified as being surplus, the land must first be reclassified as operational prior to that sale proceeding.

14.3 The process for reclassification must be undertaken in accordance with the *Environmental Planning and Assessment Act 1979*.

14.4 Council must determine the classification of the land as at the time it resolves to acquire the land or in accordance with section 31 of the *Local Government Act 1993*.

15. ENTRY FOR CIVIL WORKS

15.1 Once an acquisition has been settled, entry to the Property for civil works can take place.

15.2 In some circumstances, Council may require early entry to the Property prior to the completion of the acquisition.

15.3 If required and the Owner is agreeable, Council may arrange formal right of entry via a Deed of Access.

15.4 If a Deed of Access is not achievable and early entry is required to facilitate the delivery of a public purpose that includes roadworks, Council may issue a notice pursuant to section 175 of the *Roads Act 1993*, to use and occupy the land to carry out roadworks.

16. DISPOSAL OF PROPERTY

- 16.1 The disposal of any Council Property, including the preferred disposal method, will be determined by Council via a formal Council resolution.
- 16.2 Where Property is capable of being sold on the open market and able to be developed independently of any other property, the sale shall be by competitive process involving public auction, private treaty or expression of interest unless Council determines that a sale by direct negotiation is appropriate.
- 16.3 For a public auction, the reserve sale price will be based on a recommendation from an independent valuer.
- 16.4 All Council Property proposed to be sold will be sold for no less than Market Value.
- 16.5 For all Council Property proposed to be sold, Council will obtain an independent valuer to establish the Market Value taking into account the highest and best use of the site and any conditions Council may place on the sale.

□ * * *

RELEVANT LEGISLATIVE INSTRUMENTS: *Land Acquisition (Just Terms Compensation) Act 1991*
Local Government Act 1993
Real Property Act 1900
Conveyancing Act 1919
Roads Act 1993
Environmental Planning and Assessment Act 1979

RELATED POLICIES, PLANS AND PROCEDURES: Land Acquisition Hardship Policy
RESPONSIBLE DIRECTOR: Customer and Corporate Strategy
APPROVAL: Council

HISTORY:

Version	Approved by	Changes made	Date	EDMS Number
1	Council	New		



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Land Acquisition Information Guide

Local Councils have a range of roles and responsibilities in their communities, including the provision of facilities and the supply of public services.

Council's will sometimes be required to 'acquire' land to achieve its roles and responsibilities.

Council may need to acquire privately owned land or an interest in the land for a variety of public interest purposes, such as developing or upgrading public infrastructure.

Council may acquire the whole of a property, part of a property, or an interest in a property, such as a lease for a construction site or a right to run power, sewer or water lines. The body acquiring the land is commonly called the "acquiring authority".

In general, when an acquiring authority acquires privately owned land, it will need to comply with the *Land Acquisition (Just Terms Compensation) Act 1991*. This Act sets out the steps that must be undertaken by acquiring authorities to acquire land and the matters to be considered in determining the amount of compensation to be paid to a land owner.

This guide provides information about the land acquisition process, including general guidance about the rights and responsibilities of acquiring authorities and land owners, and the role of the Valuer General. The guide is not intended to provide legal advice, and land owners should seek their own legal advice.

More detailed information on the role of the Valuer General in the land acquisition process may be obtained by going to:

<http://www.valuergeneral.nsw.gov.au>

WHO ACQUIRES PRIVATELY OWNED LAND?

In NSW, acquiring authorities, including Government agencies, some State-owned corporations, and local Councils have the power to acquire privately owned land for public purposes.

Local Councils can only acquire land if it has the power to do so under an Act. Currently, the only Acts under which a Council can compulsorily acquire land are the *Local Government Act 1993* and the *Roads Act 1993*.

The process for acquiring land will need to comply with *Land Acquisition (Just Terms Compensation) Act 1991* ("the Act").

HOW IS PRIVATELY OWNED LAND ACQUIRED?

Under the Act, land can be acquired in two ways:

1. Private agreement; or
2. Compulsory process.

A key difference between the two types of acquisition is that when land is compulsory acquired, the Valuer General must determine the amount of compensation to be paid to the land owner. The Valuer General is an independent statutory official and does not represent either the acquiring authority or the land owner.

When land is acquired by agreement, the acquiring authority and land owner agree on the amount of compensation, and the Valuer General is not involved.

Whether land is acquired by agreement or compulsory acquisition, the factors to be considered in determining compensation for the land owner are the same.

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WHAT HAPPENS IF YOU ARE AFFECTED BY PROPERTY ACQUISITION?

If your property is identified for proposed acquisition, a representative from Council will contact you to arrange a meeting to discuss the process in more detail.

You will also be sent an Introductory Letter, which will formally notify you of the proposal to acquire your property.

This letter will include information about the acquisition process.

HOW THE FORMAL ACQUISITION PROCESS STARTS

You will receive an Opening Letter that marks the start of the negotiation period. In accordance with the *Land Acquisition (Just Terms Compensation) Act 1991*, there is a minimum six-month period to reach agreement on compensation.

The Opening Letter

- Provides you with the name and contact details of your Personal Manager from Council.
- Explains that Council will arrange for an independent valuer to inspect your property (if required) and carry out a valuation at a time that's convenient for you.
- Recommends that you engage your own independent valuer and informs you that reasonable valuation fees will be paid by Council on settlement.
- Explains that Council will submit a formal offer to acquire your property.
- Advises that you are entitled to get legal advice about the acquisition, and that reasonable legal fees will be paid by Council on settlement.

Your own independent advice

It is recommended that you get your own advice from an independent valuer and a lawyer.

A lawyer can help you understand your legal rights and reach an agreement with the acquiring authority on any compensation you may be entitled to.

Foreign residents who own property

The federal government imposes a tax on foreign residents who own Australian property. If you are a foreign resident whose residential property is being acquired, this may impact you.

For more information, ask your lawyer or visit the Australia Tax Office website, ato.gov.au.

HOW YOUR PROPERTY IS VALUED

During the acquisition process, Council will instruct an independent valuer to inspect your property.

The valuer will determine the **market value** of your property.

Market Value is the amount that would have been paid for the property if it had been sold on the open market, if the proposed project or public purpose did not exist. It considers:

- the size of your property
- the location
- the quality of improvements
- zoning
- recent sales in the area
- pest and building inspections

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COMPENSATION

You may be eligible for the following types of compensation:

1. Market value of your property

Market Value is the amount that would have been paid for the property if it had been sold on the open market, if the proposed project or public purpose did not exist.

2. Special value

Special value applies when a property has a financial value on top of the market value.

3. Severance

Compensation for severance is only applicable if part of your property is being acquired. It generally applies when an acquisition severs part of a property and as a result, the remaining property may incur a reduction to its market value.

4. Disturbance

Compensation for disturbance may include any or all of the following:

- Reasonable legal costs
- Reasonable valuation fees
- Reasonable relocation fees
- Reasonable stamp duty costs in connection with buying a new property for relocation
- Reasonable financial costs in connection with the discharge of a mortgage and the execution of a new mortgage
- Other reasonable financial costs related to the actual use of the property as a result of the property acquisition

5. Disadvantage resulting from relocation

Compensation for disadvantage resulting from relocation considers:

- Your interest in the property
- The length of time you have lived in the property (and in particular whether you are living in the property temporarily or indefinitely)
- The inconvenience likely to occur
- The period after the acquisition that you have been – or will be – allowed to remain in possession of the property.

6. An increase or decrease in the value of other property

This compensation only applies when a part of your property is being acquired. It considers any change in the value of other property that adjoins or is severed from the property being acquired.

The compensation will be adjusted if the change in value is caused by the public purpose that the property was acquired for; for example, building a road or upgrading an intersection.

AGREEMENT

Negotiation and agreement on compensation

Once you have your own valuation report, Council can organise an exchange of reports between the valuers.

Council will organise to meet with you and both valuers to discuss the valuations and try to reach an agreement on your compensation. This may involve one or more meetings where each valuer will present the evidence that they based their valuation on.

The meetings can be informal and may be held in person or by phone.

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Letter of Offer

Once your valuation and Council's valuation have been completed, Council will issue a Letter of Offer. The letter will include details about any compensation you are eligible for, including the market value of your property.

The offer will be based on information from Council's valuation report and the discussions.

Once an agreement has been reached

If you accept the offer, Council will start the conveyancing process. This will be similar to a property sale in the open market except that Council's lawyer prepares the contracts.

Relocation support

Once an agreement is reached, you will be able to discuss the date of settlement, which is normally the date you need to vacate the property.

Your Personal Manager can provide you with tailored support and guidance for relocating to a new home.

Council will also inspect the property on the date of settlement. This is to make sure it is vacant, has been left in an appropriate condition and all possessions have been removed.

Feedback

At the end of the settlement period, Council will invite you to complete a survey and give feedback on the acquisition process. The survey is handled by an independent research company on behalf of the NSW Government. It is confidential and anonymous.

Your feedback will help to continually improve the acquisition process.

IF AGREEMENT CANNOT BE REACHED

After negotiations, if an agreement is unable to be reached between Council and the landowner, the property may be compulsory acquired under the Act. This process involves working with the Valuer General.

Compulsory Acquisition

Following a period of negotiation (a minimum of six months from the Opening Letter), the first official step in the compulsory acquisition process is for Council to issue a Proposed Acquisition Notice (PAN) to the property owner.

This notice will state Council's intention to compulsory acquire the property after a certain time. The period of usually 90 days, however a shorter timeframe can be agreed to by the owner or be approved by the appropriate Minister in certain circumstances.

Property owners will need to complete a Section 39 Claim for Compensation form and include all information you would like the Valuer General to consider when determining the compensation. Owners are required to complete the form within 60 days of receiving the PAN.

Negotiations can continue until the Acquisition Notice is published in the Government Gazette.

What happens next?

If negotiation cannot be reached within the 90 day notice period, Council will arrange for an Acquisition Notice to be published in the NSW Government Gazette. This is referred to as the property being 'gazetted'.

- Gazetted usually happens within 120 days of issuing the PAN.
- Council, as the acquiring authority, officially owns the property from the date the Acquisition Notice is published in the NSW Government Gazette.

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- Your legal interests in the property are converted to an entitlement of compensation.

If your entire property is acquired, you will be entitled to stay in the property for up to three months (without paying rent) to give you time to find a new home, unless Council needs it to be vacated earlier.

Who determines the compensation payable?

The Valuer General determines the amount of compensation.

The Valuer General is appointed by the NSW Governor, is independent of both state and local government and does not act for the property owner or the acquiring authority.

The Valuer General

The Valuer General will:

- Carry out their own valuation in line with the Act
- Share all information being considered for the valuation report with the parties involved – this includes information provided to the Valuer General by the resident and the acquiring authority, and information sourced directly by the Valuer General.
- Issue you with a Preliminary Valuation Report showing the amount of compensation and how it was determined
- Speak to you and the acquiring authority and seek further information.
- Issue a determination of compensation including their independent valuation of the property to you and the acquiring agency.

Council will issue you with a compensation notice, which includes the compensation amount determined by the Valuer General.

For more information about the Valuer General, visit valuergeneral.nsw.gov.au.

Accepting the compensation notice

If you agree with the compensation notice, you will need to complete a Deed of Release and Indemnity and return it to Council.

The compensation will be paid within 28 days of receiving the Deed of Release and Indemnity and any other required documents.

If you don't accept the determination

If you disagree with the compensation notice, you are entitled to lodge an objection with the NSW Land and Environment Court.

The objection must be lodged within 90 days of the compensation notice being issued to ensure the Court will hear the objection and determine the amount of compensation to be paid. As the applicant, you must also give the acquiring agency notice that you began proceedings in the NSW Land and Environment Court.

Advance payments while the Court proceedings are under way

If you have received a compensation notice from Council as the acquiring authority, you will be paid 90 per cent of the amount of compensation offered in that notice within 28 days after Council has been notified of the NSW Land and Environment Court proceedings. However, accepting the advance payment does not mean you are accepting the offer of compensation.

The acquiring authority will also pay interest on the advance for the period from the day the Acquisition Notice was published in the NSW Government Gazette to the date the advance is paid.

If you don't accept the advance, the advance and interest will instead be deposited into a trust account pending the NSW Land and Environment Court's decision.



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The NSW Land and Environment Court

The Court will hear evidence from you and the acquiring authority about your entitlement to compensation claims.

As part of the mediation process, the NSW Land and Environment Court will formally encourage you and the acquiring authority to meet ahead of the hearing to try and resolve the compensation without requiring a full hearing.

For more information about the NSW Land and Environment Court, visit lec.justive.nsw.gov.au.

PARTIAL ACQUISITION OF PROPERTY

Sometimes only part of a property will need to be acquired. In this situation, Council will provide you with a plan of the required partial acquisition. It will also include the proposed new boundary as a result of the partial acquisition and identify the likely dimensions and area of the part of the property that's needed.

How partial property acquisition is valued

The most common way a partial property acquisition is valued is by using a 'before and after' method where:

- The value of the total property, as unaffected by the project proposal, known as the 'before valuation' is determined.
- The value of the remaining property assuming the acquisition has occurred, is also determined. This is known as the 'after valuation'.
- The difference between the 'before' and 'after' valuations is the compensation payable by the acquiring authority.

Property adjustments

When part of a property is acquired, Council will discuss what property adjustments are required as a result of the acquisition. E.g. changes to driveways or fencing.

COUNCIL'S LAND ACQUISITION & DISPOSAL POLICY

Camden Council has adopted a 'Land Acquisition and Disposal Policy' to ensure that the process for acquiring land within the Camden Local Government Area is transparent and consistent.

A copy of the Policy can be found on Council's website www.camden.nsw.gov.au.

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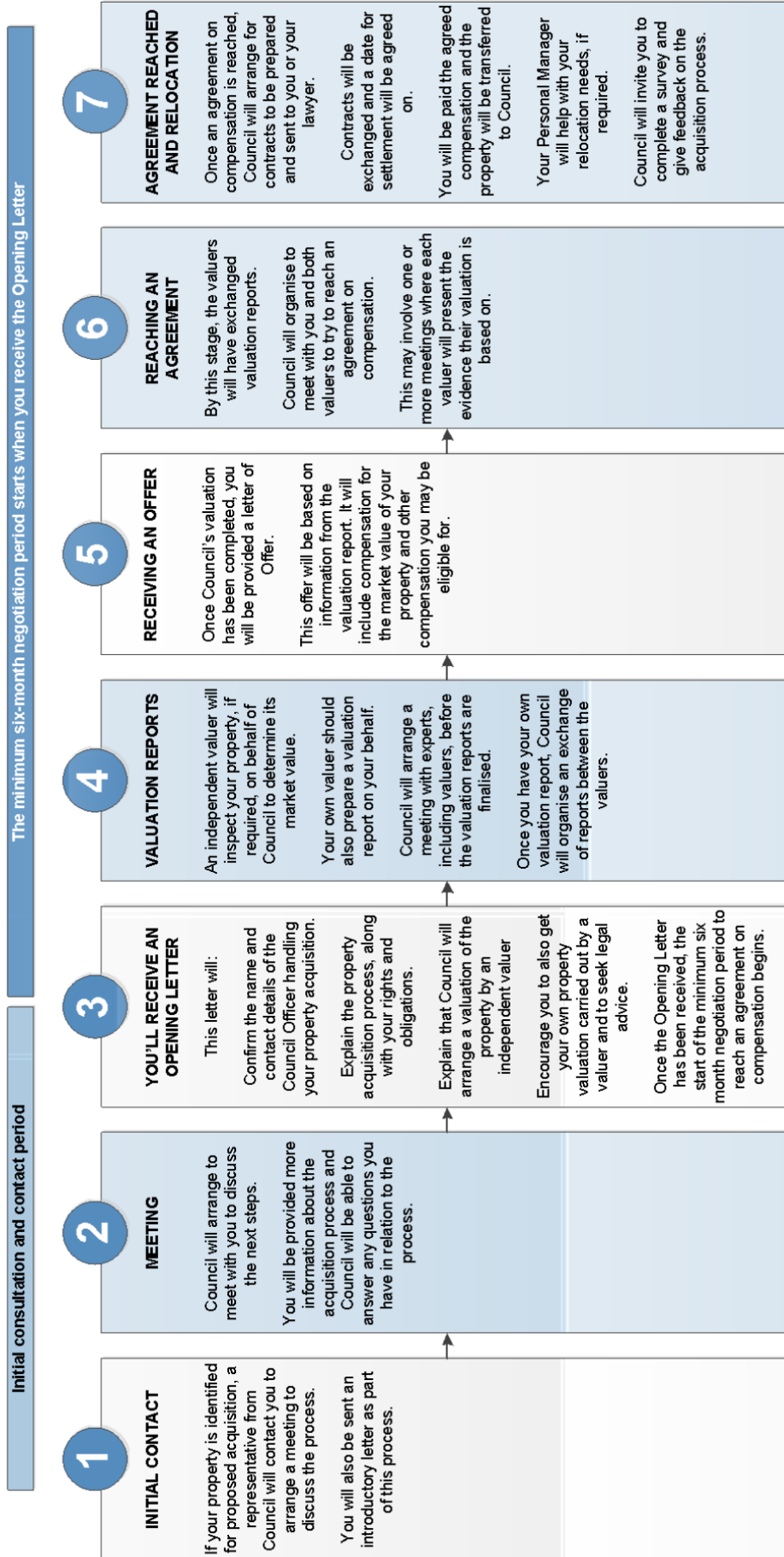
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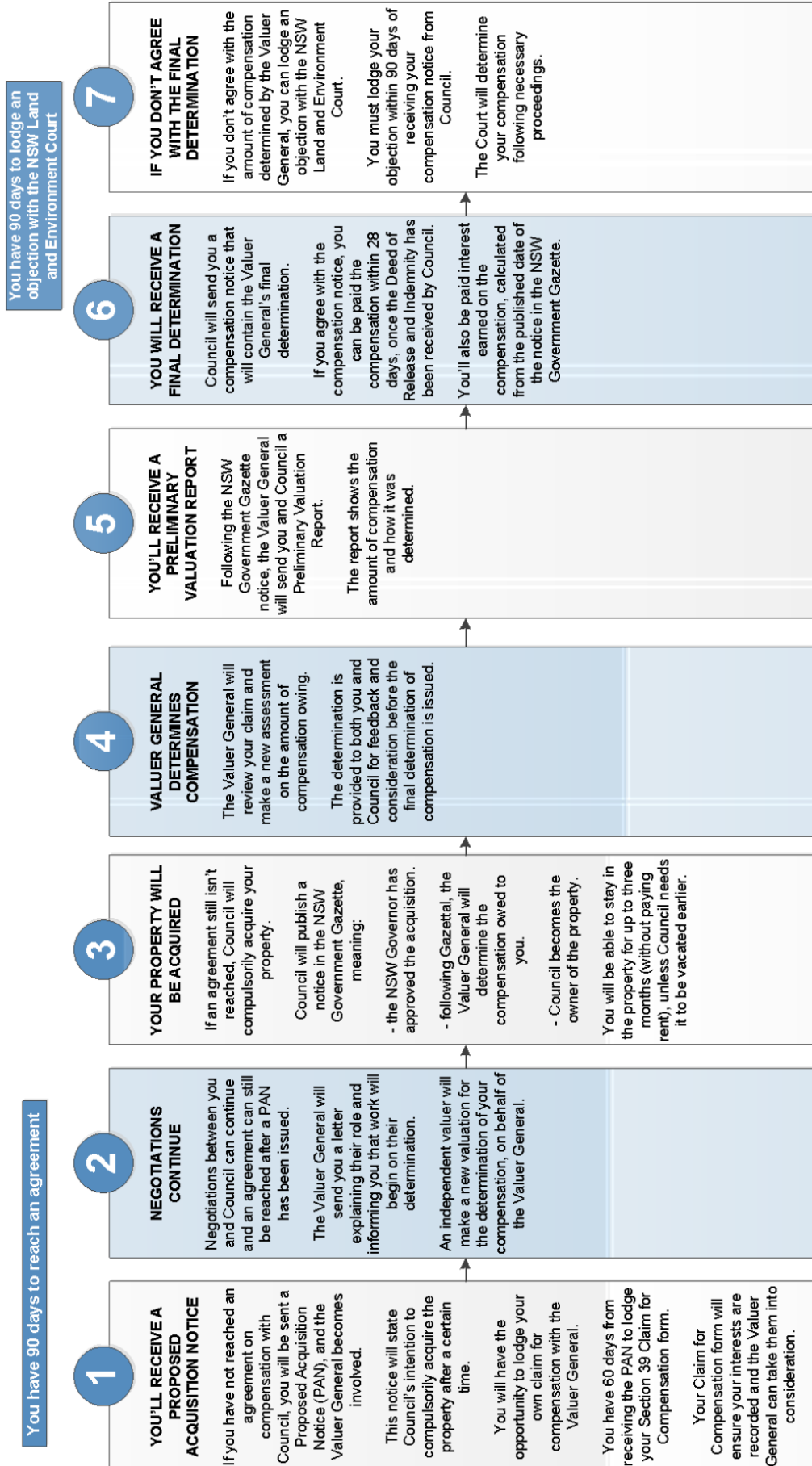
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Property Acquisition by Agreement Process – what to expect



Compulsory Property Acquisition Process – what to expect





PURCHASING AND PROCUREMENT POLICY

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PURCHASING AND PROCUREMENT POLICY

DIVISION: Customer and Corporate Strategy

BRANCH: Finance and Property Services

CATEGORY: 2

PART 1 - INTRODUCTION

1. BACKGROUND

1.1 This Policy refers to Council's procurement of all goods and services in pursuing its commitment to efficiently deliver services to meet the needs of our community.

2. OBJECTIVE

2.1 The objective of this policy is to set out the principles and framework for Council's purchasing and procurement activities and to ensure that Council is at all times compliant with the *Local Government Act 1993*, *Local Government (General) Regulations 2005*, Tendering Guidelines for NSW Local Government and Council's Code of Conduct in relation to the procurement of goods and services.

2.2 Through the application of this Policy, Council is committed to the following:

- obtaining value for money for the Community;
- transparency and accountability;
- making environmentally sustainable decisions;
- eliminating any conflicts of interest;
- monitoring and evaluating performance;
- providing policy and guidance on purchasing and procurement activities to ensure consistency;
- setting out Council's procurement governance framework.

3. SCOPE

3.1 This Policy applies to all purchasing, procurement, tendering and contracting activities undertaken by Camden Council, other than statutory payments or payments for membership of regional or state organisations and is binding on Council officers (i.e. staff, contractors, consultants, Committee members, volunteers etc) who are involved in any aspect of procurement on behalf of Council.

4. DELEGATED AUTHORITY

4.1 In order to purchase goods and services on behalf of Council, a **delegated authority** is required from the General Manager. Numerous employees of Council are charged with financial delegations for the *Purchasing and Procurement of Goods, Works and Services*. Employees may only procure goods and/or services applicable to their delegated authority.

Financial delegations define the financial limitations within which specified staff may approve a purchase, quotation and contractual processes. Employees may only procure goods and/or services in accordance with these delegations.

Financial delegations are set out in the Council's Schedule of Delegation Register which is available on the intranet.

PART 2 - POLICY STATEMENT

5. PURCHASING PROCEDURES

- 5.1 Prescriptive purchasing procedures are located in Council's *Procurement Procedures and Guidelines* documentation.
- 5.2 The procedures outline Council's requirements when procuring goods and/or services on behalf of Council. Different requirements apply, depending on the total value of the supply.
- 5.3 All goods and/or services procured on behalf of Council must be procured following these procedures.

6. TENDERING PROCEDURES

- 6.1 Tenders are **mandatory** for the majority of purchases where the total anticipated expenditure is ~~\$150,000~~250,000 (GST inclusive) or above over more than one accounting period. Council may also tender for purchases below this limit.
- 6.2 Detailed tender procedures are contained in Council's *Procurement Procedures and Guidelines*.
- 6.3 It is noted that the process for public tendering may be waived when dealing with prescribed NSWBuy Government Contracts, Local Government Procurement (LGP), [Disability Employment Organisations](#) or Procurement Australia Contracts. Advice on this may be sought from Council's Financial Accounting Section – Purchasing and Procurement Coordinator.

7. PROCUREMENT PROTOCOLS

7.1 Ethics and Probity

All Council Officers must comply with the standards of integrity, probity, professional conduct and ethical behaviour established by Council's *Code of Conduct*, Council's Statement of Business Ethics and Guidelines issued by ICAC.

Council officials **must disclose** any *potential or actual* conflict of interest (whether pecuniary or non-pecuniary) in order to protect the public interest and prevent breaches of public trust.

Council has adopted a Statement of Business Ethics which sets out the standards of behaviour that Council expects from its private/public partners.

Probity auditors may be commissioned where deemed appropriate by Council's General Manager, in circumstances where additional professional knowledge, experience or independent recommendation is required.

7.2 Fraud and Corruption Principles

The principal elements of Council's Fraud and Corruption Prevention policy are:

- Preventing fraud at its origin, in particular, implementing effective control structures and procedures that aim to eliminate the prospect of fraud occurring;
- Making all staff, Councillors, contractors to Council and volunteers aware of their obligation to act ethically and to follow Council's Code of Conduct at all times;
- Making all contractors and those dealing with Council aware of the ethical standards that Council applies and of the ethical standards of others in their dealings with Council;
- Committing to a policy of detection, investigation and prosecution of individual cases of fraud; and
- Respecting the civil rights of employees and members of the public and committing to natural justice.

Council has a Fraud and Corruption Prevention Plan that underpins this policy and details responsibilities of positions within Council and the community. It also outlines steps involved in identifying, investigating, reporting and taking action around fraud and corruption.

The Fraud and Corruption Prevention Plan and Council's Code of Conduct also outline the policies and procedures being implemented by Council to ensure that any allegations and subsequent investigations into fraud are handled confidentially and in accordance with applicable legislation.

7.3 Value for Money

Council resources are to be used efficiently and effectively to procure goods, services and works and every attempt must be made to contain the costs of the procurement process without compromising any of the procurement principles set out in this Policy.

7.4 Record Keeping

All substantive communications with potential suppliers in respect of procurement and purchasing should be in writing and/or formal minuted meetings. Records for all procurement activities must be kept and recorded in Council's records management system.

7.5 Lobbying

Lobbying of Councillors and staff by tenderers or their agents is not permitted and shall result in their disqualification from the quotation or tender process on that occasion. For the purposes of this clause "lobbying" shall include seeking to influence, seeking to obtain support or assistance, urging or persuading.

7.6 Gifts and Benefits

Council officers must never seek or accept any payment, gift or benefit intended or likely to influence, or that could be reasonably perceived by an impartial observer as intended or likely to influence their decision making.

In some circumstances token or nominal gifts may be accepted but only in situations that do not create a sense of obligation on the staff or Councillors actions. Where you cannot reasonably refuse or return a gift or benefit of more than nominal value this must be disclosed to your supervisor and then ensure this is recorded in the Gifts Register through Governance. Under no circumstances should a gift of cash, or cash – like gift, be accepted.

7.7 Local Preference Policy

Council currently does not have a Local Preference Policy, i.e. Council does not give preference to local suppliers. The implementation of a Local Preference Policy is not necessarily inconsistent with the principles of National Competition Policy.

However, the use of local preference in the evaluation of tenders and awarding of contracts possesses inherent risks in terms of anti-competitiveness and the maintenance of defensibility, accountability and probity. ICAC does not advocate the use of local preference policies and believes they represent a corruption risk. This is because they are anti-competitive in application and create circumstances in which conflicts of interest can arise.

Council does however continue to play a significant role in local and regional economic development through other initiatives such as the Business Alliance, Small Business friendly Council Program and establishing an On-Time Payment Policy.

Local businesses should be encouraged to look in the local press, on Council's website or to register with NSW e-tendering for current quotations and tenders for the opportunity of conducting business with Council.

8. SUSTAINABLE PURCHASING

8.1 Council staff and its representatives must consider the impact that their purchases have on the environment. Value for money in procurement is enhanced by promoting the efficient, effective and ethical use of resources.

8.2 Consideration will be given to areas such as:

- Minimising greenhouse gas emissions, waste, habitat destruction, soil degradation and toxicity;
- Maximising water efficiency.

9. WORKPLACE HEALTH AND SAFETY

9.1 All contractors of Council must adhere to relevant Work Health and Safety (WHS) 2011 legislation. WHS performance will be monitored and reviewed to ensure continued adherence to legislation and relevant Council Policies.

9.2 All Contractors providing services to Camden Council are required to complete an Accreditation process. Please refer to the *Contractor Management Procedures* for more detail.

10. ADMINISTRATION OF THIS POLICY

10.1 General enquiries in regard to this Policy should be directed in the first instance to Council's Purchasing and Procurement Coordinator.

10.2 Council will deal promptly with any concerns or complaints regarding this Policy. Any issues should be directed in writing to the General Manager.

* * *

RELEVANT LEGISLATIVE INSTRUMENTS:

Local Government Act 1993
 Local Government (General) Regulations 2005
 Tendering Guidelines for NSW Local Government
 Work Health and Safety Act 2011
 Local Government Code of Accounting Practice and Financial Reporting
 Government Information (Public Access) Act 2009
 Waste Avoidance and Resource Recovery Act 2001
 Related Party Transaction Act 2016
 Privacy and Personal Information Protection Act 1998
 State Records Act 1988

RELATED POLICIES, PLANS AND PROCEDURES:

Code of Conduct
 Procurement Procedures and Guidelines
 On-time Payment Policy
 Petty Cash Policy
 Purchase Card Policy
 Financial Delegations from General Manager
 Purchased Goods Safety Evaluation Sheet
 Contractor Management Procedure 5.0A
 Contractor Management (PC) Procedure 5.B
 Work Health and Safety Policy
 ICAC Guidelines
 Statement of Business Ethics
 Fraud and Corruption Prevention Policy
 Fraud and Corruption Prevention Plan
 ICAC Guidelines

RESPONSIBLE DIRECTOR:

Director Customer and Corporate Strategy

APPROVAL:

Council

HISTORY:

Version	Approved by	Changes made	Date	EDMS Number
1	Council	Minor	July 2002	15/167592
2	Council	Old policy (5.32) rescinded and updated policy (P3.0161.1) adopted	26/09/2017	17/305833
3	Council	Minor - addition of fraud and corruption principles	11/06/2019	17/305833
4	Council	Legislative changes		

Purchasing and Procurement Policy
 Adopted by Council: 11/06/2019

Next Review Date:
 TRIM #: 17/305833

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Camden Growth Areas Contributions Plan Amendment 1

Main Document



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1. Introduction

1.1 Plan summary

The Camden Growth Areas are located within Sydney's South West Priority Growth Area. The Priority Growth Area is a significant development corridor that has been planned to accommodate over 100,000 new dwellings across 18 development precincts.

Figure 1 shows the location of these development precincts, the names of the precincts situated in the Camden LGA, and the precincts covered by this contributions plan (i.e. Leppington and Leppington North).



Figure 1 South West Priority Growth Area precincts in Camden LGA

A range of new and augmented infrastructure needs to be planned, programmed, funded and delivered in order to sustain this planned development.

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The infrastructure will be delivered or coordinated by a number of parties including State Government public authorities, State owned corporations, councils, developers and private providers.

Councils typically fund the provision of local infrastructure through a combination of general revenue (from rates and other charges), development contributions under Section 7.11 of the *Environmental Planning and Assessment Act 1979* (**EP&A Act**), and grants from the State or Commonwealth governments.

Note: The Environmental Planning and Assessment Amendment Act 2017 passed on 1 March 2018 amended all references to Section 94 contained in the EP&A Act 1979, to Section 7.11.

Much of the capital cost of local infrastructure in new urban areas is funded by Section 7.11 contributions as there is often a clear relationship between the need for new or upgraded infrastructure and population growth attributable to new development. Current State Government policy is that Section 7.11 contributions for residential development are capped, with the gap in funding for essential infrastructure to be met by funds provided under a special scheme called the Local Infrastructure Growth Scheme (or **LIGS**).

In accordance with 'Environmental Planning and Assessment (Local Infrastructure Contributions) Amendment Direction 2017' issued on 17 July 2017, LIGS funding will eventually be phased out along with the contributions cap. For further details, please refer to section 3.3 of this plan.

This plan addresses the provision of public amenities and public services - or local infrastructure – needed in the Camden Growth Areas and that are intended to be delivered using Section 7.11 contributions imposed on new developments.

This infrastructure includes:

- open space and recreation facilities, such as recreation centres, sports fields, sports courts, playgrounds, walking trails and bike paths
- community and cultural facilities, such as cultural centres and multi-purpose community centres
- water cycle management facilities, such as detention basins, stormwater channels and gross pollutant traps
- traffic and transport management facilities, such as new roads and intersections.

The planning and development of several Camden Growth Area Precincts is well underway. Development contributions for these Precincts are addressed in other contributions plans adopted by the Council, or in planning agreements entered into with developers.¹

From now on Council intends to take a comprehensive approach to contributions planning in the Camden Growth Areas by having a single plan apply to the remaining Precincts.

This plan applies to the following Camden Growth Areas:

- Leppington North Precinct
- Leppington Precinct.

¹ Development contributions for Oran Park, Turner Road, Catherine Fields (Part) and East Leppington Precincts are addressed by other contributions plans and agreements

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This plan will be amended to include the contributions arrangements of other Camden Growth Areas when the Precincts are rezoned for urban development.

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1.2 Legislative requirements

Section 7.11 of the EP&A Act authorises a consent authority responsible for determining a development application to grant consent to the proposed development subject to a condition requiring the payment of a monetary contribution, or the dedication of land free of cost, or a combination of them, towards the provision of public amenities and public services to meet the development.

Where the consent authority is a council or an accredited certifier, such a contribution may be imposed on a development only if it is of a kind allowed by and determined in accordance with a contributions plan, such as this plan.

This plan has been prepared to authorise the imposition of Section 7.11 contributions on development expected to occur on land identified in section 1.7 of this plan.

This plan has been prepared:

- In accordance with the EP&A Act and *Environmental Planning and Assessment Regulation 2000 (EP&A Regulation)*
- having regard to the latest practice notes issued by the NSW Department of Planning and Environment.

There are minimum requirements for Section 7.11 contributions plans set out in the EP&A Regulation. Each requirement and reference to the section or Part of this document that deals with that requirement are listed in **Table 1** below.

Table 1 Legislative requirements

Requirement	Section / Part
Purposes of the plan	Section 1.6
Land to which plan applies	Section 1.7
The relationship or nexus between the expected development and the public amenities and public services that are required to meet the demands of that development	Technical Document and Part 2 of Main Document
The formulas to be used for determining the contributions for different types of local infrastructure	Section 2.2
The contribution rates for the anticipated types of development	Main Document Appendices
Council's policy concerning the timing of the payment (including deferred or periodic payment) of monetary contributions	Sections 4.1 and 4.2
Maps showing the specific public amenities and services proposed to be provided by the council, supported by a works schedule that contains an estimate of their cost and staging	Technical Document
If the plan authorises monetary contributions paid for different purposes to be pooled and applied progressively for those	Section 5.4

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Requirement	Section / Part
purposes, the priorities for the expenditure of the contributions, particularised by reference to the works schedule.	
In relation to the issue of a complying development certificate, the plan must provide that the payment of monetary contributions be made before the commencement of any building work or subdivision work authorised by the certificate.	Section 4.1
A contributions plan must not contain a provision that authorises the pooling of monetary contributions unless the council is satisfied that the pooling and progressive application of the money paid will not unreasonably prejudice the carrying into effect, within a reasonable time, of the purposes for which the money was originally paid.	Section 5.4

1.3 How to use this plan?

The plan is structured in the following way.

Main Document (this document):

- Part 1 contains an introduction to the plan, the name of the plan, the date on which the plan commenced, the plan's purpose, and a description of the land and types of development affected by this plan.
- Part 2 contains summaries of contribution rates and the assumptions informing the derivation of the contribution rates. It also contains guidance on how to calculate a contribution for any development affected by the plan.
- Part 3 provides information about how and when will contributions be imposed on developments.
- Part 4 describes how a contribution may be settled by a developer once it has been imposed by a consent authority on a development consent.
- Part 5 contains other provisions and information relevant to the administration of the Section 7.11 contributions relating to development in the Camden Growth Areas.
- The Appendices contain the contribution rates applying to development affected by this plan.

Technical Document:

The accompanying Technical Document contains detailed information on the assumptions that have been used to determine the contribution rates in this plan.

The Technical Document includes information on the projected demand for infrastructure from the expected development, how the infrastructure has been planned and how it is proposed to be delivered, the schedules of land to be acquired and works to be undertaken, maps showing the location of proposed infrastructure, and other relevant information that has been used to determine the contribution rates.

The information is presented on a Precinct basis, as follows:

- Part A Leppington North Precinct

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- Part B Leppington Precinct

1.4 What is the name of this plan?

This plan is called the Camden Growth Areas Contributions Plan Amendment 1.

1.5 When did this plan commence?

This plan commenced on [To be Updated]

Development applications (**DA**s) and complying development certificates (**CDC**s) lodged before this date are subject to the transitional provision in section 5.2 of this plan.

1.6 What are the purposes of this plan?

The primary purpose of the plan is to authorise:

- Council or a planning panel, when granting consent to a DA to carry out development to which this plan applies; or
- an accredited certifier, when issuing a CDC for development to which this plan applies,

to require a contribution to be made towards either/both:

- the provision, extension or augmentation of public amenities and public services only where development is likely to require the provision of or increase the demand for those amenities and services; and
- the recoupment of the cost of providing existing public amenities and public services within the area to which this plan applies.

Other purposes of the plan are as follows:

- Include the amendments directed by Minister of Planning (letter to Council dated 22 January 2019) such that the plan meets the requirements of Clause 5(3) of the Environmental Planning and Assessment (Local Infrastructure Contributions) Amendment Direction dated 28 July 2017 and deemed an 'IPART reviewed contributions plan
- To provide the framework for the efficient and equitable determination, collection and management of development contributions toward the provision of public amenities and public services generated by development within the Camden Growth Areas.
- To determine the demand for public facilities generated by the incoming population to the Camden Growth Areas and ensure that development makes a reasonable contribution toward the provision of public amenities and public services that are required for that population.
- To ensure that the existing community is not unreasonably burdened by the provision of public amenities and public services required (either partly or fully) as a result of development in the Camden Growth Areas.
- To ensure Council's management of development contributions complies with relevant legislation and guidelines, and achieves best practice in plan format and management.

1.7 What land does this plan apply to?

This plan applies to the Leppington and Leppington North Precincts identified in **Figure 1**.

1.8 What development does this plan apply to?

Except as provided for by section 1.9, this plan applies to the following types of development:

- Residential accommodation development (including the subdivision of land) that would, if approved, result in a net increase in the resident population on the site once the land is developed and occupied. The occupancy assumptions in section 2.2.1 of the Main Document will be used to determine the resident population.
- Retail, commercial and any other non residential development (including subdivision of land), where that development is the first development of the land after it has been rezoned for urban purposes.

1.9 What development is exempted?

This plan does not apply to the following types of development:

- a dwelling house on a single allotment of land where the dwelling house replaces an existing dwelling
- a dwelling house on a vacant allotment of land where a Section 7.11 contribution was imposed on that allotment under a development consent
- a secondary dwelling containing no more than one bedroom and having a floor space less than or equal to 60 square metres
- for the sole purpose of affordable housing
- for the sole purpose of the adaptive reuse of an item of environmental heritage
- public infrastructure provided by or on behalf of State Government or the Council
- public amenities or public services listed in this plan or another contributions plan prepared under Section 7.13 of the EP&A Act
- utility undertakings to be carried out by Sydney Water, Endeavour Energy or other water, sewer or energy provider
- residual lots, where no demand for public amenities or public services is generated
- superlots, where the final demand for public amenities or public services will be generated after a further subdivision of land
- development that in the opinion of the Council would not, if carried out, result in a net increase in demand for the any of the public amenities or public services addressed by this plan.

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2. How are the contributions calculated?

2.1 Summary of contribution rates

Summaries of the contributions rates are included in the Appendices to this Main Document.

2.2 Summary of contribution rates formulas

2.2.1 Social infrastructure

Contribution rates for open space and recreation facilities and community and cultural facilities are calculated on the expected resident population in the area, the costs of each facility, and the portion of the cost that should reasonably be met by the future population of the relevant Precinct.

Contribution rates for most of these facilities have been determined using the following formula:

$$\text{Contribution per resident} = \sum \left(\frac{\$INF}{P} \right)$$

Where:

\$INF = The estimated cost, or if the facility has been completed, the indexed actual cost, of providing each of the infrastructure items required to meet the development.

P = The expected net additional resident population anticipated to occupy the development in the relevant Precinct, or the design population of the particular facility, as appropriate.

Per person contribution rates are converted to per dwelling contribution rates using the occupancy assumptions in **Table 2**.

Table 2 Assumed dwelling occupancy rates

Development type	Group definition used in this plan	Occupancy rate
Single residential lot, dwelling house, dual occupancy (detached), rural workers' dwelling, secondary dwelling with a gross floor area greater than 60 square metres	Low Density Dwelling	3.4 persons per dwelling
Semi-detached dwelling, multi dwelling housing, terrace, dual occupancy (attached), dwelling house (abutting), manor home, secondary dwelling comprising 2 or more bedrooms with a gross floor area less than or equal to 60 square metres	Medium Density Dwelling	2.6 persons per dwelling

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Development type	Group definition used in this plan	Occupancy rate
Shop top housing, studio dwelling, residential flat building	High Density Dwelling	1.8 persons per dwelling
Self-contained dwelling in a seniors housing development	Seniors Living Dwelling	1.5 persons per dwelling
Boarding houses, group homes, hostels	NA	1 person per bed or 1 person per bedroom, whichever is the greater

Open space and recreation facilities in the Leppington North Precinct

An exception to the above formula applies in respect to the contribution rates for open space and recreation facilities in the Leppington North Precinct. This exception is to account for the likely use of open space and recreation facilities by workers and visitors in the Leppington Major Centre, in addition to residents. Details of how the contribution rates are determined for these facilities are included in sections A.2.4.9 and A.2.4.10 of the Technical Document.

2.2.2 Water cycle management, traffic and transport facilities

Contribution rates for water cycle management facilities and traffic and transport facilities are calculated on the expected net developable area, the costs of each facility, and the portion of the cost that should reasonably be met by the development in the relevant Precinct.

Contribution rates for these facilities have been determined using the following formula:

$$\text{Contribution per hectare of NDA} = \sum \left(\frac{\$INF}{NDA} \right)$$

Where:

- \$INF** = The estimated cost, or if the facility has been completed, the indexed actual cost, of providing each of the infrastructure items required to meet the development.
- NDA** = The expected total net developable area of the relevant Precinct, the development of which will generate the demand for each of the facilities.

More information on the values informing the calculation of contribution rates for each Precinct including facility costs, demand populations, NDA and apportionment can be found in the Technical Document.

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Net Developable Area

Net Developable Area (**NDA**) is a key concept in this plan and is one of the main assumptions used to determine contributions.

NDA represents the area of land that can be developed for economic purposes. Development of land is restricted by a number of factors, including natural constraints such as riparian and flood prone lands, and man-made constraints such as existing infrastructure, easements and other legal restrictions, and existing infrastructure such as gas and transmission lines. In addition to the existing constraints, there are future constraints. For example, certain land is needed to be set aside or reserved public purposes such as roads, government buildings, and education and health facilities and so on.

Refer to section 5.9 of the plan for the definition of NDA used by this plan.

2.3 Calculating contribution amounts

The methods for calculating a contribution under this plan for each of the development types addressed by this plan are discussed below.

Applicants and accredited certifiers should note that the monetary contribution rates shown in the Appendices to this Main Document reflect the contribution rates at the date that the plan commenced. These rates are regularly adjusted for inflation in accordance with the provisions of section 5.3.1 of this plan. Applicants should inquire at the Council for information on the latest contribution rates.

The total Section 7.11 contribution for residential accommodation development is calculated using the rates shown in the Appendices, as adjusted by section 5.3.1, less any allowance for existing social infrastructure demand arising from existing developments, if applicable (refer sections 2.2.1 and 2.5).

The total Section 7.11 contribution for other development is also calculated using the rates shown in the Appendices. Other development is generally levied contributions for water cycle management facilities and traffic and transport facilities only, and these contributions are imposed on the first urban development of the land after its rezoning for urban purposes.

An exception is that non residential development in the Leppington Major Centre within the Leppington North Precinct will also be levied contributions for open space and recreation facilities in recognition of the expected worker and visitor population in that centre who are likely to use such facilities.

2.4 Contributions for plan administration

Councils incur significant costs in the preparation and administration of contributions plans. These include:

- The costs of Council staff time to prepare and review contributions plans, account for contributions receipts and expenditure, and coordinate the implementation of works programs, including involvement in negotiating works-in-kind and material public benefit agreements.

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- The costs of consultant studies that are commissioned by Council from time to time in order to determine the value of land to be acquired, the design and cost of works, as well as to review the development and demand assumptions in the contributions plan.
- The costs of Council engaging the services of legal professionals to provide advice on implementing the plan.

As these costs arise directly as a result of the development in the areas covered by the plan, it is reasonable that the costs associated with preparing and administering this plan be recouped through Section 7.11 contributions.

Costs associated with the ongoing administration and management of the contributions plan will be levied on all DAs and CDCs that are required to make a contribution under this plan. The total costs are based on the Independent Pricing and Regulatory Tribunal (IPART) benchmark² of an allowance equivalent to 1.5% of the cost of capital works identified in the respective Precinct works schedules in this plan.

The 1.5% contribution appears as a line item in each Precinct's contribution rates schedule.

2.5 Allowances for existing development in the calculation of contributions toward social infrastructure

Monetary contributions determined under this plan will be calculated according to the estimated net increase in demand for the particular public amenities and public services that are included in this plan that a particular development is projected to generate.

The Plan addresses the provision of:

- roads, transport, and drainage facilities (being 'economic infrastructure'); and
- open space, recreation, community and cultural facilities (being 'social infrastructure'),

that have been designed to meet the needs of the urban development of each Precinct.

The planned economic infrastructure is to facilitate the conversion of the area from semi-rural development context to an urban development context. It is the wholesale re-development of the land for urban purposes (particularly through land subdivisions) that necessitates the provision of the economic infrastructure.

The economic infrastructure that existed in each Precinct at the time the land was rezoned for urban purposes did not meet the needs of the planned urban development to any degree. New road and drainage networks have to be designed and built to entirely meet those needs. No allowance will therefore be made for the demand for economic infrastructure attributable to development that existed at the time the land was rezoned for urban purposes.

The planned social infrastructure is also to facilitate that same conversion, however there are people already living in the area that demand and use social infrastructure. It is also likely that current populations will, to some extent, demand the recreation and community facilities that will be provided under this plan.

² Independent Pricing and Regulatory Tribunal of New South Wales (2014), *Local Infrastructure Benchmark Costs*, page 63

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Consistent with the above, in calculating contributions under this Plan an allowance will be made (or credit will be given) for the demand for social infrastructure attributable to development that existed at the time the land was rezoned for urban purposes.

The existing development for which credits may be granted is identified on maps and schedules in sections A.1.1 and B.1.1 of the Technical Document.

Similarly, where a development involves replacing a residential accommodation development with another residential accommodation development, an allowance will be made (or credit will be given) for the demand for social infrastructure attributable to the development that existed prior to the replacement development. The replacement development's contribution toward social infrastructure in this plan will be based on the net increase in demand for such facilities. The net increase in demand will be calculated by determining the net increase in resident population using the assumed dwelling occupancy rates included in **Table 3**.

Table 3 Assumed dwelling occupancy rates for determining social infrastructure credits

Development type	Occupancy rate
Single residential lot, dwelling house, dual occupancy (detached), rural workers' dwelling, secondary dwelling with a gross floor area greater than 60 square metres	3.4 persons per dwelling
Semi-detached dwelling, multi dwelling housing, terrace, dual occupancy (attached), dwelling house (abutting), manor home, secondary dwelling comprising 2 or more bedrooms with a gross floor area less than or equal to 60 square metres	2.6 persons per dwelling
Shop top housing, studio dwelling, residential flat building	1.8 persons per dwelling
Self-contained dwelling in a seniors housing development	1.5 persons per dwelling
Boarding houses, group homes, hostels	1 person per bed or 1 person per bedroom, whichever is the greater

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2.6 Summary of infrastructure costs and demands

2.6.1 Leppington North Precinct

Table 4 Leppington North Precinct Essential Infrastructure Costs and Demands

Infrastructure category	Category cost* (\$ million) (\$INF)	Demand in persons (P)	Demand in retail and commercial in square metres of GFA	Demand in hectares (NDA)
Open space and recreation land	40.6	4,816		
Open space and recreation works	19.2	4,816	724,005	
Community and cultural land	0.9	4,816		
Traffic and transport land	21.9			225.59
Traffic and transport works	35.8			225.59
Water cycle management land	24.8			225.59
Water cycle management works	18.2			225.59
Plan administration	1.1			225.59

* cost that is apportioned to development in the Precinct

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2.6.2 Leppington Precinct

Table 5 Leppington Precinct Essential Infrastructure Costs and Demands

Infrastructure category	Category cost* (\$ million) (\$INF)	Demand in persons (P)	Demand in hectares (NDA)
Open space and recreation land	123.8	25,919	
Open space and recreation works	57.9	25,919	
Community and cultural land	5.5	25,919	
Traffic and transport land	13.1		436.67
Traffic and transport works	100.4		436.67
Water cycle management land	92.6		436.67
Water cycle management works	54.9		436.67
Plan administration	3.2		436.67

* cost that is apportioned to development in the Precinct

3. How and when will contributions be imposed on developments?

3.1 Monetary contributions

This plan authorises the Council, when granting consent to a DA to which this plan applies, to impose a condition under Section 7.11 of the EP&A Act requiring the payment of a monetary contribution to the Council towards:

- the provision of public amenities and public services as specified in the works schedule to meet the demands of the development; or
- the recoupment of the cost of public amenities and public services previously provided in advance of development within the area.

This plan requires the Council or an accredited certifier, when determining an application for a CDC relating to development to which this plan applies, to impose a condition under Section 7.11 of the EP&A Act requiring the payment of a monetary contribution towards:

- the provision of public amenities and public services as specified in the works schedule to meet the demands of the development; or
- the recoupment of the cost of public amenities and public services previously provided in advance of development within the area.

3.2 Land contributions

This plan authorises the Council, by imposition of a condition of development consent, to require in connection with any development on land to which this plan applies (and in addition to any monetary contribution that may be sought) the dedication free of cost to the Council of any part of the development site that is land that is to be acquired under this plan.

The area of land that may be required in the consent shall not exceed the area equivalent to the monetary contribution otherwise authorised by this plan. Council will credit only the amount provided in the plan.

For the purposes of this section, the value of the land is to be calculated in accordance with the value of the land (including allowance for Just Terms Act matters) as indexed by the land value index established under this plan.

Council will, wherever appropriate, require developers to dedicate land free of cost for the facilities identified in this plan. Where the development does not, or cannot provide the full land area required as a contribution the shortfall will be required as a monetary contribution. The contribution rates included in this plan reflect the monetary contribution required where land is not dedicated free of cost.

Where the value of the land exceeds the monetary development contribution otherwise authorised by this plan, the developer may offer to enter into a voluntary planning agreement dealing with an appropriate settle-up in exchange for the dedication of the remainder.

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3.3 Cap on monetary Section 7.11 contributions for residential development

The Minister for Planning issued a Ministerial Direction under Section 7.17 of the EP&A Act effective from 17 July 2017 that restricts a consent authorities ability to impose conditions of consent requiring monetary Section 7.11 contributions on development for residential lots or dwellings in accordance with the thresholds for contributions rates specified in the Direction.

Consent authorities are only able to require monetary contributions in accordance with these revised contribution rate thresholds where the applicable contributions plan is an IPART reviewed contributions plan as outlined in the Local Infrastructure Contributions Practice Note January 2019 issued by the Department of Planning.

The Camden Growth Areas Contributions Plan Amendment 1 was formally reviewed by IPART on May 2018 and was amended in accordance with the Minister for Planning's recommendations. Accordingly, development for the purposes of residential lots or dwellings under this contributions plan can now be conditioned requiring monetary contributions in accordance with the revised threshold contribution rates.

	Relevant Period	Maximum amount of contribution
1	1 January 2018 to 30 June 2018	\$35,000 for each dwelling or each residential lot if the applicable Camden/Liverpool contributions plan is an IPART reviewed contributions plan (when consent is granted) and \$30,000 for each dwelling or each residential lot in any other case
2	1 July 2018 to 30 June 2019	\$40,000 for each dwelling or each residential lot if the applicable Camden/Liverpool contributions plan is an IPART reviewed contributions plan (when consent is granted) and \$30,000 for each dwelling or each residential lot in any other case
3	1 July 2019 to 30 June 2020	\$45,000 for each dwelling or each residential lot if the applicable Camden/Liverpool contributions plan is an IPART reviewed contributions plan (when consent is granted) and \$30,000 for each dwelling or each residential lot in any other case
4	On and from 1 July 2020	An amount determined in accordance with the applicable Camden/Liverpool contributions plan if the applicable Camden/Liverpool contributions plan is an IPART reviewed plan or another IPART reviewed contributions plan (when consent is granted), and \$30,000 for

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		each dwelling or each residential lot in any other case
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The application of the cap is determined by the date of development consent being granted by Council.

3.4 Contributions from development on land not yet zoned for urban purposes

This section applies to land that is identified in the Leppington and Leppington North Precincts, but has not yet been rezoned to permit urban development.

Contributions shall be levied on residential accommodation development on land to which this section applies for open space and recreation facilities, community and cultural facilities and plan management and administration only.

Contributions will not be levied on development for water cycle management facilities and transport management facilities on development until the land has been rezoned to permit urban purposes.

Any contributions levied and paid in respect to land affected by this section will be considered as a demand credit for calculating the contribution applying to any future development on that land.

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3.5 Latest rates to be used

The Section 7.11 contribution to be imposed on a development will reflect the latest, indexed contributions rates authorised by this plan.

The s7.11 contribution rates shown in the Appendices to this Main Document reflect the contribution rates at the commencement date of Camden Growth Area Contribution Plan (15 March 2017). These rates are regularly adjusted for inflation (see section 5.3.1 of this plan).

Applicants and accredited certifiers should inquire at the Council or visit Council's website for information on the latest contribution rates.

3.6 Obligations of accredited certifiers

In relation to an application made to an accredited certifier for a CDC:

- the accredited certifier must, if a CDC is issued, impose a condition requiring a Section 7.11 contribution, if such a contribution is authorised by this plan
- any such contribution may only be a monetary contribution required under this plan
- the amount of the monetary contribution that the accredited certifier must so impose is the amount determined in accordance with this plan in respect of the development.

It is the responsibility of the principal certifying authority to accurately calculate and apply the Section 7.11 contribution conditions to the CDC. Section 7.11 contributions imposed on a CDC must be paid prior to the work authorised by the CDC commencing. Deferred payments of contributions required by a condition of a CDC will not be accepted.

A Section 7.11 condition would not generally be required to be imposed on a CDC unless the particular complying development will or is likely to require the provision of or increase the demand for the specific local infrastructure included in this Plan. For example, a new dwelling on a vacant allotment of land would not be subject to a Section 7.11 condition because Section 7.11 contributions would likely have been imposed and paid at the subdivision DA stage. However, a secondary dwelling CDC would be subject to a Section 7.11 condition under this Plan, because the development increases infrastructure demands beyond the original dwelling house development.

Accredited certifiers should contact Council if there is any doubt whether Section 7.11 conditions should be imposed on particular CDCs.

Likewise, it is the responsibility of an accredited certifier issuing a construction certificate to certify that the Section 7.11 contributions have been paid to Council prior to the issue of the certificate. The accredited certifier must ensure that the applicant provides a receipt (or receipts) confirming that contributions have been fully paid and copies of such receipts must be included with copies of the certified plans provided to the Council in accordance with clause 142(2) of the EP&A Regulation. Failure to follow this procedure may render such a certificate invalid and expose the certifier to legal action.

The only exceptions to the requirement are where a work in kind, voluntary planning agreement, dedication of land and / or deferred payment arrangement has been agreed by the Council. In such cases the Council will issue a letter confirming that an alternative payment method has been agreed with the applicant.

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3.7 Variation to contributions authorised by this plan

Council retains the right to vary the Section 7.11 contribution amount otherwise calculated in accordance with the provisions of this plan.

A developer's request for variation to a contribution calculated in accordance with this plan must be supported by written justification included with the DA. Such request will be considered as part of the assessment of the DA.

An accredited certifier other than the Council cannot vary a Section 7.11 contribution calculated in accordance with this plan, without Council's written approval.

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4. How and when can a contribution requirement be settled?

4.1 Timing of payments

Council's policy in relation to the timing of payments of monetary contributions required under this plan is as follows:

- Development involving subdivision - prior to the release of the first subdivision certificate (linen plan) or strata certificate.
- Development that requires the issuing of a construction certificate - prior to the release of the first construction certificate.
- Development authorised under a CDC, the contributions are to be paid prior to any work authorised by the certificate commences, as required by section 136L of the EP&A Regulation.
- Other development not requiring the issuing of a CDC or construction certificate – prior to the issuing of the first occupation certificate or commencement of the use, whichever occurs first.

At the time of payment, it will be necessary for monetary contribution amounts to be updated in accordance with the relevant indexes (see section 5.3.2 of this plan).

4.2 Policy on deferred payments

Council may accept the deferred or periodic payment of part or all of a monetary contribution required under this plan if the applicant, or any other person entitled to act upon the relevant consent, makes a written request and can satisfy the Council that non-compliance with the payment provisions is justified.

Acceptance of any request for deferred or periodic payment is entirely at the discretion of the Council. Generally, deferred or periodic payments will only be accepted in exceptional circumstances and will be assessed on a case-by-case basis. Deferred or periodic payments related to contributions imposed on a CDC will not be allowed.

Deferred or periodic payments related to contributions imposed on a DA may be permitted in any one or more of the following circumstances:

- Compliance with the standard payment terms described in section 4.1 of this plan is unreasonable or unnecessary in the circumstances of the case.
- Deferred or periodic payment of the contribution will not prejudice the timing or the manner of the provision of public facilities included in the works program.
- There are other circumstances justifying the deferred or periodic payment of the contribution.

If Council does decide to accept deferred or periodic payment, Council will require the applicant to provide a bank guarantee by a bank, with a minimum long term credit rating (Standard & Poors) of A, for the full amount of the contribution or the outstanding balance on condition that:

- the bank guarantee be for the total contribution amount, or the amount of the outstanding contribution, plus a provisional amount equal to 10 percent of the outstanding amount plus any charges associated with establishing or operating the bank security;
- the bank guarantee provides that the bank must pay the guaranteed sum on demand by the Council without reference to the applicant or landowner or other person who provided the

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guarantee, and without regard to any dispute, controversy, issue or other matter relating to the development consent or the carrying out of development; and

- the bank obligations are discharged when payment to the Council is made in accordance with this guarantee or when Council notifies the bank or financial institution in writing that the guarantee is no longer required.

Council is also entitled to claim any charges associated with establishing or operating the bank security. The applicant is to be provided with the details of any such expenses.

4.3 Can a contribution be settled by dedicating land or undertake works?

Developers may choose to provide, subject to the agreement of the Council, one or more infrastructure items identified in this plan as works-in-kind or provide another type of material public benefit (MPB) as means of satisfying development contributions required under the plan.

4.3.1 Offers of MPB made before the imposition of a Section 7.11 condition

An applicant for consent to carry out development to which this plan applies may request that any consent granted to the development is made subject to a condition that the applicant carries out work or provides another MPB that would satisfy the requirements of this plan in relation to the development.

The applicant's request:

- may be contained in the relevant DA; or
- may constitute an offer to enter into a planning agreement relating to the development accompanied by the draft agreement.

The Council will consider the request as part of its assessment of the DA.

If the Council decides to grant consent to the development and agrees to a request made in the relevant DA, it may impose a condition under section 80A of the EP&A Act requiring the works to be carried out or the MPB to be provided.

If the applicant makes an offer to enter into a planning agreement, the Council will, if it proposes to enter into the agreement, publicly notify the draft agreement and an explanatory note relating to the draft agreement together with the DA in accordance with the requirements of the EP&A Act.

If the Council decides to grant consent to the development and agrees to enter into the planning agreement, it may impose a condition under s7.7 of the EP&A Act requiring the agreement to be entered into and performed.

It is Council's preference that voluntary planning agreements that it enters into be registered on the property title.

4.3.2 Offers of MPB made after the imposition of a Section 7.11 condition

The Council may accept an offer made in writing to the Council that provides for:

- an MPB (other than the dedication of land or the payment of a monetary contribution) in part or full satisfaction of a condition already imposed requiring the payment of a monetary contribution; or

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- the dedication of land free of cost towards the provision of public amenities and public services to meet the demands of the development.

Council will only consider offers of this type where the proposed work or dedication of land is contained in the works schedule included in this plan (i.e. a works-in-kind offer).

Where the Council accepts such an offer, it is not necessary for the consent to be amended under section 96 of the EP&A Act.

4.3.3 Matters to be considered by Council

In addition to any matters identified in sections 4.3.1 and 4.3.2 of this plan, Council will consider the following matters in deciding whether to accept an offer of MPB:

- the requirements contained in any material public benefits or works-in-kind policy that the Council has adopted; and
- the standard and timing of delivery of, and security arrangements applying to, the works the subject of the offer are to Council's satisfaction; and
- the conditions applying to the transfer of the asset to the Council are to Council's satisfaction; and
- the provision of the material public benefit will not unduly prejudice the timing or the manner of the provision of public amenities and public services included in the works program.

Where the offer relates to works-in-kind, the offer shall be subject to any works-in-kind policy adopted by the Council.

Where the offer is made in accordance with section 4.3.2 and relates to a MPB that is not a works-in-kind proposal Council will consider the following additional matters:

- the overall benefit of the proposal; and
- whether the works schedule included this plan would require amendment; and
- the financial implications for cash flow and the continued implementation of the works schedule included in this plan (including whether Council would need make up for any shortfall in contributions by its acceptance of the offer); and
- the implications of funding the recurrent cost of the facility(s) the subject of the offer.

The acceptance of any offer of works-in-kind or other MPBs is entirely at Council's discretion.

If it accepts an offer, the Council will require the applicant to enter into a written agreement for the provision of the works prior to the commencement of works or the development. If the offer is made by way of a draft planning agreement under the EP&A Act, Council will require the agreement to be entered into and performed via a condition in the development consent.

Works-in-kind and MPB agreements shall be made between the Council and the developer and (if the developer is not the land owner) the land owner.

Agreements shall specify (as a minimum) the works the subject of the offer, the value of those works, the relationship between those works and this plan, the program for delivering the works. Planning agreements shall address the matters included in the EP&A Act and EP&A Regulation.

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4.3.4 Valuation of works-in-kind and other MPBs

The value of works offered as works-in-kind is the Attributable Cost of the works (or a proportion of the Attributable Cost if the offer involves providing only part of a work) indexed in accordance with the provisions of this plan.

The Attributable Cost of works will be used in the calculation of the value of any offset of monetary contributions required under this plan.

The value of any other kind of MPB will be determined by a process agreed to between the Council and the person making the offer at the time the DA is being prepared.

The value of land will be the Attributable Cost of the land under this plan indexed in accordance with this plan to the time the agreement is entered into.

4.3.5 Provision of works-in-kind and other MPBs in excess of contribution requirements

It is at Council's discretion whether it will accept from a developer the provision of works-in-kind (which is the Attributable Cost of the works indexed in accordance with the provisions of this plan) or other MPBs where the value of the works exceeds the value of development contributions required by conditions of consent.

Where Council does agree to accept works with a value greater than the contributions required, Council will hold the 'surplus value' of the works as a credit in favour of the developer and will apply this credit against future development contribution requirements for that particular type of work.

For example, if works are provided that relate to the provision of a community facility that has a value greater than the community facility contribution required, then the difference (being the 'surplus value') will be held as a credit and will only be used to offset future requirements imposed on that developer to make development contributions for the purposes of community facilities.

That is, Council would not offset requirements to make contributions for the purposes of recreation facilities, open space land acquisition, plan administration or any other types of facilities required under this plan or any other contributions plan against this 'surplus value', as the surplus value relates only to the provision of community facilities.

Developers providing works-in-kind and other MPBs that are in excess of their contribution requirements should not expect 'settle-up' monetary payment from Council until all contributions toward the provision of the works identified in this plan have been received from other developers of land in the Precinct that the development is situated in, and the surplus contributions are available to meet the payment.

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5. Other administration matters

5.1 Relationship of this plan to other contributions plans

This plan repeals:

- *Camden Contributions Plan 2011*, insofar as that plan applies to land to which this plan applies
- *Camden Section 94 Contribution Plan (Leppington North Precinct)*.
- *Camden Growth Areas Contribution Plan*

This plan does not limit or otherwise affect any requirements for the payment of special infrastructure contributions (SICs) pursuant to Subdivision 4 of Division 6 of Part 4 of the EP&A Act.

5.2 Savings and transitional arrangements

A DA or application for a CDC which has been submitted prior to the adoption of this plan but not determined shall be determined in accordance with the provisions of the plan which applied at the date of determination of the application.

5.3 Adjustment of contributions to address the effects of inflation

The purpose of this section is to ensure that the monetary contributions imposed at the time of development consent reflect the indexed cost of the provision of facilities included in this plan.

Monetary contribution rates in this plan and monetary contribution amounts in development consents will be regularly adjusted using the following indices:

- A customised Land Value Index (LVI) prepared by Council and published on Council's website
- *Consumer Price Index – Sydney All Groups (CPI)* published by the Australian Statistician

Council may, without the necessity of preparing a new or amending contributions plan, make changes to the monetary Section 7.11 contribution rates set out in this plan to reflect:

- quarterly changes to the CPI for all works schedule items in this plan apart from the items comprising land yet to be acquired
- annual changes to the LVI for works schedule items in this plan comprising land yet to be acquired.

All works items have adopted the CPI for December 2016 (110.9) as the base rate for any further indexation of contributions.

5.3.1 Contribution rates

Contribution rates for all works schedule items (other than land yet to be acquired)

The contribution rate for works schedule items (other than land yet to be acquired) will be indexed (subject to the Note) as follows:

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$$\frac{\$C_A \times \text{Current CPI}}{\text{Base CPI}}$$

Where:

$\$C_A$ is the contribution rate for works schedule items (other than land yet to be acquired) at the time of adoption of the plan expressed in dollars

Current CPI is the CPI for the quarter immediately before the time the contribution rate is reviewed

Base CPI is the CPI at the date of adoption of this plan (June 2016 - 109.3)

Note: The contribution rate will not be less than the contribution rate specified at the date of the adoption of this plan.

Contribution rates for works schedule items involving land yet to be acquired

The contribution rate for works schedule items involving land yet to be acquired will be indexed (subject to the Note) as follows:

$$\frac{\$C_A \times \text{Current LVI}}{\text{Base LVI}}$$

Where:

$\$C_A$ is the contribution rate for land yet to be acquired at the time of adoption of the plan expressed in dollars

Current LVI is the most recent LVI as published by the Council at the time of the review of the contribution rate

Base LVI is the LVI as published by the Council at the date of adoption of this plan (100.00)

Note: The contribution rate for land yet to be acquired will not be less than the contribution rate specified at the date of the adoption of this plan.

Process for publishing the Land Value Index

The Base LVI relates to the estimated values of the classes of land to be acquired at the date of adoption of this plan that were prepared by registered land valuers on Council's behalf.

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The estimated values for these land classes for each Precinct are shown in the Technical Document.

The Base LVI for all land classes is set at 100.00 at the time this plan is adopted.

Council will, through the life of the plan, engage a registered valuer on at least an annual basis to review and (if necessary) update the LVI for each of the land classes.

The updated LVI will be obtained by dividing the value of the land class at the time of the review by the value of the land class at the date of adoption of this plan, and multiplying this figure by 100.

Council will publish updates to LVI on either its web site or in its Management Plan or both.

5.3.2 Contribution amounts in consents

The contribution amount or amounts included in a development consent for works schedule items (other than land yet to be acquired) will be indexed (subject to the Note) as follows:

$$\frac{\$C_A \times \text{Current CPI}}{\text{Base CPI}}$$

Where:

- \$C_A** is the contribution amount in the development consent for works schedule items (other than land yet to be acquired) at the time the consent was issued, expressed in dollars
- Current CPI** is the CPI for the quarter immediately before the time the contribution amount is paid
- Base CPI** is the CPI for the quarter immediately before the date the development consent was issued

Note: The contribution amount will not be less than the contribution rate specified at the date of the adoption of this plan.

Contribution amounts for works schedule items involving land yet to be acquired

The contribution amount for works schedule items involving land yet to be acquired will be indexed (subject to the Note) as follows:

$$\frac{\$C_A \times \text{Current LVI}}{\text{Base LVI}}$$

Where:

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\$CA	is the contribution amount in the development consent for land yet to be acquired at the time of the consent was issued, expressed in dollars
Current LVI	is the most recent LVI as published by the Council at the time of payment of the contribution amount
Base LVI	is the most recent LVI as published by the Council at the at the time the development consent was issued

Note: The contribution rate for land yet to be acquired will not be less than the contribution rate specified at the date of the adoption of this plan.

5.4 Pooling of contributions funds

Council's ability to forward fund the infrastructure in this plan is very limited. Consequently, infrastructure provision is largely contingent upon the availability of contributions funds.

To provide a strategy for the orderly delivery of the public amenities and public services, this plan authorises monetary contributions paid for different purposes in accordance with the conditions of various development consents authorised by this plan and any other contributions plan approved by the Council to be pooled and applied progressively for those purposes.

The priorities for the expenditure of pooled monetary contributions under this plan are the priorities for works as set out in the works schedules in the Technical Document.

In any case of the Council deciding whether to pool and progressively apply contributions funds, the Council must first be satisfied that such action will not unreasonably prejudice the delivery within a reasonable time, of the purposes for which the money was originally paid.

5.5 Goods and Services Tax

Items in the works schedule of this plan have been calculated without any GST component, in accordance with Australian Taxation Office rulings that were current at the time this plan was made.

5.6 Accountability and access to information

Council is required to comply with a range of financial accountability and public access to information requirements in relation to Section 7.11 contributions. These are addressed in Divisions 5 and 6 of Part 4 of the EP&A Regulation and include:

- maintenance of, and public access to, a contributions register;
- maintenance of, and public access to, accounting records for contributions receipts and expenditure;
- annual financial reporting of contributions; and
- public access to contributions plans and supporting documents.

These records are available for inspection free of charge at the Council.

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5.7 Review of plan without the need for public exhibition

Pursuant to clause 32(3) of the EPA Regulation, Council may make certain minor adjustments or amendments to the plan without prior public exhibition and adoption by Council. Minor adjustments could include minor typographical corrections and amendments to rates resulting from changes in the indexes adopted by this plan (see section 5.3.1 of this plan).

5.8 Review of works schedule

Substantial research has been applied to the derivation of the plan's works schedules and the planning for the location of all facilities has been completed but detailed design will be carried out in the development phase. The facilities will be developed in a manner that allows them to effectively serve the demand attributable to the anticipated development.

The infrastructure items included in this plan are based on strategic information. It is likely that, as the planning process for the different Precincts proceeds, modified and more cost effective solutions that still meet the planning objectives will be developed.

Council will prepare design concepts for the facilities so that specification and costing of the facilities can be more accurately defined as implementation of this plan proceeds. This may result in amendment of this plan.

Where alternatives to the works schedule are proposed by developers in conjunction with the development of areas (such as works-in-kind proposals), and the alternatives are approved by the Council, the Section 7.11 contribution applicable to a development the subject of a DA may be reviewed, or the works schedule in this plan updated, or both.

5.9 Dictionary

Except where indicated in this section, the definitions of terms used in this plan are the definitions included in the EP&A Act, EP&A Regulation and the *State Environmental Planning Policy (Sydney Region Growth Centres) 2006*, are adopted by this plan.

In this plan, the following words and phrases have the following meanings:

ARI means annual recurrence interval.

Attributable cost means the estimated cost for each item in the works schedules set out in Parts A.3 and B.3 of the Technical Document, which may differ from the final actual cost of the item. It will be the value used in determining the amount of any offset of monetary contributions as a result of any works-in-kind proposal.

CDC means complying development certificate.

Council means The Council of Camden.

CPI means the *Consumer Price Index (All Groups - Sydney)* published by the Australia Statistician.

DA means development application.

DPE means Department of Planning and Environment.

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EP&A Act means the *Environmental Planning and Assessment Act 1979*.

EP&A Regulation means the *Environmental Planning and Assessment Regulation 2000*.

GFA means gross floor area.

High Density Dwelling means a dwelling in any of the following types of residential accommodation development:

- (a) shop top housing
- (b) studio dwelling
- (c) residential flat building.

ILP means an Indicative Layout Plan.

IPART means Independent Pricing and Regulatory Tribunal

Just Terms Act means the *Land Acquisition (Just Terms Compensation) Act 1991*.

LGA means local government area.

Low Density Dwelling means a dwelling in any of the following types of residential accommodation development:

- (a) dwelling house
- (b) dual occupancy (detached)
- (c) rural workers' dwelling
- (d) secondary dwelling with a gross floor area greater than 60 square metres.

LIGS means the Local Infrastructure Growth Scheme that provides funds to councils to meet the cost of essential infrastructure in an area that is not otherwise funded by developers' Section 7.11 contributions, or any similar scheme introduced by the NSW Government for this purpose.

LVI means the Land Value Index published annually by the Council on its website or in its Management Plan, or both.

Medium Density Dwelling means a dwelling in any of the following types of residential accommodation development:

- (a) semi-detached dwelling
- (b) multi dwelling housing
- (c) attached dwelling
- (d) dual occupancy (attached)
- (e) dwelling house (abutting)
- (f) manor home
- (g) secondary dwelling comprising 2 or more bedrooms with a gross floor area less than or equal to 60 square metres.

MPB means material public benefit.

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NDA means Net Development Area.

Net Developable Area means the area of land to which a DA or CDC relates and includes the area of any land that the development consent authorises, or requires, to be used as a road, or reserved or dedicated as a public road but excludes:

- (a) land identified in this plan's Technical Document as being excluded from Net Developable Area
- (b) existing roads to be used as part of the proposed road network
- (c) any part of the land that is below the level of a 1:100 ARI flood event, if that part of the land is unsuitable for development by virtue of it being at or below that level
- (d) any land to be reserved, dedicated or otherwise set aside as, or for the purpose of, any of the following:
 - (i) a government school (within the meaning of the *Education Act 1990*)
 - (ii) a tertiary institution, including a university or TAFE establishment, that provides formal education and is constituted by or under an Act
 - (iii) an emergency services facility
 - (iv) a health services facility owned and operated by a public authority
 - (v) a golf course
 - (vi) a passenger transport facility
 - (vii) a public reserve or a drainage reserve (within the meaning of the *Local Government Act 1993*)
 - (viii) an easement for an above-ground electricity transmission line
 - (ix) a public transport corridor (other than a road corridor)
 - (x) a public utility undertaking
 - (xi) roads or other public amenities or public services, in connection with which development contributions have been imposed under Section 7.11 or Section 7.12 of the Act or may be imposed in accordance with a contributions plan approved under Section 7.18 of the EP&A Act
 - (xii) roads or other infrastructure in connection with which SICs have been, or may be, imposed in accordance with Section 7.24 of the EP&A Act.

OEH means the NSW Office of Environment and Heritage.

OSD means on site detention.

Planning agreement means a voluntary planning agreement referred to in section 93F of the EP&A Act.

Precinct means the area identified as a precinct in *State Environmental Planning Policy (Sydney Region Growth Centres) 2006*.

Priority Growth Area means the South West Priority Growth Area shown in **Figure 1**.

Security means an irrevocable and unconditional undertaking without any expiry or end date in favour of the Council to pay an amount or amounts of money to the Council on demand issued

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by an eligible financial institution consistent with credit rating requirements detailed in Treasury Circular NSW TC 08/01 or equivalent revised version.

Seniors Living Dwelling means a self-contained dwelling defined in *State Environmental Planning Policy (Housing for Seniors or People with a Disability) 2004*.

SIC means special infrastructure contribution.

Social infrastructure means the open space and recreation facilities and community and cultural facilities addressed by this plan.

State Environmental Planning Policy (Sydney Region Growth Centres) 2006 means the State Environmental Planning Policy amended from time to time.

Work in kind means the undertaking of a work or provision of a facility by an applicant which is already nominated in the works schedule of a contributions plan as a means of either fully or partly satisfying a condition of consent requiring development contributions to be made.

Works schedule means the schedule of the specific public amenities and public services for which contributions may be required as set out in this plan's technical document.

WSUD means water sensitive urban design.

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Attachment 1

APPENDIX A

Leppington North contribution rates

Summary of Contribution Rates: LEPPINGTON NORTH PRECINCT

ESSENTIAL INFRASTRUCTURE MONETARY CONTRIBUTION RATES		RESIDENTIAL DEVELOPMENT						NON RESIDENTIAL DEVELOPMENT LOCATED IN THE B3, B4, B5 AND B7 ZONES	ALL DEVELOPMENT
Item	Item Total Cost	\$ per additional resident	\$ per Low Density Dwelling or residential lot; \$ per Secondary Dwelling > 60m ² GFA	\$ per Medium Density Dwelling; \$ per 2 bed Secondary Dwelling <= 60m ² GFA	\$ per High Density Dwelling	\$ per Seniors Living Dwelling	\$ per 100m ² of Non Residential GFA	\$ per hectare of NDA	
Open Space									
Land	\$40,639,207	\$5,570	\$18,939	\$14,483	\$10,027	\$8,355.58	\$1,908		
Works	\$19,183,516	\$2,629	\$8,940	\$6,837	\$4,733	\$3,944.21	\$901		
Subtotal	\$59,822,723	\$8,200	\$27,880	\$21,320	\$14,760	\$12,300	\$2,808		
Community Facilities									
Land	\$923,602	\$192	\$652	\$499	\$345	\$288			
Subtotal	\$923,602	\$192	\$652	\$499	\$345	\$288			
Roads									
Land	\$21,948,937	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	\$97,651	
Works	\$35,822,130	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	\$159,372	
Subtotal	\$57,771,067							\$257,023	
Drainage									
Land	\$24,755,821	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	\$109,738	
Works	\$18,178,398	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	\$80,582	
Subtotal	\$42,934,219							\$190,320	
Plan Administration									
Allowance	\$1,097,761	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	See right hand column	\$4,884	
Subtotal	\$1,097,761							\$4,884	
TOTAL	\$162,549,373								

Summary of Contribution Rates: LEPPINGTON NORTH PRECINCT

NON ESSENTIAL INFRASTRUCTURE MONETARY CONTRIBUTION RATES		RESIDENTIAL DEVELOPMENT						NON RESIDENTIAL DEVELOPMENT LOCATED IN THE B3, B4, B5 AND B7 ZONES	ALL DEVELOPMENT
Item	Item Total Cost	\$ per additional resident	\$ per Low Density Dwelling or residential lot; \$ per Secondary Dwelling > 60m2 GFA	\$ per Medium Density Dwelling; \$ per 2 bed Secondary Dwelling <= 60m2 GFA	\$ per High Density Dwelling	\$ per Seniors Living Dwelling	\$ per 100m ² of Non Residential Accommodation GFA	\$ per hectare of NDA	
Community Facilities Works	\$6,829,198	\$1,418	\$4,821	\$3,687	\$2,552	\$2,127			
Subtotal	\$6,829,198	\$1,418	\$4,821	\$3,687	\$2,552	\$2,127	-	-	
Open Space Works	\$1,176,939	\$244.38	\$831	\$635	\$440	\$367	\$55	\$55	
Subtotal	\$1,176,939	\$244	\$831	\$635	\$440	\$367	\$55	\$55	
TOTAL	\$8,006,137	\$1,662	\$5,652	\$4,322	\$2,992	\$2,494	\$55	\$55	

Summary of Contribution Rates: LEPPINGTON NORTH PRECINCT

LAND CONTRIBUTION RATES		RESIDENTIAL DEVELOPMENT						NON RESIDENTIAL DEVELOPMENT LOCATED IN THE B3, B4, B5 AND B7 ZONES	ALL DEVELOPMENT
Item	Item Total Area (m ²)	m ² per additional resident	m ² per Low Density Dwelling or residential lot; \$ per Secondary Dwelling > 60m ² GFA	m ² per Medium Density Dwelling; \$ per 2 bed Secondary Dwelling <= 60m ² GFA	m ² per High Density Dwelling	m ² per Seniors Living dwelling	m ² per 100m ² of Non Residential GFA	m ² per hectare of NDA	
Open Space Land	193,972	26.59	90.40	69.13	47.86	39.88	9.11		
Community Facilities Land	3,436	0.71	2.43	1.86	1.28	1.07			
Roads Land	91,392	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	406.60	
Drainage Land	151,112	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	672.30	
TOTAL	439,912								

Camden Growth Areas Contributions Plan Amendment 1 - Main Document
Camden Council

APPENDIX B

Leppington contribution rates

Summary of Contribution Rates: LEPPINGTON PRECINCT

ESSENTIAL INFRASTRUCTURE		RESIDENTIAL DEVELOPMENT						ALL DEVELOPMENT
Item	Item Total Cost	\$ per additional resident	\$ per Low Density Dwelling or residential lot	\$ per Medium Density Dwelling: \$ per 2 bed Secondary Dwelling <= 60m ² GFA	\$ per High Density Dwelling	\$ per Seniors Living Dwelling	\$ per hectare of NDA	
Open Space								
Land	\$123,778,889	\$4,776	\$16,237	\$12,416	\$8,596	\$7,163		
Works	\$57,916,573	\$2,234	\$7,597	\$5,810	\$4,022	\$3,352		
Subtotal	\$181,695,463	\$7,010	\$23,834	\$18,226	\$12,618	\$10,515		
Community Facilities								
Land	\$5,530,242	\$213.36	\$725	\$555	\$384	\$320		
Subtotal	\$5,530,242	\$213	\$725	\$555	\$384	\$320		
Roads								
Land	\$13,057,706	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	\$29,903	
Works	\$100,390,593	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	\$229,901	
Subtotal	\$113,448,299						\$259,804	
Drainage								
Land	\$92,610,044	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	\$212,083	
Works	\$54,854,463	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	\$125,620	
Subtotal	\$147,464,507						\$337,704	
Plan Administration								
Allowance	\$3,197,424	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	\$7,322	
Subtotal	\$3,197,424						\$7,322	
TOTAL	\$451,335,936							

Summary of Contribution Rates: LEPPINGTON PRECINCT

NON ESSENTIAL INFRASTRUCTURE MONETARY CONTRIBUTION RATES		RESIDENTIAL DEVELOPMENT						ALL DEVELOPMENT
Item	Item Total Cost	\$ per additional resident	\$ per Low Density Dwelling or residential lot; \$ per Secondary Dwelling > 60m2 GFA	\$ per Medium Density Dwelling; \$ per 2 bed Secondary Dwelling <= 60m2 GFA	\$ per High Density Dwelling	\$ per Seniors Living Dwelling	\$ per hectare of NDA	
Community Facilities Works	\$30,354,884	\$1,171.13	\$3,982	\$3,045	\$2,108	\$1,757		
Subtotal	\$30,354,884	\$1,171	\$3,982	\$3,045	\$2,108	\$1,757		
Open Space Works	\$774,122	\$29.87	\$102	\$78	\$54	\$45		
Subtotal	\$774,122	\$30	\$102	\$78	\$54	\$45		
TOTAL	\$31,129,006	\$1,201	\$4,083	\$3,123	\$2,162	\$1,801		

Summary of Contribution Rates: LEPPINGTON PRECINCT

LAND CONTRIBUTION RATES		RESIDENTIAL DEVELOPMENT						ALL DEVELOPMENT
Item	Item Total Area (m ²)	m ² per additional resident	m ² per Low Density Dwelling or residential lot	m ² per Medium Density Dwelling	m ² per High Density Dwelling	m ² per Seniors Living dwelling	m ² per hectare of NDA	
Open Space Land	595,654	22.98	78.14	59.75	41.37	34.47		
Community Facilities Land	23,785	0.92	3.12	2.39	1.65	1.38		
Roads Land	62,739	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	143.68	
Drainage Land	580,154	see right hand column	see right hand column	see right hand column	see right hand column	see right hand column	1328.59	
TOTAL	1,262,332							