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Certification

For submission of an environmental impact statement (EIS) under Part 4, Division 4.1 of the NSW Environmental Planning and Assessment Act 1979.

Environmental Impact Statement prepared by

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Applicant

Gunlake Quarries Pty Ltd

Description of development

Gunlake seeks a new development approval for the Continuation Project that allows:

- ongoing Quarry operations;
- a maximum of 375 inbound and 375 outbound daily truck movements with no more than 4.2 million tonnes per annum (Mtpa) of saleable products transported from the site in any calendar year;
- 24-hours Quarry operations Monday to Saturday, except 6 pm Saturday to 2 am Monday (with maintenance permitted outside of these hours);
- an extraction depth of 546 metres Australian Hight Datum (mAHD); and
- a 30-year Quarry life (from the date of Continuation Project approval).

Land to be developed

The Quarry is located at 715 Brayton Road, Marulan, and quarry activities take place on Lot 13 DP 1123374 and Lot 1 DP1246715 (the 'Quarry site').

Certification

We certify that the contents of this EIS have been prepared in accordance with Part 4 of the *Environmental Planning and Assessment Act 1979*, Schedule 2 of the Environmental Planning and Assessment Regulation 2000 and the NSW Department of Planning, Industry and Environment Secretary's Environmental Assessment Requirements issued for the development. To the best of our knowledge, it contains all available information that is relevant to the environmental assessment of the development to which the statement relates. The information contained in this EIS is neither false nor misleading.



Dr Philip Towler
Associate Director
20 September 2021



Katie Ward
Associate
20 September 2021

Summary

ES1 Introduction

Gunlake Quarries Pty Ltd (Gunlake) operates a hard rock quarry (the 'Quarry') located at 715 Brayton Road, Marulan, NSW. The Quarry is approximately 7 kilometres (km) north-west of Marulan in the Goulburn Mulwaree local government area. The land surrounding the Quarry is rural land with a low population density.

Quarry operations commenced in 2009. The tonnage of saleable product dispatched by the Quarry has steadily increased since receiving the Extension Project approval in 2017. With an infrastructure boom in the Greater Sydney region, Gunlake forecast that demand for products from the Quarry will continue to increase. It is proposed to increase the tonnage of saleable products dispatched from the Quarry in response to this increased demand. This is known as the Gunlake Quarry Continuation Project (the 'Continuation Project').

The Continuation Project operations would remain similar to the approved Extension Project. The ignimbrite hard-rock resource will continue to be extracted and processed using the methods currently employed at the Quarry, with proposed changes primarily relating to the increased rate of extraction, processing and transport.

This environmental impact statement (EIS) accompanies a new State significant development (SSD) application for the Continuation Project.

ES2 Project background

ES2.1 Quarry approvals

The Quarry was originally approved in 2008 under Part 3A of the NSW *Environmental Planning and Assessment Act 1979* (EP&A Act). This approval (PA07-0074) was surrendered in 2018 after an SSD approval was granted for the Gunlake Quarry Extension Project (the 'Extension Project'). The Extension Project (SSD 7090) was approved in 2017 by the NSW Land and Environment Court (LEC) Approval 2017/108663.

Two applications have been made to modify the Extension Project Approval.

A Modification Application (MOD1) has been made to amend the offsets required by the Extension Project Approval. MOD1 was filed with the LEC in March 2019 and a hearing was held in February 2021. The application has not been determined.

A second Modification Application (MOD2), primarily to increase daily truck movements, was approved by the NSW Land and Environment Court (LEC) Approval 2020/00327172 on 9 June 2021 (the 'Extension Project Approval'). The Extension Project Approval limits the transport of saleable products from the Quarry to 2.6 million tonnes in any calendar year.

ES2.2 Environmental management

The Quarry operates in accordance with Gunlake's environmental policy and planning framework as documented in the Gunlake Quarry Environmental Management Strategy and associated environmental management plans.

These plans are regularly reviewed and updated in accordance with the Extension Project Approval and will be reviewed and updated should the Continuation Project be approved.

ES3 Gunlake Quarry Continuation Project

Gunlake seeks a new development approval for the Continuation Project that allows:

- ongoing Quarry operations;
- a maximum of 375 inbound and 375 outbound daily truck movements with no more than 4.2 million tonnes per annum (Mtpa) of saleable products transported from the site in any calendar year;
- 24-hours Quarry operations Monday to Saturday, except 6 pm Saturday to 2 am Monday (with maintenance permitted outside of these hours);
- an extraction depth of 546 metres Australian High Datum (mAHD); and
- a 30-year Quarry life (from the date of Continuation Project approval).

ES4 Engagement

Gunlake has been actively engaging with the Quarry's stakeholders since 2008, including through the Gunlake Quarry Community Consultative Committee (established in 2013), the Gunlake website, community programs, newsletters, the community telephone line/email, and direct consultation with stakeholders.

Community and stakeholder engagement has been conducted specifically for the Continuation Project, including with local, State and Commonwealth government agencies, Registered Aboriginal Parties, the local community and residents. A community information session was held in December 2020 and meetings and interviews have been conducted with local residents and key stakeholders.

Matters raised in the engagement activities have been considered in the preparation of the EIS. Gunlake will continue its stakeholder engagement program to ensure matters raised by the community and other stakeholders are understood and addressed. Future engagement and consultation activities for the Continuation Project will include: public exhibition of this EIS; newsletters; and preparing a Submissions Report responding to the submissions received during the public exhibition.

ES5 Assessment of impacts

A range of detailed technical assessments were prepared by professional specialists in accordance with the Secretary's environmental assessment requirements (SEARs) issued by the Department of Planning, Industry and Environment (DPIE) on 6 May 2021, relevant legislation, policies and guidelines. This EIS describes the assessment methods used, the existing environment, the predicted impacts of the Continuation Project and the proposed management measures that will be implemented by Gunlake.

ES5.1 Traffic and transport

The Continuation Project will increase Quarry product truck movements along the Primary Transport Route (Brayton, Ambrose and Red Hills Roads from the Quarry entrance to the Hume Highway) from a maximum of 245 outbound and 245 inbound truck movements per day to a maximum of 375 outbound and 375 inbound truck movements per day. No changes are proposed to Gunlake Quarry traffic volumes on the Secondary Transport Route.

The Traffic Impact Assessment found that the five key intersections along the Primary Transport Route and the South Marulan Interchange currently operate with a level of service A (the highest category). Modelling that included forecast local traffic growth (to 2051), traffic from other local quarries and Gunlake Quarry Continuation Project (based on maximum truck movements) found that all intersections will continue to operate with a level of service A.

The Road Safety Assessment Report, which includes a Road Safety Audit, found that the road upgrades implemented following the Extension Project approval (practical completion August 2018) meet and exceed conditions of the Extension Project Approval. The application of the principles in the relevant Austroads guidelines ensure existing cross-sections, road geometry and intersection geometry support the proposed additional heavy vehicle movements. Impacts on road safety for all road users are considered to be negligible, with no major road safety hazards from the proposed increase in heavy vehicle volumes identified.

The Road Safety Audit found that key road safety hazards along the Primary Transport Route are appropriately managed and the level of road safety risk to road users is in the low to moderate range and is generally considered acceptable for a road of this type and traffic function. However, three aspects were highlighted for improvement: the road width across major culverts; installation of T-intersection warning signage on each approach to the intersections of Ambrose/Brayton Road and the Ambrose/Red Hill Road; and an inspection and renewal program to address deterioration in surface condition, line marking, guideposts, and other delineation, etc. Gunlake are in discussions with the road authority, Goulborn Mulwaree Council, regarding any future road upgrades and the inspection and renewal program.

It is not proposed to increase truck movements along the Secondary Transport Route (a maximum of 38 outbound trucks) so the Continuation Project will not impact current road safety on this route.

ES5.2 Noise and vibration

The Noise Impact Assessment found that noise levels from Quarry operations are predicted to be at, or below, (ie comply with) the relevant project noise trigger levels at all assessment locations with the exception of Receptor 2 (R2). This receptor is an existing dwelling that qualifies for voluntary acquisition in accordance with Schedule 3 Condition 1 of the Extension Project Approval. The predicted incremental change to noise levels at R2 compared to current noise emissions is negligible (<2 dB).

The future total road traffic noise levels, inclusive of Gunlake Quarry trucks associated with the Continuation Project, are predicted to satisfy the relevant road traffic noise criteria at the nearest potentially affected residences on Brayton Road, Ambrose Road and Red Hills Road. It is not proposed to change the number of quarry product trucks approved to use the Secondary Transport Route so there will be no change to road traffic noise levels along this route.

Blasting is proposed to continue up to twice per week as currently approved. Blasting has been conducted within the relevant criteria during the Extension Project and there are no changes to blasting vibration impacts predicted as a result of the Continuation Project.

ES5.3 Air quality

The Air Quality Impact Assessment found that ambient background airborne particulate concentrations are the major contributor to cumulative concentrations in the Quarry's airshed. Dispersion modelling of airborne particulate concentrations and deposition rates predicted that emissions from Continuation Project operations will not result in exceedance of any applicable criteria at any neighbouring assessment location.

ES5.4 Greenhouse gas emissions

The Air Quality Impact Assessment greenhouse gas (GHG) assessment found that the Continuation Project is predicted to generate 9,784 tonnes CO₂-equivalent per year of Scope 1 emissions and 8,748 tonnes CO₂-equivalent per year of Scope 2 emissions. Annual scope 1 and 2 GHG emissions generated represent approximately 0.0136% of total GHG emissions for NSW and 0.0035% of total GHG emissions for Australia, based on the National Greenhouse Gas Inventory for 2019.

ES5.5 Groundwater

The Groundwater Assessment found that groundwater impacts are predicted to be minor and locally confined to around the quarry pit. A drawdown of 2 m is predicted to extend up to 1.3 km from the edge of the pit at the end of the Continuation Project (2051). This is less than the predicted maximum extent of the 2-m drawdown predicted for the Extension Project due to refinements in the model and the collection of additional groundwater monitoring data.

The groundwater inflows to the pit will remain low – a maximum of 68 megalitres per year is predicted over the life of the Continuation Project. No impacts to landholder bores are predicted. There are no high priority groundwater-dependent ecosystems in the project vicinity in accordance with the minimal impact considerations under the Aquifer Interference Policy.

Groundwater dewatering for quarry development is predicted to intercept some baseflow that would have discharged into the Chapmans Creek ephemeral watercourse. With no groundwater discharge to the surrounding environment, the potential risks to surface water quality and/or resources are low.

No cumulative groundwater impacts are predicted.

The final landform will create an inward hydraulic gradient. Salinities within the pit may increase slightly over time, however, there is negligible risk to groundwater in the regional fractured rock or adjacent surface water resources. There will be no impact on the beneficial use class ('less productive' and used for stock) of the groundwater source.

ES5.6 Surface water

The Surface Water Assessment found that the increased production, Quarry life and pit depth of the Continuation Project will reduce the likelihood and magnitude of overflows occurring from the water management system compared with the Extension Project. This is because the process water use associated with higher production will more than offset the predicted groundwater inflows. As overflows will be reduced, the Continuation Project is not predicted to result in a negative impact to water quality in the downstream catchments relative to the approved Quarry.

The Continuation Project is not expected to have any measurable change in flooding regime in downstream waterways.

ES5.7 Biodiversity

The Continuation Project has been designed to avoid additional adverse impacts to biodiversity by restricting disturbance to previously approved areas.

The Biodiversity Development Assessment Report identified that the Continuation Project will not have any direct impacts to native vegetation or habitat for threatened species. It will also not result in any direct or indirect impacts

to threatened species or communities or migratory species listed under the Commonwealth *Environment Protection and Biodiversity Conservation Act 1999*.

Small portions of plant community types (PCT) 1256 and PCT 1330 are predicted to be impacted at a local scale by groundwater drawdown. However, the impacts to groundwater-dependent ecosystems arising from the Continuation Project are predicted to be minor in both extent and/or nature and represent a low risk of impact to groundwater-dependent ecosystems. The Continuation Project impacts to groundwater-dependent ecosystems are not predicted to increase as the predicted area of drawdown for the Continuation Project is less than the predicted area of drawdown for the approved Extension Project.

ES5.8 Aboriginal heritage

EMM consulted with the Registered Aboriginal Parties as part of preparation of the EIS. The Continuation Project activities will not include ground disturbance activities that have not been previously approved. Gunlake is seeking to re-include a small area approved to be disturbed by the original Quarry Approval but which is outside of the Extension Project disturbance boundary. If there are any Aboriginal heritage items within this area, they will be managed in accordance with the Quarry's Aboriginal Heritage Management Plan.

ES5.9 Land resources and rehabilitation

As described in the Land Resources and Rehabilitation report, Gunlake will continue to progressively rehabilitate areas where possible, although there are limited opportunities as most of the disturbed quarry areas will continue to be used during the Gunlake Quarry Continuation Project. The proposed final rehabilitation of the Quarry site at the end of the Quarry's life will not change as a result of the Continuation Project.

ES5.10 Waste

With the ongoing implementation of Gunlake's waste management measures, increased waste volumes are not predicted to result in any impacts.

ES5.11 Hazards

As determined by the SEPP 33 [State Environmental Planning Policy No. 33 — Hazardous and Offensive Development] screening, the Quarry is not potentially hazardous or offensive industry. The Continuation Project would not involve the construction or use of additional structures within bushfire prone land that would require bushfire risk management. No significant risks to public safety or public utilities have been identified.

ES5.12 Social

The Social Impact Assessment reviewed outcomes from engagement as part of ongoing Quarry operations and as part of the preparation of this EIS. In-depth interviews were conducted with local residents, key stakeholders, and service providers as part of the Social Impact Assessment. The in-depth interviews involved a discussion of the values, vulnerabilities and strengths of the local community, as well as the identification of perceived impacts and benefits as a consequence of the Continuation Project. Each of the service provider interviews also offered insights into the potential impacts and benefits of the Continuation Project to specific areas of service in the community. Data collected during in-depth interviews and outcomes of EIS engagement were used to inform the Social Impact Assessment.

The Continuation Project will provide long term livelihood benefits from ongoing and increased employment, community investment and involvement, and training and apprenticeship opportunities.

Gunlake currently provides community support in the form of their annual contribution commitments to organisations within the local and regional area. Gunlake also maintains partnerships with local employment and training services in the local and regional area, such as TAFE, Mission Australia, and the Goulburn District Education Foundation, to find apprenticeship and employment opportunities for local workers. Gunlake will continue to explore funding and grant opportunities, apprenticeship and training opportunities, and local employment within the local and regional area where need is determined.

Public safety related to increased truck movements on the primary transport route was a primary concern raised by stakeholders. Gunlake and Goulburn Mulwaree Council have implemented a road maintenance work plan and budget to enhance and maintain safety measures along the Primary Transport Route. Gunlake implements driver inductions, and enforces a driver code of conduct that requires compliance with road safety procedures and prohibits unsafe driving practices.

ES5.13 Economic

The Economic Assessment found that the Continuation Project is desirable and justified from an economic efficiency perspective, with incremental net production benefits to NSW of \$74 million (accounting for environmental costs) compared to ongoing Extension Project operations.

The Continuation Project will provide direct economic activity, including jobs, to the local area economy, and indirect economic activity to the local area via both wage and non-wage expenditure. Quarry operations and associated product transport under the Continuation Project will provide 228 direct jobs, comprising 90 quarry jobs and 138 transport jobs (full-time equivalent jobs, drawn from a pool of about 200 drivers).

Standard regional economic impact assessment using input-output analysis estimates that the combined quarrying and transport components of the Continuation Project will provide the following annual direct and indirect annual effects to the local economy:

- \$277 million in output;
- \$115 million in value-added;
- \$47 million in gross wages; and
- 731 jobs.

ES5.14 Historical heritage

No historical heritage sites have previously been identified within or in proximity to the Quarry site and, therefore, no impacts to historic heritage will result from the Gunlake Quarry Continuation Project.

ES5.15 Visual impacts

There will be no change to the existing visual amenity of the Quarry site as a result of the Continuation Project.

ES6 Evaluation of the project

ES6.1 Objects of the EP&A Act and biophysical, economic and social impacts of the development

An assessment of the consistency of the Continuation Project with the objects set out in Clause 1.3 of the EP&A Act found that it will meet each relevant object. It will meet the principles of ecologically sustainable development outlined in Schedule 2 of the Environmental Planning and Assessment Regulation 2000.

ES6.2 Site suitability

The suitability of the site, with respect to potential land use conflicts with existing and future surrounding land uses, is demonstrated by the original Quarry Approval (MP 07_0074) and the Extension Project Approval (NSW LEC Approval 2017/108663). The Gunlake Quarry site is suitable for the Continuation Project as it will not result in any significant changes to impacts on existing or future surrounding land uses and will use suitable transport infrastructure to deliver saleable products to their markets.

ES6.3 Continuation Project justification

ES6.3.1 Utilisation of the rock resource

The Quarry is close to the Hume Highway and about 100 km from Greater Sydney, Australia's biggest construction materials market. The Quarry has a proven state significant rock resource of approximately 180 million tonnes of ignimbrite that continues well over 100 m below the surface. The Primary Transport Route provides a high-quality link between the Quarry and the Hume Highway.

The hard rock is suitable for uses in a range of quarry products including concrete and sealing aggregates, rail ballast, manufactured sand and road bases. To date, only a small proportion of the 180 million tonnes of the resource has been quarried. If approved, the Continuation Project will increase the amount of aggregate and other saleable products supplied by the Quarry to the Sydney and local markets (from up to 2.6 Mtpa, as currently approved, to up to 4.2 Mtpa) without increasing the previously approved disturbance area or significantly changing impacts from quarry operations.

ES6.3.2 The environment

The Quarry operates in accordance with Gunlake's environmental policy and planning framework that are documented in the Gunlake Quarry Environmental Management Strategy (Gunlake 2020a) and associated environmental management plans. These plans describe environmental monitoring and reporting to assess Quarry compliance with the Extension Project Approval and EPL conditions. These plans are regularly reviewed and updated in accordance with the Extension Project Approval and will be reviewed and updated should the Continuation Project be approved.

The Continuation Project has been designed to restrict disturbance to previously approved areas. Operations will remain similar to the currently approved Extension Project operations, and truck movements will only increase on the recently upgraded Primary Transport Route that has ample capacity for these truck movements. Therefore, there will be minimal impacts from the Continuation Project.

ES6.3.3 The community

The Quarry has an ongoing community engagement program and specific engagement regarding the Continuation Project was undertaken as part of preparing this EIS. Ongoing engagement will continue throughout Continuation Project operation.

Gunlake Quarry is one of a number of quarries in the local area. The local community recognises the importance of these quarries to the local economy and acknowledge Gunlake's contributions to the local community.

Public safety related to increased truck movements on the primary transport route was a primary concern raised by stakeholders. Gunlake and Goulburn Mulwaree Council have implemented a road maintenance work plan and budget to enhance and maintain safety measures along the Primary Transport Route, which is fully funded by Gunlake Section 7.11 contributions. Gunlake implements driver inductions, and enforces a driver code of conduct

that requires compliance with road safety procedures and prohibiting unsafe driving practices such as tailgating, convoying and speeding.

As described in this EIS, the upgraded Primary Transport Route enables increased truck movements while maintaining road safety.

The Continuation Project will provide long-term livelihood benefits from ongoing and increased employment, community investment and involvement, and training and apprenticeship opportunities.

The Continuation Project will provide direct economic activity, including jobs, to the local area economy, and indirect economic activity to the local area via both wage and non-wage expenditure. Quarry operations and associated product transport under the Continuation Project will provide 228 direct jobs, comprising 90 quarry jobs and 138 transport jobs (full-time equivalent jobs, drawn from a pool of about 200 drivers).

The Economic Assessment found that the Continuation Project is desirable and justified from an economic efficiency perspective, with net production benefits to NSW of \$74 million (accounting for environmental costs) in addition to the net production benefits of the approved Extension Project.

Standard regional economic impact assessment using input-output analysis estimated that the combined quarrying and transport components of the Continuation Project will provide the following annual direct and indirect annual effects to the local economy:

- \$277 million in output;
- \$115 million in value-added;
- \$47 million in gross wages; and
- 731 jobs.

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1 Introduction

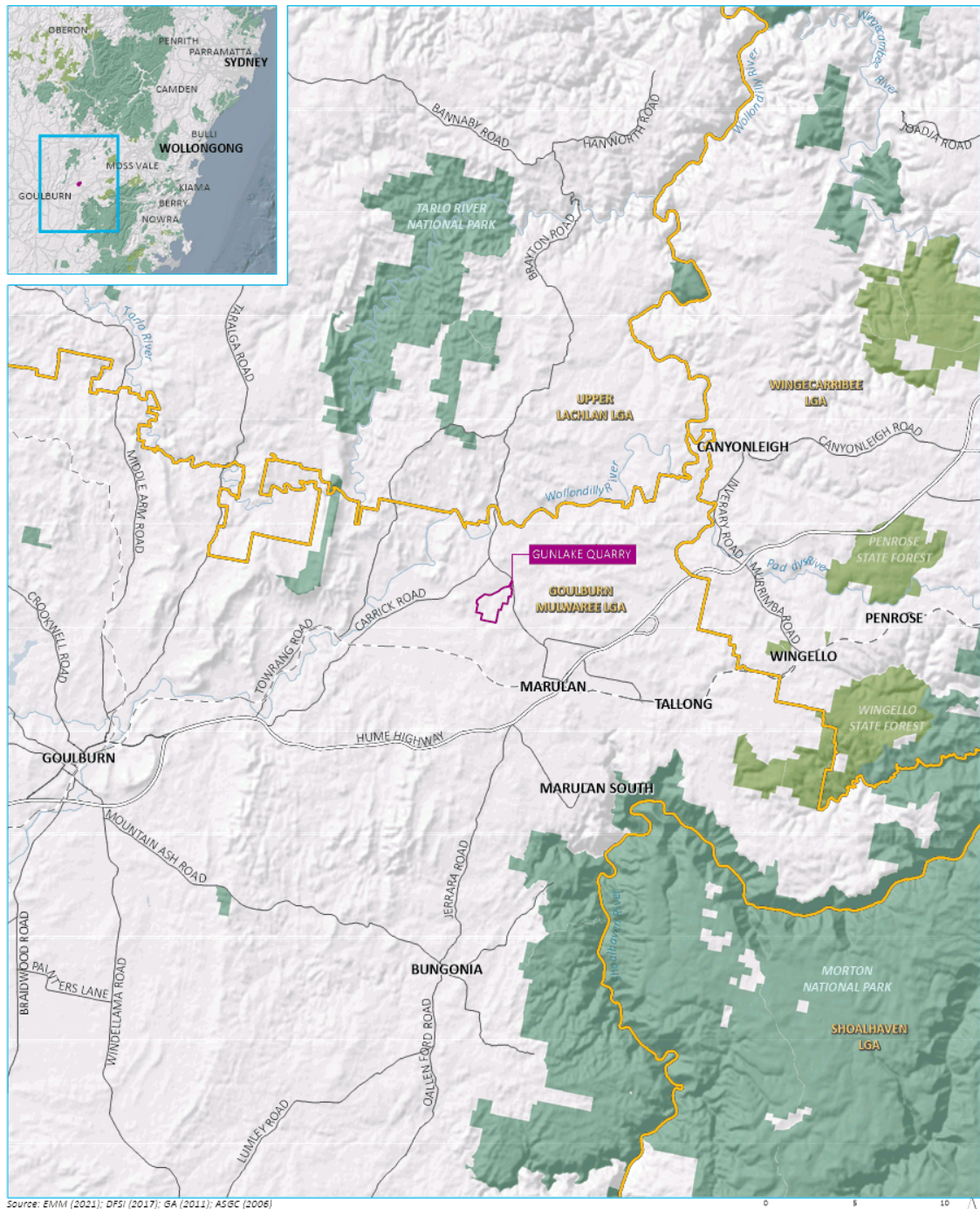
1.1 The project

Gunlake Quarries Pty Ltd (Gunlake) operates a hard rock quarry (the 'Quarry') located at 715 Brayton Road, Marulan NSW. The Quarry is approximately 7 kilometres (km) north-west of Marulan in the Goulburn Mulwaree local government area (see Figure 1.1).

Since receiving the Extension Project approval in 2017 (SSD 7090, NSW Land and Environmental Court Approval 20017/108663), the tonnage of saleable product dispatched by the Quarry has steadily increased. With an infrastructure boom in the Greater Sydney region, Gunlake forecast that demand for products from the Quarry will continue to increase. It is proposed to increase the tonnage of saleable products dispatched from the Quarry in response to this increased demand. This is known as the Gunlake Quarry Continuation Project (the 'Continuation Project'). The Continuation Project operations would remain similar to the currently approved Extension Project operations, with proposed changes primarily relating to the increased rate of extraction, processing and transport. No vegetation clearance beyond that previously approved would be required.

Gunlake seeks a new development approval for the Continuation Project that allows:

- ongoing Quarry operations;
- a maximum of 375 inbound and 375 outbound daily truck movements with no more than 4.2 million tonnes per annum (Mtpa) of saleable products transported from the site in any calendar year;
- 24-hours Quarry operations Monday to Saturday, except 6 pm Saturday to 2 am Monday (with maintenance permitted outside of these hours);
- an extraction depth of 546 metres Australian High Datum (mAHD); and
- a 30-year Quarry life (from the date of Continuation Project approval).



Source: EMM (2021); DfSI (2017); GA (2011); ASGC (2006)

- KEY**
- Site boundary
 - Local government area
 - Rail line
 - Highway
 - Major road
 - River
 - Waterbody
 - NPWS reserve
 - State forest

Regional context

Gunlake Quarry Continuation Project
Environmental Impact Statement
Figure 1.1



The following aspects of the Quarry's operations are **not** proposed to be changed (see Section 3.3):

- the average and maximum number of approved truck movements along the Secondary Transport Route;
- the Quarry operation hours, and the hours that the Primary and Secondary Transport Routes are used; or
- the hours and frequency of blasting.

No increase to the previously approved (PA 07_0074/NSW LEC Approval 2017/108663) surface disturbance area is proposed.

The objectives of the Continuation Project are to:

- meet future demand for premium aggregates and civil products for the residential, industrial and commercial construction sectors;
- increase the supply of low-cost construction materials into the Sydney and regional markets;
- allow approved resources to be used more efficiently and sustainably; and
- provide significant benefits for the regional and local economies.

This environmental impact statement (EIS) accompanies a new State significant development (SSD) application for the Continuation Project. Gunlake submitted a request for Secretary's environmental assessment requirements (SEARs) to the Department of Planning, Industry and Environment (DPIE) on 18 December 2020, along with supporting documentation describing the project, stakeholder engagement, key matters to be addressed in the EIS and the proposed assessment methods. The SEARs were issued on 6 May 2021. An outline of how the SEARs have been addressed in this EIS is provided in Appendix A.

1.2 The applicant

The Gunlake Group, consisting of Gunlake Concrete and Gunlake Quarries, is an Australian family-owned business that has rapidly expanded to meet customer and market demands, particularly across the Greater Sydney area, Southern Highlands and Tablelands.

Gunlake Group currently owns and operates five concrete plants in Sydney, a National Association of Testing Authorities accredited material testing laboratory, a cement import and distribution terminal at Port Kembla and Gunlake Quarry. The group has other sites in the planning and development stages. Throughout its operations, Gunlake currently employs over 200 staff, numerous contractors and is the largest independent quarry and concrete production company in NSW.

The Applicant is:

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Managing Director
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Double Bay NSW 2028

Gunlake's nominated contact is:

David Kelly
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Double Bay NSW 2028

1.3 Project background

1.3.1 Approvals history

The Quarry was originally approved in 2008 under Part 3A of the NSW *Environmental Planning and Assessment Act 1979* (EP&A Act). This approval (PA07_0074) was surrendered in 2018 after an SSD approval was granted for the Gunlake Quarry Extension Project (the 'Extension Project'). The Extension Project (SSD 7090) was approved in 2017 by the NSW Land and Environment Court (LEC) Approval 2017/108663.

Two applications have been made to modify the Extension Project Approval.

A Modification Application (MOD1) has been made to amend the offsets required by the Extension Project Approval. MOD1 was filed with the LEC in March 2019 and a hearing was held in February 2021. The application has not been determined.

A second Modification Application (MOD2) was filed with the LEC in November 2020, primarily to increase daily truck movements:

- from an average of 185 inbound and 185 outbound movements to an average of 220 inbound and 220 outbound movements; and
- from a maximum of 245 inbound and 245 outbound movements to a maximum of 295 inbound and 295 outbound movements.

The MOD2 application was approved by the NSW LEC Approval 2020/00327172 on 9 June 2021 (the 'Extension Project Approval'). The Extension Project Approval allows increased truck movements as listed above and limits the transport of saleable products from the site to 2.6 million tonnes in any calendar year.

1.3.2 Environmental management

i Environmental policy and system

Gunlake's environmental policy and planning framework are documented in the *Gunlake Quarry Environmental Management Strategy* (Gunlake Quarries 2020a).

The key environmental objectives of Gunlake Quarries are:

- to satisfy all statutory requirements;
- to be recognised as a company that operates in an environmentally responsible manner with due consideration for its role and responsibilities in the community; and
- to ensure the provision of a consistent and uniform approach to environmental management, including high standards of environmental protection.

The Gunlake Quarry Environmental Management Strategy (Gunlake Quarries 2020a) provides the Quarry's planning framework including the Quarry management structure; responsibilities and authorities; resources and training; inspection requirements; reporting requirements; process planning; communications; and execution and implementation.

ii Environmental management plans

The Quarry operates according to the following environmental management plans that have been approved by the DPIE Planning Secretary:

- Aboriginal Heritage Management Plan;
- Air Quality Management Program;
- Rehabilitation and Biodiversity Offset Management Plan;
- Soil and Water Management Plan;
- Noise and Blast Management Plan; and
- Traffic Management Plan.

These plans are regularly reviewed and updated in accordance with the Extension Project Approval and will be reviewed and updated should the Continuation Project be approved.

1.3.3 Feasible alternatives

The primary alternative to the Continuation Project is for the Quarry to operate as currently approved (ie the 'no project' alternative). This will mean that the objectives of the Continuation Project as detailed in Section 1.1 will not be realised. Specifically, the consequences of the Quarry continuing to operate as approved are that:

- less quarry and concrete products will be made available for the residential, industrial and commercial construction sectors, which could increase the cost of these products and overall construction costs which may discourage development that will benefit local and regional communities;
- potential low-grade construction products will be placed as waste on the Quarry's emplacements rather than being sold and used due to the lower tonnage and truck movement limit preventing the more efficient and sustainable use of the existing hard-rock resource; and
- the socio-economic benefits of the Continuation Project to the local, regional and state communities will not be realised.

1.3.4 Strategies adopted to avoid or minimise project impacts

The key strategies that have been adopted to avoid or minimise the impacts of the Continuation Project include:

- using the Primary Transport Route, which has been substantially upgraded by Gunlake, to minimise road transport impacts (see Section 2.1.2);
- not proposing any increase to truck movements on the Secondary Transport Route from those approved by the original Quarry consent (PA07_0074) issued in 2008;
- continuing implementation of the mitigation and management measures that were adopted for the Extension Project, including enclosing the primary crusher to reduce noise emissions;
- extracting the resource from within the currently approved footprint and using currently approved extraction methods; and

- implementing a project specific engagement program in addition to ongoing engagement for the Quarry (refer to Section 5 for further information on engagement methods and outcomes).

The Quarry's disturbance footprint, as approved by the original quarry consent (PA07_0074) and the Extension Project Approval (SSD 7090), was designed to avoid or minimise impacts where possible. For unavoidable biodiversity impacts of the Quarry, biodiversity offsets have been established in accordance with the Framework for Biodiversity Assessment (OEH 2014) and the EPBC Act Environmental Offsets Policy (SEWPaC 2012). These offsets result in a net biodiversity gain.

1.4 Related development

The Continuation Project includes the activities approved by the Extension Project Approval, as modified by MOD2. The Extension Project Approval provides biodiversity offset requirements to compensate for the impacts to biodiversity as a result of the original quarry (including modifications) and the Extension Project. A Modification Application (MOD1) has been made to amend the required offsets. MOD1 was filed with the LEC in March 2019 and a hearing was held in February 2021. The application has not been determined.

It is envisaged that the Extension Project Approval will be surrendered should the Continuation Project be approved. However, the MOD1 offset amendment, if approved, would be incorporated into the Continuation Project.

2 Strategic context

2.1 Project justification

2.1.1 Need for quarry products

There is increasing demand for construction materials in both the greater Sydney and local regional markets due to the implementation of a huge infrastructure program by the State and Federal governments in NSW, particularly in Greater Sydney. This has resulted in an increased demand for premium aggregates as well as civil products such as road base, drainage aggregates, crusher dust for the residential, industrial and commercial construction sectors.

There are a range of government strategies/plans which support the growing need for construction materials in the local, regional and Greater Sydney markets including:

- Local Strategic Planning Statement (Goulburn Mulwaree Council 2020);
- Western Sydney Aerotropolis Plan (Western Sydney Planning Partnership 2020);
- Greater Sydney Region Plan – A Metropolis of Three Cities (Greater Sydney Commission 2018);
- Building Momentum – State Infrastructure Strategy 2018–2038 (Infrastructure NSW 2018);
- Future Transport 2056 Strategy (Transport for NSW 2018);
- A 20-Year Economic Vision for Regional NSW 2018–2038 (NSW Government 2018);
- Greater Sydney Services and Infrastructure Plan (Transport for NSW 2018);
- Regional NSW Services and Infrastructure Plan (Transport for NSW 2018);
- South East and Tablelands Regional Plan 2036 (Department of Planning and Environment 2017);
- Barton Highway Improvement Strategy (Roads and Maritime Services 2017);
- Tablelands Regional Community Strategic Plan 2016–2036 (Cardno 2016); and
- Sydney to Canberra Corridor Regional Strategy (Department of Planning 2008).

The high quality of Gunlake's quarry and concrete products mean that that the Continuation Project will help to meet the increased future demand.

2.1.2 Transport benefit

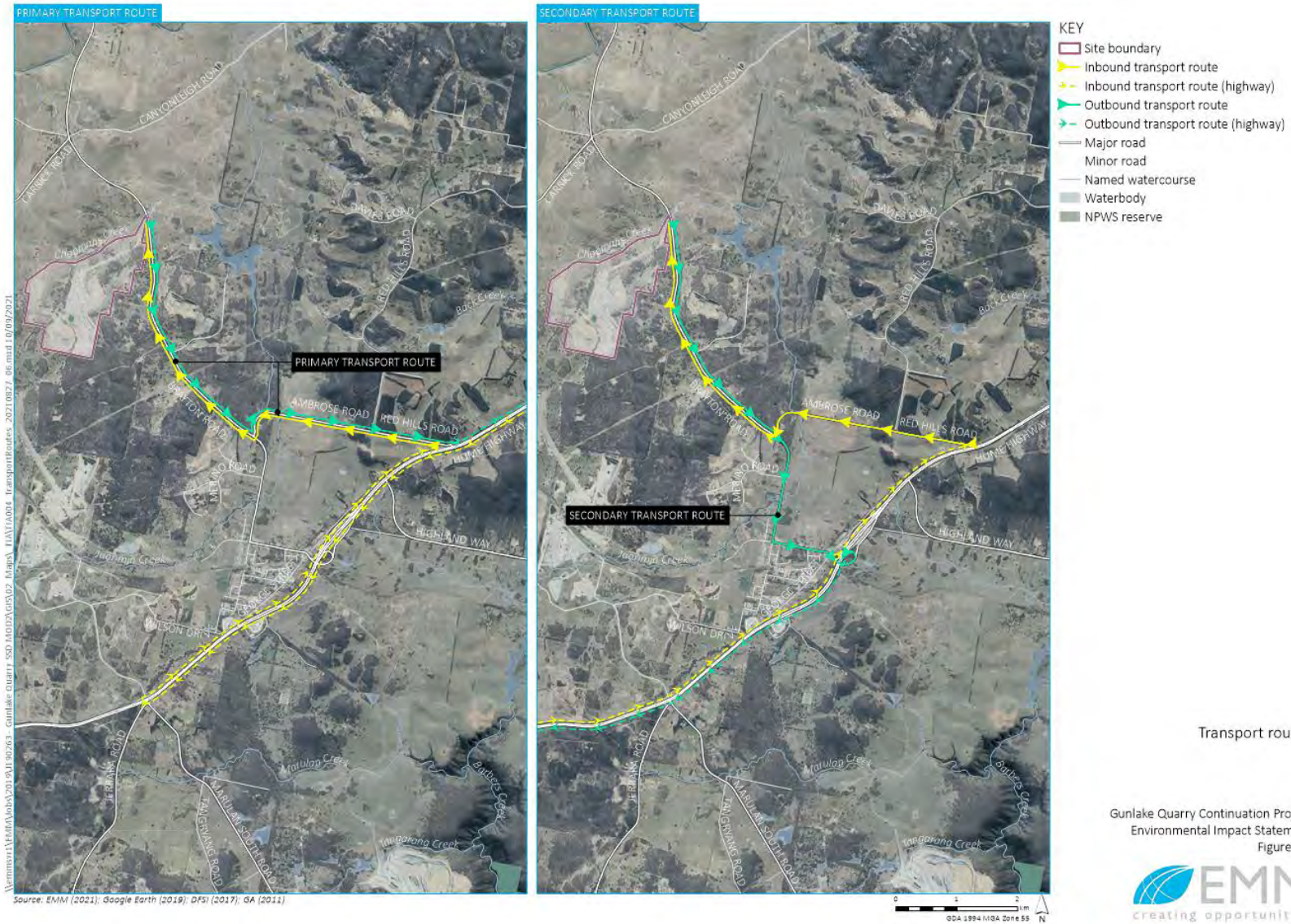
The Quarry has approval to use two transport routes to reach the Hume Highway, the Primary Transport Route and the Secondary Transport Route (Figure 2.1).

Since the Extension Project Approval was granted in 2017, the Primary Transport Route has been substantially upgraded in accordance with the Austroads Guidelines so that it meets the requirements for rural roads with 1,000 to 3,000 average vehicle movements per day, exceeding the requirements of the Extension Project Approval conditions. An example of the upgrade of Ambrose Road is provided in Photograph 2.1 (prior to upgrade) and Photograph 2.2 (following upgrade).

Gunlake has implemented all of the traffic management and road safety changes required by the Extension Project Approval (Conditions 25, 27 and 28 of Schedule 3) and has continued to introduce higher payload trucks to its transport fleet.

The increased truck movements under the Continuation Project will all occur on the recently upgraded Primary Transport Route that has been designed to accommodate comfortably the additional truck movements.

The number of approved truck movements along the Secondary Transport Route and the approved operation and transport hours will not change under the Continuation Project.



Transport routes

Gunlake Quarry Continuation Project
Environmental Impact Statement
Figure 2.1





Photograph 2.1 Ambrose Road – looking west (July 2017)



Photograph 2.2 Ambrose Road – looking west (July 2018)

2.1.3 Economic and social benefit

The Continuation Project will have the following socio-economic benefits:

- local employment opportunities with an increase in full-time jobs at the Quarry from the current approximately 52–55 full-time jobs to 70 full-time jobs;
- continued, and increased, opportunities for the approximately 200 contract truck drivers that deliver saleable products, on either a full-time or part-time basis with many of these drivers transitioning from a part-time to a full-time basis;
- increase reliance on, and ongoing employment of, 20 contractors;
- an increasing reliance on local ancillary businesses;
- increased contribution to the local economy;
- increased Gunlake support for local community events; and
- increased local road contributions (Section 7.11) to Council for transport route maintenance.

There will also be a significant public benefit beyond Marulan and the local area with the increased supply of low-cost construction materials into the Sydney and regional markets.

Details of the economic and social benefits of the Continuation Project are provided in Sections 6.11 and 6.12 respectively.

2.2 Key features of the site and surrounds

The Quarry is located at 715 Brayton Road, Marulan and quarry activities take place on Lot 13 DP 1123374 (the 'Quarry site'). There are biodiversity management areas in Lot 13 DP1123374, Lot 12 DP1123374, Lot 271 DP750053 and Lot 1 DP841147. These lots are all owned by Gunlake Quarries Pty Ltd.

The local context of the Quarry site is shown in Figure 2.2 and described below.

Land surrounding the Quarry site is predominately used for agriculture, generally grazing with low population density. Built features immediately surrounding the Quarry site include dams, access tracks and fences.

There are four residences within 1 km of the Quarry site, two of which are owned by Gunlake. There are scattered rural residences further from the Quarry site. The nearest town is Marulan, about 7 km south-east of the Quarry site.

At their closest points, Johnniefields Quarry is about 1 km to the east of the Quarry site and Lynwood Quarry's Granite Pit is about 750 m to the south of the Quarry site. Both quarries are operated by Holcim (Australia) Pty Limited. Johnniefields Quarry is currently non-operational and is under 'care and maintenance'.

The local Aboriginal land council for the site and its surrounds is Pejar Local Aboriginal Land Council.

The native vegetation in the Quarry site and surrounds has been highly modified by historical clearing and grazing. The patches of remnant vegetation largely occur in drainage lines. There are some large blocks of native vegetation to the south and south-east of the Quarry site. A large portion of the Quarry site and land immediately to the east and south is mapped as having terrestrial biodiversity value under the Goulburn Mulwaree Local Environmental Plan 2009 (Goulburn Mulwaree LEP). The entire Quarry site and surrounding lands is mapped as bushfire prone land. The majority of the approved disturbance area has been cleared as part of Quarry operations.



Source: EMM (2021); Google Earth (2019); DP91 (2017); GA (2021)



- KEY**
- Site boundary
 - Residence
 - Owned by Gunlake
 - Major road
 - Minor road
 - Named watercourse
 - Waterbody

Local context

Gunlake Quarry Continuation Project
Environmental Impact Statement
Figure 2.2



There are two creek systems in the Quarry site, Chapmans Creek and an unnamed tributary of Chapmans Creek. Chapmans Creek is an ephemeral watercourse located on the Quarry site's northern boundary. Chapmans Creek flows north-east into Joarimin Creek. Joarimin Creek is also ephemeral and drains to the Wollondilly River, approximately 8.6 km north-east of the Quarry site. The Wollondilly River is a perennial river and is a tributary in the Warragamba Dam catchment area which is part of the Sydney Drinking Water Catchment area.

2.3 Cumulative impacts with other development

Developments in the vicinity of the Quarry that have the potential to generate cumulative impacts with the Continuation Project include Johnniefields Quarry and Lynwood Quarry. These developments have been allowed for in the cumulative assessments for noise, air quality and traffic (see Section 6). Although, Johnniefields Quarry is currently non-operational, the cumulative assessments have conservatively assessed impacts under a full operation scenario.

Potential cumulative impacts include use of transport routes by local traffic (transport and noise impacts); agricultural and residential uses generating air quality emissions (dust generation and wood heater emissions); and social impacts and benefits associated with other quarries and industries around Marulan. These impacts have been accounted for through the incorporation of background data into modelling.

2.4 Agreements with other parties

2.4.1 Acquisition and mitigation

Two private residences have acquisition and/or mitigation rights under the Extension Project approval:

- R2 which is subject to acquisition on request or to additional mitigation on request as a result of noise emissions from the Quarry; and
- R7 which is subject to additional mitigation on request as a result of noise emissions from the Quarry.

2.4.2 Road maintenance

Gunlake pay a Section 7.11 contribution to Goulburn Mulwaree Council in accordance with the Goulburn Mulwaree Local Infrastructure Contributions Plan 2021. The contributions collected by Council from Gunlake are used to fund road maintenance and rehabilitation of the Primary and Secondary Transport Routes. Council has a fully funded and budgeted road maintenance program for the transport routes using the Gunlake Section 7.11 contributions.

3 Project description

3.1 Approved and proposed project description

As noted in Section 1.1, the Continuation Project operations will remain similar to the currently approved Extension Project operations, with proposed changes primarily relating to the rate of extraction, processing and transport.

A new SSD application is considered appropriate as opposed to a modification of the Extension Project (see Section 4.2). The Continuation Project approval (if granted) would therefore apply to all quarry operations. Consequently, the project description in this chapter includes the Quarry as approved by the Extension Project Approval combined with the proposed Continuation Project.

It is envisaged that the Extension Project Approval will be surrendered should the Continuation Project be approved.

3.2 Project overview

Gunlake seeks a new development approval for the Continuation Project that allows:

- ongoing quarry operations;
- a maximum of 375 inbound and 375 outbound daily truck movements with no more than 4.2 Mtpa of saleable products transported from the site in any calendar year;
- 24-hours quarry operations Monday to Saturday, except 6 pm Saturday to 2 am Monday (with maintenance permitted outside of these hours);
- an extraction depth of 546 m AHD; and
- a 30-year quarry life (from the date of Continuation Project approval).

3.3 Currently approved Extension Project versus proposed Continuation Project

A summary of the key elements of the approved Extension Project compared to the Continuation Project is provided in Table 3.1.

Table 3.1 Extension Project compared to the Continuation Project

Project element	Approved Extension Project	Proposed Continuation Project
Extraction method	Blasting and excavation.	Blasting and excavation.
Resource	Ignimbrite hard-rock.	Ignimbrite hard-rock.
Extraction	Quarry pit - pit depth of 572 m AHD.	Quarry pit - pit depth of 546 m AHD (ie 26 m deeper than for the Extension Project). No change to pit disturbance area.
Operations	Onsite rock processing, including crushing and screening.	Onsite rock processing, including crushing and screening.

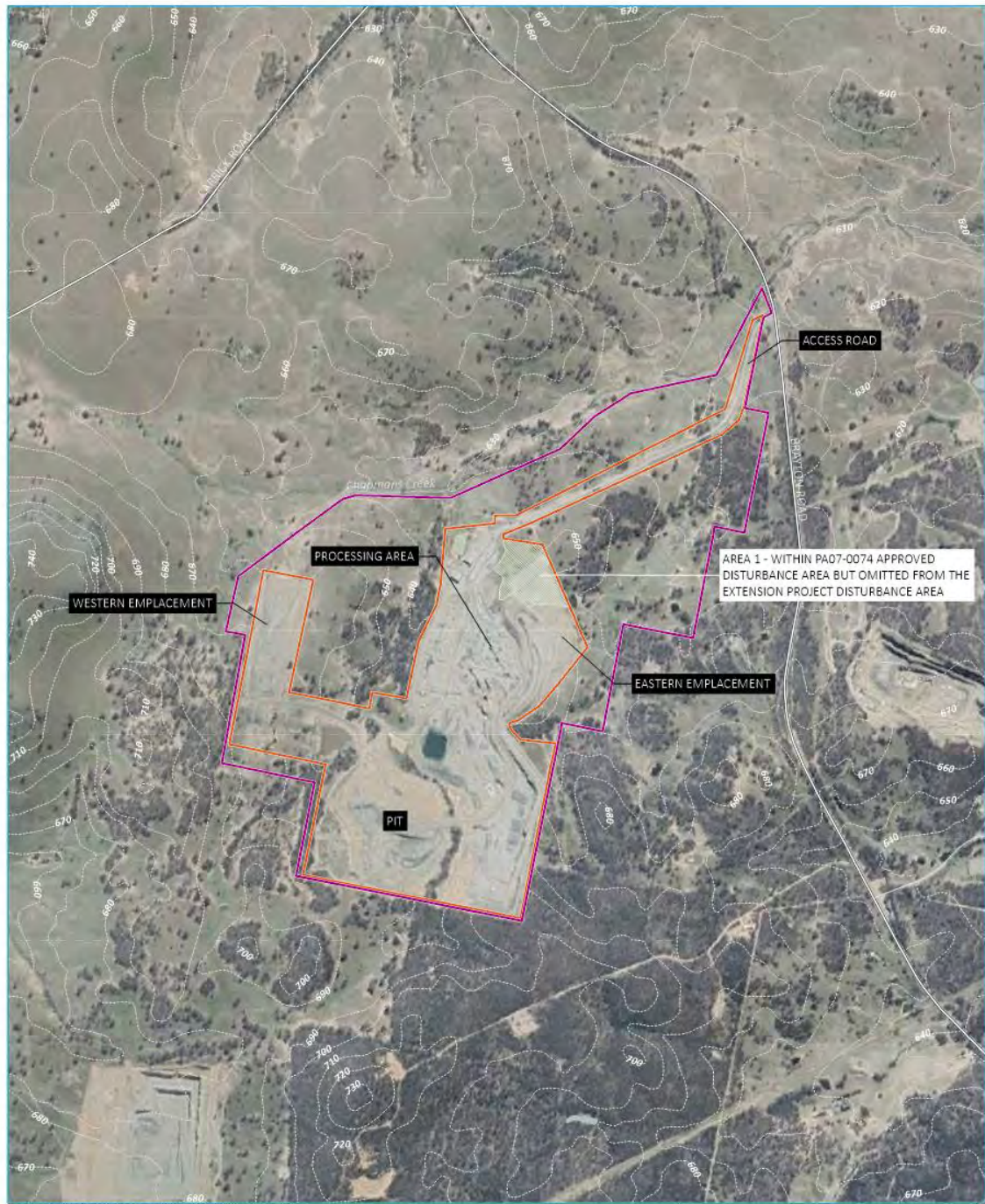
Table 3.1 Extension Project compared to the Continuation Project

Project element	Approved Extension Project	Proposed Continuation Project
Saleable product transport	Transport of up to 2.6 Mtpa of saleable products. Truck movements limited to: <ul style="list-style-type: none"> • a maximum of 295 inbound movements and 295 outbound movements, including no more than 38 outbound truck movements on the Secondary Transport Route, per working day; and • an average of 220 inbound movements and 220 outbound movements, including no more than 25 outbound movements on the Secondary Transport Route, per working day (averaged over the working days in each quarter). 	Transport of up to 4.2 Mtpa of saleable products. Truck movements limited to: <ul style="list-style-type: none"> • a maximum of 375 inbound movements and 375 outbound movements, including no more than 38 outbound laden movements on the Secondary Transport Route, per working day; and • an average of no more than 25 outbound movements on the Secondary Transport Route, per working day (averaged over the working days in each quarter).
General infrastructure	Offices, amenity buildings, processing plant and other minor infrastructure.	Offices, amenity buildings, processing plant and other minor infrastructure.
Management of wastes	Overburden is emplaced in designated emplacement areas. Receipt of up to 30,000 tonnes of cured concrete per calendar year for beneficial reuse/recycling. No other classified waste materials to be received on site.	Overburden is emplaced in designated emplacement areas. Receipt of up to 50,000 tonnes of cured concrete per calendar year for beneficial reuse/recycling. No other classified waste materials to be received on site.
Hours of operation	24-hours quarry operations Monday to Saturday, except 6 pm Saturday to 2 am Monday. Maintenance anytime (provided that the activity is not audible at any privately-owned residence).	24-hours quarry operations Monday to Saturday, except 6 pm Saturday to 2 am Monday. Maintenance anytime (provided that the activity is not audible at any privately-owned residence).
Blasting	Up to twice weekly.	Up to twice weekly.
Quarry life	To 30 June 2042.	Extension of the quarry life to 30 years from the date of approval.

3.4 Project area

Quarrying operations will remain within the Quarry site on Lot 13 DP 1123374 and Lot 1 DP1246715. The proposed Continuation Project footprint is provided in Figure 3.1. No changes to the previously approved (PA07_0074/NSW LEC Approval 2017/108663) disturbance area are proposed. There will continue to be biodiversity management areas in Lot 13 DP1123374, Lot 12 DP1123374, Lot 271 DP750053 and Lot 1 DP841147.

It is proposed to rectify the Extension Project disturbance boundary to include Area 1 (see Figure 3.1) for which impacts have previously approved and for which biodiversity offsets have been provided.



Source: EMM (2021); Google Earth (2019); DP91 (2017); GA (2011)



KEY

- Site boundary
- Continuation project disturbance area
- Area 1
- Major road
- Minor road
- Topographic contour (10 m interval)
- Named watercourse
- Waterbody

Quarry site

Gunlake Quarry Continuation Project
Environmental Impact Statement
Figure 3.1



3.5 Physical layout and design

3.5.1 Site infrastructure

Quarry site infrastructure used will include, but is not limited to, the following:

- processing plant areas;
- product stockpiles;
- weighbridges;
- site offices and amenities;
- toilet and ablution facilities;
- hardstand and truck/machinery/quarry plant parking areas;
- light vehicle parking facilities;
- maintenance workshops and wash bay;
- bunded fuel storage and bays; and
- access roads.

3.5.2 Extraction area and resource

The Quarry extracts hard rock from a proven resource of approximately 180 million tonnes of ignimbrite. The rock resource is within the Devonian Bindook Volcanic Complex which comprises a north-northeast trending series of volcanic units located north of the intrusive Marulan Granite. The igneous rock deposit continues well over 100 m below the ground surface. To date, only a small proportion of the resource has been quarried.

The Quarry's approved extraction area is located in the south of the Quarry site (Figure 3.1). Extraction to a depth of 546 mAHD is proposed.

The site layout, extraction plans and cross sections are provided in Appendix B.

3.5.3 Emplacement areas

The Eastern and Western emplacements will continue to be used during the Continuation Project (Figure 3.1). These emplacement areas have been located to maximise their acoustic and visual screening properties. They have been designed to enable the external walls to be progressively shaped and rehabilitated.

The emplacements will continue to be progressively vegetated to stabilise the landform.

3.5.4 Access

The Quarry will continue to be accessed from Brayton Road via the Quarry's private access road. The access road has two lanes, is sealed, and is approximately 1.5-km long. There is an acceleration lane on Brayton Road for trucks leaving the Quarry.

3.5.5 Water management

The Quarry has a surface water management system for the capture, management and storage of dirty and clean water. The surface water management system is documented in the Gunlake Quarry Soil and Water Management Plan (Gunlake 2020b) that has been approved by the Planning Secretary. The approved surface water management system is presented in the surface water assessment in Appendix F.6. The key water management strategy adopted across the site is containment and management of potentially sediment-laden runoff from disturbed areas and reuse where feasible. Water enters the Quarry pit as rainfall runoff from the pit area and will enter from groundwater inflows when the pit base reaches the groundwater table. Key aspects of the approved water management strategy are:

- a clean water diversion system to divert runoff from the clean water catchment that is south of the pit;
- the Process Water Dam, the Pit Dewatering Dam (to be constructed once the groundwater table is intercepted), pit sump and sedimentation dams to collect runoff from dirty water catchments;
- use of stored water for process water and for plant and haul road dust suppression to reduce dam water levels and minimise the frequency and volume of discharges;
- release of water during periods of water surplus when dam water quality is suitable (see Figure 5.1 of the surface water assessment, EIS Appendix F.6);
- capture of rainwater from the administration office and maintenance shed roofs, with harvested water used for non-potable uses in the bathrooms and kitchen facilities; and
- operation of a septic system to manage wastewater from the Quarry's amenities.

The Quarry water management system will continue to be used for the Continuation Project. Management and monitoring of soil and water will continue to be conducted in accordance with the Gunlake Quarry Soil and Water Management Plan (Gunlake 2020b). This plan will be reviewed and updated following approval of the Continuation Project.

3.5.6 Lighting

Permanent lighting in the processing area ensures safe operating conditions. This lighting is positioned downwards and away from sensitive receptors to minimise emissions and nuisance impacts to surrounding landowners and road users.

3.5.7 Fuel

Fuel and oil will continue to be stored within bunded areas or in self-bunded containers.

3.5.8 Explosives

Explosives for blasting will continue to be delivered to the Quarry as required.

3.6 Uses and activities

3.6.1 Quarrying

Key quarrying activities that will continue as part of the Continuation Project are:

- removal of vegetation, topsoil and overburden from the pit area (which will remain the same as approved by the Extension Project);
- storage of overburden in emplacement areas;
- drilling and blasting;
- loading rock to off-road haul trucks at the quarry face and transport to the processing area or an emplacement;
- processing (including crushing and screening) of the quarried rock;
- road truck loading;
- transport of saleable products to markets; and
- use of Quarry infrastructure.

These activities are described further below.

i Vegetation clearing

Vegetation is cleared in progressive campaigns. In each campaign, the extent of clearing is just sufficient for the subsequent months of quarrying.

Prior to any major vegetation clearing and surface disturbance, the following erosion and sedimentation prevention measures will be implemented as required:

- construction of a temporary diversion bank upslope of the area to be cleared to divert clean water into natural drainage lines or designated storage dams; and
- construction of catch drains or banks down slope of the area to be cleared to direct runoff to sediment basins or storage dams for use in dust suppression.

ii Soil removal and stockpiling

Topsoil and subsoil is stripped using an excavator or dozer and placed directly onto completed sections of the final landform. Where this is impractical and stockpiling is necessary, the topsoil and subsoil is stockpiled separately.

iii Surface overburden removal and emplacement

Surface overburden is removed using an excavator and loaded to dump trucks. Surface overburden is removed progressively in front of the quarry bench.

iv Blasting

Blasting will continue to occur up to twice weekly (refer to Section 3.6.7).

v Rock extraction

Rock from the base of the blasted face is loaded to off-road haul trucks. The rock is hauled to the processing area, and overburden is hauled to an emplacement via the Quarry's internal haul roads.

The pit will continue to be developed in a series of benches with haul roads progressively developed within the pit.

vi Processing

Rock is processed to form saleable products in the processing area. This area includes primary, secondary, tertiary and quaternary crushers; screens; conveyors; radial stackers; and stockpiles.

Once crushed to the required size, product is dispatched to a stockpile by radial stacking conveyors.

Overburden from the processing area is hauled to an emplacement via the Quarry's internal haul roads.

vii Dispatch

Stockpiled products are generally loaded by a front-end loader to road trucks for delivery to markets.

3.6.2 Quarry product transport

i Transport routes

All saleable products are transported from the Quarry to markets by truck. The Continuation Project will continue to use the currently approved Primary and Secondary Transport Routes.

Trucks delivering saleable products to markets to the north and returning from these destinations use the Primary Transport Route which consists of the following roads:

- Brayton Road between Ambrose Road and the Gunlake Quarry access road;
- Ambrose Road between Brayton Road and Red Hills Road; and
- Red Hills Road between Ambrose Road and the Hume Highway.

The eastern end of Red Hills Road can only be accessed from the northbound side of the Hume Highway. Inbound quarry trucks, returning from the north, are required to pass the Red Hills Road intersection and use the South Marulan Road interchange, approximately 3.5 km south-west of Marulan, to leave the southbound highway, cross the interchange bridge and join the northbound highway before travelling north to exit the highway at Red Hills Road (Figure 2.1).

The Primary Transport Route between the Quarry and the Hume Highway is about 7.7-km long.

The Secondary Transport Route is only used by outbound trucks travelling to markets south of the Quarry. The Secondary Transport Route consists of Brayton Road between the Quarry access road and the Hume Highway's southbound access ramp at Marulan.

ii Saleable product transport

The Continuation Project will transport no more than 4.2 Mtpa of saleable products from the site in any calendar year.

There will be no more than 375 inbound and 375 outbound daily truck movements on any given day to/from the Quarry.

Gunlake currently has approval for a daily average of 25 outbound truck movements, and a daily maximum of 38 outbound trucks movements on the Secondary Transport Route. It is not proposed to change the number of trucks that are allowed to use the Secondary Transport Route.

3.6.3 Other transport

There will also be a small number of transport movements associated with employee travel (light vehicles), fuel deliveries and service vehicles.

3.6.4 Rehabilitation and decommissioning

Gunlake progressively rehabilitates completed quarry areas. Rehabilitation of the Eastern and Western emplacements has commenced with land forming and revegetation works completed in some areas.

The full horizontal extent of the pit will be developed (the first bench) with deeper benches progressively developed, increasing the quarry pit depth. There will be no opportunity to progressively rehabilitate the quarry pit until final quarry depth is reached.

A Rehabilitation and Biodiversity Offset Management Plan (Gunlake 2015) has been prepared for the Quarry as required under the Extension Project Approval. This plan will be updated and will continue to be implemented for the Continuation Project.

At closure, Gunlake will decommission and remove the site infrastructure and roads not to be retained in the final landform.

3.6.5 Water use

The Quarry uses water for dust suppression within the quarry site.

3.6.6 Waste management

Overburden is placed in the emplacements as described in Section 3.5.3.

The management of other waste generated on site includes:

- General waste is segregated and collected for off-site recycling or disposal by licensed contractors. General waste includes:
 - office and amenities waste including putrescibles;
 - office and amenities recyclables (eg paper);
 - maintenance recyclables (eg scrap); and
 - hydrocarbons (eg oils and greases).
- Tyres – are segregated on-site for off-site recycling or disposal by licensed contractors.
- All domestic wastewater is diverted to a septic system.
- The Quarry receives and stores cured concrete waste, which is recycled for use at the Quarry in saleable products. It is proposed to receive up to 50,000 tonnes of cured concrete per calendar year for beneficial reuse/recycling.

Further information on waste management is provided in Section 6.9.

3.6.7 Hours of operation

The approved hours of operation vary according to the activity being undertaken (Table 3.2). It is not proposed to change these hours.

Table 3.2 Approved hours of operation

Activity	Day	Time
Construction	Monday to Friday	7 am to 6 pm
	Saturdays	8 am to 1 pm
	Sundays and public holidays	None
Blasting	Monday to Friday	9 am to 5 pm
	Saturdays, Sundays and public holidays	None
Quarrying operations (excluding overburden removal/emplacement and drilling)	Monday to Saturday	24-hours except 6 pm Saturday to 2 am Monday
	Sundays and public holidays	None
Overburden removal/emplacement and drilling	Monday to Saturday	7 am to 6 pm
	Sundays and public holidays	None
Loading and dispatch	Monday to Saturday	24-hours except 6 pm Saturday to 2 am Monday
	Sundays and public holidays	None
Transportation on the primary transport route	Monday to Saturday	24-hours except 6 pm Saturday to 2 am Monday
	Sundays and public holidays	None
Transportation on the secondary transport route	Monday to Saturday	6 am to 7 pm
	Sundays and public holidays	None
Maintenance	Monday to Saturday	Anytime*
	Sundays and public holidays	Anytime*

* Provided that the activity is not audible at any privately-owned residence.

The following activities will continue to be carried out on the Quarry site outside the hours listed in Table 3.2:

- delivery or dispatch of materials as required by Police or other authorities; and
- emergency work to avoid the loss of lives, property and/or to prevent environmental harm.

In such circumstances, Gunlake notifies the Secretary and affected residents prior to undertaking the activities, or as soon as is practical thereafter.

3.6.8 Quarry life

The Quarry currently has approval to undertake quarrying operations until 30 June 2042. The Continuation Project proposes to extend the quarry life for 30 years from the date of its approval.

3.6.9 Construction

No significant new capital works are proposed as part of the Continuation Project. Upcoming activities as part of the continued operation of the quarry are the installation of additional weighbridge and repairing and resealing the private quarry access road.

Over the 30-year quarry life, the Quarry's processing and other infrastructure will be maintained, upgraded, replaced and/or moved within the areas described above to ensure safe and efficient quarry operations.

3.6.10 Decommissioning and rehabilitation

Progressive rehabilitation will be ongoing during the operations where possible.

The Quarry infrastructure will be decommissioned at the completing of quarry operations as defined by the Quarry Approval. Final rehabilitation will then be completed to meet the final rehabilitation objectives. Further information on rehabilitation is provided in Section 6.8 and Appendix F.8.

4 Statutory context

This chapter identifies the key relevant statutory requirements for the Continuation Project having regard to the EP&A Act and EP&A Regulation, and other relevant NSW legislation and environmental planning instruments, and the Commonwealth *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act).

This section addresses:

- permissibility;
- power to grant approval (ie approval pathway);
- other approvals;
- pre-conditions to exercising the power to grant approval; and
- mandatory matters for consideration.

Relevant statutory requirements are considered in detail in the assessment sections of the EIS (Chapter 6) and supporting technical reports in Appendix F.

This chapter identifies the statutory requirements relevant to the assessment and evaluation of the Continuation Project. Statutory requirements, including administrative requirements, relevant to the continued operation of the quarry are provided in Appendix C.

4.1 Permissibility

The Quarry site is zoned RU1 – Primary Production and RU2 – Rural Landscape under the Goulburn Mulwaree LEP. Development for the purpose of extractive industries is permitted with consent in these zones. Hence, the Continuation Project is permissible with consent.

4.2 Approval pathway

As noted in Section 1.3.1, the Extension Project (SSD 7090) is approved by LEC Approval 2017/108663.

The Continuation Project operations would remain similar to the approved Extension Project. However, given the increase in production and truck movements, the Continuation Project is not considered to be “substantially the same development” as the currently approved Extension Project. Therefore, the proposed Continuation Project cannot be approved through a modification to LEC Approval 2017/108663 under Section 4.55 of the EP&A Act and a new SSD approval is being sought. The application seeks to reapprove all existing Quarry components and activities as well as the expanded activities and product transport.

Approval for the Continuation Project is sought under Division 4.7 of the EP&A Act. The Continuation Project is classified as SSD as it meets both the requirements of clause 8 of the State Environmental Planning Policy (State and Regional Development) 2011, namely:

- it is permissible development under an environmental planning instrument (the Goulburn Mulwaree LEP); and
- it is for an extractive industry that extracts more than 500,000 tonnes per annum and from a total resource of more than 5 million tonnes.

The consent authority for SSD is the Minister for Planning and Open Spaces or delegate.

4.3 Other approvals

This section identifies the other approvals that are required to carry out the Continuation Project and explains why they are required. These approvals are outlined in Table 4.1 and have been grouped into the following categories:

- integrated approvals: which are approvals that cannot be refused and are required to be issued consistently under section 4.42 of the EP&A Act if the project is approved;
- the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act);
- other approvals: approvals that are not expressly integrated into the SSD assessment process; and
- approvals not required: approvals that would be required if the project was not SSD as per Section 4.41 of the Act.

Table 4.1 Approvals and licenses required

Approval	Requirement
Integrated approvals	
An environment protection licence (EPL) under Chapter 3 of the NSW <i>Protection of the Environment Operations Act 1997</i>	A variation to the Quarry’s existing EPL No. 13012 will be required to increase the annual capacity to extract and process material.
EPBC Act approval	
An approval under Part 3, Division 1 of the EPBC Act	<p>A referral under the EPBC Act was submitted for the Extension Project to the Commonwealth Department of the Environment on 4 September 2015 (EPBC reference 2015/7557). The referral identified the Extension Project as a potential Controlled Action due to the presence of White Box-Yellow Box-Blakely’s Red Gum Grassy Woodland, listed as a Critically Endangered Ecological Community under the EPBC Act.</p> <p>On 15 October 2015, Department of the Environment determined that the Extension Project is a controlled action, with the relevant controlling provision being “[l]isted threatened species and communities (Sections 18 & 18A)”. EPBC Act approval for the Extension Project was granted on 26 October 2017. This required biodiversity offsets to be provided to compensate for the impacts of the Extension Project. Gunlake has provided offsets accordingly.</p> <p>The Continuation Project will not require clearance of any EPBC-listed vegetation, other than that for which offsets have previously been provided. As there are no additional significant impacts on the matters of national environmental significance, it has been confirmed by the Department of Agriculture, Water and the Environment that a new referral is not required. However, a variation to EPBC Approval 2015/7557 will need to be sought to vary the conditions of the existing approval to reflect the NSW Continuation Project development approval.</p>

Table 4.1 Approvals and licenses required

Approval	Requirement
Other approvals	
Water access licence	A water access licence under the <i>Water Management Act 2000</i> is required for predicted take from the Goulburn Fractured Rock Groundwater Source.
Approval under section 138 of the <i>Roads Act 1993</i>	Approval may be required under Section 138 of the <i>Roads Act 1993</i> from the Council for any works in, on or over a public road.
Approvals not required	
An Aboriginal heritage impact permit under section 90 of the <i>National Parks and Wildlife Act 1974</i>	Impacts to Aboriginal Cultural Heritage have previously been assessed (see Section 6.7). The Quarry operates under the Aboriginal Heritage Management Plan (EMM 2020) approved by the Secretary. Clearance activities will continue to be managed in accordance with this plan.
A water use approval under section 89, a water management work approval under section 90 or an activity approval (other than an aquifer interference approval) under section 91 of the <i>Water Management Act 2000</i> .	The Continuation Project would require a water use approval and a controlled activity approval, if not for Section 4.41 of the EP&A Act.

4.4 Pre-conditions to approvals

Pre-conditions to exercising the power to grant approval for the Continuation Project are provided in Table 4.2.

Table 4.2 Preconditions to being able to grant approval for the project

Statutory reference	Pre-condition	Relevance	Section in EIS
<i>State Environmental Planning Policy (Sydney Drinking Water Catchment) 2011</i> , Clause 10	<ol style="list-style-type: none"> 1. A consent authority must not grant consent to the carrying out of development under Part 4 of the Act on land in the Sydney drinking water catchment unless it is satisfied that the carrying out of the proposed development would have a neutral or beneficial effect on water quality. 2. For the purposes of determining whether the carrying out of the proposed development on land in the Sydney drinking water catchment would have a neutral or beneficial effect on water quality, the consent authority must, if the proposed development is one to which the NorBE Tool applies, undertake an assessment using that Tool. 	The project is located within the Sydney drinking water catchment.	Section 6.5
<i>Goulburn Mulwaree Local Environmental Plan 2009</i> , Clause 7(2) Terrestrial Biodiversity	<p>(4) Development consent must not be granted to development on land to which this clause applies unless the consent authority is satisfied that the development is consistent with the objectives of this clause and—</p> <p>(a) the development is designed, sited and managed to avoid the potential adverse environmental impact, or</p> <p>(b) if a potential adverse impact cannot be avoided, the development—</p> <ol style="list-style-type: none"> (i) is designed and sited so as to have minimum adverse impact, and (ii) incorporates effective measures so as to have minimal adverse impact, and 	<p>Parts of the Quarry Site are mapped as having terrestrial biodiversity values.</p> <p>No direct impacts to biodiversity are predicted.</p>	Section 6.6

Table 4.2 Preconditions to being able to grant approval for the project

Statutory reference	Pre-condition	Relevance	Section in EIS
	(iii) mitigates any residual adverse impact through the restoration of any existing disturbed or modified area on the site.		

4.5 Mandatory matters for consideration

The mandatory conditions that must be satisfied before the consent authority may grant approval to the Continuation Project are listed in Appendix C.

5 Engagement

5.1 Ongoing consultation

Gunlake has been actively engaging with the Quarry's stakeholders since 2008 through the Gunlake Quarry Community Consultative Committee (CCC) that was established in 2013, the Gunlake website, community programs, newsletters, the community telephone line/email, and direct consultation with stakeholders. Gunlake employs a Community and Stakeholder Relations Manager for ongoing consultation activities.

A summary of recent ongoing engagement activities is provided in Appendix D.1.

5.2 Continuation Project consultation

5.2.1 Agency project briefing

Prior to the SEARs being issued for the project, a briefing letter was submitted to DPIE and a scoping meeting was held on 25 November 2020 to provide a summary of the proposed project and EIS approach. Following the meeting, the *Gunlake Quarry Continuation Project Scoping Report* was submitted in December 2020.

5.2.2 Letters appended to SEARs

The following State and local government agencies provided responses to the request for SEARs:

- DPIE Biodiversity and Conservation Division;
- EPA;
- DPIE Water;
- Geological Survey of NSW, Mining, Exploration and Geoscience;
- Heritage NSW;
- Heritage Council of NSW;
- Transport for NSW;
- Water NSW; and
- Goulburn Mulwaree Council.

Matters raised in the agency responses have been considered in the preparation of the EIS.

5.2.3 Agency and stakeholder engagement

In addition to the ongoing consultation conducted by Gunlake, specific consultation was conducted for the Continuation Project, including:

- meeting with key stakeholders;
- meetings and letter correspondence with government agencies;

- letter and newsletters to transport route residents;
- letter correspondence with Registered Aboriginal Parties;
- CCC meetings;
- community newsletters distributed through the Discover Marulan newsletter – 2,000 printed copies and email distribution to 1,200 recipients; and
- a Community Information Session in Marulan (December 2020).

The community information session held in December 2020 discussed the Gunlake Quarry Extension Project Modification 2 application (see Section 1.3.1) and the Continuation Project. A further community information session was advertised for August 2021 but had to be cancelled due to COVID-19 restrictions.

A summary of the engagement activities conducted for the Continuation Project is provided in Appendix D.2.

5.3 Consultation outcomes

5.3.1 Community views

The community views regarding ongoing Quarry operations and the Continuation Project have been understood through:

- the ongoing and Continuation Project consultation activities described above;
- the 2020 application process to modify the Extension Project Approval to allow increased truck movements on the Primary Transport Route, which included public exhibition of the *Gunlake Quarry Extension Project Statement of Environmental Effects* (EMM 2021) and the receipt of submissions from two interest groups and six community members; and
- in-depth interviews with local residents and key stakeholders from 7 July 2021 to 31 August 2021 as part of the preparation of the Gunlake Quarry Continuation Project Social Impact Assessment (Appendix F.10).

A summary of the key potential impacts, benefits and opportunities of the Continuation Project that were identified by the community are presented in Table 5.1.

Table 5.1 Potential impacts, benefits and opportunities identified by the community



Themes	Impacts	Benefits	Opportunities
 <p>LIVELIHOOD</p>	<ul style="list-style-type: none"> • Concern that truck movements and associated noise would impact on the value of property along the Primary Transport Route into the future, thereby impairing or compromising their investment. 	<ul style="list-style-type: none"> • Ongoing local employment • Increased local employment • Job opportunities for youth • Procurement of local goods and services 	<ul style="list-style-type: none"> • Collaboration with local employment and training services and organisations in town • Training support for local youth, both financially and through work experience opportunities
 <p>COMMUNITY</p>	<ul style="list-style-type: none"> • Impacts to community character (ie quietness and country feel) due to population growth and development of the local area 	<ul style="list-style-type: none"> • Population retention, particularly amongst youth • Community economic development and growth • Community cohesion 	<ul style="list-style-type: none"> • Additional community funding and shared value opportunities

Table 5.1 Potential impacts, benefits and opportunities identified by the community

Themes	Impacts	Benefits	Opportunities
 <p>ACCESS TO INFORMATION/ SERVICES</p>	<ul style="list-style-type: none"> Increased pressure on local emergency services Increased demand for trades services 	<ul style="list-style-type: none"> Multiplier effect of extractive industries – providing jobs, demand for schools, demand for services, and demand on infrastructure which contribute to increased provision of local services and infrastructure (growth) Provision of reliable water supply for Rural Fire Brigade when needed, as well as provision of machinery and water cart if needed 	<ul style="list-style-type: none"> Partnerships between the Continuation Project and emergency service providers Police and Community Youth Club engagement through the company to assist support for local youth Preparation of consequence management plans which include assessment of risks or gaps in emergency services responses in consultation with local emergency services
 <p>HOUSING</p>	<ul style="list-style-type: none"> Increased pressure on rentals within the local area, in consideration of current high rental housing prices and lack of rental housing availability Impacts to property values related to increased truck movements 	<ul style="list-style-type: none"> Increased development of housing associated with increased population 	<ul style="list-style-type: none"> Purchasing of local housing and offering of subsidised rent for local employees
 <p>LIFESTYLE</p>	<ul style="list-style-type: none"> Increased traffic in the local area Increased road noise in the local area from increased truck movements and use of air brakes Noise during operation from quarry activities such as blasting and crushers Amenity impacts related to dust from quarry operation Amenity impacts related to pollution from trucks 	<ul style="list-style-type: none"> Sustainable long-term employment contributing to maintained population and way of life in the local area 	<ul style="list-style-type: none"> Potential for road upgrades with associated improvement in road safety
 <p>HEALTH & COMMUNITY WELLBEING</p>	<ul style="list-style-type: none"> Additional truck movements increasing potential for traffic accidents, particularly related to current speed limits of 100 km/h and concealed driveways along the Primary Transport Route 	<ul style="list-style-type: none"> Improved social determinants of health related to reduced disadvantage associated with increased employment and business opportunities 	<ul style="list-style-type: none"> Reduction of the speed limit along the Primary Transport Route.
 <p>SAFETY</p>	<ul style="list-style-type: none"> Increased roadkill Rail transport has not been proposed. 		

Detail of the consultation and responses to the key themes identified by the community are addressed in the Social Impact Assessment Report in Appendix F.10.

5.3.2 Aboriginal stakeholders consultation

During preparation of the EIS, a consultation letter was provided to the Gunlake Quarry Registered Aboriginal Parties (RAPs) to provide information on the Continuation Project and to discuss Aboriginal cultural heritage matters. Recipients were invited to make comment on the letter and proposed management measures.

The list of RAPs and the consultation letter sent out is provided in Appendix D.3. Of the 28 Registered Aboriginal Parties consulted, responses were received from two RAPs, as follows:

- Corroboree Aboriginal Corporation – agreed with the project information; and
- Gulgunya Ngunawal Heritage Aboriginal Consultancy – noted no objection to the proposal of the Continuation Project as all cultural heritage management measures have previously been met.

The email responses from the RAPs are provided in Appendix D.3.

5.3.3 Agency consultation outcomes

In accordance with the requirements of the SEARs, consultation with government authorities was conducted during preparation of the EIS in the form of letter correspondence and meetings, as listed in Appendix D.2.

Key outcomes of the Continuation Project engagement with agencies is as follows:

- **EPA:** during a meeting between Gunlake and the EPA on 26 July 2021, the EPA confirmed receipt of consultation letter and noted that they had nothing further to add from what was provided with the SEARs.
- **The Commonwealth Department of Agriculture, Water and the Environment (DAWE):** in a telephone discussion and subsequent email, the Director of Southern NSW Assessments Section of DAWE confirmed that a new referral is not required for the Continuation Project, but that Gunlake will need to seek variation to the conditions of the existing approval to reflect the updated NSW Conditions of Consent, when they are issued (email provided in Appendix D.4).
- **Transport for NSW:** Gunlake met with Transport for NSW in July 2021 to discuss key issues raised in response to the TfNSW letter attached to the SEARs.
- **Goulburn Mulwaree Council:** during a meeting held on 19 July 2021 to discuss the Continuation project and Council's response to the SEARs Gunlake confirmed with Goulburn Mulwaree Council that a road safety assessment was being conducted as part of the EIS process and that the results would be shared and discussed with Council.

5.4 Engagement to be conducted

5.4.1 Continuation Project

Gunlake will continue its stakeholder engagement program to ensure matters raised by the community and other stakeholders are understood and addressed. Future engagement and consultation activities for the Continuation Project may include the following:

- public exhibition of this EIS;
- producing and distributing newsletters;
- community information sessions, depending COVID-19 restrictions; and

- preparing a Submissions Report responding to the submissions received during the public exhibition.

5.4.2 Ongoing consultation

Gunlake will continue with ongoing consultation activities as described in Appendix D.1 throughout operation of the Continuation Project. Principal engagement and consultation activities that will continue are:

- ongoing Gunlake CCC meetings;
- ongoing participation in local stakeholder briefings and meetings, when required;
- ongoing operation of the community telephone line (02 4841 1344), Community email address, (community@gunlake.com.au) and community contact form on the Gunlake website (<https://www.gunlake.com.au/quarry-community/>); and
- regularly updating and promoting information, including the Gunlake website, with information on environmental monitoring and management, local community initiatives and other relevant information.

The Annual Environmental Review, summarising Gunlake's activities and performance in key areas, will continue to be prepared and made publicly available on the website.

6 Assessment and mitigation of impacts

6.1 Traffic and transport

A Traffic Impact Assessment (TIA) (Appendix F.1) and a Road Safety Assessment Report (RSAR) (Appendix F.2) have been prepared for the Continuation Project and are provided in Appendix F. A Road Safety Audit is provided in Appendix C of the RSAR. The TIA and RSAR were prepared with reference to relevant guidelines and policies, as outlined in Section 1.2 of the TIA and Section 3 of the RSAR. The relevant SEARs and how they are addressed are summarised in Appendix A of this report, Section 1.2 of the TIA (Appendix F.1) and Section 1.3 of the RSAR (Appendix F.2).

A summary of the existing environment, impact assessment and management measures is provided below.

The feasibility of transporting saleable products from the Quarry was extensively assessed during the assessment of the Extension Project that was approved in 2017 and road transport is the only feasible method for products to be transported from the Quarry.

6.1.1 Existing environment

The Quarry has approval to use two transport routes to reach the Hume Highway, the Primary Transport Route and the Secondary Transport Route. Trucks delivering saleable products to markets to the north and returning from these destinations use the Primary Transport Route, which consists of the following roads:

- Brayton Road (classified as a collector road) between Ambrose Road and the Gunlake Quarry access road;
- Ambrose Road between Brayton Road and Red Hills Road; and
- Red Hills Road between Ambrose Road and the Hume Highway.

The Secondary Transport Route is only used by outbound trucks travelling to markets south of the Quarry. The Secondary Transport Route consists of Brayton Road between the Quarry access road and the Hume Highway's southbound access ramp at Marulan. The transport routes are shown in Figure 2.1 in Section 2.1.2.

Ambrose Road was constructed by Gunlake so that the majority of the quarry trucks would not need to travel through Marulan to reach the Hume Highway and no quarry trucks would need to travel through Marulan to reach the Quarry from the Hume Highway.

Since the Extension Project Approval was granted in 2017, the Primary Transport Route has been substantially upgraded in accordance with the Austroads Guidelines so that it meets the requirements for rural roads with 1,000 to 3,000 average vehicle movements per day, exceeding the requirements of the Extension Project Approval conditions. Gunlake has implemented all of the traffic management and road safety changes required by the Extension Project Approval (Conditions 25, 27 and 28 of Schedule 3) and has continued to introduce higher payload trucks to its transport fleet. The transport routes are currently permitted for all vehicles up to 26 m in length (including rigid vehicles, truck and dogs, B-doubles and A-doubles). The types of vehicles used currently and in the future are as dictated by TfNSW road restrictions.

Gunlake and Goulburn Mulwaree Council have implemented a road maintenance work plan and budget to ensure that the transport routes are appropriately maintained by Council using Gunlake Section 7.11 Contributions. Implementation of this arrangement ensures the condition and serviceability of the routes maintain the levels of road safety performance provided by the road upgrades.

Due to the remote location of the site, there are no public bus services near the Quarry which could be used by Quarry staff or visitors. There is no pedestrian or cycling infrastructure at the vicinity of the site due to the rural nature of the locality.

School buses travel along Brayton Road in the vicinity of the site in both directions each school day. The school buses drop off and collect school children along this route. As part of the road upgrades of Brayton Road financed by Gunlake, safe school bus collection/drop off points have been built along Brayton Road.

i Key intersections

The key intersections utilised by Quarry trucks are:

- Brayton Road/Ambrose Road;
- Hume Highway/Red Hills Road;
- George Street/Brayton Road;
- Hume Highway on Ramp/Hume Highway Off Ramp/Jerrara Road; and
- Hume Highway Off Ramp/Jerrara Road/Marulan South Road.

The intersections were surveyed for 24-hour periods on Thursday, 10 September 2020 and Wednesday, 16 September 2020. The traffic volume data show that with the exception of the Hume Highway leg of the Hume Highway/Red Hills Road intersection, the intersections are generally not heavily trafficked.

The Brayton Road/George Street intersection has relatively higher traffic volumes along the north-west and south-west approaches. This is mainly because of the residential development along these sections of the road, contributing to higher traffic volumes.

ii Existing traffic volumes

Tube counts were undertaken at three locations over a seven-day period from 10 June 2020. The tube count data are presented in Figure 3.3 of the TIA (Appendix F.1) and show that Ambrose Road carried just below 400 vehicles per day with 60% heavy vehicles. Brayton Road, west of Ambrose Road, carried close to 800 vehicles per day with an average 42% heavy vehicles. Both the volumes and heavy vehicle proportion is lower for the count undertaken east of Ambrose Road, with below 600 vehicles per day with an average 15% heavy vehicles. This is expected given that the Primary Transport Route bypasses Marulan township.

iii Road safety

The upgrades to the Primary Transport Route since 2017 included:

- a wide centreline treatment to increase separation of opposing traffic streams;
- new and extended steel guardrail to prevent vehicles impacting roadside hazards and/or traversing steep embankments and culvert drop-offs;
- provide a minimum 3.0 metre clear zone;
- provision of wide sealed and unsealed shoulders that provide drivers the opportunity to recover a drifting or errant vehicle;

- enhanced delineation with guideposts, line marking, and retro-reflective pavement markers;
- upgrade of the Quarry Entrance intersection on Brayton Road to improve vehicle separation and downstream merge arrangements; and
- constructed roadside bus bays to permit public transport services (particularly school services) to move off the traffic lanes.

Gunlake implements a corporate policy that restricts quarry trucks to a maximum of 80 km/h along the transport routes (and lower where signposted). This requirement is implemented through the Truck Driver Code of Conduct that is part of the Gunlake Quarry Traffic Management Plan (Gunlake 2020c).

Crash data from Transport for NSW Centre for Road Safety indicates that over the five-year period from 2015 to 2019, three crashes have been documented along the Primary Transport Route and two along the Secondary Transport Route. None of the crashes involved Gunlake trucks.

6.1.2 Impact assessment

i Vehicle movements and intersection performance

An assessment of the potential traffic impact of the Continuation Project was conducted by modelling cumulative future traffic volumes to the end of the proposed Quarry life (2051). The future traffic volumes included:

- existing background traffic volumes (based on traffic survey data, with Gunlake truck numbers on the survey dates excluded);
- conservative linear growth in background traffic: 0.5% linear growth per annum on arterial roads and 1% per annum linear growth on local roads;
- future traffic from non-Gunlake sources, including the approved quarries and mines in the area, assuming they are operating at full approved capacity; and
- maximum Continuation Project truck numbers.

The future maximum vehicle volumes were used to model the potential impact of the Continuation Project on intersection performance using the SIDRA intersection model. This found that the five key intersections will continue to operate with a level of service 'A', meaning good operation with an average delay of 14 seconds or less per vehicle during the life of the Continuation Project (assuming this is 2051).

ii Road safety

The impacts of increased heavy vehicle movements on the Primary Transport Route were assessed by ARRB to be as follows:

- The road upgrades implemented following the Extension Project approval (practical completion August 2018) meet and exceed conditions of the Extension Project Approval. The application of the principles in the relevant Austroads guidelines ensure existing cross-sections, road geometry and intersection geometry support the proposed additional heavy vehicle movements.
- The recorded crash history along the Primary Transport Route does not indicate an existing or developing road safety problem that would be exacerbated by the Continuation Project.

- The speed limit on Ambrose Road is 100 km/h. The incline on Ambrose Road travelling towards the Hume Highway slows loaded trucks, which can require following light vehicles along the uphill section of Ambrose Road to reduce their speed. However, the light vehicle volume is low, and there is only a small increase in travel time experienced by light vehicle drivers over a short length of the Primary Transport Route. Free-flow conditions soon become available when joining the Hume Highway. The provision of a climbing lane is not supported as the travel time and road safety impact is considered low and the cost and environmental impacts to provide the climbing lane would be significant.
- Impacts on road safety for all road users are considered to be negligible, with no major road safety hazards from the proposed increase in heavy vehicle volumes identified.

Key road safety hazards along the Primary Transport Route are appropriately managed and the level of road safety risk to road users is in the low to moderate range and is generally considered acceptable for a road of this type and traffic function. However, three aspects were highlighted for improvement:

- a) The current road design on the Primary Transport Route exceeds the requirements outlined in the Austroads guidelines. However, there are reduced width sections along the route across the major culverts.
- b) Line marking and guideposts along the Primary Transport Route are generally in a good condition, however gaps/deficiencies were noted at certain points along the route. One factor in line marking durability is the effect of traffic, particularly at intersections where the 'scrubbing' action from the tyres of turning vehicles directly impacts line marking. Increased traffic volumes may increase the rate of deterioration of lines along the route.
- c) While a visual assessment of the road pavement surface shows it to be in a generally good condition with very few examples of unevenness, broken edges, potholes, shoves, etc., a build-up of gravel was noted along sections of road. This is typical, especially in rural areas, but can be exacerbated by increased traffic volumes.

It is not proposed to increase truck movements along the Secondary Transport Route so the Continuation Project will not impact current road safety on this route.

6.1.3 Management measures

Quarry transport operations will continue to be managed in accordance with the *Gunlake Quarry Traffic Management Plan* (Gunlake 2020c), including the appended Truck Driver Code of Conduct (Appendix E). This plan will be reviewed and updated as required following approval of the Continuation Project.

The following actions are recommended by ARRB to improve road safety along the Primary Transport Route:

- road-widening to accommodate an extension of the wide centreline treatment and the approved typical cross-section through locations adjacent to major culverts to provide a consistent road treatment;
- T-intersection warning signage should be installed on each approach to the intersections of Ambrose/Brayton Road and the Ambrose/Red Hill Road; and
- an inspection and renewal program should be set to ensure the deterioration in surface condition, line marking, guideposts, and other delineation, etc. is identified and addressed in a timely manner.

Gunlake are in discussions with the road authority, Goulburn Mulwaree Council, regarding any future road upgrades and the inspection and renewal program.

6.2 Noise and vibration

A Noise Impact Assessment (NIA) has been prepared by EMM and is provided in Appendix F.3. The NIA was prepared with reference to relevant guidelines and policies, as outlined in Section 1.2 of Appendix F.3. The relevant SEARs and how they are addressed, are summarised in Appendix A of this report and Section 1.2 of the NIA. A summary of the existing environment, impact assessment and management measures is provided below.

Given that construction activities are not proposed as part of the Continuation Project, construction noise impacts have not been assessed.

6.2.1 Existing environment

i Ambient noise levels

Given the rural nature of the locality and based on historical noise data collected in the vicinity, existing ambient noise levels are at or below the minimum levels provided in the *Noise Policy for Industry* (NPfI) (EPA 2017). Therefore, as per the NPfI, the minimum rating background level for daytime is 35 dB and for evening and night is 30 dB.

ii Existing Quarry noise limits

Operational noise limits for the current Quarry operations are provided in Schedule 3 of the Extension Project Approval and are reproduced in Table 3.1 of the NIA (Appendix F.3). The Quarry operates under an Environment Protection Licence (EPL 13012), which includes the Extension Project Approval noise level limits.

Traffic noise associated with operation of the Quarry is addressed in Schedule 3 Condition 9 of the Extension Project Approval with a requirement to undertake traffic noise compliance assessments.

iii Existing noise mitigation and management

Gunlake Quarry is ideally located from a noise emission perspective given the distance and natural topographic shielding between the Quarry and the nearest private residences.

The Gunlake Quarry operates in accordance with the Gunlake Quarry Noise and Blast Management Plan (Gunlake 2020d). Noise management measures to minimise off-site noise impacts include:

- construction of the Eastern emplacement that forms a noise bund east of the processing area;
- primary crusher station enclosures;
- mobile fleet operations reduced during the evening and night periods;
- all mobile plant and fixed noise sources are maintained to ensure that noise emissions do not increase over time;
- inclusion of noise management provisions in relevant on-site work inductions;
- quarterly operator-attended noise compliance surveys; and
- prompt response to any community issues relating to noise.

iv Existing Quarry noise emissions

Noise emissions from the Quarry are measured on a quarterly basis. As summarised in the Gunlake Quarry Project Annual Reviews, noise compliance monitoring has found that the Quarry noise levels are compliant with the relevant noise limits.

The road traffic noise compliance assessment conducted in August 2020 found that road traffic noise levels generated by Gunlake Quarry and other road users during day and night periods satisfied the relevant Extension Project conditions.

6.2.2 Operational noise Impact assessment

i Method

Operational noise emissions from the Quarry have been assessed at the nearest noise sensitive receptors (referred to as 'assessment locations'), which comprise private residences. Details of the assessment locations and other neighbouring properties are described in Table 2.2 of the NIA (Appendix F.3) and are shown in Figure 6.1.

Operational noise levels were predicted using the iNoise software, which calculates total noise levels at assessment locations from the concurrent operation of multiple noise sources. The model considers factors such as the lateral and vertical location of plant, source-to-receptor distances, ground effects, atmospheric absorption, topography of the surface facilities area and surrounds and applicable meteorological conditions. Noise levels from the Quarry have been predicted for noise-enhancing weather conditions. This provides a conservative approach since the noise levels for noise-enhancing conditions represent the upper range of noise levels from the Quarry at the assessment locations.

Equipment sound power levels have been based on measurements undertaken at the site for preparation of the *Extension Project Noise and Vibration Assessment* (EMM 2016a) and updated, where required, based on measurements undertaken in February 2021. A summary of the representative acoustically-significant fixed and mobile equipment considered in the noise model is provided in Table 5.1 of the NIA (Appendix F.3).

Further detail on the noise impact assessment method is described in Sections 4 and 5 of the NIA (Appendix F.3).

ii Noise limits and criteria

Both the increase in noise level above background levels (ie the intrusiveness of a source) and the absolute noise level, are important in determining how a community will respond to noise from industrial sources. To ensure both of these factors are considered, the EPA provides two separate noise trigger levels: intrusiveness and amenity. The fundamental difference being intrusiveness noise levels apply over 15 minutes in any period (day, evening or night), whereas the amenity noise levels apply to the entire assessment period (day, evening or night).

Project Noise Trigger Levels, as per the NPfl, are the more stringent of either the project intrusive or amenity noise levels. Details of the project intrusive noise level, the amenity noise level and the resulting Project Noise Trigger Levels for day, evening and night periods are provided in Section 4.3 of the NIA (Appendix F.3). The Project Noise Trigger Levels provide a benchmark for assessing a proposed or existing industrial development.



Source: EMM (2021); Google Earth (2019); DP91 (2017); GA (2021)

- KEY**
- Site boundary
 - Noise assessment location
 - Other property*
 - Major road
 - Minor road
 - Vehicular track
 - Named watercourse

Assessment locations

Gunlake Quarry Continuation Project
Environmental Impact Statement
Figure 6.1



* R1, R3 and R4 are owned by Gunlake.

iii Impact prediction

Predicted noise levels for each period of operation are provided in Table 6.1.

Indicative operational noise contours are provided in Annexure A of the NIA (Appendix F.3) for night-time operations under noise-enhancing meteorological conditions.

Table 6.1 Operational noise predictions, noise-enhancing meteorological conditions

Assessment location	Period ¹	Predicted noise level (dB)	Project Noise Trigger Level (dB)
R2	Day	47 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	46 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	46 L _{Aeq,15 minute} / 47 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R5	Day	35 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	35 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	34 L _{Aeq,15 minute} / 40 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R6	Day	36 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	35 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	35 L _{Aeq,15 minute} / 35 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R7	Day	31 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	31 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	30 L _{Aeq,15 minute} / 36 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R8	Day	33 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	32 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	31 L _{Aeq,15 minute} / 37 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R9	Day	36 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	35 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	35 L _{Aeq,15 minute} / 38 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R10	Day	33 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	32 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	32 L _{Aeq,15 minute} / 35 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R12	Day	31 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	30 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	30 L _{Aeq,15 minute} / 34 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R13	Day	32 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	32 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	31 L _{Aeq,15 minute} / 35 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R14	Day	30 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	30 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	30 L _{Aeq,15 minute} / 33 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}

Table 6.1 Operational noise predictions, noise-enhancing meteorological conditions

Assessment location	Period ¹	Predicted noise level (dB)	Project Noise Trigger Level (dB)
R15	Day	<30 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	<30 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	<30 L _{Aeq,15 minute} / 30 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}
R16	Day	<30 L _{Aeq,15 minute}	40 L _{Aeq,15 minute}
	Evening	<30 L _{Aeq,15 minute}	35 L _{Aeq,15 minute}
	Night	<30 L _{Aeq,15 minute} / <30 L _{Amax}	35 L _{Aeq,15 minute} / 52 L _{Amax}

1. R1, R3 and R4 are owned by Gunlake, while R11 is a shed not a residence.
2. Day: 7 am to 6 pm Monday to Saturday; 8 am to 6 pm Sundays and public holidays; evening: 6 pm to 10 pm; night: all remaining periods.

Noise levels from Quarry operations are predicted to be at, or below, (ie comply with) the relevant project noise trigger levels at all assessment locations with the exception of R2 (Table 6.1).

In accordance with *Voluntary Land Acquisition and Mitigation Policy* (NSW Government 2018), the predicted Quarry noise level at R2 would be considered a significant impact. In assessing the feasibility and reasonableness of additional noise mitigation measures due to this predicted impact, the following factors have been considered in accordance with methodology provided in the NPfI:

- the predicted incremental change in noise levels at R2 compared to current noise emissions is negligible (<2 dB);
- Gunlake have previously implemented (and will continue to implement) noise mitigation and management measures (Section 6.2.5); and
- operation of the Quarry complies with current noise limits for R2 as per the Extension Project Approval.

R2 is an existing dwelling that is currently exposed to Quarry noise and qualifies for voluntary acquisition in accordance with Schedule 3 Condition 1 of the Conditions of Consent of the Extension Project Approval. These voluntary acquisition rights will continue to apply at this residence.

6.2.3 Road traffic noise impact assessment

i Method

The existing road traffic noise levels on the Primary Transport Route have been characterised based on the results of the road traffic noise compliance monitoring (refer Section 3 of the NIA, Appendix F.3) and the results of additional road traffic noise monitoring in November 2020 by EMM. The nearest residential facades potentially affected by the proposed increase in traffic are located on Brayton Road (west of Ambrose/Red Hills Road) and on Ambrose/Red Hills Road. The road traffic noise impacts of Continuation Project Gunlake Quarry traffic have been assessed based on the changes in traffic volumes.

ii Criteria

The principle guidance to assess the impact of noise from project-related road traffic on public roads is the *Road Noise Policy* (RNP) (DECCW 2011).

The road traffic noise assessment criteria for residential assessment locations, reproduced from Table 3 of the RNP for relevant road categories, are provided in Section 4.5 of the NIA (Appendix F.3).

iii Impact prediction

Road traffic noise predictions for the Continuation Project are presented in Table 6.2.

Table 6.2 Continuation Project road traffic noise predictions

Road section	Existing (non-Gunlake) road traffic noise levels ¹ L _{Aeq,period} , dB	Calculated Gunlake Quarry road traffic noise levels ² L _{Aeq,period} , dB	Total road traffic noise levels ³ L _{Aeq,period} , dB	RNP Criteria L _{Aeq,period} , dB
Day period (7 am to 10 pm)				
Brayton Rd – west of Ambrose/Red Hills Rd	47	48	51	60
Ambrose/Red Hills Rd	33	39	40	60
Night period (10 pm to 7 am)				
Brayton Rd – west of Ambrose/Red Hills Rd	41	47	48	55
Ambrose/Red Hills Rd	30	36	37	55

- Existing road traffic noise levels have been predicted using the US Federal Highway Administration model and calibrated to measured road traffic noise levels as well as road traffic volumes that were undertaken concurrently with noise monitoring. This excludes Gunlake Quarry traffic.
- This level considers the maximum of 375 inbound and 375 outbound movements over 24 hours.
- Logarithmic sum of road traffic noise levels from existing road traffic and Gunlake Quarry truck movements.

The future total road traffic noise levels, inclusive of Gunlake Quarry trucks associated with the Continuation Project, are predicted to satisfy the relevant road traffic noise criteria at the nearest potentially affected residences on Brayton Road, Ambrose Road and Red Hills Road.

It is not proposed to change the number of quarry product trucks approved to use the Secondary Transport Route (a maximum of 38 outbound trucks) so there will be no change to road traffic noise levels along this route.

6.2.4 Blasting impact assessment

Blasting is currently undertaken up to twice weekly at the Quarry, between 9 am to 5 pm, Monday to Friday. This will continue for the Continuation Project. Blast design will still continue to be managed by site personnel and the blasting contractor to control airblast overpressure and ground vibration.

There were 65 blasts at the Quarry between July 2018 and June 2020. During this time, the ground vibration criterion (5 mm per second) has been met on all occasions. The airblast overpressure criterion (115 dB, Lin Peak) was marginally exceeded on one occasion, in August 2018. Notwithstanding, this exceedance satisfied the allowable exceedance limit of 5% per total number of blasts over a period of 12 months. Furthermore, no blasts exceeded the upper criterion of 120 dB, Lin Peak.

There would be no change to vibration impact as a result of the Continuation Project compared with existing conditions, which are within relevant criteria.

6.2.5 Management measures

Quarry noise operations will continue to be managed in accordance with the *Gunlake Quarry Noise and Blast Management Plan* (Gunlake 2020d). This plan will be reviewed and updated as required following approval of the Continuation Project.

Existing noise mitigation and management measures as listed in Section 6.2.1iii will continue to be implemented and maintained for the Continuation Project (Appendix E).

6.3 Air quality

An Air Quality Impact Assessment (AQIA), including a greenhouse gas assessment, has been prepared by EMM and is provided in Appendix F.4. The AQIA was prepared with reference to relevant guidelines and policies, as outlined in Section 1.2 of Appendix F.4. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Section 1.2 of the AQIA.

A summary of the existing environment, impact assessment and management measures is provided below.

6.3.1 Existing environment

i Existing sources of emissions

Under existing operational conditions, sources of atmospheric emissions associated with the Quarry include:

- removal, handling, hauling and dumping of topsoil and overburden;
- removal, handling, hauling and dumping of hard rock product, including drilling and blasting in the quarry pit;
- material processing (crushing, screening and conveying);
- wind erosion from stockpiles and exposed surfaces;
- transportation (hauling) of product and overburden along unpaved internal roads, the paved site access road and paved public roads; and
- diesel fuel combustion by Quarry plant and equipment.

In addition to dust emission sources from the Quarry, the National Pollutant Inventory (EPA 2021a) and the NSW EPA environment protection licence (EPA 2021b) databases were reviewed to identify any significant existing sources of air pollutants within 5 km of the Quarry. The review identified the existing Holcim-owned Lynwood Quarry and the Johnniefields Quarry.

Other sources of air pollutant emissions that contribute to background air quality include:

- dust entrainment due to vehicle movements along unsealed and sealed town and rural roads with high silt loadings;
- dust emissions from agricultural activities;
- fuel combustion-related emissions from on-road and non-road engines;

- wind generated dust from exposed areas within the surrounding region, which can be exacerbated by drought; and
- seasonal emissions from household wood burning for heating during winter.

More remote sources which contribute episodically to suspended particulates in the region include dust storms and bushfires.

ii Air quality monitoring data

Gunlake maintains an air quality monitoring network at the Quarry for annual environmental compliance reporting. In addition to data from the Quarry's air quality monitoring network, data from a number of sources have been referenced to quantify background particulate matter levels, including the Australian Capital Territory Government Florey air quality monitoring station, the NSW DPIE air quality monitoring stations at Goulburn and Bargo, and the Boral Peppertree Quarry high volume air samplers.

Monitoring datasets were combined to calculate a regional average concentration for each day of the 2018 calendar year. The concentrations adopted from the regional background datasets are:

- annual average TSP – 29.6 $\mu\text{g}/\text{m}^3$, derived from the annual average PM_{10} concentration using the relationship between PM_{10} and TSP measurements at the Peppertree Quarry site (Boral 2021);
- 24-hour PM_{10} – 2.8 $\mu\text{g}/\text{m}^3$ to 74.7 $\mu\text{g}/\text{m}^3$, daily varying concentrations from regional average dataset for the 2018 calendar year;
- annual average PM_{10} – 14.5 $\mu\text{g}/\text{m}^3$, regional average dataset for the 2018 calendar year;
- 24-hour $\text{PM}_{2.5}$ – 1.5 $\mu\text{g}/\text{m}^3$ to 25.1 $\mu\text{g}/\text{m}^3$, daily varying concentrations from regional average dataset for the 2018 calendar year;
- annual average $\text{PM}_{2.5}$ – 6.9 $\mu\text{g}/\text{m}^3$, regional average dataset for the 2018 calendar year; and
- annual dust deposition – 2.8 $\text{g}/\text{m}^2/\text{month}$, from the average of the three Quarry dust deposition gauges during 2018.

There are three and two existing exceedances of the applicable criteria for 24-hour average PM_{10} and $\text{PM}_{2.5}$, respectively, in the adopted regional background datasets.

6.3.2 Impact assessment – air quality

i Method

Fugitive dust sources associated with the Quarry were quantified through the application of NPI emission estimation techniques and USEPA AP-42 emission factor equations. Particulate matter mitigation measures were accounted for in the calculated annual emissions where appropriate. A detailed breakdown of emissions by source is presented in Annexure B of the AQIA.

Atmospheric dispersion of pollutants was modelled using the AERMOD dispersion model (version v21112). The modelling incorporated fine resolution terrain for the Quarry site based on a drone survey completed in February 2021. Simulations were undertaken for the 12-month 2018 calendar year using the AERMET-generated file based largely on the Gunlake onsite meteorological monitoring station dataset. Air quality impacts from the Quarry have been assessed at the nearest sensitive receptors (referred to as 'assessment locations').

Incremental (Quarry only) and cumulative concentrations and deposition rates were modelled. For each day of the 2018 modelling period, cumulative concentrations were quantified through the combination of the following:

- the daily-varying predictions of impacts from Quarry emissions;
- the concurrent daily-varying predictions of impacts from neighbouring quarries; and
- the concurrent daily-varying concentrations from the regional background dataset.

Section 5.1.3 of the Approved Methods for Modelling states that in the event of existing ambient air pollutant concentrations in exceedance of applicable impact assessment criteria, the assessment must:

...demonstrate that no additional exceedances of the impact assessment criteria will occur as a result of the proposed activity and that best management practices will be implemented to minimise emissions of air pollutants as far as is practical.

As there are three existing exceedance days in the 24-hour average PM₁₀ background dataset, the fourth highest cumulative concentration was assessed to analyse if emissions from the Quarry will lead to additional exceedances of the applicable criteria. Similarly, as there are two existing exceedance days in the 24-hour average PM_{2.5} background dataset, the third highest cumulative concentration was assessed.

ii Incremental (Quarry-only) impact assessment

The predicted incremental (Quarry only) concentrations and deposition rates are presented in Section 7.2 of the AQIA. As the assessment criteria are applicable to cumulative concentrations, it is not possible to assess incremental concentrations for compliance for the majority of parameters. However, a dust deposition of up to 0.4 g/m²/month is predicted at the nearest assessment location, which is within the incremental criteria of 2 g/m²/month.

iii Cumulative (Quarry plus neighbouring quarries plus background) results

Predicted cumulative TSP, PM₁₀ and PM_{2.5} concentrations and dust deposition rates at surrounding assessment locations are presented in Table 6.3.

Table 6.3 Cumulative (Quarry plus neighbouring quarries plus background) concentration and deposition results

Assessment location ID	Predicted cumulative concentrations ($\mu\text{g}/\text{m}^3$) or deposition rates ($\text{grams}/\text{m}^2/\text{month}$)					
	TSP	PM ₁₀		PM _{2.5}		Dust deposition
	Annual	24-hour (4 th highest)	Annual	24-hour (3 rd highest)	Annual	Annual
Criterion	90	50	25	25	8	4
R1*	39.8	48.9	19.5	22.6	7.9	3.7
R2	38.3	47.1	18.0	22.4	7.6	3.6
R3*	35.5	46.1	17.1	22.5	7.4	3.3
R4*	31.5	45.5	15.6	22.1	7.1	2.9
R5	30.4	45.0	14.9	21.9	7.0	2.9
R6	30.6	45.0	15.2	21.9	7.0	2.9
R7	40.0	48.1	18.2	22.8	7.8	3.7
R8	35.0	46.1	16.9	22.5	7.5	3.3
R9	33.6	45.4	16.2	22.4	7.4	3.1
R10	33.4	45.4	16.3	22.1	7.3	3.1

Note: the fourth and third highest cumulative concentrations are presented for 24-hour average PM₁₀ and PM_{2.5} due to three and two existing exceedance events respectively.

* = Gunlake owned property

Ambient background concentrations are the major contributor to cumulative concentrations. The predicted concentrations and deposition rates for all pollutants and averaging periods presented in Table 6.3 are below the applicable NSW EPA assessment criteria and the air quality criteria specified in Schedule 3 Condition 14, Table 6, of the Extension Project Approval. As such, no additional exceedances of the impact assessment criteria are predicted as a result of the Continuation Project.

6.3.3 Greenhouse gas assessment

i Method

The GHG emission sources included in this assessment, representing the most significant sources associated with the Quarry, are listed in Table 6.4.

Annual GHG emissions from the Quarry were estimated using the methodologies outlined in the *National Greenhouse Accounts Factors* workbook (DISER 2020), using fuel energy contents and scope 1, 2 and 3 emission factors for diesel and electricity use in NSW. Further description of the methodology and scope 1, 2 and 3 emission factors is provided in Section 9 of the AQIA (Appendix F.4).

Table 6.4 Scope 1, 2 and 3 emission sources

Scope 1	Scope 2	Scope 3
Direct emissions from diesel combustion by onsite mobile plant and equipment.	Indirect emissions associated with the consumption of purchased electricity.	Indirect emissions from the extraction, production and transport of diesel. Indirect emissions from the transport of product from site. Indirect emissions from electricity lost in delivery in the transmission and distribution network. Indirect emissions from fuel for employee travel.

ii Greenhouse gas (GHG) emission estimates

The estimated annual GHG emissions for each emission source for the Continuation Project are presented in Table 6.5. Details of the GHG emissions calculations are provided in Annexure D of the AQIA.

The significance of the Quarry's GHG emissions relative to NSW and national GHG emissions is made by comparing annual average GHG emissions calculations for the Continuation Project against the most recent available total GHG emissions inventories (calendar year 2019) for NSW (136,579 kilotons carbon dioxide equivalent, CO₂-e) and Australia (529,298 kilotons CO₂-e).

Annual average GHG emissions (scope 1 and 2) generated by the Continuation Project represent approximately 0.0136% of total GHG emissions for NSW and 0.0035% of total GHG emissions for Australia.

Table 6.5 Estimated annual GHG emissions – Continuation Project (tonnes CO₂-e per year)

Source	Scope 1	Scope 2	Scope 3	Total
Diesel combustion	9,784	-	2,989	12,774
Electricity consumption	-	8,748	972	9,720
Petrol consumption	-	-	13	13
Total	9,784	8,748	3,974	22,506

6.3.4 Management measures

Quarry operations will continue to be managed in accordance with the *Gunlake Quarry Air Quality Management Plan* (Gunlake 2020e). This plan will be reviewed and updated as required following approval of the Continuation Project (Appendix E).

6.4 Groundwater

A groundwater assessment has been prepared by EMM and is provided in Appendix F.5. The groundwater assessment was prepared with reference to relevant guidelines and policies, as outlined in Section 3 of Appendix F.6. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Section 1.2 of the groundwater assessment.

A summary of the existing environment, impact assessment and management measures is provided below.

6.4.1 Existing environment

i Climate and hydrogeology

The annual mean rainfall is 623 mm and monthly mean rainfall is 55 mm per month with little variability over the year based on Bureau of Meteorology Brayton (Longreach) station (070143) records, which is located 3.5 km north of the Quarry site. Since 2017, below average rainfall conditions have been observed, with a recent reversal in 2020 to above average rainfall conditions.

Groundwater in the Quarry area is associated with the regional fractured rock system. Localised, perched groundwater is expected to be associated with Chapmans Creek. Regional groundwater flow is towards the north-east, with eventual discharge to the Wollondilly River. On a local scale, the groundwater flows north-east, generally following the topography.

ii Groundwater levels and quality

Groundwater monitoring has been undertaken by Gunlake since 2007. Groundwater levels range from 634.9 to 659.5 m AHD (6.3 to 22.5 metres below ground level). Groundwater levels in 2007 (prior to quarrying) were similar to those in 2020, indicating that quarry operations to date have not impacted ground level levels.

Tests completed at eight shallow exploration boreholes at Gunlake Quarry (Cook 2008) indicate the fractured rock system has a low permeability, with the derived hydraulic conductivity ranging from 0.01 to 0.78 metres per day. The groundwater salinity is also suggestive of a low flow system, such that groundwater residence times are sufficient to result in brackish conditions.

Groundwater in the Quarry area is generally of poor quality when assessed against the default guideline values for water quality drinking water and the protection of freshwater species.

iii Water Sharing Plans

Water Sharing Plans define how much water is available to be shared across all uses. They have water provisions for environmental purposes such as the needs of rivers and high priority groundwater dependent ecosystems. Remaining water is then available to be shared across the existing and future extractive uses (such as town water supply, irrigation and domestic and stock). The two Water Sharing Plans that manage the water resources in the Quarry area are:

- The Water Sharing Plan for the Greater Metropolitan Region Unregulated River Water Sources 2011 (Surface Water WSP); and
- The Water Sharing Plan for the Greater Metropolitan Region Groundwater Sources 2011 (Groundwater WSP), Goulburn fractured rock groundwater source.

iv Groundwater receptors

Potentially sensitive groundwater receptors in vicinity of the Continuation Project are listed in Table 6.6.

Table 6.6 Potential groundwater receptors

Receptor type	Description
Registered landholder bores	Nine local groundwater works (bore/well/spear point/excavation) are registered for private use within approximately 6 km of the Quarry for the purpose of agriculture and water supply. An additional 30 groundwater works were identified within 5 km of the Quarry, which comprise groundwater monitoring or exploration bores owned by the Lynwood Quarry and other industries.
Groundwater-dependant ecosystems	The Continuation Project Biodiversity Development Assessment Report (BDAR) (Appendix F.7) identifies nine plant community types (PCTs) within the groundwater modelling domain. The majority were identified as having a low groundwater dependency, while two PCTs were determined to have a proportional or opportunistic association with groundwater: <ul style="list-style-type: none"> • PCT 1256 - Tableland swamp meadow on impeded drainage sites of the western Sydney Basin Bioregion and South Eastern Highlands Bioregion; and • PCT 1330 - Yellow Box - Blakely's Red Gum grassy woodland on the tablelands, South Eastern Highlands Bioregion.
Local watercourses with groundwater baseflows	The local surface water features in the vicinity of the Quarry are ephemeral and do not receive large contributions from groundwater. The Wollondilly River to the north of the Quarry may receive some baseflow contributions from groundwater springs.
Groundwater seeps	Nine possible seeps have been identified within a 1.5 km radius of the centre of the Quarry (Figure 4.3 of the groundwater assessment). The seeps are associated with sub-vertical geological discontinuities which allow discrete groundwater discharge (fracture seeps).

6.4.2 Impact assessment

i Method

A groundwater flow model was used to predict the potential groundwater impacts from the Continuation Project. Hydraulic properties assigned to the model were based on the results from monitoring and hydraulic testing at the Quarry and groundwater studies completed in the area as described in Section 6 of Appendix F.5. The analytical model considered varying recharge based on measured rainfall and pit dewatering associated with the Quarry advancing through the end of 2051, and a 1,000-year post-closure period.

While nine possible seeps were identified as part of previous assessments, discharges from these seeps are not significant, in that they do not contribute to surface water flow and are not a significant consideration in determining potential impacts to terrestrial groundwater-dependent ecosystems, so were not considered further.

Projects that intercept groundwater need to consider the NSW *Aquifer Interference Policy* (NOW 2012). The *Aquifer Interference Policy* requires consideration of the potential impacts of an aquifer interference activity in respect to the water table, water pressure and water quality. Proponents must estimate the water take (including incidental take) from each water source and connected water sources. Changes to water table, water pressure and water quality are then assessed against minimal impact considerations for each water source.

ii Potential impacts during Quarry operations

Groundwater impacts were predicted to be minor and locally confined to around the quarry pit. Groundwater inflows to the pit of up to 68 ML/year are predicted over the life of the Continuation Project.

A drawdown of 2 m is predicted to extend up to 1.3 km from the edge of the pit at the end of the Continuation Project (2051). This is less than the predicted maximum extent of the 2-m drawdown predicted for the Extension Project due to refinements in the model and the collection of additional groundwater monitoring data.

There are no impacts predicted at nearby landholder bores and there are no high priority groundwater dependent ecosystems in the project vicinity in accordance with the minimal impact considerations under the *Aquifer Interference Policy*.

There is low risk of impact to groundwater-dependent ecosystems (refer to Section 6.6). The Continuation Project impacts to groundwater-dependent ecosystems are not predicted to increase as the predicted area of drawdown for the Continuation Project is less than the predicted area of drawdown for the approved Extension Project.

Groundwater dewatering for quarry development is predicted to intercept some baseflow that would have discharged into the Chapmans Creek ephemeral watercourse.

With no groundwater discharge to the surrounding environment, the potential risks to surface water quality and/or resources are low.

No cumulative groundwater impacts are predicted.

iii Potential impacts of post-Quarry operations

The final landform will create an inward hydraulic gradient preventing the discharge of water from the pit into the fractured rock groundwater source. Salinities within the pit may increase slightly over time, however because of the inward gradient, there is negligible risk to groundwater in the regional fractured rock or adjacent surface water resources. There will be no impact on the beneficial use class of the groundwater source (ie less productive and used for stock).

6.4.3 Management measures

Quarry operations will continue to be managed in accordance with the *Gunlake Quarry Soil and Water Management Plan* (Gunlake 2020b). This plan will be reviewed and updated as required following approval of the Continuation Project (Appendix E).

Gunlake are required to hold water access licences for the predicted groundwater take over the lifespan of Continuation Project. Gunlake currently hold a licence for 37 ML/year allocation. A peak groundwater take of 68 ML per year is predicted for the Continuation Project, constituting 0.002% of the 46,809 unit shares (ML per year) of unassigned water within the Groundwater Water Sharing Plan. Therefore, water for the Continuation Project will be able to be obtained from an appropriately authorised and reliable supply in accordance with the operating rules of the Water Sharing Plan.

6.5 Surface water

A surface water assessment has been prepared by EMM and is provided in Appendix F.6. The surface water assessment was prepared with reference to relevant guidelines and policies, as outlined in Section 3 of Appendix F.6. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Section 1.2 of the surface water assessment.

A summary of the existing environment, impact assessment and management measures is provided below.

6.5.1 Existing environment

i Hydrology and hydrogeology

The Quarry is located within the upper reaches of the Chapmans Creek catchment. Chapmans Creek is an ephemeral watercourse that drains to the north-east, flowing into Jaorimin Creek approximately 3 km downstream of the Quarry. The catchment area and riparian zones of Chapmans Creek have been predominantly cleared and are used as grazing land. Observations of Chapmans Creek during routine monitoring undertaken by Gunlake indicate that the upper reaches are predominantly dry and only flow following heavy rainfall events, while the lower section towards Brayton Road at the Quarry property boundary consists largely of unconnected stagnant pools which respond quickly to rainfall events and tend to dry rapidly in periods of dry weather.

There are no identified surface water users upstream of the confluence of Chapmans Creek with Jaorimin Creek, with the exception of farm dam water supplies for stock water supply.

As described in Section 6.4, groundwater residence time is low with rapid recharge and discharge following rainfall and the alluvial/colluvial aquifer is a marginal water source for water supply.

ii Quarry site water management

A surface water management strategy was developed as part of the Extension Project EIS. Following approval of the Extension Project, this strategy was incorporated into the *Gunlake Quarry Soil and Water Management Plan* (Gunlake 2020b). The approved surface water management system for the Quarry is presented in Chapter 5 of the surface water assessment (Appendix F.6).

The key water management strategy adopted across the site is containment and management of potentially sediment-laden runoff from disturbed areas and reuse where feasible. Key features of the surface water management strategy are:

- a clean water diversion system diverts runoff from the clean water catchment that is south of the Quarry pit;
- runoff from dirty water catchments is collected and treated within the Process Water Dam, the Pit Dewatering Dam (to be constructed once the groundwater table is intercepted), pit sump or one of the on-site sedimentation dams; and
- stored water in the dams is reused to meet Quarry water demands, reducing overflows and/or controlled releases of water.

Currently, runoff volumes from the dirty water catchments and the pit exceed the volume of process water required in median and wet years. During median and dry years, water is harvested from clean-water dams to supplement process water supply from the pit sump and Process Water Dam.

iii Surface water quality

Surface water quality at the Quarry has been monitored since 2007 at six locations including two upstream/pre-quarrying monitoring sites, two receiving water monitoring sites and two Quarry water management system sites. A summary of the results is provided in Appendix F.6. Key findings are:

- background water quality is highly variable, which is a result of the highly intermittent flow regime of Chapmans Creek;

- there are elevated levels of nutrients (total nitrogen and total phosphorus) attributed to agricultural land use, with some of the highest concentration recorded in 2007 prior to the commencement of Quarry operations in 2009;
- recorded total suspended solids concentrations following rainfall events indicate that the Quarry operation is not contributing sediment-laden water to downstream receiving waters; and
- recorded concentrations of metals (arsenic, cobalt, manganese, nickel and zinc) were generally below the default guideline values.

6.5.2 Impact assessment

No increase to the previously approved (PA07_0074/NSW LEC Approval 2017/108663) surface disturbance area is proposed. As such, the Continuation Project would not directly disturb any additional watercourses, riparian land or water-related infrastructure. An assessment of the water impacts from increased production is described below.

i Method

A water balance model of the Quarry was prepared for the Extension Project (RHDHV 2016). The model was prepared using standard industry methods and was applied to assess the effectiveness of the Quarry's water management system, estimate discharges and determine water licensing requirements. The model was updated for the Continuation Project to incorporate the revised groundwater inflow estimates and an increase in plant water use due to the higher production rates. Three scenarios were assessed:

- Scenario 1 (2022 to 2026): 0 ML/year of groundwater inflows into the pit as pit excavation is above the groundwater table. Predicted water use of 37 to 40 ML/year.
- Scenario 2 (2027 to 2051): 68 ML/year groundwater inflows during pit excavation below the groundwater table (see Section 6.4.2). Predicted water use of 36 to 80 ML/year.
- Post closure: predicted peak groundwater inflows of 54 ML/year.

ii Downstream impacts

Water balance modelling described in Section 5.4 of Appendix F.6 found that the Continuation Project will reduce the likelihood and magnitude of overflows occurring from the water management system compared with the Extension Project. This is because the process water use associated with higher production will more than offset the predicted groundwater inflows. However, in wet years there could still be up to 296 ML/year of overflows. While any overflows from the Quarry will unavoidably result in some changes to the hydrologic regime of Chapmans Creek, the impacts are expected to be negligible downstream of the confluence of Chapmans and Jaorimin Creek. This is due to the size of the Quarry's surface water management system footprint (135 ha) relative to the contributing catchment areas of Chapmans and Jaorimin Creeks, which have a collective area of 4,100 ha.

The proposed water quality management measures (Section 6.5.3) are expected to be effective in mitigating the potential water quality impacts. Gunlake will monitor the water quality of water released and will provide additional treatment, such as pH adjustment or flocculation if required. The water release rate can be controlled through the pump pit dewatering rate (or dam inflow rate) to ensure water quality objectives are achieved. Gunlake will continue to implement the *Gunlake Quarry Soil and Water Management Plan* (Gunlake 2020b) and will progressively improve the surface water management system if required should any underperformances be identified by the monitoring.

As overflows will be reduced, the Continuation Project is not predicted to result in a negative impact to water quality in the downstream catchments relative to the approved Quarry. It is therefore classified as having a neutral or

beneficial effect (NorBE) on downstream water quality within the Sydney Drinking Water Catchment area in accordance with the *State Environmental Planning Policy* (Sydney Drinking Water Catchment) 2011.

The Continuation Project is not expected to have any measurable change in flooding regime in downstream waterways as no changes to the previously approved disturbance footprint are proposed.

The Continuation Project will not extend the approved disturbance area within riparian land.

iii Water use

The Quarry's process water requirements for the Continuation Project will continue to be primarily met by the water management dams. However, water use could exceed inflow volumes during a dry year during Scenario 1 (2022 to 2026) when pit extraction is above the groundwater table. No water shortages are predicted during Scenario 2 (2027 to 2051). If water shortfalls occur, the Quarry may implement one or more of the following contingencies:

- reduce water usage through the use of chemical dust suppressants;
- obtain water from existing farm dams;
- seek an external water source and tanker water to the Quarry; or
- temporarily reduce the scale of the operation to ensure dust management objectives are being achieved.

iv Post closure

Runoff from the pit footprint will be permanently captured within the final void, resulting in a permanent reduction in stream flows in the downstream waterways. No water quality impacts are predicted as no spillage from the final void to receiving waters is likely to occur.

6.5.3 Management measures

Quarry operations will continue to be managed in accordance with the *Gunlake Quarry Soil and Water Management Plan* (Gunlake 2020b). This plan will be reviewed and updated as required following approval of the Continuation Project (Appendix E).

6.6 Biodiversity

A Biodiversity Development Assessment Report (BDAR) has been prepared by EMM and is provided in Appendix F.7. The BDAR was prepared with reference to relevant guidelines and policies as outlined in Section 2 of Appendix F.7. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Section 1.4.2 of the BDAR.

The Extension Project Approval disturbance area is around 100 ha. Prior to surrendering the original approval for the Quarry (PA07_0074) on 1 August 2018, the Eastern overburden emplacement was extended and the haul road into the pit was completed, both within the footprint approved by PA07_0074. Biodiversity offsets have been provided for vegetation clearance within these areas. By oversight, these areas were omitted from the Extension Project disturbance area. It is proposed to rectify this as part of the Continuation Project which will result in approximately an additional 4.5 ha being added to the Extension Project disturbance area (refer Figure 3.1).

A summary of the existing environment, impact assessment and management measures is provided below.

6.6.1 Method

A desktop assessment of available vegetation data derived from extensive field surveys previously undertaken across the Gunlake Quarry (Ecotone 2008, Biosis 2014, EMM 2016b and EMM 2018), supplemented by regional vegetation mapping datasets, was used to identify plant community types (PCTs) and potential terrestrial groundwater-dependent ecosystems within the ‘prescribed impact area’ (Figure 6.2). The ‘prescribed impact area’ is the area where groundwater drawdown of 2 m or greater is predicted to occur over the life of the Quarry where prescribed (uncertain) biodiversity impacts have the potential to occur.

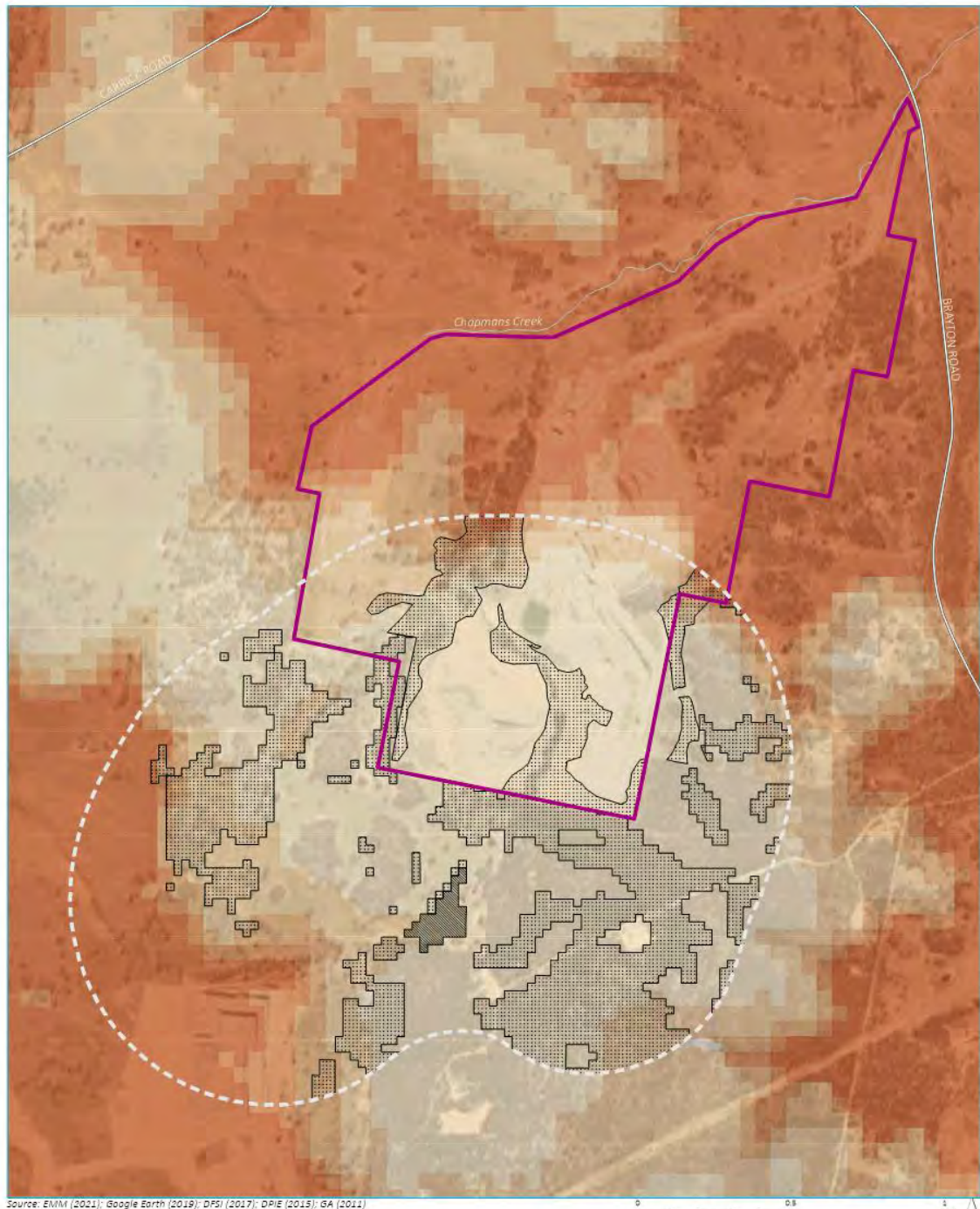
The species associated with PCTs mapped within the prescribed impact area were assessed using the vegetation associations reports from the threatened biodiversity data collection to generate lists of predicted ecosystem credit species and of threatened species credit species. Ecosystem credit species are those threatened species which are considered under the Biodiversity Assessment Method (DPIE 2020) to have habitat that can be reliably predicted to occur within a PCT. Species credit species are those threatened species which, under the Biodiversity Assessment Method, are considered to require assessment of habitat (or components of habitat) for those particular species.

Groundwater dependent ecosystems were assessed in accordance with the NSW Government *Risk Assessment Guidelines for Groundwater Dependent Ecosystems* (Serov et al. 2012). The groundwater dependence of each PCT was rated from ‘entirely/obligate’ (ie the PCT could not survive without groundwater) to ‘non-dependent’ (Table 6.7), based on the correlation between the spatial distribution of PCTs and the spatial distribution of groundwater levels prior to quarrying (ie prior to 2009).

Table 6.7 Criteria used for determining groundwater dependence on PCTs

Dependence on groundwater	Criteria
Entirely/obligate	More than 75% of the PCT is mapped in areas with groundwater at 2 mbgl or less.
Facultative - high	More than 50% of the PCT is mapped in areas with groundwater at 2 mbgl or less, and more than 75% of the PCT is mapped in areas with groundwater at 5 mbgl or less.
Facultative - proportional	More than 75% of the PCT is mapped in areas with groundwater at 5 mbgl or less, but less than 50% of the PCT is mapped in areas with groundwater at 2 mbgl or less.
Facultative - opportunistic	More than 75% of the PCT is mapped in areas with groundwater at 20 mbgl or less, but less than 75% of the PCT is mapped in areas with groundwater at 5 mbgl.
Non-dependent	Evenly distributed across groundwater levels, with generally less than 50% of the PCT mapped in areas with groundwater at 10 mbgl or less.

mbgl = metres below ground level



Source: EMM (2021); Google Earth (2019); DPSI (2017); DPIE (2019); GA (2011)

0 0.5 1 km
ODA 1994 MGA Zone 55

KEY

- Site boundary
- Prescribed impact area
- Major road
- Named watercourse
- Waterbody
- Groundwater dependent ecosystem
- 1256 | Tableland swamp meadow on impeded drainage sites of the western Sydney Basin Bioregion and South Eastern Highlands Bioregion
- 1330 | Yellow Box - Blakely's Red Gum grassy woodland on the tablelands, South Eastern Highlands

- Depth to groundwater (post-mining)
- < 2 mbgl
 - 2 - 5 mbgl
 - 5 - 10 mbgl
 - 10 - 20 mbgl
 - > 20 mbgl

Groundwater drawdown and GDEs

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Figure 6.2



6.6.2 Existing environment

i Native vegetation

Five PCTs were identified within the prescribed impact area (Table 6.8) based on regional mapping.

Table 6.8 PCTs and alignment with threatened ecological communities

Plant community type	Threatened ecological community association	
	BC Act	EPBC Act
PCT 731 - Broad-leaved Peppermint - Red Stringybark grassy open forest on undulating hills, South Eastern Highlands Bioregion	Not listed	Not listed
PCT 888 - Inland Scribbly Gum - Brittle Gum low woodland of the eastern tablelands, South Eastern Highlands	Not listed	Not listed
PCT 1150 - Silvertop Ash - Blue-leaved Stringybark shrubby open forest on ridges, north east South Eastern Highlands Bioregion	Not listed	Not listed
PCT 1256 - Tableland swamp meadow on impeded drainage sites of the western Sydney Basin Bioregion and South Eastern Highlands Bioregion	Not listed*	Not listed*
PCT 1330- Yellow Box - Blakely's Red Gum grassy woodland on the tablelands, South Eastern Highlands Bioregion	White Box- Yellow Box- Blakely's Red Gum Grassy Woodland and Derived Native Grassland (Critically Endangered)	White Box-Yellow Box-Blakely's Red Gum Grassy Woodland and Derived Native Grassland (Critically Endangered)

* While aligned with Montane Peatlands and Swamps TEC under the BC Act and EPBC Act; the PCT does not include the characteristic dominant species for the TEC, and was concluded not to meet the description of the TECs.

ii Ecosystem credit species and threatened species

There are 26 bird species, three reptiles and ten mammal ecosystem credit species predicted by the Biodiversity Assessment Method Calculator to occur in the prescribed impact area.

There are 11 bird species, 25 plants, three reptiles, 13 mammals, one insect and five frogs threatened species credit species predicted by the Biodiversity Assessment Method Calculator to occur in the prescribed impact area.

iii Groundwater-dependent ecosystems

Analysis of the distribution of PCTs in relation to the regional groundwater levels indicate that PCT 1256 has a 'Facultative – proportional' groundwater dependency. Facultative association is used to describe an ecosystem that is not entirely dependent on groundwater and may rely on groundwater on a seasonal basis or only during extended drought periods. At other times, water requirements may be met by soil or surface water. Within the regional vegetation datasets, this PCT is mapped south of the Quarry. The PCT was classified as having a facultative-proportional reliance on groundwater because of the uncertainty in regional vegetation datasets, and the inherent uncertainty in groundwater mapping.

It was determined that PCT 1330 has a 'Facultative – opportunistic' groundwater dependency. PCTs which are considered facultative – opportunistic are not considered to wholly depend on groundwater for survival; however,

they are likely to use groundwater opportunistically to survive where surface water sources are absent or low, particularly during times of drought.

The other communities, PCT 731, PCT 888 and PCT 1150, are considered non-dependent on groundwater.

6.6.3 Impact assessment

The Continuation Project has been designed to minimise additional adverse impacts to biodiversity by restricting disturbance to previously approved areas.

i Ecosystem credit species and threatened species

The existing quarry pit will be deepened as part of the Continuation Project but will not have any direct or indirect surface impacts.

There will not be any direct impacts to native vegetation or habitat for threatened species.

ii EPBC-listed threatened species or communities

The Continuation Project will not result in any direct or indirect impacts to threatened species or communities or migratory species listed under the EPBC Act. The project will not result in a significant impact to any Matters of National Environmental Significance and referral of the project to the DAWE is not required.

iii Groundwater-dependent ecosystems

The predicted area of drawdown for the Continuation Project is less than the predicted area of drawdown for the approved Extension Project due to refinements in the analytical model and the collection of additional groundwater monitoring data. Small portions of PCT 1256 and PCT 1330 are predicted to be impacted at a local scale by groundwater drawdown. However, the impacts to groundwater-dependent ecosystems from Quarry operations are predicted to be minor in both extent and/or nature and represent a low risk of impact to groundwater-dependent ecosystems. The Continuation Project impacts to groundwater-dependent ecosystems are not predicted to increase as the predicted area of drawdown for the Continuation Project is less than the predicted area of drawdown for the approved Extension Project.

6.6.4 Management measures

i Biodiversity offsets

The Extension Project Approval provides biodiversity offset requirements to compensate for the impacts to biodiversity as a result of the original quarry (including modifications) and the Extension Project. A Modification Application (MOD1) has been made to amend the required offsets. MOD1 was filed with the LEC in March 2019 and a hearing was held in February 2021. The application has not been determined.

As the Continuation Project will not result any direct impacts to native vegetation or habitat for threatened species, and that impacts to groundwater-dependent ecosystems are considered highly unlikely to occur, additional offsets are not required.

Groundwater monitoring will continue as described in the *Gunlake Quarry Soil and Water Management Plan* (Gunlake 2020b). The monitoring results will be compared to the drawdown predictions in the Groundwater Assessment (Appendix F.5) throughout the life of the quarry and two years after closing to determine if the actual drawdown it is less than or similar to the predicted drawdown.

Quarry operations will continue to be managed in accordance with the *Gunlake Quarry Rehabilitation and Biodiversity Offset Management Plan* (Gunlake 2015). This plan will be reviewed and updated as required following approval of the Continuation Project. This includes the progressive rehabilitation of quarry areas where practicable and the rehabilitation of the Quarry following its closure.

6.7 Aboriginal heritage

6.7.1 Existing environment

i Original Quarry area

Australian Archaeological Survey Consultants prepared an Aboriginal Cultural Heritage Assessment (ACHA) for the original Quarry layout and associated infrastructure (AASC 2007). Three small artefact scatters, each with four to six artefacts of low significance were identified in the Quarry footprint. These sites were named GL1, GL2 and GL3. A further two sites, GL4 and GL5 (one isolated find and one artefact scatter comprising two artefacts), were identified on the Ambrose Road alignment - over 4 km south-east of the Quarry.

Sites GL1 to GL5 were subsequently collected under the original Project Approval (PA07_0074). The contents of sites GL1, GL2 and GL3 were reburied together close to their original location north of the Quarry site access road. This new location was registered on the Aboriginal Heritage Management System as "GL123 (Gunlake Quarry) relocated GL1, GL2 and GL3". The contents of GL4 and GL5 were reburied together close to the original location of GL4. This new location was registered on the Aboriginal Heritage Management System as "GL45 (Gunlake Quarry) relocated GL4 and GL5".

Cultural Heritage Management Australia prepared an ACHA for a modification to the originally approved Quarry to extend the pit and overburden embankment areas (PA07_0074, Modification 2) (CHMA 2014). No additional Aboriginal objects or places were identified as part of this ACHA.

The locations of the Aboriginal heritage sites within the Quarry site and their reburied locations are shown in Figure 6.3. The management status of these sites is detailed in Table 5.1 of the Gunlake Quarry Aboriginal Heritage Management Plan (AHMP) (EMM 2020).

ii Quarry Extension Project area

An ACHA was prepared for the Extension Project (EMM 2016). As part of preparing the ACHA, an EMM archaeologist accompanied by five Aboriginal sites officers surveyed the extension area. The survey covered the entire extension area and identified 15 Aboriginal sites comprising stone artefacts, 12 of which were open stone artefact sites and three of which were isolated finds (Figure 6.3).

The ACHA included a test excavation program and 89 artefacts were recovered from 42 m² of test pits, generally on the ground surface. The paucity of subsurface artefacts was attributed to the poor integrity of the soil deposit, which was severely truncated by erosion. It was concluded that the surface artefact distributions offered a better representation of the local archaeological record.

All of the Aboriginal sites identified, except one, were assessed to have low archaeological significance. The cluster site GL14 (GL14a, GL14b, GL14c and GL14d) was assessed to have moderate archaeological significance. This was because it was an extensive artefact scatter with good examples of artefact types and raw materials. However, it lacked archaeological integrity because of the highly eroded skeletal soils on this landscape.

In June 2018, a salvage collection of Aboriginal stone artefacts was conducted within the disturbance footprint of the Extension Project. Collection was completed at sites GL5; GL6; GL7; GL8; GL9; GL14a,b,c,d; GL10; and GL11 (Figure 6.3).

iii Aboriginal heritage management

Gunlake Quarry operates in accordance with the *Gunlake Quarry Aboriginal Heritage Management Plan* (AHMP, EMM 2020), which was approved by the Secretary of DPIE on 14 April 2018. The AHMP was updated in March 2020 to include the outcomes of salvage measures implemented in June 2018. The AHMP consolidates management measures for the original Quarry area, the Quarry extension area and a portion of Ambrose Road. The Continuation Project falls wholly within the area to which the AHMP applies.

iv Existing conditions

The disturbance area approved as part of the original Quarry (PA07_0074) and Extension Project (SSD 7090, NSW Land and Environmental Court Approval 20017/108663) has been largely cleared, and the soil removed and stockpiled.

Prior to surrendering the original approval for the Quarry (PA07_0074) on 1 August 2018, the Eastern overburden emplacement was extended and the haul road into the pit was completed, both within the footprint approved by PA07_0074. By oversight, these areas were omitted from the Extension Project disturbance area. It is proposed to rectify this as part of the Continuation Project and re-include one of these omitted areas into the Continuation Project boundary, referred to as 'Area 1' (Figure 6.3).

The landscape in of Area 1 comprises of a portion of a broad hill crest and upper hill slope with a south-westerly aspect. The area is between 300 m and 400 m from Chapmans Creek (3rd order stream) and over 200 m north of an unnamed ephemeral tributary. Area 1 has porphyritic geology and thin sandy loam soils on crests and upper slopes, which are characteristic of the Quarry site. It shares similar landscape characteristics to crests and upper landforms in the broader Quarry site.

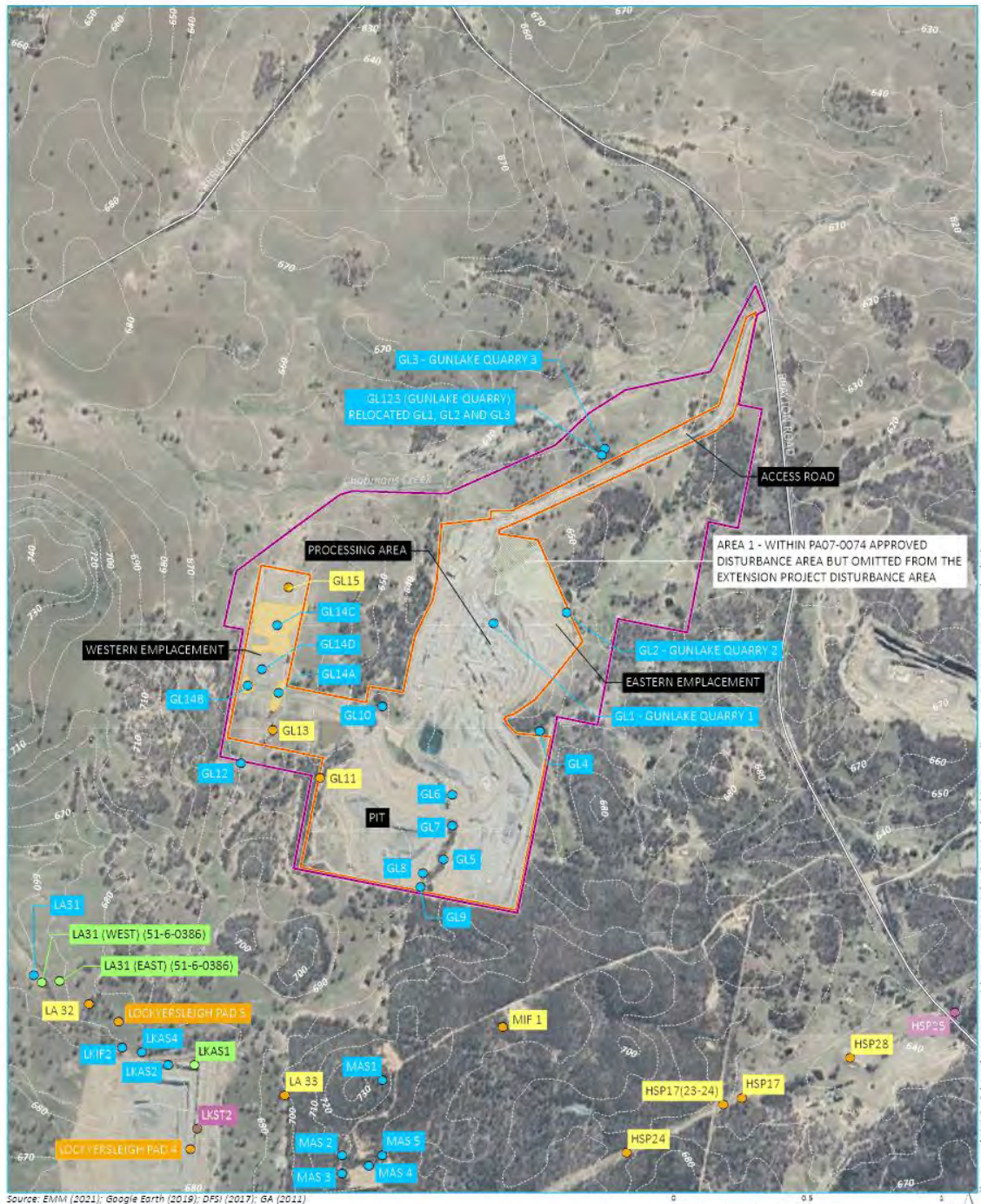
Concentrated stone artefact scatters (refer site G14 on Figure 6.3) have been found on similar hill crests and upper slopes within the Quarry site. As noted above, previous test excavation on crest landforms within the Extension Project area indicate minimal subsurface archaeological deposits, as erosional processes have left most of archaeological material on the ground surface (EMM 2016c). Therefore, there is potential for Aboriginal stone artefacts to occur on the ground surface in low to moderate densities within Area 1, but they are unlikely to occur as subsurface deposits.

6.7.2 Impact assessment

As the original Quarry and Extension Project disturbance areas have been largely cleared and the soil removed, there will be no impacts to Aboriginal heritage in these areas beyond those previously approved.

Ground disturbance in Area 1 has the potential to impact Aboriginal objects if they are present. It is predicted that any stone artefacts in this area would represent Aboriginal objects of low to moderate archaeological significance, and that disturbance of these artefacts (if present) could be mitigated through surface collection in accordance with the AHMP.

Consultation was conducted with Registered Aboriginal Parties for the Quarry as described in Section 5.3.2. No objections to the Continuation Project were received.



Source: EMM (2021); Google Earth (2019); DF91 (2017); GA (2011)

KEY

- Site boundary
- Continuation project disturbance area
- Area 1
- Major road
- Minor road
- Topographic contour (10 m interval)
- Named watercourse
- Waterbody
- Aboriginal site area
- AHIMS record
- Open artefact site
- Isolated find
- Isolated find with PAD
- Modified tree
- Open artefact site with PAD
- PAD

Aboriginal heritage context

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Figure 6.3



6.7.3 Management measures

Quarry operations will continue to be managed in accordance with the Gunlake Quarry Aboriginal Heritage Management Plan (EMM 2020). This plan will be reviewed and updated as required following approval of the Continuation Project.

Area 1 will be managed in accordance with the AHMP, including the Aboriginal site management and new finds procedures as described in Appendix E.

6.8 Land resources and rehabilitation

A Land Resources and Rehabilitation Assessment (LR&RA) has been prepared by EMM and is provided in Appendix F.8. The LR&RA was prepared with reference to the Soil and Rehabilitation Assessment (EMM 2016) prepared for the Extension Project. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Section 1.2 of the LR&RA (Appendix F.8).

A summary of the existing environment, impact assessment and management measures is provided below.

6.8.1 Existing environment

The *Extension Project Soil and Rehabilitation Assessment* (EMM 2016d) identified the following key soil and land capability features at the Quarry site and surrounds:

- four soil landscapes are present: Bindook Road, Garland, Midgee and Wyangala;
- two soil types are present: Kurosol (44.1 ha) and Natric Kurosol (55 ha) soils;
- soils have a class 2 fertility (moderately low) and generally only support plants suitable for grazing;
- the Hydrologic Soil Group is C (slow infiltration) for Kurosol and D (very slow infiltration) for Natric kurosols; and
- pre-quarrying land and soil capability classes were 5 (severe limitations) for the Natric Kurosols and 6 (very severe limitations) for the Kurosols.

The disturbance area approved as part of the original Quarry (PA07_0074) and Extension Project (SSD 7090, NSW Land and Environmental Court Approval 20017/108663) has been largely cleared, and the soil removed and stockpiled.

The Quarry operates under the *Gunlake Quarry Soil and Water Management Plan* (Gunlake 2020b) and the *Gunlake Quarry Rehabilitation and Biodiversity Offset Management Plan* (Gunlake 2015).

6.8.2 Impact assessment

The *Extension Project Soil and Rehabilitation Assessment* (EMM 2016d) identified the following potential impacts to soil and land capability from Quarry operations:

- the potential to reduce the capability and agricultural suitability of the soil and landscape through contamination, compaction and erosion from:
 - the excavation of soil;
 - temporary to long-term storage of soil in stockpiles;

- permanent storage of overburden;
- machinery usage; and
- the storage of fuel and chemicals;
- the removal of disturbed land from agricultural production during operations; and
- the permanent removal of the pit area from agricultural production.

No substantial changes to activities that have the potential to impact soil resources are proposed as part of the Continuation Project. The increased pit depth will not result in additional soil excavation.

The *Extension Project Soil and Rehabilitation Assessment* (EMM 2016d) found that the land and soil capability for the post-mining landscape (excluding the pit area) will range from Class 6–8 (very high to extremely severe limitations) for the Kurosols and Class 5–8 (high to extremely severe limitations) for the Natric Kurosols.

The post-quarrying land and soil capability will not change as a result of the Continuation Project. The final void will contain standing water and the walls above the water will be largely rocks. While the submerged base of the void will be deeper (546 m AHD) for the Continuation Project than for the Extension Project (572 m AHD), the equilibrium water level range (599–609 m AHD) will be virtually unchanged (refer to Figure 3.1 of the LR&RA, Appendix F.8).

6.8.3 Management measures

Quarry operations will continue to be managed in accordance with the *Gunlake Quarry Rehabilitation and Biodiversity Management Plan* (Gunlake 2015). This plan will be reviewed and updated as required following approval of the Continuation Project.

Mitigation measures will continue to be implemented during operations, with a focus on runoff, erosion and sediment control (Appendix E).

The *Extension Project Soil and Rehabilitation Assessment* (EMM 2015) included a rehabilitation strategy, with the following objectives:

- stabilise all earthworks, drainage lines and disturbed areas no longer required for Quarry-related activities to minimise erosion and sedimentation;
- reduce the visibility of the activities from surrounding properties and the local road network;
- provide a low maintenance, geotechnically stable and safe landform, which is commensurate with the future land uses on and around the project area;
- blend the created landforms within the project area with the surrounding landform as far as possible; and
- revegetate the disturbed areas with native tree, shrub and grass species and/or pasture species to a meet a final land use of light grazing.

Further detail of proposed rehabilitation works is provided in Appendix F.8 and the *Rehabilitation and Biodiversity Offset Management Plan* (Gunlake 2015).

Gunlake will undertake ongoing rehabilitation monitoring throughout and beyond the operation of the Continuation Project. Areas being rehabilitated will be regularly inspected and assessed against the short and long-term rehabilitation objectives outlined above. Where rehabilitation success appears limited, maintenance activities

will be initiated. Further, should areas of excessive erosion and sedimentation be identified, remedial works will be undertaken.

6.9 Waste

6.9.1 Waste quantities and management

Estimates of the waste streams that are generated or received at the Quarry and the measures that are implemented to minimise, manage or dispose of these waste streams are detailed in Table 6.9.

Table 6.9 Continuation Project waste quantities and management

Type	Waste stream	Waste management measures
	Approximate quantity	
Cured concrete waste	Up to 50,000 tonnes per annum received and stored at the site, up to 2,500 tonnes stored at any one time	The cured concrete waste is recycled for use at the Quarry or in saleable products.
Sewage/waste water	As required	The quarry uses a Council-approved septic system to manage wastewater from the Quarry's amenities.
General domestic-type wastes from the on-site buildings and routine maintenance consumables	Domestic waste 4 m ³ per week Recyclable paper/cardboard 3 m ³ per fortnight	Waste is segregated into the following streams on-site: <ul style="list-style-type: none"> • 'domestic' waste including putrescibles; and • waste paper and cardboard. The wastes are placed in designated wheelie bins for collection and off-site recycling or disposal by licensed contractors.
Metals	20 tonne recycling skip bin per month	Stored temporarily on site in laydown area. Collected and disposed off-site by licensed contractors.
Hydrocarbons eg oils and greases	Less than 10,000 litres stored	Stored temporarily on site in waste oil and grease containers at workshop. Collected and disposed off-site by licensed contractors.
Tyres	2-4 waste tyres per month	Stored temporarily on site in laydown area. Collected and disposed off-site by licensed contractors.

6.9.2 Impact assessment

No impacts from waste storage or handling have been identified as a result of Quarry operations. No additional waste types will be generated as result of the Continuation Project. No changes to waste management measures are proposed.

With the ongoing implementation of Gunlake's waste management measures, waste is not predicted to result in any impacts.

6.9.3 Management measures

As no additional wastes types will be generated or accepted, current waste management practices will continue to be used (Appendix E).

6.10 Hazards

6.10.1 Method

This section considers whether the Quarry is a potentially hazardous or offensive development according to State Environmental Planning Policy No. 33 — Hazardous and Offensive Development (SEPP 33). SEPP 33 requires the consent authority to consider a project’s potential to cause hazards or be offensive, including consideration of the location of the development and the way in which it is to be carried out. A development is classified as a hazardous or offensive development if the thresholds in Applying SEPP 33 — which compare the quantities of stored or used hazardous materials to the distance from publicly accessible areas — are exceeded.

The Quarry site is within bushfire prone land and contains public assets (overhead powerline and substation), therefore, potential hazards associated with these aspects have been considered in this section.

6.10.2 Impact assessment

An assessment of potential hazards and public safety risks associated with the Quarry is provided in Table 6.10.

Table 6.10 Potential hazards and public safety risks

Hazard	Assessment
Potentially hazardous industry	An assessment of the storage and transport of hazardous materials against <i>Applying SEPP 33</i> is provided in Appendix F.9 and determined that the Quarry is not a potentially hazardous industry.
Potentially offensive industry	The air, noise, and water emissions from the Continuation Project have been assessed to determine if the project is classified as a potentially offensive industry under SEPP 33 (Appendix F.9). Based on the findings of this EIS (as summarised in Appendix F.9), the Continuation Project will not result in unacceptable levels of pollution. Significant and moderate noise emissions are predicted at one residence, which will be offered acquisition rights in accordance with the VLAMP. Therefore, the Quarry is not a potentially offensive industry.
Explosives and blasting	Explosives are transported to the Quarry as needed for blasting. Blasting at the Quarry is conducted by a licensed contractor and is monitored in accordance with the <i>Gunlake Quarry Noise and Blast Management Plan</i> (Gunlake 2020d), which has been prepared with reference to AS 2187.2-2006 “ <i>Explosives – Storage, Transport and Use</i> ” and has approved by the Planning Secretary. The Noise and Blast Plan describes procedures for the notification of surrounding landowner and occupiers prior to blast events, which include email/telephone notification of residences within 2 km of the Quarry pit. Gunlake is committed to the safety of the general public. Blasting at the Quarry is ‘routine’ (ie no special blasting practises are required) and well established processes for blasting are followed. Given the location of the Quarry pit on private land, the small number of surrounding residences, the distance to these residences and the existing safety and management procedures, the risk to public safety from blasting is minimal.
Bushfire	The NSW Rural Fire Service online bushfire prone land tool identifies that the Quarry site is within a designated bush fire prone area. The Continuation Project would not involve the construction or use of additional structures within bushfire prone land that would require bushfire risk management. The Continuation Project would not alter the bushfire risk of the existing Quarry.
Utilities	There is an 11-kV Essential Energy overhead powerline that runs alongside Brayton Road. At the point where the powerline crosses the Quarry’s access road (approximately 800 m from the intersection with Brayton Road and approximately 500 m from operational activities), the powerline has been located underground. There is a 22-kv line and three electrical substations located within the Quarry site. The substations are locked to prevent access by unauthorised persons.

Table 6.10 Potential hazards and public safety risks

Hazard	Assessment
Other public safety risks	The Quarry boundary is fenced and the front gate is locked when the Quarry is not operating to prevent unauthorised access to the site. There is high chain-link fence around the Quarry pit. Visitors to the site are required to check in and out at the Quarry’s administration building.

6.10.3 Management measures

Gunlake Quarry operates under a pollution incident response plan (Gunlake 2021), which is implemented in the event of an incident. The Continuation Project would continue to operate in accordance with the pollution incident response plan.

6.11 Social

A Social Impact Assessment (SIA) has been prepared by EMM and is provided in Appendix F.10. The SIA was prepared with reference to relevant guidelines and policies, as outlined in Section 3 of the SIA. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Section 1.2 of the SIA.

A summary of the SIA methods, existing environment, impact assessment and management measures is provided below.

6.11.1 Method

The SIA addresses the social impacts and benefits of the Continuation Project to the local area, the region, and to NSW. It considers whether the Continuation Project will increase the demand for community infrastructure and services. The SIA methodology comprised:

- Social baseline study – a social baseline study was prepared using demographic, health, housing, and socio-economic data from the Australian Bureau of Statistics (ABS), government agencies, and local government; published literature and social research; government policies and plans; and documents relating to similar resource projects.
- Field study – community consultation was conducted using social research methods, which included in-depth interviews to collect qualitative and quantitative data. Community and stakeholder engagement is described in Section 5 of this report and Section 6 of the SIA.
- Social impact identification – the findings of the social baseline, field study and EIS technical reports were considered along with local plans and policies to identify social impacts and benefits.
- Social risk assessment – each of the social impacts identified was assessed to predict the nature and scale of potential social impacts for the life of the Continuation Project and post closure. A social risk approach was adopted to assess the consequence and likelihood of potential positive and negative social impacts with and without social mitigation measures.
- Social impact mitigation and management – a mitigation and management framework was prepared with consideration of potential social impacts and benefits.

The SIA considers the ‘area of social influence’ (see Table 6.11) where the Contribution Project may contribute to social impacts based on supply chains, haulage of products, the scale and nature of the Continuation Project and its associated activities, etc.

Table 6.11 Area of social influence

Areas	Geographic area	ABS data category	Referred to in the SIA and this Section as:
Local area of social influence	Marulan suburb	Marulan State Suburb Code	Local area
	Brayton suburb	Brayton State Suburb Code	
	Carrick suburb	Carrick State Suburb Code	
Regional area of social influence	Goulburn Mulwaree region	Goulburn Mulwaree LGA	Regional area
	Wingecarribee region	Wingecarribee LGA	
State of New South Wales	State of New South Wales	New South Wales STE [state]	NSW

Further information on the SIA method is provided in Chapter 3 of the SIA (Appendix F.10).

6.11.2 Existing environment

i Demographics

According to the 2016 Census of Population and Housing, the local area has a total population of 1,487 people. Most of these people reside in Marulan (1,178), with a small portion residing in Brayton (173) and Carrick (136). The population of the regional area is estimated to increase by 5,712 people from 79,259 in 2016 to 84,971 in 2041 (DPIE 2019), representing a total increase of 7.2% and an average annual increase of 0.3%. The population is, on average, older in the local area and regional area compared to NSW as a whole. This may be indicative of the rural character of the region, with fewer tertiary education and job opportunities for young people.

ii Employment

In 2016, the unemployment rate in the local area was 5.8%, which is higher than the regional area (4.7%) but lower compared to NSW (6.3%). Youth unemployment was significantly lower in the local area (6.8%) compared to the regional area (9.6%) and NSW (13.6%).

In the local area, the top three occupations are technicians and trades workers (15.9%), labourers (14.8%), and machinery operators and drivers (12.9%) (ABS 2016). Construction is the top industry of employment in the local area providing 12.9% of employment, followed by health care and social assistance (10.3%), and accommodation and food services (8.5%). This differs from the regional area where the top three industries of employment are health care and social assistance (13.4%), retail trade (10.1%), and construction (9.7%) (ABS 2016).

iii Social infrastructure and services

In the local area there are two general practitioner services, one preschool facility, one primary school, a rural fire brigade, a police station, a youth club, and a Country Women's Association branch. The local area is well serviced by a range of schools, childcare and health services, located in the regional area.

iv Vulnerable groups and vulnerabilities

In the local area, 5.2% of the of people have a need for assistance in one or more of the three core activities of self-care, mobility and communication due to a long-term health condition (lasting 6 months or longer), a disability (lasting 6 months or longer), or old age. This is slightly lower than that in the rest of NSW (5.4%), while the population within the regional area has a slightly greater need for assistance (6.0%).

According to the 2016 Census estimations, rates of homelessness in the regional area are lower than NSW rates, with a rate of 35.0 homeless persons per 10,000 persons in Goulburn Mulwaree LGA and 19.2 homeless persons per 10,000 persons in Wingecarribee LGA compared to a rate of 50.4 homeless persons in NSW (ABS 2016). The context of COVID-19 creates additional risk of housing instability and homelessness for persons experiencing financial hardship.

At the time of the 2016 Census, 3.1% of the total population within the local area and 2.8% of the regional area population identified as Aboriginal and/or Torres Strait Islander.

6.11.3 Impact assessment

i Continuation Project Social impacts and benefits

A summary of the key potential social impacts and benefits identified are provided in Table 6.12. The full assessment of impacts and benefits are provided in Section 8 of the SIA.

Table 6.12 Key social impacts and benefits

Impact/benefit	Mitigated impact / enhanced benefit
Public safety impact related to increased truck movements along the Primary Transport Route	Low (impact)
<p>Public safety concerns related to increased truck movements on the Primary Transport Route was the primary potential impact raised by stakeholders during in-depth interviews. Stakeholders raised concerns related to the current speed limit of 100 km/h along the Primary Transport Route, concealed driveways, and cars speeding to pass slower moving trucks as potentially increasing risks of vehicle crashes. It is recommended that Gunlake continue to advocate for a reduction in the speed limit from 100 km/h to 80 km/h along the Primary Transport Route.</p>	
Accessibility related to demand on emergency services	Low (impact)
<p>Increased truck movements on the Primary Transport Route and existing demand on emergency services (particularly ambulance services) were key issues raised by local emergency service providers from the perspective of responding to potential incidents. Adherence to Gunlake’s current consultation strategies with emergency services are anticipated to manage potential accessibility impacts related to demand on emergency services to ensure that the likelihood and consequence of potential impacts are not increased as a consequence of the Continuation Project.</p>	
Amenity related to traffic noise	Medium (impact)
<p>In-depth interview participants raised concerns that noise from increased truck movements would detract from the current amenity of the local community and affect some residents located along the Primary Transport Route. Concerns were raised related to general road noise, road noise associated with the road seal, and use of air brakes. Although there is no evidence to suggest that road noise will increase in exceedance of road traffic noise criteria, Gunlake will continue to monitor their community engagement mechanism to assess whether there is an increase in issues related to road noise specifically.</p>	
Community benefit related to community investment and involvement	Significant (benefit)
<p>Gunlake participates in numerous local community programs and events, including ongoing annual funding/grant commitments, recent community commitments and initiatives, and memberships. Gunlake’s community contributions in the form of grants, sponsorships and donations were noted and commended by several stakeholders during in-depth interviews. Gunlake will continue to provide community support in the form of their annual contribution commitments to organisations within the local and regional area. Gunlake will also continue to explore funding and grant opportunities within the local and regional area where need is determined and will continue to adopt a shared value approach in their identification of community investment and involvement opportunities.</p>	
Livelihood related to training and apprenticeship opportunities	Significant (benefit)
<p>During in-depth interviews, stakeholders noted the benefits associated with providing training and upskilling opportunities to local workers and youth in the local and regional areas. Gunlake will continue partnerships with local employment, apprenticeship and training services in the local and regional area, such as TAFE, Mission Australia, and the Goulburn District Education Foundation, to find apprenticeship and employment opportunities for workers who have been upskilled, started an apprenticeship program, or who are interested in beginning an apprenticeship program. Training and upskilling programs should focus on engaging and training/educating disadvantaged, Aboriginal and/or Torres Strait Islanders, unemployed, and young people with a view to employing recent graduates.</p>	
Livelihood related to ongoing and increased local employment	Moderate (benefit)
<p>During in-depth interviews, participants across a range of stakeholder groups consistently identified employment arising from the Continuation Project as a significant potential benefit, both related to ongoing employment and increased employment opportunities from the Continuation Project. Gunlake will continue to adopt a preferential approach to hiring which prioritises employment of workers with relevant skills residing within the local area, then the regional area, followed by hiring outside of these areas. Gunlake will also continue to work with local employment, apprenticeship and training agencies to enhance the potential of hiring of local and regional workers (see Section 8.5.4). Partnership with local employment and training agencies should specifically target at-risk youth and people struggling to find employment by providing direct employment opportunities.</p>	

ii Cumulative impact

There are several concurrent development projects operating or intended to operate in and around the area of social influence. These projects may contribute cumulative impacts in addition to those of the Continuation Project. A summary of potential cumulative impacts of nearby SSD projects as identified through the NSW DPIE (2021) Major Projects website in construction and operational phases is given in Section 8.6 of the SIA.

A total of 24 SSD projects were identified within the area of social influence, consisting of 15 in Goulburn Mulwaree LGA and 9 in Wingecarribee LGA. Of these projects, 10 have been approved, 6 are currently preparing EIS, 2 are responding to submissions, 2 have been withdrawn, 2 are responding to recommendations, one is preparing SEARs, and one requires more information. The three main development types are extractive industries, electricity generation (including solar, wind and other), and waste collection, treatment, and disposal. All six extractive industry SSDs were quarries (three have been approved), highlighting the strong existing quarrying industry within the local area. Depending on if and when each project proceeds, this could impact the availability of skilled workforce in the local area, requiring additional Project workforce to be sourced from outside the local and regional areas. Other development types within the area of social influence included manufacturing, coal mining, hospitals, minerals mining, coal mining and livestock.

Potential impacts of concurrent developments may include:

- impacts on local construction and general labour workforce availability;
- impacts on the capacity and availability of local service providers, accommodation providers, emergency services and local business as a result of non-resident or relocating workforce; and
- cumulative amenity and traffic impacts (discussed in Sections 6.1, 6.2, 6.3 and SIA Chapter 8.6).

However, potential cumulative benefits may also be associated with the high number of SSD projects in the local area, such as:

- increase in local job availability supported by a number of SSDs to drive industry growth in the local region;
- long-term employment and economic opportunities for local businesses and suppliers;
- improvements to local infrastructure;
- general growth and community development, such as new shops and businesses opening, improvements to public infrastructure and recreation facilities, general population growth and increased housing developments; and
- the potential for population and community growth to create opportunities for more schools, childcare facilities, hospitals, specialists, and recreational activities, as well as more general social, health, emergency, and community services.

6.11.4 Management measures

Gunlake will continue to conduct ongoing community and stakeholder engagement as described in Section 5, including maintaining a dedicated phone number and email for correspondence. Further, Gunlake will continue to implement management measures in accordance with existing environmental management plans.

These plans will be reviewed and updated as required following approval of the Continuation Project.

The following measures will be implemented as part of the Continuation Project to reduce social impacts or to enhance the benefits of the Continuation Project:

- communicating with residents within the 2 km radius who are not already registered to advise them of the blasting notification procedure and enable them to register, if interested;
- liaising with other quarries in the area with the intention of addressing potential cumulative noise and vibration impacts from blasting to minimise the potential impact collectively;
- continuing to provide community support in the form of annual contributions, funding and grants to organisations within the local and regional area where need is determined;
- continuing to prioritise local hiring and local procurement where feasible and where practical to enhance the potential direct economic benefits to employees and contractors, as well as to the local and regional areas through local spending;
- continuing to work with local employment, apprenticeship and training agencies to enhance the potential of hiring of local and regional workers thereby minimising the need to hire workers from outside of the local and regional areas; and
- maintaining existing relationships with local emergency services to ensure that any accessibility impacts related to demand on emergency services are identified and communicated early and consistently, including ongoing provision of project updates to emergency services and updating emergency response protocols and procedures in consultation with emergency services, as required due to any flagged service capacity issues.

6.12 Economic

An economic assessment has been prepared by Gillespie Economics and is provided in Appendix F.11. The Economic Assessment was prepared with reference to relevant guidelines and policies as outlined in Section 1.2 of Appendix F.7. The relevant SEARs and how they are addressed are summarised in Appendix A of this report and Table 1.1 of the economic assessment.

A summary of the existing environment, impact assessment and management measures is provided below.

6.12.1 Existing environment

The Quarry currently provides about 52–55 full-time positions, and about 20 contractors work on the Quarry site. Additionally, approximately 200 truck drivers deliver Quarry products, on either a full-time or part-time basis.

As of September 2020, 32.7% of the Gunlake Quarry workforce lived in Marulan (within the local area), another 30.9% lived in Goulburn Mulwaree LGA (within the regional area), 21.7% lived in Wingecarribee LGA (within the regional area).

6.12.2 Impact assessment

The Continuation Project economic assessment presents:

- a cost benefit analysis which is the primary way that economists evaluate the net benefits of projects and policies, provide economic justification for a project and address the public interest;

- a local effects analysis assessing impacts of the Continuation Project on local residents net employment, non-labour project expenditure and environmental and social impacts on the local community; and
- a supplementary local effects analysis, using traditional input-output analysis to assess the broader economic activity project footprint in relation to output, value-added, income and employment.

The economic assessment generally considers the 'incremental' costs, benefits and effects of the Continuation Project. The 'incremental' values do not include the costs, benefits and effects of the approved Extension Project to the end of its currently approved life (ie to 2042).

i Cost benefit analysis

The cost benefit analysis considers the incremental costs and benefits of the Continuation Project (to 2051) compared to the "without" Continuation Project scenario, ie continued Quarry operations in accordance with the Extension Project Approval until 2042.

The cost benefit analysis indicated that, compared to the Extension Project, the Continuation Project would have incremental net production benefits to NSW of \$74 million (present value at 7% discount rate) comprising an additional \$64 million in quarrying benefits and \$10 million in ex-quarry transport benefits. This includes the costs of environmental mitigation costs. The main residual environmental impacts of the Continuation Project, that have not already been incorporated into the estimate of net production benefits, relate to GHG emissions (\$2,000), and the opportunity cost of groundwater WALs (\$130,000). The value of these incremental residual economic costs is considerably less than the estimated net production benefits of the Continuation Project. Consequently, the Continuation Project is estimated to have net social benefits to NSW, and hence is desirable and justified from an economic efficiency perspective.

ii Local effects analysis

As well as providing net social benefits to NSW, the Continuation Project will provide direct economic activity, including jobs, to the local area economy, and indirect economic activity to the local area via both wage and non-wage expenditure.

Quarry operations and associated product transport under the Continuation Project will provide a total 228 direct jobs, comprising 90 quarry jobs and 138 full-time equivalent (FTE) transport jobs, drawn from a pool of about 200 drivers). The local effects analysis assumes that people filling the quarry and transport positions already reside in the local area and would have otherwise been already employed and that job vacancies created by these people filling the Project jobs remain unfilled. On this basis, the incremental net income and incremental net employment to local residents as a result of the Continuation Project is predicted to ramp up to \$1.7 million in net income and 22 jobs from 2026 to 2042 and the increments to increase to \$6.2 million in net income and 79 jobs in 2043 and beyond. The total (as opposed to incremental) effects from the Quarry as a whole will ramp up to \$6.2 million from 2026.

The main local environmental impacts are internalised into the production costs of Gunlake via mitigation, offset and compensation costs. Residual local environmental impacts after mitigation, offset and compensation are likely to be immaterial.

iii Supplementary local effects analysis

The supplementary local effects analysis, using input-output analysis, is not restricted to a focus on the existing labour force in the local area and does not assume an absence of job chain effects. In this framework, the quarrying and transport components of the Continuation Project (including currently approved operations) are estimated to provide the following annual direct and indirect annual effects to the local economy:

- \$277 million in output;
- \$115 million in value-added;
- \$47 million in gross wages; and
- 731 jobs.

6.12.3 Management measures

Quarry operations will continue to be managed to provide an economic benefit to the local, regional, NSW and Australian economy.

Gunlake currently implements management measures specifically to provide benefits to the local and regional economies. As part of the Continuation Project, Gunlake will continue to:

- implement a preferential approach to hiring which prioritises employment of workers with relevant skills residing within the local area, then the regional area, followed by hiring outside of these areas;
- work with local employment, apprenticeship and training agencies to enhance the potential of hiring of local and regional workers thereby minimising the need to hire workers from outside of the local and regional areas;
- provide apprenticeship and training opportunities and actively transition apprentices and trainees into long-term stable employment;
- support local business by utilising their established supply networks and providing sufficient opportunities and information for local businesses to secure new supply contracts; and
- wherever possible and practical, work with the Marulan Chamber of Commerce, local businesses, and the local community to prioritise and use local goods and services.

6.13 Other

A summary of the existing environment, impact assessment and management measures for visual and historical heritage are provided in Table 6.13.

Table 6.13 Other matters

Aspect	Existing environment	Impact assessment	Management measures
Visual	<p>Gunlake Quarry is located in a rural setting and is surrounded by undulating terrain. The Quarry site ranges from 636 m AHD at the northern end to approximately 700 m AHD at the southern end. A topographic ridge lies between the Quarry and residences and traffic on Brayton Road.</p> <p>The existing topography of the local area, together with areas of vegetation, generally screen Quarry activities from public viewpoints, including the local road network. Brayton Road to the north and Carrick Road to the west have minimal views of the Quarry. However, vehicles on these roads only have transient views of the site, largely obscured by vegetation, and distance and motion effects. The Eastern Emplacement provides a visual screen for any potential views from the east, as the Quarry operations and infrastructure area are largely behind the emplacement.</p> <p>The Quarry is generally not visible from adjacent properties other than from the residence approximately 1.2 km north-west of the infrastructure area (Residence R4 – owned by Gunlake). Isolated parts of surrounding properties also have long-distance views of the site. However, these views are generally at least 5 km from the Quarry.</p> <p>Permanent lighting is currently installed at the infrastructure area to ensure safe operating conditions. This lighting is positioned to direct light downwards and away from sensitive receptors in order to minimise light emissions and nuisance impacts to surrounding landowners and road users. Lights are generally left off and only used as required.</p>	<p>There will be no changes to the currently approved Quarry operations that will be visible from public or private sensitive viewpoints. While the pit depth would increase, this would not be visible from vantage points in the public domain.</p> <p>No new emplacements or other new landforms are proposed as part of the Continuation Project.</p> <p>Continued progressive rehabilitation of the Quarry and the use of the Eastern Emplacement area to the east as a visual screen will further shield the Quarry from public viewpoints.</p> <p>There will be no change to the existing visual amenity of the Quarry site as a result of the Continuation Project.</p>	<p>Gunlake will continue to consult with surrounding landowners regarding the visual amenity of the Quarry and will implement any reasonable additional controls to further reduce their visual impact if necessary.</p>
Historical heritage	<p>No items of historical heritage have been identified in previous assessments of historical heritage significance at the Quarry (AASC 2007, Olsen 2014 and EMM 2016).</p> <p>The likelihood of unknown items of historical significance within the Quarry site is negligible.</p>	<p>No historical heritage sites have previously been identified within or in proximity to the Quarry.</p> <p>The Continuation Project is not predicted to impact historical heritage.</p>	<p><i>The Gunlake Quarry Aboriginal Heritage Management Plan (EMM 2020)</i> includes an unexpected finds protocol which will be implemented should an artefact/item/site of potential historical heritage be found.</p>

7 Justification of the Project

This EIS has considered the potential impacts associated with the Continuation Project, as well as the need for the project and alternative development options. This chapter provides a justification of the project on economic, social and environmental grounds and considers the proposal against the relevant objects of the EP&A Act. A justification for the Continuation Project based on the increased utilisation of the rock resource, with consideration of the environment and community, is then provided.

7.1 Objects of the EP&A Act

The objects of the EP&A Act are set out in Clause 1.3 of the Act. An assessment of the consistency of the Continuation Project with the objects of the EP&A Act is provided below with each object provided in a text box followed by a description of how the Continuation Project will meet the objective.

7.1.1 Promote social and economic welfare

a) to promote the social and economic welfare of the community and a better environment by the proper management, development and conservation of the State's natural and other resources

The Continuation Project will continue, and enhance, the social and economic contribution of the Quarry.

The Continuation Project will increase the amount of aggregate and other saleable products to the Sydney and local markets (from up to 2.6 Mtpa as currently approved to up to 4.2 Mtpa) without increasing the previously approved disturbance area or significantly changing impacts from quarry operations.

The Gunlake Quarry Continuation Project will provide long term livelihood benefits from ongoing and increased employment, community investment and involvement, and training and apprenticeship opportunities. Gunlake currently provides community support in the form of their annual contribution commitments to organisations within the local and regional area. Gunlake also maintains partnerships with local employment and training services in the local and regional area, such as TAFE, Mission Australia, and the Goulburn District Education Foundation, to find apprenticeship and employment opportunities for local workers. Gunlake will continue to explore funding and grant opportunities, apprenticeship and training opportunities, and local employment within the local and regional area where need is determined.

The Economic Assessment found that the Continuation Project is desirable and justified from an economic efficiency perspective, with net production benefits to NSW of \$74 million (accounting for environmental costs) in addition to the net production benefits of the approved Extension Project.

Increasing the amount of saleable products from the Quarry will allow the more efficient use of the ignimbrite resource and will preserve other undeveloped hard rock resources in NSW.

7.1.2 Facilitate ecologically sustainable development

b) to facilitate ecologically sustainable development by integrating relevant economic, environmental and social considerations in decision-making about environmental planning and assessment

This EIS describes the economic, environmental and social context of Gunlake Quarry and the potential impacts of the Continuation Project to allow informed consideration of these aspects in determining the Continuation Project application.

7.1.3 Orderly and economic use and development of land

c) to promote the orderly and economic use and development of land

The Continuation Project will not require the development of additional land.

Since the Extension Project Approval was granted in 2017, the Primary Transport Route has been substantially upgraded in accordance with the Austroads Guidelines so that it meets the requirements for rural roads with 1,000 to 3,000 average vehicle movements per day, exceeding the requirements of the Extension Project Approval conditions. Gunlake has implemented all of the traffic management and road safety changes required by the Extension Project Approval (Conditions 25, 27 and 28 of Schedule 3) and has continued to introduce higher payload trucks to its transport fleet. The increased truck movements under the Continuation Project will all occur on the recently upgraded Primary Transport Route that has been designed with ample capacity for these truck movements.

The Continuation Project is therefore an orderly and economic use of the existing Quarry site and the transport routes.

7.1.4 Delivery and maintenance of affordable housing

d) to promote the delivery and maintenance of affordable housing

The Continuation Project will meet increasing demand for the Quarry’s construction products, some of which are used for housing construction.

7.1.5 Protect the environment

e) to protect the environment, including the conservation of threatened and other species of native animals and plants, ecological communities and their habitats

The Continuation Project has been designed to minimise additional adverse impacts to biodiversity by restricting disturbance to previously approved areas.

The existing quarry pit will be deepened as part of the Continuation Project but will not have any direct or indirect surface impacts to animals and plants, ecological communities and their habitats.

Small portions of two plant community types are predicted to be impacted at a local scale by groundwater drawdown. However, the impacts to groundwater-dependent ecosystems from Quarry operations are predicted to be minor in both extent and/or nature and represent a low risk of impact to groundwater-dependent ecosystems. Impacts to GDEs are not predicted to increase, as the predicted area of drawdown for the Continuation Project is less than the predicted area of drawdown for the approved Extension Project.

7.1.6 Sustainable management of built and cultural heritage

f) to promote the sustainable management of built and cultural heritage (including Aboriginal cultural heritage)

No historical heritage sites have previously been identified within or in proximity to the Quarry and the Continuation Project is not predicted to impact historical heritage.

The Continuation Project will not increase the previously approved disturbance area. Aboriginal heritage will continue to be managed in accordance with the *Gunlake Quarry Aboriginal Cultural Heritage Management Plan* (EMM 2020).

7.1.7 Good design and amenity of the built environment and proper construction and maintenance of buildings

- g) to promote good design and amenity of the built environment,
- h) to promote the proper construction and maintenance of buildings, including the protection of the health and safety of their occupants

No significant new capital works are proposed as part of the Continuation Project. Over the 30-year quarry life, the Quarry's processing and other infrastructure will be maintained, upgraded, replaced and/or moved to ensure safe and efficient quarry operations.

7.1.8 Sharing of the responsibility for environmental planning and assessment

- i) to promote the sharing of the responsibility for environmental planning and assessment between the different levels of government in the State

This is a matter for the different levels of government in the State. As summarised in Chapter 5, a wide range of government agencies have been consulted regarding the Continuation Project, including Goulburn Mulwaree Council.

7.1.9 Increased opportunity for community participation

- j) to provide increased opportunity for community participation in environmental planning and assessment.

As described in Chapter 5, there have been a range of engagement activities to inform the community about the Continuation Project and to seek community (and other stakeholder) feedback. This EIS provides further detailed information regarding the project and its potential impacts. It will be placed on public exhibition by DPIE and community members will be able to make formal submissions. Gunlake will prepare a report responding to these submissions.

7.2 Biophysical, economic and social impacts of the development

The SEARS require that the EIS include 'the reasons why the development should be approved, having regard to the biophysical, economic and social impacts of the development, including the principles of ecologically sustainable development'.

The principles of ecologically sustainable development are outlined in Schedule 2 of the EP&A Regulation. The consistency of the Continuation Project with each of these principles is provided in Table 7.1.

Table 7.1 Continuation Project – consistency with the principles of ecologically sustainable development

Principle	Summary	Consistency
Precautionary principle	The precautionary principle means that if there are threats of serious or irreversible damage, lack of full scientific certainty should not be used as a reason for postponing measures to prevent environmental degradation.	During the project planning phase and preparation of this EIS, experts identified and assessed the potential environmental impacts of the Continuation Project in accordance with current government policies and guidelines. This included reviewing the Quarry’s current mitigation, management and monitoring measures and, where required, proposing additional measures. Taking these measures into account, it is considered that there would be no threat of serious or irreversible damage to the environment. Therefore, the Continuation Project is consistent with the precautionary principle.
Social equity including inter-generational equity	Inter-generational equity is the concept that the present generation should ensure that the health, diversity and productivity of the environment are maintained or enhanced for the benefit of current and future generations.	A range of mitigation and compensatory measures are proposed that will minimise the impacts of the Continuation Project during operation and rehabilitation after closure will ensure that the parts of the Quarry site are available for ongoing use while the quarry pit will be made stable and safe. The Continuation Project is being developed to provide civil and construction materials, such as concrete aggregate, that will be used in part to construct public infrastructure, commercial and industrial development and housing that will be used by current and future generations.
Conservation of biological diversity and maintenance of ecological integrity	Conservation of biological diversity and ecological integrity should be a fundamental consideration.	The conservation of biological diversity and ecological integrity was a fundamental consideration in the development of the Continuation Project. The BDAR was prepared to assess potential impacts of the Continuation Project (see Section 6.6). No direct impacts to native vegetation or habitat for threatened species will occur as a result of the Continuation Project.
Improved valuation and pricing of environmental resources	Environmental factors should be included in the valuation of assets and services.	The economics assessment (Appendix F.11) provides monetary estimates of the intangible environmental, cultural and social impacts of the proposal. The costs and benefits analysis (see Section 6.12.2i) found that benefits of the Continuation Project will outweigh the small environmental costs. While these are estimates, they provide an indication of the economic value of environmental resources associated with the project. Overall, the economics assessment found the Continuation Project is desirable and justified from an economic efficiency perspective.

The Continuation Project is consistent with the principles of ecologically sustainable development.

7.3 Suitability of the site

The suitability of the site, with respect to potential land use conflicts with existing and future surrounding land uses, is demonstrated by the original Quarry Approval (PA07_0074) and the Extension Project Approval (NSW LEC Approval 2017/108663).

The Continuation Project will not increase the previously approved disturbance area or significantly change impacts from Quarry operations so the site will be suitable for the Continuation Project.

The Continuation Project will increase truck movements on the recently upgraded Primary Transport Route that has been designed with ample capacity for these truck movements. Truck movements will not change on the Secondary Transport Route.

The Gunlake Quarry site is suitable for the Continuation Project as it will not result in any significant changes to impacts on existing or future surrounding land uses and will use suitable transport infrastructure to deliver saleable products to their markets.

7.4 Continuation Project justification

7.4.1 Utilisation of the rock resource

The Quarry is close to the Hume Highway and about 100 km from Greater Sydney, Australia's biggest construction materials market. The Quarry has a proven state significant rock resource of approximately 180 million tonnes of ignimbrite. The Primary Transport Route provides a high-quality link between the Quarry and the Hume Highway.

The hard rock is suitable for uses in a range of quarry products including concreted and sealing aggregates, rail ballast, manufactured sand and road bases. To date, only a small proportion of the 180 million tonnes of the resource has been quarried.

The high quality of the Quarry's products, and the concrete and other civil construction products that it is used for, has seen increasing demand for the Quarry's products in the greater Sydney and local regional markets for use in the residential, industrial and commercial construction sectors. This demand is forecast to increase further as a result of the extensive infrastructure construction projects in NSW. If approved, the Continuation Project will increase the amount of aggregate and other saleable products supplied to the Sydney and local markets (from up to 2.6 Mtpa as currently approved to up to 4.2 Mtpa) by the Quarry without increasing the previously approved disturbance area or significantly changing impacts from quarry operations.

7.4.2 The environment

The Quarry operates in accordance with Gunlake's environmental policy and planning framework that are documented in the *Gunlake Quarry Environmental Management Strategy* (Gunlake 2020a) and associated environmental management plans. These plans describe environmental monitoring and reporting to assess Quarry compliance with the Extension Project Approval and EPL conditions. These plans are regularly reviewed and updated in accordance with the Extension Project Approval and will be reviewed and updated should the Continuation Project be approved.

The Continuation Project has been designed to restrict disturbance to previously approved areas. Operations will remain similar to the currently approved Extension Project operations, and truck movements will only increase on the recently upgraded Primary Transport Route that has ample capacity for these truck movements. Therefore, there will be minimal impacts from the Continuation Project.

7.4.3 The community

The Quarry has an ongoing community engagement program and specific engagement regarding the Continuation Project was undertaken as part of preparing this EIS. Ongoing engagement will continue throughout Continuation Project operation.

Gunlake Quarry is one of a number of quarries in the local area. The local community recognises the importance of these quarries to the local economy and acknowledge Gunlake's contributions to the local community.

Public safety related to increased truck movements on the primary transport route was a primary concern raised by stakeholders. Gunlake and Goulburn Mulwaree Council have implemented a road maintenance work plan and budget to enhance and maintain safety measures along the Primary Transport Route, which is fully funded by Gunlake Section 7.11 contributions. Gunlake implements driver inductions, and enforces a driver code of conduct that requires compliance with road safety procedures and prohibiting unsafe driving practices such as tailgating, convoying, and speeding.

As described in this EIS, the upgraded Primary Transport Route enables increased truck movements while maintaining road safety.

Gunlake currently provides community support in the form of their annual contribution commitments to organisations within the local and regional area. Gunlake also maintains partnerships with local employment and training services in the local and regional area, such as TAFE, Mission Australia, and the Goulburn District Education Foundation, to find apprenticeship and employment opportunities for local workers.

The Continuation Project will provide long-term livelihood benefits from ongoing and increased employment, community investment and involvement, and training and apprenticeship opportunities.

The Continuation Project will provide direct economic activity, including jobs, to the local area economy, and indirect economic activity to the local area via both wage and non-wage expenditure. Quarry operations and associated product transport under the Continuation Project will provide 228 direct jobs, comprising 90 quarry jobs and 138 transport jobs (full-time equivalent jobs, drawn from a pool of about 200 drivers).

The Economic Assessment found that the Continuation Project is desirable and justified from an economic efficiency perspective, with net production benefits to NSW of \$74 million (accounting for environmental costs) in addition to the net production benefits of the approved Extension Project.

Standard regional economic impact assessment using input-output analysis estimated that the combined quarrying and transport components of the Continuation Project will provide the following annual direct and indirect annual effects to the local economy:

- \$277 million in output;
- \$115 million in value-added;
- \$47 million in gross wages; and
- 731 jobs.

Glossary

Item	Definition
ABS	Australian Bureau of Statistics
ACHA	Aboriginal Cultural Heritage Assessment
AEP	Annual exceedance probability
AHD	Australian Height Datum
AHMP	Aboriginal Heritage Management Plan
Area 1	Prior to surrendering the original approval for the Quarry (MP07_0074) on 1 August 2018, the Eastern overburden emplacement was extended and the haul road into the pit was completed, both within the footprint approved by MP07_0074. By oversight, these areas were omitted from the Extension Project disturbance area. It is proposed to rectify this as part of the Continuation Project and re-include one of these omitted areas into the Continuation Project boundary, referred to as 'Area 1' (identified on Figure 3.1).
ARRB	The Australian Road Research Board
AQIA	Air quality impact assessment (provided in Appendix F.4)
BC Act	NSW <i>Biodiversity Conservation Act 2016</i>
BDAR	Biodiversity Development Assessment Report (provided in Appendix F.7)
CCC	Gunlake Quarry Community Consultative Committee
CO ₂ -e	Carbon dioxide equivalent – a unit based on the global warming potential of different greenhouse gases
DA	Development Application
DAWE	The Commonwealth Department of Agriculture, Water and the Environment
dB	Decibels
DPIE	Department of Planning, Industry and Environment
eg	For example
EIS	Environmental impact statement
EMM	EMM Consulting Pty Limited
EPA	Environment Protection Authority
EPBC Act	Commonwealth <i>Environment Protection and Biodiversity Conservation Act 1999</i>
EP&A Act	NSW <i>Environmental Planning and Assessment Act 1979</i>
EP&A Regulation	Environmental planning and Assessment Regulation 2000
EPL	Environment Protection Licence
GHG	Greenhouse Gas
Gunlake	Gunlake Quarries Pty Ltd
ha	Hectare
km	Kilometre
LAeq,15mins	Equivalent continuous sound level over 15 minutes
LEC	Land and Environment Court

Item	Definition
ABS	Australian Bureau of Statistics
LEP	Local Environmental Plan
LGA	Local Government Area
Lin Peak	Linear Peak – the maximum level of air pressure fluctuation measured in decibels without frequency weighting
LR&RA	Land Resources and Rehabilitation Assessment (provided in Appendix F.8)
m	Metres
mm	Millimetres
mbgl	Metres below ground level
Mitigation	Activities associated with reducing the impacts of the development
ML	Megalitres
MOD1	A Modification Application to amend the offsets required by the Extension Project Approval. MOD1 was filed with the LEC in March 2019 and a hearing was held in February 2021. The application has not been determined.
MOD2	A Modification Application filed with the LEC in November 2020, primarily to increase daily truck movements. The MOD2 application was approved by the NSW Land and Environment Court (LEC) Approval 2020/00327172 on 9 June 2021 (the 'Extension Project Approval')
Mtpa	Million tonnes per annum
µg	Micrograms
NIA	Noise impact assessment report (provided in Appendix F.3)
NorBE	Neutral or beneficial effect in accordance with the State Environmental Planning Policy (Sydney Drinking Water Catchment) 2011
NPfi	Noise Policy for Industry (EPA 2017)
NSW	New South Wales
OEMP	Operational environmental management plan
Overburden	Any extracted unsalable material
PCT	Plant community type
PHA	Preliminary hazard analysis
PM	Particulate matter
PM ₁₀	Particulate matter less than 10 microns in aerodynamic equivalent diameter
PM _{2.5}	Particulate matter less than 2.5 microns in aerodynamic equivalent diameter
POEO Act	NSW <i>Protection of the Environment and Operations Act 1997</i>
Prescribed impact area	The area where prescribed (uncertain) biodiversity impacts have the potential to occur. In the BDAR, this is the area where groundwater drawdown of 2 m or greater is predicted to occur over the life of the Quarry
Primary Transport Route	Route from the site along Brayton Road, Ambrose Road and Red Hills Road
Quarrying operations	The extraction, processing, stockpiling and transportation of extractive materials carried out on the site, the associated removal of vegetation, topsoil and overburden, and the associated emplacement of overburden
Quarry products	Includes all saleable quarry products, but excludes tailings and other wastes

Item	Definition
ABS	Australian Bureau of Statistics
RAPs	Registered Aboriginal Parties
Reasonable	Reasonable relates to the application of judgement in arriving at a decision, taking into account: mitigation benefits, cost of mitigation versus benefits provided, community views and the nature and extent of potential improvements
Rehabilitation	The restoration of land disturbed by the development to a good condition and for the purpose of establishing a safe, stable and non-polluting environment
RL	Reduced level
RNP	Road Noise Policy (DECCW 2011)
RSA	Road Safety Audit
RSAR	Road Safety Assessment Report (provided in Appendix F.2)
SEARs	Secretary's Environmental Assessment Requirements
Secondary Transport Route	Route from the site to the Marulan interchange on the Hume Highway, along Brayton Road, across George Street, and under the Hume Highway
SEPP	State Environmental Planning Policy
SEPP 33	State Environmental Planning Policy No. 33 — Hazardous and Offensive Development
SIA	Social Impact Assessment (provided in Appendix F.10)
SSD	State Significant Development
TEC	Threatened ecological community
The Continuation Project	The Project as described in Section 3
The Extension Project	The Quarry as it is currently operating and approved under SSD 7090, NSW Land and Environmental Court Approval 20017/108663, and modified by MOD2
The Quarry	Gunlake Quarries Pty Ltd hard rock quarry located at 715 Brayton Road, Marulan
TIA	Traffic impact assessment (provided in Appendix F.1)
Truck movements	Truck movements mean heavy vehicle one-way trips, either entering or leaving the site
TSP	Total suspended particles
SRD	State Regional Development
WSP	Water Sharing Plan

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Goulburn Mulwaree Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2021



Goulburn Mulwaree Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Goulburn Mulwaree Council

General Purpose Financial Statements

for the year ended 30 June 2021

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Overview

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

184-194 Bourke Street
Goulburn NSW 2580

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

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

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

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

Goulburn Mulwaree Council

General Purpose Financial Statements

for the year ended 30 June 2021

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present 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 2021.

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.

Goulburn Mulwaree Council

General Purpose Financial Statements

for the year ended 30 June 2021

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

The attached general purpose financial statements have been prepared in accordance with:

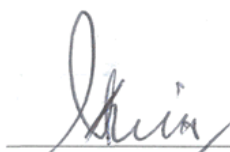
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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


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

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

Signed in accordance with a resolution of Council made on 19 October 2021.



Cr Bob Kirk
Mayor
19 October 2021



Cr Peter Walker
Deputy Mayor
19 October 2021



Warwick Bennett
General Manager
19 October 2021



Brendan Hollands
Responsible Accounting Officer
19 October 2021

Goulburn Mulwaree Council

Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
Income from continuing operations				
37,691	Rates and annual charges	B2-1	38,134	36,715
15,304	User charges and fees	B2-2	15,812	16,181
1,203	Other revenue	B2-3	1,663	1,670
10,027	Grants and contributions provided for operating purposes	B2-4	15,036	12,649
47,937	Grants and contributions provided for capital purposes	B2-4	31,071	22,390
1,261	Interest and investment income	B2-5	1,115	1,922
265	Other income	B2-6	324	322
–	Net gains from the disposal of assets	B4-1	207	2,801
113,688	Total income from continuing operations		103,362	94,650
Expenses from continuing operations				
26,496	Employee benefits and on-costs	B3-1	24,056	24,567
18,740	Materials and services	B3-2	19,974	18,439
1,259	Borrowing costs	B3-3	1,353	1,432
14,958	Depreciation, amortisation and impairment for non-financial assets	B3-4	21,746	18,779
687	Other expenses	B3-5	1,020	892
62,140	Total expenses from continuing operations		68,149	64,109
51,548	Operating result from continuing operations		35,213	30,541
51,548	Net operating result for the year attributable to Council		35,213	30,541
4,826	Net operating result for the year before grants and contributions provided for capital purposes		4,142	8,151

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

Goulburn Mulwaree Council

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Net operating result for the year – from Income Statement		35,213	30,541
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	<u>(7,228)</u>	<u>156,403</u>
Total items which will not be reclassified subsequently to the operating result		(7,228)	156,403
Total other comprehensive income for the year		(7,228)	156,403
Total comprehensive income for the year attributable to Council		27,985	186,944

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

Goulburn Mulwaree Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	19,706	8,435
Investments	C1-2	79,000	80,002
Receivables	C1-4	7,666	7,270
Inventories	C1-5	322	291
Contract assets and contract cost assets	C1-6	7,971	2,281
Current assets classified as 'held for sale'	C1-7	844	468
Other		1,285	325
Total current assets		116,794	99,072
Non-current assets			
Investments	C1-2	–	12,000
Receivables	C1-4	37	56
Infrastructure, property, plant and equipment	C1-8	1,192,020	1,148,421
Investment property	C1-9	4,300	4,158
Right of use assets	C2-1	285	421
Total non-current assets		1,196,642	1,165,056
Total assets		1,313,436	1,264,128
LIABILITIES			
Current liabilities			
Payables	C3-1	9,528	8,739
Contract liabilities	C3-2	3,598	3,276
Lease liabilities	C2-1	138	148
Borrowings	C3-3	2,336	1,652
Employee benefit provisions	C3-4	8,046	7,945
Provisions	C3-5	408	–
Total current liabilities		24,054	21,760
Non-current liabilities			
Lease liabilities	C2-1	136	254
Borrowings	C3-3	30,041	17,477
Employee benefit provisions	C3-4	708	703
Provisions	C3-5	13,523	6,945
Total non-current liabilities		44,408	25,379
Total liabilities		68,462	47,139
Net assets		1,244,974	1,216,989
EQUITY			
Accumulated surplus	C4-1	446,548	411,335
IPPE revaluation reserve	C4-1	798,426	805,654
Council equity interest		1,244,974	1,216,989
Total equity		1,244,974	1,216,989

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

Goulburn Mulwaree Council
Statement of Changes in Equity
for the year ended 30 June 2021

\$ '000	Notes	as at 30/06/21				as at 30/06/20			
		Accumulated surplus	IPPE revaluation reserve	Financial assets at FVOCI	Total equity	Accumulated surplus	IPPE revaluation reserve	Financial assets at FVOCI	Total equity
Opening balance at 1 July		411,335	805,654	-	1,216,989	385,656	649,251	156	1,035,063
Changes due to AASB 1058 and AASB 15 adoption		-	-	-	-	(5,018)	-	-	(5,018)
Opening balance		411,335	805,654	-	1,216,989	380,638	649,251	156	1,030,045
Net operating result for the year		35,213	-	-	35,213	30,541	-	-	30,541
Net operating result for the period		35,213	-	-	35,213	30,541	-	-	30,541
Other comprehensive income									
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	-	(7,228)	-	(7,228)	-	156,403	-	156,403
Other comprehensive income		-	(7,228)	-	(7,228)	-	156,403	-	156,403
Total comprehensive income		35,213	(7,228)	-	27,985	30,541	156,403	-	186,944
Transfers between equity items		-	-	-	-	156	-	(156)	-
Closing balance at 30 June		446,548	798,426	-	1,244,974	411,335	805,654	-	1,216,989

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

Goulburn Mulwaree Council

Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
Cash flows from operating activities				
<i>Receipts:</i>				
37,691	Rates and annual charges		38,073	37,884
15,304	User charges and fees		14,528	15,220
1,261	Investment and interest revenue received		1,297	2,479
57,964	Grants and contributions		36,057	24,193
-	Bonds, deposits and retention amounts received		235	-
1,468	Other		8,243	7,226
<i>Payments:</i>				
(26,496)	Employee benefits and on-costs		(24,232)	(23,587)
(18,740)	Materials and services		(26,198)	(17,212)
(1,259)	Borrowing costs		(1,338)	(1,368)
-	Bonds, deposits and retention amounts refunded		-	(182)
(687)	Other		4,322	(7,643)
66,506	Net cash flows from operating activities	G1-1a	50,987	37,010
Cash flows from investing activities				
<i>Receipts:</i>				
-	Sale of investment securities		35,000	66,647
522	Sale of infrastructure, property, plant and equipment		599	1,855
<i>Payments:</i>				
-	Purchase of investment securities		(33,000)	(71,002)
-	Acquisition of term deposits		11,000	-
-	Purchase of investment property		(378)	(8)
(98,152)	Purchase of infrastructure, property, plant and equipment		(66,057)	(32,806)
(97,630)	Net cash flows from investing activities		(52,836)	(35,314)
Cash flows from financing activities				
<i>Receipts:</i>				
25,480	Proceeds from borrowings		14,900	-
<i>Payments:</i>				
(1,652)	Repayment of borrowings		(1,652)	(1,693)
(155)	Principal component of lease payments		(128)	(155)
23,673	Net cash flows from financing activities		13,120	(1,848)
(7,451)	Net change in cash and cash equivalents		11,271	(152)
6,666	Cash and cash equivalents at beginning of year		8,435	8,587
(785)	Cash and cash equivalents at end of year	C1-1	19,706	8,435
97,125	plus: Investments on hand at end of year	C1-2	79,000	92,002
96,340	Total cash, cash equivalents and investments		98,706	100,437

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

Goulburn Mulwaree Council

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Goulburn Mulwaree Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 31 October 2021. 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 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

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

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund. Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Domestic Waste Management Fund
- Water Supply Fund

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A1-1 Basis of preparation (continued)

- Sewerage service Fund

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.

It is Council's opinion that no Trust monies held by Council are subject to Council's control and therefore they have not been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge

Goods and Services Tax (GST)

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

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

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

Volunteer services

Volunteer services are not recognised as they are not reliably measured, would not be otherwise purchased and not regarded to be material.

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 (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

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

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

Comparative figures

Comparative Figures

Adjustments have been made to presentation of prior year comparatives in Council's Annual Financial Statements. The changes are either to improve presentation or as a result of format changes in the Local Government Code of Accounting Practice and Financial Reporting.

Costs previously classed as "Other Expenses" has been reallocated to the expenditure class "Materials and Services" due to the format changes. Revaluation remeasurement previously presented under "Other Revenue" has been classified as "Other Expenses" to improve presentation due to the current year result being an expenses. These changes have impacted the Income Statement and Statement of Cash Flows.

In the Statement of Financial Position, Income received in Advance has been presented as "Income Received in Advance" reallocated from "Other Payables" under liabilities for improved presentation.

The changes are reclassification only and hence resulted in the changes to the presentation of the Financial Statements and not the underlying results.

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A1-1 Basis of preparation (continued)

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

Those newly adopted standards did not have a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions or activities										
Civic Leadership	30,428	32,896	5,997	13,218	24,431	19,678	7,078	8,250	117,926	72,731
Community	3,929	5,677	6,173	4,861	(2,244)	816	3,305	1,526	70,664	68,792
Economy	9,281	420	4,889	2,489	4,392	(2,069)	8,856	9,398	12,215	8,447
Environment	14,309	15,192	15,332	7,159	(1,023)	8,033	3,377	1,638	122,272	125,598
Infrastructure	45,415	40,465	35,758	36,382	9,657	4,083	23,491	14,227	990,359	988,560
Total functions and activities	103,362	94,650	68,149	64,109	35,213	30,541	46,107	35,039	1,313,436	1,264,128

B1-2 Components of functions or activities

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

Civic Leadership

Our Leadership - Council administration including executive management, councillor expenses, human resources, financial services, organisational overheads and oncosts, information and technology, customer service and administrative support. Governance such as access to information, code of conduct, legal services, insurances and policies and procedures.

Community

Our Community - Community services and education, including development, youth services, aged and disabled services. Community amenities such as public cemeteries, public conveniences and street lighting. Recreation and cultural services including, public library, art gallery and museums, community halls, sporting grounds and venues, swimming pool, parks and gardens, and other sport and recreation.

Economy

Our Economy - Economic affairs including marketing, visitor information and events, strategic planning and property management.

Environment

Our Environment - Activities such as public health, noxious plants and animal control, solid waste management, street cleaning, drainage and stormwater management, other environmental protection activities.

Infrastructure

Our Infrastructure - Includes the following networks; sewerage services, water supplies, bridges, footpaths, parking areas, sealed and unsealed roads, urban streets, rural and regional roads.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2021	2020
Ordinary rates		
Residential	14,421	13,607
Farmland	2,399	2,565
Business	4,655	4,616
Less: pensioner rebates (mandatory)	(447)	(450)
Rates levied to ratepayers	21,028	20,338
Pensioner rate subsidies received	247	249
Total ordinary rates	21,275	20,587
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	4,472	4,080
Water supply services	2,502	2,427
Sewerage services	9,599	9,355
Waste management services (non-domestic)	498	474
Less: pensioner rebates (mandatory)	(469)	(462)
Annual charges levied	16,602	15,874
Pensioner subsidies received:		
– Water	94	93
– Sewerage	91	90
– Domestic waste management	72	71
Total annual charges	16,859	16,128
Total rates and annual charges	38,134	36,715

Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

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

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

\$ '000	Timing	2021	2020
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	6,540	7,227
Sewerage services	1	1,980	2,098
Waste management services (non-domestic)	1	1,471	1,380
Total specific user charges		9,991	10,705
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation	2	232	206
Planning and building regulation	2	1,305	762
Private works – section 67	1	96	94
Regulatory/ statutory fees	2	226	164
Section 10.7 certificates (EP&A Act)	1	117	78
Section 603 certificates	1	118	70
Total fees and charges – statutory/regulatory		2,094	1,374
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	1	252	324
Library and art gallery	1	31	33
Transport for NSW works (state roads not controlled by Council)	1	37	–
Swimming centres	2	168	385
Waste disposal tipping fees	1	2,824	2,697
Aged and disabled services	1	130	203
Hire of council properties	1	37	65
Sports stadium/recreation facilities	1	63	92
Animal Impounding	1	38	15
Other	1	147	288
Total fees and charges – other		3,727	4,102
Total user charges and fees		15,812	16,181
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		1,795	16,181
User charges and fees recognised over time (1)		14,017	–
Total user charges and fees		15,812	16,181

Accounting policy

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

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

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

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

B2-3 Other revenue

\$ '000	Timing	2021	2020
Fines – parking	1	50	95
Fines – other	1	17	5
Legal fees recovery – rates and charges (extra charges)	1	87	79

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B2-3 Other revenue (continued)

\$ '000	Timing	2021	2020
Legal fees recovery – other	1	–	137
Commissions and agency fees	1	9	5
Gas Main Rental	1	22	22
Diesel rebate	1	114	112
Insurance claims recoveries	1	57	200
Sales – general	1	841	507
Insurance rebates	1	73	132
Low value exception lease income	1	54	43
Employee contributions	1	157	168
License Agreements	1	28	30
Other	1	154	135
Total other revenue		1,663	1,670
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		1,661	–
Other revenue recognised at a point in time (2)		2	1,670
Total other revenue		1,663	1,670

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)						
General purpose (untied)						
Current year allocation						
Financial assistance		1	1,677	1,709	-	-
Financial assistance – local roads component		1	868	860	-	-
Payment in advance - future year allocation						
Financial assistance		1	2,726	2,724	-	-
Amount recognised as income during current year			5,271	5,293	-	-
Special purpose grants and non-developer contributions (tied)						
Cash contributions						
Previously specific grants:						
Pensioners' rates subsidies:						
Water supplies		1	137	26	236	-
Sewerage services		1	-	-	433	2,000
Bushfire and emergency services		1	260	228	20	-
Community care		1	174	172	43	-
Environmental programs		2	154	142	340	389
Heritage and cultural		2	178	110	2,701	3,137
Library – per capita		1	161	180	-	-
LIRS subsidy		1	44	60	-	-
Noxious weeds		1	135	150	-	-
Recreation and culture		2	65	259	8,624	5,881
Road safety initiatives		1	56	57	14	34
Street lighting		1	393	157	-	-
Transport (roads to recovery)	B2-4	1	1,196	1,703	-	-
Transport (other roads and bridges funding)		2	3,837	528	4,226	1,670
Other specific grants		2	2	46	-	-
Previously contributions:						
Community services		1	5	5	-	-
Heritage/cultural		1	94	98	-	-
Other councils – joint works/services		1	17	16	-	-
Recreation and culture		1	14	3	11	-
Roads and bridges		1	5	-	-	23
Transport for NSW contributions (regional roads, block grant)		1	530	690	-	-
Sewerage (excl. section 64 contributions)		1	-	-	24	37
Water supplies (excl. section 64 contributions)		1	-	-	421	372
Other contributions	B2-4	1	164	99	-	25
Veolia host fee		1	681	776	-	-
Total special purpose grants and non-developer contributions – cash			8,302	5,505	17,093	13,568
Non-cash contributions						
Bushfire services		1	-	-	71	1,648
Other			-	-	1,005	76
Total other contributions – non-cash			-	-	1,076	1,724
Total special purpose grants and non-developer contributions (tied)			8,302	5,505	18,169	15,292
Total grants and non-developer contributions			13,573	10,798	18,169	15,292

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B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Comprising:					
- Other funding		1,408	1,687	1,829	2,181
- Commonwealth funding		5,579	7,470	3,284	5,462
- State funding		6,586	1,641	13,056	7,649
		13,573	10,798	18,169	15,292
Developer contributions					
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services	1	1,463	1,464	1,427	254
S 7.12 – fixed development consent levies	1	–	387	–	–
S 64 – water supply contributions	1	–	–	1,479	709
S 64 – sewerage service contributions	1	–	–	2,451	1,600
S 64 – stormwater contributions	1	–	–	499	249
Total developer contributions – cash		1,463	1,851	5,856	2,812
Non-cash contributions					
S 7.11 – contributions towards amenities/services	1	–	–	1,600	2,238
S 64 – water supply contributions	1	–	–	1,362	499
S 64 – sewerage service contributions	1	–	–	2,756	1,044
S 64 – stormwater contributions	1	–	–	1,328	505
Total developer contributions non-cash		–	–	7,046	4,286
Total developer contributions		1,463	1,851	12,902	7,098
Total contributions		1,463	1,851	12,902	7,098
Total grants and contributions		15,036	12,649	31,071	22,390
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time (1)		–	–	–	–
Grants and contributions recognised at a point in time (2)		15,036	12,649	31,071	22,390
Total grants and contributions		15,036	12,649	31,071	22,390

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B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Unspent grants and contributions				
Unspent funds at 1 July	334	1,499	2,680	4,142
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	-	-
Add: Funds received and not recognised as revenue in the current year	113	126	2,382	227
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
Funds received in prior year but revenue recognised and funds spent in current year	(324)	(1,291)	(2,205)	(1,689)
	-	-	-	-
Unspent funds at 30 June	123	334	2,857	2,680
Contributions				
Unspent funds at 1 July	19,636	19,885	-	-
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	7,367	4,137	-	-
Add: contributions received and not recognised as revenue in the current year	-	-	-	-
Add: contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	-	-	-	-
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	(4,449)	(4,386)	-	-
Unspent contributions at 30 June	22,554	19,636	-	-

Accounting policy

Accounting policy from 1 July 2019

Grant income under AASB 15

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

Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Grant income

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B2-4 Grants and contributions (continued)

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

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

Capital grants

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

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

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

Contributions

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

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

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

Accounting policy prior to 1 July 2019

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

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

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

B2-5 Interest and investment income

\$ '000	2021	2020
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	57	89
– Cash and investments	1,060	1,800
Dividend income relating to investments held at fair value through other comprehensive income	–	45
Fair value adjustments		
– Movements in investments at fair value through profit and loss	(2)	(11)
Amortisation of premiums and discounts		
– Financial assets at amortised cost	–	(1)
Finance income on the net investment in the lease	–	–
Total interest and investment income (losses)	1,115	1,922
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	29	41
General Council cash and investments	126	633
Restricted investments/funds – external:		
Development contributions		

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B2-5 Interest and investment income (continued)

\$ '000	2021	2020
- Section 7.11	33	58
- Section 64	74	89
Water fund operations	372	472
Sewerage fund operations	439	578
Domestic waste management operations	42	51
Total interest and investment income	1,115	1,922

Accounting policy

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 when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

\$ '000	Notes	2021	2020
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		324	322
Total Investment properties		324	322
Total rental income	C2-2	324	322
Total other income		324	322

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	18,926	18,965
Employee leave entitlements (ELE)	3,767	4,189
Superannuation	2,309	2,260
Workers' compensation insurance	555	656
Fringe benefit tax (FBT)	65	68
Payroll tax	52	89
Protective clothing	131	102
Total employee costs	25,805	26,329
Less: capitalised costs	(1,749)	(1,762)
Total employee costs expensed	24,056	24,567
Number of 'full-time equivalent' employees (FTE) at year end	302	292

Accounting policy

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

Retirement benefit obligations

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

Superannuation plans

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

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

B3-2 Materials and services

\$ '000	Notes	2021	2020
Raw materials and consumables		3,712	4,314
Contractor and consultancy costs		10,820	8,815
Audit Fees	F2-1	78	61
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	234	241
Advertising		315	249
Bank charges		210	178
Electricity and heating		1,302	1,419
Insurance		1,236	1,149
Postage		117	130
Printing and stationery		155	174
Street lighting		544	589
Subscriptions and publications		172	191
Telephone and communications		231	243
Valuation fees		130	132
Training costs (other than salaries and wages)		258	138
Other expenses		164	148
Legal expenses:			
– Legal expenses: planning and development		130	50
– Legal expenses: debt recovery		88	82
– Legal expenses: other		75	136

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B3-2 Materials and services (continued)

\$ '000	2021	2020
Other	3	–
Total materials and services	19,974	18,439
Total materials and services	19,974	18,439

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2021	2020
(i) Interest bearing liability costs			
Interest on leases		5	2
Interest on loans		1,273	1,357
Total interest bearing liability costs		1,278	1,359
Total interest bearing liability costs expensed		1,278	1,359
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	75	73
Total other borrowing costs		75	73
Total borrowing costs expensed		1,353	1,432

Accounting policy

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

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

\$ '000	Notes	2021	2020
Depreciation and amortisation			
Plant and equipment		1,337	1,027
Office equipment		590	677
Furniture and fittings		111	57
Land improvements (depreciable)		57	57
Infrastructure:			
	C1-8		
– Buildings – non-specialised		1,685	1,679
– Other structures		296	217
– Roads		8,697	7,467
– Bridges		1,208	454
– Footpaths		559	208
– Stormwater drainage		1,905	977
– Water supply network		2,498	2,935
– Sewerage network		1,894	2,239
– Swimming pools		56	56
– Other open space/recreational assets		353	236
Right of use assets	C2-1	136	136
Other assets:			
– Library books		129	117
– Other		37	42
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5, C1-8	184	184
– Quarry assets	C3-5, C1-8	14	14
Total gross depreciation and amortisation costs		21,746	18,779
Total depreciation and amortisation costs		21,746	18,779
Total depreciation, amortisation and impairment for non-financial assets		21,746	18,779

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Impairment of non-financial assets

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

B3-5 Other expenses

\$ '000	Notes	2021	2020
Impairment of receivables			
Other		7	13
Total impairment of receivables	C1-4	7	13
Fair value decrement on investment properties			
Fair value decrement on investment properties		236	150
Total fair value decrement on investment properties	C1-9	236	150
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		44	41
– NSW fire brigade levy		99	103
– NSW rural fire service levy		401	327
Donations, contributions and assistance to other organisations (Section 356)		233	258
Total other		777	729
Total other expenses		1,020	892

Accounting policy

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

Impairment expenses are recognised when identified.

B4 Gains or losses

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

\$ '000	Notes	2021	2020
Gain (or loss) on disposal of plant and equipment	C1-8		
Proceeds from disposal – plant and equipment		599	338
Less: carrying amount of plant and equipment assets sold/written off		<u>(374)</u>	<u>(283)</u>
Gain (or loss) on disposal		<u>225</u>	<u>55</u>
Gain (or loss) on disposal of infrastructure	C1-8		
Less: carrying amount of infrastructure assets sold/written off		–	(548)
Gain (or loss) on disposal		<u>–</u>	<u>(548)</u>
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		35,000	66,647
Less: carrying amount of investments sold/redeemed/matured		<u>(35,000)</u>	<u>(64,156)</u>
Gain (or loss) on disposal		<u>–</u>	<u>2,491</u>
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		–	–
Less: carrying amount of term deposits sold/redeemed/matured		–	–
Gain (or loss) on disposal		<u>–</u>	<u>–</u>
Gain (or loss) on disposal of non-current assets classified as 'held for sale'	C1-7		
Proceeds from disposal – non-current assets 'held for sale'		–	1,516
Less: carrying amount of 'held for sale' assets sold/written off		<u>(18)</u>	<u>(713)</u>
Gain (or loss) on disposal		<u>(18)</u>	<u>803</u>
Net gain (or loss) on disposal of assets		<u>207</u>	<u>2,801</u>

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 02/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Rates and annual charges	37,691	38,134	443	1% F
User charges and fees	15,304	15,812	508	3% F
Other revenues	1,203	1,663	460	38% F
This result is primarily due to the unexpected result of the sale of scrap metal from the Goulburn Waste Management Centre (\$427K). This sale was undertaken earlier than anticipated and the tonnage rate achieved was much higher than expected.				
Operating grants and contributions	10,027	15,036	5,009	50% F
This result is primarily due to grant funding received to repair infrastructure damaged in storm events in February 2020 (\$2,791k) and August 2020 (\$814k). Council also received maintenance funding for infrastructure damaged in the 2019/20 summer bushfires (\$248k). Other areas where higher than anticipated revenue was received included Street Lighting (mainly through LED saving certificates) (\$223k), s94 Road Maintenance Contributions (\$264K) and a number of operating grants received during the year.				
Capital grants and contributions	47,937	31,071	(16,866)	(35)% U
Council originally budgeted for two major projects to be fully funded by Capital Grants - the Rail Trail (\$16,000k) and the Regional Hockey Facility (\$9,000k). The Rail Trail is yet to receive funding and has not commenced. The Regional Hockey Facility project has progressed under a different funding arrangement and reduced scope. Grant funding of \$4 million has been received for this project but, due to timing has not all been accounted for in the current year. Other projects have also been deferred due to a wetter than usual second half of the year and the impacts of COVID meaning the grant income for these projects have also not been fully brought into account.				
Interest and investment revenue	1,261	1,115	(146)	(12)% U
This budget variance is due to the historically low interest rates available for Councils Investments. While Council traditionally takes a conservative approach to budgeting for Interest & Investment revenue, this year's actuals represent a significant reduction from the previous year's results (42%) despite similar levels of investments.				
Net gains from disposal of assets	-	207	207	∞ F
Other income	265	324	59	22% F
This result is due to a higher than anticipated rental occupancy at Council's "Workspace Goulburn" facility				
EXPENSES				
Employee benefits and on-costs	26,496	24,056	2,440	9% F
Materials and services	18,740	19,974	(1,234)	(7)% U
Borrowing costs	1,259	1,353	(94)	(7)% U
Depreciation, amortisation and impairment of non-financial assets	14,958	21,746	(6,788)	(45)% U

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B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
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This is a result of the incorrect figures for depreciation being included in the original budget which were based on incorrect assumptions in relation to recent revaluations. The error has been rectified during the preparation and adoption of the 2021/22 budget.

Other expenses	687	1,020	(333)	(48)%	U
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This result is primarily due to the fair value decrement of our investment properties (\$236k) which is a non-budgeted item due to the difficulty of estimation. There was also \$100k of funds physically spent by the Village Discretionary Funds. The Villages are allocated an amount to spend each year. A transfer to the individual "Village Discretionary Fund reserve" is included in the budget but no actual expenditure is budgeted for as, once again it is hard to estimate what would be spent. Any expenditure incurred is funded by a transfer from that Village's reserve.

STATEMENT OF CASH FLOWS

Cash flows from operating activities	66,506	50,987	(15,519)	(23)%	U
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This variation is primarily due to the levels of Grants and Contributions received as explained in the revenues section above. The major projects for which capital grants were budgeted (Rail Trail and Hockey Facility) have been offset by non-budgeted operating grants due to damage caused to infrastructure through severe weather events.

Cash flows from investing activities	(97,630)	(52,836)	44,794	(46)%	F
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As mentioned in the Capital Grants & Contributions section above, there were two major projects in the Rail Trail and Hockey Facility (\$25M collectively) which have either not commenced or commenced with a reduced scope and budget. As also mentioned there have been a number of major projects that have been deferred due to the wet weather in the first half of 2021 as well as supply/contractor issues due to COVID.

Cash flows from financing activities	23,673	13,120	(10,553)	(45)%	U
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This result is due to proposed borrowings for the Waste Management Centre Upgrade (\$4.28M) not being taken up due to the project being deferred to 2021/22 and also the decision to utilise internal borrowings for the Performing Arts Centre project (\$6.3M)

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	1,581	2,731
Cash-equivalent assets		
– Deposits at call	18,125	5,704
Total cash and cash equivalents	19,706	8,435

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	19,706	8,435
Balance as per the Statement of Cash Flows	19,706	8,435

Accounting policy

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

C1-2 Financial investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Financial assets at fair value through the profit and loss				
NCD's, FRN's (with maturities > 3 months)	–	–	2,002	–
Total	–	–	2,002	–
Debt securities at amortised cost				
Long term deposits	79,000	–	78,000	12,000
Total	79,000	–	78,000	12,000
Total financial investments	79,000	–	80,002	12,000
Total cash assets, cash equivalents and investments	98,706	–	88,437	12,000

Accounting policy

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)

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C1-2 Financial investments (continued)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

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

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

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

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

Fair value through other comprehensive income – equity instruments

Council has shares in Southern Phone Company Limited over which it does not have significant influence nor control. Council has made an irrevocable election to classify this equity investment as fair value through other comprehensive income as they are not held for trading purposes.

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

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

Financial assets through profit or loss

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

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

C1-3 Restricted cash, cash equivalents and investments

\$ '000	2021		2020	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	98,706	–	88,437	12,000
attributable to:				
External restrictions	81,842	–	66,162	12,000
Internal restrictions	18,300	–	20,119	–
Unrestricted	(1,436)	–	2,156	–
	98,706	–	88,437	12,000

\$ '000	2021	2020
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	2,980	2,871
Specific purpose unexpended loans – general	3,375	–
Specific purpose unexpended loans – water	138	138
Employee leave entitlements – domestic waste	280	293
Employee leave entitlements – sewerage	416	622
Employee leave entitlements – water	782	692

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

\$ '000	2021	2020
Specific purpose unexpended grants – water fund	–	60
Specific purpose unexpended grants – domestic waste fund (2020 only)	–	69
External restrictions – included in liabilities	7,971	4,745
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	5,575	3,966
Developer contributions – water fund	8,584	7,788
Developer contributions – sewer fund	8,396	7,467
Specific purpose unexpended grants (recognised as revenue) – general fund	–	14
Water fund	18,785	19,246
Water supplies – incomplete works	3,441	3,114
Sewerage services – incomplete works	12,869	12,526
Domestic waste management	2,022	2,147
Sewer fund	14,062	17,149
Domestic Waste Management - Incomplete Works	137	–
External restrictions – other	73,871	73,417
Total external restrictions	81,842	78,162
Internal restrictions		
Council has internally restricted cash, cash equivalents and investments as follows:		
Plant and vehicle replacement	1,802	1,725
Employees leave entitlement	1,066	1,066
Bridges	32	833
Buildings	538	241
Cemeteries	6	6
Collex/Veolia host fee	1,555	1,288
Community assistance scheme	177	226
Election reserve	160	120
Energy efficiency	5	5
Environment	1,915	1,455
Financial Assistance Grant	2,726	2,724
Gallery	18	18
Insurance rebates	110	128
Library development	–	206
Local roads/infrastructure	698	422
Marulan hall	138	138
Museums	153	681
Outdoor pool renewal	718	742
Performing arts	1,083	3,189
Proceeds from land sales	620	620
Public entertainment venue	865	509
Risk management	281	269
Social plan	33	33
Special projects	1,886	2,052
Strategic planning	426	399
Technology	434	324
Tip replacement	263	263
Tourism	73	74
Training	100	100
Printers	120	120
Landscaped Areas	193	89
Other	106	54
Total internal restrictions	18,300	20,119
Total restrictions	100,142	98,281

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

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

C1-4 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Purpose				
Rates and annual charges	1,443	37	1,264	56
Interest and extra charges	36	-	39	-
User charges and fees	3,426	-	1,177	-
Accrued revenues				
– Interest on investments	148	-	325	-
– Other income accruals	1,210	-	1,844	-
Net investment in finance lease	-	-	-	-
Government grants and subsidies	198	-	2,250	-
Net GST receivable	1,292	-	450	-
Total	7,753	37	7,349	56
Less: provision of impairment				
Rates and annual charges	(34)	-	(34)	-
User charges and fees	(47)	-	(39)	-
Other debtors	(6)	-	(6)	-
Total provision for impairment – receivables	(87)	-	(79)	-
Total net receivables	7,666	37	7,270	56
Externally restricted receivables				
Water supply				
– Rates and availability charges	-	-	107	-
– Other	544	-	1,305	-
Sewerage services				
– Rates and availability charges	-	-	363	-
– Other	2,491	-	402	-
Domestic waste management				
	-	-	94	-
Total external restrictions	3,035	-	2,271	-
Unrestricted receivables	4,631	37	4,999	56
Total net receivables	7,666	37	7,270	56

\$ '000	2021	2020
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	79	66
+ new provisions recognised during the year	-	13
Balance at the end of the year	79	79

Accounting policy

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

Impairment

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

When 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.

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C1-4 Receivables (continued)

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

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

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

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

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

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

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

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 1 year past due, whichever occurs first. None of the receivables that have been written off are subject to enforcement activity.

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(i) Inventories at cost				
Stores and materials	322	-	291	-
Total inventories at cost	322	-	291	-
Total inventories	322	-	291	-

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total externally restricted assets	-	-	-	-
Total internally restricted assets	-	-	-	-
Total unrestricted assets	322	-	291	-
Total inventories	322	-	291	-

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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.

C1-6 Contract assets and Contract cost assets

\$ '000	Notes	2021	2020
Contract assets	C1-6	7,971	2,281
Total contract assets and contract cost assets		7,971	2,281

Contract assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Work relating to infrastructure grants	32	-	-	-
Construction of Transport assets	6,617	-	1,207	-
Construction of Open space assets	1,322	-	1,074	-
Total contract assets	7,971	-	2,281	-

Significant changes in contract assets

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

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C1-6 Contract assets and Contract cost assets (continued)

Accounting policy

Contract assets

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

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

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

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

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Non-current assets held for sale				
Land	844	–	450	–
Buildings	–	–	18	–
Total non-current assets held for sale	844	–	468	–
Total non-current assets classified as held for sale	844	–	468	–

Details of assets and disposal groups

Comprising 2/1 Dossie Street land and minor ancillary nursery buildings which will be presented to the market during the 2021 financial year.

Reconciliation of non-current assets held for sale and disposal groups – i.e. discontinued operations

\$ '000	2021 Assets 'held for sale'	2020 Assets 'held for sale'
Opening balance	468	1,181
Less: carrying value of assets/operations sold	(18)	(713)
Balance still unsold after 12 months:	450	468
<u>Plus new transfers in:</u>		
– Assets held for sale	394	–
Closing balance of held for sale non-current assets and operations	844	468

Accounting policy

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

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

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

C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period								At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Tfrs from/(to) 'held for sale' category	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	21,146	-	21,146	-	58,245	-	-	(30,667)	-	-	-	48,724	-	48,724
Plant and equipment	21,561	(11,881)	9,680	-	-	(374)	(1,337)	2,472	-	-	-	22,099	(11,658)	10,441
Office equipment	4,667	(2,504)	2,163	-	-	-	(590)	226	-	-	-	4,893	(3,094)	1,799
Furniture and fittings	1,304	(987)	317	-	-	-	(111)	77	-	-	-	1,381	(1,098)	283
Land:														
- Operational land	21,595	-	21,595	-	-	-	-	-	(290)	-	-	21,305	-	21,305
- Community land	19,079	-	19,079	-	1,005	-	-	-	(104)	-	2,663	22,643	-	22,643
- Land under roads (post 30/6/08)	104	-	104	-	-	-	-	-	-	-	-	104	-	104
Land improvements – depreciable	2,191	(587)	1,604	-	-	-	(57)	-	-	-	-	2,191	(644)	1,547
Infrastructure:														
- Buildings – non-specialised	87,143	(41,905)	45,238	-	-	-	(1,685)	149	-	-	-	87,292	(43,590)	43,702
- Other structures	6,660	(2,061)	4,599	-	-	-	(296)	667	-	-	-	7,328	(2,358)	4,970
- Roads	641,634	(186,657)	454,977	-	1,246	-	(8,697)	11,336	-	-	-	654,216	(195,354)	458,862
- Bridges	143,187	(35,333)	107,854	-	-	-	(1,208)	1,597	-	-	-	144,784	(36,541)	108,243
- Footpaths	44,443	(8,235)	36,208	-	353	-	(559)	1,940	-	-	-	46,735	(8,793)	37,942
- Stormwater drainage	145,392	(39,238)	106,154	-	1,329	-	(1,905)	375	-	-	-	147,096	(41,143)	105,953
- Water supply network	294,786	(97,295)	197,491	-	1,361	-	(2,498)	4,013	-	(6,327)	-	290,670	(96,630)	194,040
- Sewerage network	174,445	(64,921)	109,524	-	2,754	-	(1,894)	3,170	-	(3,564)	-	174,696	(64,706)	109,990
- Swimming pools	1,331	(617)	714	-	-	-	(56)	95	-	-	-	1,426	(673)	753
- Other open space/recreational assets	8,470	(1,944)	6,526	-	-	-	(353)	4,262	-	-	-	12,731	(2,296)	10,435
Other assets:														
- Library books	1,194	(802)	392	-	-	-	(129)	123	-	-	-	1,317	(931)	386
- Other	721	(124)	597	-	-	-	(37)	165	-	-	-	886	(161)	725
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
- Tip assets	4,538	(2,271)	2,267	6,948	-	-	(184)	-	-	-	-	11,486	(2,455)	9,031
- Quarry assets	282	(90)	192	-	-	(36)	(14)	-	-	-	-	246	(104)	142
Total infrastructure, property, plant and equipment	1,645,873	(497,452)	1,148,421	6,948	66,293	(410)	(21,610)	-	(394)	(9,891)	2,663	1,704,249	(512,229)	1,192,020

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

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

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period							At 30 June 2020		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	12,862	-	12,862	-	15,593	-	-	(7,309)	-	-	21,146	-	21,146
Plant and equipment	18,154	(10,467)	7,687	24	3,279	(283)	(1,027)	-	-	-	21,561	(11,881)	9,680
Office equipment	4,053	(1,827)	2,226	367	168	-	(677)	79	-	-	4,667	(2,504)	2,163
Furniture and fittings	1,293	(930)	363	-	11	-	(57)	-	-	-	1,304	(987)	317
Land:													
- Operational land	21,595	-	21,595	-	-	-	-	-	-	-	21,595	-	21,595
- Community land	18,673	-	18,673	-	406	-	-	-	-	-	19,079	-	19,079
- Land under roads (post 30/6/08)	83	-	83	-	21	-	-	-	-	-	104	-	104
Land improvements – depreciable	2,190	(529)	1,661	-	-	-	(57)	-	-	-	2,191	(587)	1,604
Infrastructure:													
- Buildings – non-specialised	83,213	(40,226)	42,987	345	1,712	-	(1,679)	1,873	-	-	87,143	(41,905)	45,238
- Other structures	5,706	(1,844)	3,862	562	-	-	(217)	392	-	-	6,660	(2,061)	4,599
- Roads	577,338	(158,945)	418,393	3,728	1,028	(462)	(7,467)	2,150	-	37,607	641,634	(186,657)	454,977
- Bridges	45,349	(14,593)	30,756	-	44	(85)	(454)	-	-	77,593	143,187	(35,333)	107,854
- Footpaths	16,424	(2,802)	13,622	-	750	-	(208)	13	-	22,031	44,443	(8,235)	36,208
- Stormwater drainage	96,796	(31,079)	65,717	181	701	(1)	(977)	372	-	40,161	145,392	(39,238)	106,154
- Water supply network	310,845	(101,105)	209,740	2,953	810	-	(2,935)	388	(13,465)	-	294,786	(97,295)	197,491
- Sewerage network	182,807	(67,192)	115,615	2,367	1,050	-	(2,239)	255	(7,524)	-	174,445	(64,921)	109,524
- Swimming pools	1,331	(561)	770	-	-	-	(56)	-	-	-	1,331	(617)	714
- Other open space/recreational assets	4,070	(1,707)	2,363	1,906	706	-	(236)	1,787	-	-	8,470	(1,944)	6,526
Other assets:													
- Library books	1,076	(686)	390	-	119	-	(117)	-	-	-	1,194	(802)	392
- Other	455	(82)	373	162	104	-	(42)	-	-	-	721	(124)	597
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
- Tip assets	4,538	(2,087)	2,451	-	-	-	(184)	-	-	-	4,538	(2,271)	2,267
- Quarry assets	282	(76)	206	-	-	-	(14)	-	-	-	282	(90)	192
Total infrastructure, property, plant and equipment	1,409,133	(436,738)	972,395	12,595	26,502	(831)	(18,643)	-	(20,989)	177,392	1,645,873	(497,452)	1,148,421

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

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

Accounting policy

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).

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.

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
		Stormwater assets	
Water and sewer assets		Drains	80 to 100
Dams and reservoirs	80 to 100	Culverts	50 to 80
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
		Other infrastructure assets	
Transportation assets		Bulk earthworks	20
Sealed roads: surface	20	Swimming pools	50
Sealed roads: structure	50	Unsealed roads	20
Unsealed roads	20	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	40		

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

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

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

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.

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

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". Until such time as discussions on this matter have concluded and the legislation changed, Council will recognise rural fire service assets including land and buildings.

Externally restricted infrastructure, property, plant and equipment

\$ '000	as at 30/06/21			as at 30/06/20		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply						
WIP	36	-	36	360	-	360
Plant and equipment	366	-	366	366	262	104
Furniture and fittings	-	-	-	4	4	-
Land						
- Operational land	2,089	-	2,089	2,089	-	2,089
- Improvements – depreciable	397	-	397	397	130	267
Buildings	1,310	-	1,310	1,310	956	354
Other structures	18	-	18	18	14	4
Infrastructure	289,308	-	289,308	294,786	97,294	197,492
Total water supply	293,524	-	293,524	299,330	98,660	200,670
Sewerage services						
WIP	3,321	-	3,321	484	-	484
Plant and equipment	294	-	294	325	278	47
Furniture and fittings	29	-	29	5	5	-
Land						
- Operational land	6,645	-	6,645	6,645	-	6,645
- Community land	143	-	143	143	-	143
Buildings	2,016	-	2,016	1,992	1,636	356
Other structures	35	-	35	35	26	9
Infrastructure	174,310	-	174,310	174,445	64,922	109,523
Total sewerage services	186,793	-	186,793	184,074	66,867	117,207
Domestic waste management						
WIP	21	-	21	-	-	-
Plant and equipment	8	-	8	8	8	-
Other structures	29	-	29	29	12	17
Total domestic waste management	58	-	58	37	20	17
Total restricted infrastructure, property, plant and equipment	480,375	-	480,375	483,441	165,547	317,894

C1-9 Investment properties

\$ '000	2021	2020
Owned investment property		
Investment property on hand at fair value	4,300	4,158
Total owned investment property	4,300	4,158
Owned investment property		
At fair value		
Opening balance at 1 July	4,158	4,300
Capitalised subsequent expenditure	378	8
Net gain/(loss) from fair value adjustments	(236)	(150)
Closing balance at 30 June	4,300	4,158

Accounting policy

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

C2 Leasing activities

C2-1 Council as a lessee

Council currently has a lease over part of a building that it utilizes to run a community Centre from. This property is located at 155 Auburn Street Goulburn. Information relating to this lease and associated balances and transactions is provided below:

Terms and conditions of leases

Buildings

Council currently has a lease over part of a building that it utilises to run a community centre from. This property is located at 155 Auburn Street Goulburn. The original lease term was for a period of 5 years and commenced on 1 July 2018. This lease allows for a renewal option for another 5 year period.

This lease contains an annual pricing mechanism based on either a 3% increase or CPI increase, whichever is greater, at each anniversary of the lease inception.

Extension options

Council included an option in this building lease to provide flexibility and certainty to Council operations and reduce costs of moving premises; and this extension option is at Council's discretion.

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

There are \$923k in potential future lease payments which are not included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

(a) Right of use assets

\$ '000	Buildings	Total
2021		
Opening balance at 1 July	421	421
Depreciation charge	(136)	(136)
Balance at 30 June	285	285
2020		
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	462	462
Depreciation charge	(41)	(41)
Balance at 30 June	421	421

(b) Lease liabilities

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Lease liabilities	138	136	148	254
Total lease liabilities	138	136	148	254

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2021					
Cash flows	137	137	–	274	274

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C2-1 Council as a lessee (continued)

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2020					
Cash flows	144	254	–	398	402

(d) Income Statement

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

\$ '000	2021	2020
Interest on lease liabilities	5	2
Depreciation of right of use assets	136	136
	141	138

(e) Statement of Cash Flows

Total cash outflow for leases	(144)	(161)
	(144)	(161)

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

Accounting policy

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

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

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

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties. These leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-9) and/or IPP&E.

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

\$ '000	2021	2020
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(i) Assets held as investment property

Investment property operating lease realties to 115 Auburn Street Goulburn NSW 2580 by the council for community services.

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

Lease income (excluding variable lease payments not dependent on an index or rate)	324	322
Total income relating to operating leases for investment property assets	324	322

(ii) Assets held as property, plant and equipment

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	284	260
1-2 years	249	244
2-3 years	47	243
3-4 years	-	46
Total undiscounted lease payments to be received	580	793

Accounting policy

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

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

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

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

Council has concluded that the low value exception amount to be applied is \$10,000 and below.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Payables				
Goods and services – operating expenditure	3,109	–	1,660	–
Goods and services – capital expenditure	2,671	–	2,640	–
Accrued expenses:				
– Borrowings	188	–	173	–
– Salaries and wages	533	–	744	–
– Other expenditure accruals	331	–	520	–
Advances	38	–	–	–
Security bonds, deposits and retentions	1,242	–	1,007	–
Other	–	–	3	–
Government departments and agencies	–	–	625	–
Prepaid rates	1,416	–	1,367	–
Total payables	9,528	–	8,739	–
Total payables	9,528	–	8,739	–

Payables relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
Water	832	–	796	–
Sewer	95	–	966	–
Domestic waste management	17	–	134	–
Other	–	–	(69)	–
Payables relating to externally restricted assets	944	–	1,827	–
Total payables relating to restricted assets	944	–	1,827	–
Total payables relating to unrestricted assets	8,584	–	6,912	–
Total payables	9,528	–	8,739	–

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C3-1 Payables (continued)

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

\$ '000	2021	2020
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	787	755
Total payables	787	755

Accounting policy

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.

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,857	–	2,679	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	123	–	321	–
Total grants received in advance		2,980	–	3,000	–
User fees and charges received in advance:					
Other		618	–	276	–
Total user fees and charges received in advance		618	–	276	–
Total contract liabilities		3,598	–	3,276	–

Notes

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

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 1058 being satisfied since the performance obligations are ongoing.

(iii) Upfront membership fees for the leisure centre do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

Contract liabilities relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
Water	–	–	60	–

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C3-2 Contract Liabilities (continued)

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Unspent grants held as contract liabilities (excl. Water & Sewer)	2,980	–	2,940	–
Contract liabilities relating to externally restricted assets	2,980	–	3,000	–
Total contract liabilities relating to restricted assets	2,980	–	3,000	–
Total contract liabilities relating to unrestricted assets	618	–	276	–
Total contract liabilities	3,598	–	3,276	–

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

\$ '000	2021	2020
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	2,679	1,689
Operating grants (received prior to performance obligation being satisfied)	321	1,291
User fees and charges received in advance:		
Other	276	172
Total revenue recognised that was included in the contract liability balance at the beginning of the period	3,276	3,152

Significant changes in contract liabilities

There is no significant changes to contract liabilities compared to prior year.

Accounting policy

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

C3-3 Borrowings

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Loans – secured ¹	2,336	30,041	1,652	17,477
Total borrowings	2,336	30,041	1,652	17,477

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

Borrowings relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
Water	550	12,038	514	12,588
Sewer	360	2,528	545	2,889
Borrowings relating to externally restricted assets	910	14,566	1,059	15,477
Total borrowings relating to restricted assets	910	14,566	1,059	15,477

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C3-3 Borrowings (continued)

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Total borrowings relating to unrestricted assets	1,426	15,475	593	2,000
Total borrowings	2,336	30,041	1,652	17,477

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

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

(a) Changes in liabilities arising from financing activities

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	19,129	13,248	–	–	–	–	32,377
Lease liability (Note C2-1b)	402	(128)	–	–	–	–	274
Total liabilities from financing activities	19,531	13,120	–	–	–	–	32,651

\$ '000	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	20,822	(1,693)	–	–	–	–	19,129
Lease liability (Note C2-1b)	–	95	–	–	307	–	402
Total liabilities from financing activities	20,822	(1,598)	–	–	307	–	19,531

(b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Credit cards/purchase cards	110	110
Total financing arrangements	110	110
Undrawn facilities		
– Credit cards/purchase cards	110	110
Total undrawn financing arrangements	110	110

Additional financing arrangements information

Breaches and defaults

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

Security over loans

Loans are secured over future cash flows.

Accounting policy

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.

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C3-3 Borrowings (continued)

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

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

C3-4 Employee benefit provisions

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Annual leave	2,539	–	2,396	–
Sick leave	39	–	40	–
Long service leave	5,427	708	5,471	703
Other leave	41	–	38	–
Total employee benefit provisions	8,046	708	7,945	703

Employee benefit provisions relating to restricted assets

Externally restricted assets

Water	710	73	655	37
Sewer	384	32	592	30
Employee benefit provisions relating to externally restricted assets	1,094	105	1,247	67
Total employee benefit provisions relating to restricted assets	1,094	105	1,247	67
Total employee benefit provisions relating to unrestricted assets	6,952	603	6,698	636
Total employee benefit provisions	8,046	708	7,945	703

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	5,542	5,483
	5,542	5,483

Description of and movements in provisions

\$ '000	ELE provisions				Total
	Annual leave	Sick leave	Long service leave	Other employee benefits	
2021					
At beginning of year	2,396	40	6,174	38	8,648
Other	143	(1)	(39)	3	106
Total ELE provisions at end of year	2,539	39	6,135	41	8,754
2020					
At beginning of year	2,060	43	5,615	29	7,747
Additional provisions	1,566	(5)	1,340	60	2,961
Amounts used (payments)	(1,318)	(1)	(1,195)	(52)	(2,566)
Remeasurement effects	88	3	414	–	505
Other	–	–	–	1	1
Total ELE provisions at end of year	2,396	40	6,174	38	8,648

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual

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C3-4 Employee benefit provisions (continued)

settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2021 Current	2021 Non-Current	2020 Current	2020 Non-Current
Asset remediation/restoration:				
Goulburn tip	–	13,523	–	6,505
Gravel pits	408	–	–	440
Sub-total – asset remediation/restoration	408	13,523	–	6,945
Total provisions	408	13,523	–	6,945

Provisions relating to restricted assets

Externally restricted assets				
Domestic waste management	264	14	279	14
Provisions relating to externally restricted assets	264	14	279	14
Total provisions relating to restricted assets	264	14	279	14
Total provisions relating to unrestricted assets				
	144	13,509	(279)	6,931
Total provisions	408	13,523	–	6,945

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.

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
2021		
At beginning of year	6,945	6,945
Other	6,986	6,986
Total other provisions at end of year	13,931	13,931
2020		
At beginning of year	6,870	6,870
Unwinding of discount	75	75
Total other provisions at end of year	6,945	6,945

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

Accounting policy

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.

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C3-5 Provisions (continued)

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

Asset remediation – tips and quarries

Provision for close-down restoration and environmental cleanup costs

	Provision \$000	Years to remediation
Goulburn Tip	\$11,702	14
Marulan Tip	\$1,822	20
Gravel Pits	\$408	14

Restoration

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

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Rehabilitation

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

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

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

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

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

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

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

Other reserves

The value of equity Council holds in Southern Phone Company Limited (2019 only).

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	General 2021	Water 2021	Sewer 2021
Income from continuing operations			
Rates and annual charges	26,137	2,520	9,477
User charges and fees	6,737	6,876	2,199
Interest and investment revenue	304	372	439
Other revenues	1,498	99	66
Grants and contributions provided for operating purposes	14,899	137	–
Grants and contributions provided for capital purposes	21,909	3,498	5,664
Net gains from disposal of assets	202	–	5
Other income	324	–	–
Total income from continuing operations	72,010	13,502	17,850
Expenses from continuing operations			
Employee benefits and on-costs	20,762	1,748	1,546
Materials and services	13,415	3,272	3,287
Borrowing costs	262	907	184
Depreciation, amortisation and impairment of non-financial assets	17,275	2,542	1,929
Other expenses	122	465	433
Total expenses from continuing operations	51,836	8,934	7,379
Operating result from continuing operations	20,174	4,568	10,471
Net operating result for the year	20,174	4,568	10,471
Net operating result attributable to each council fund	20,174	4,568	10,471
Net operating result for the year before grants and contributions provided for capital purposes	(1,735)	1,070	4,807

D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Water 2021	Sewer 2021
ASSETS			
Current assets			
Cash and cash equivalents	13,901	2,875	2,930
Investments	17,332	28,855	32,813
Receivables	4,631	544	2,491
Inventories	322	-	-
Contract assets and contract cost assets	7,538	-	433
Other	837	194	254
Non-current assets classified as held for sale	844	-	-
Total current assets	45,405	32,468	38,921
Non-current assets			
Receivables	37	-	-
Infrastructure, property, plant and equipment	876,395	195,490	120,135
Investment property	4,300	-	-
Right of use assets	285	-	-
Other	-	2,956	3,780
Total non-current assets	881,017	198,446	123,915
TOTAL ASSETS	926,422	230,914	162,836
LIABILITIES			
Current liabilities			
Payables	8,180	335	95
Income received in advance	421	497	-
Contract liabilities	3,598	-	-
Lease liabilities	138	-	-
Borrowings	1,426	550	360
Employee benefit provision	6,952	710	384
Provisions	408	-	-
Total current liabilities	21,123	2,092	839
Non-current liabilities			
Lease liabilities	136	-	-
Borrowings	22,210	12,038	2,528
Employee benefit provision	603	73	32
Provisions	13,523	-	-
Total non-current liabilities	36,472	12,111	2,560
TOTAL LIABILITIES	57,595	14,203	3,399
Net assets	868,827	216,711	159,437
EQUITY			
Accumulated surplus	237,959	94,267	114,322
Revaluation reserves	626,195	123,508	46,387
Other reserves	4,672	(1,064)	(1,272)
Council equity interest	868,826	216,711	159,437
Total equity	868,826	216,711	159,437

D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

Details of individual internal loans	Council ID / Ref	Council ID / Ref
Borrower (by purpose)	Sewer Fund	Sewer & Water Fund
Lender (by purpose)	General Fund	General Fund
Date of Minister's approval	8 July 2019	8 June 2021
Date raised	30 June 2019	30 June 2021
Term years	15	15
Dates of maturity	30 June 2034	30 June 2036
Rate of interest (%)	2.00%	Variable
Amount originally raised (\$'000)	\$1,000,000	\$6,300,000

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

\$ '000	Carrying value 2021	Carrying value 2020	Fair value 2021	Fair value 2020
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	19,706	8,435	9,706	8,435
Receivables	7,703	7,326	7,703	7,780
Investments				
– Debt securities at amortised cost	79,000	90,000	89,000	90,000
Fair value through profit and loss				
Investments				
– Held for trading	–	2,002	–	2,002
Total financial assets	106,409	107,763	106,409	108,217
Financial liabilities				
Payables	9,528	8,739	9,528	8,680
Loans/advances	32,377	19,129	32,377	19,129
Total financial liabilities	41,905	27,868	41,905	27,809

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 measure at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – 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 has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

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

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

- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature. Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

\$ '000	2021	2020
<p>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.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	971	984
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	200

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

(b) Credit risk

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

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

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021						
Gross carrying amount	1,480	-	-	-	-	1,480
2020						
Gross carrying amount	39	901	157	167	56	1,320

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2021						
Gross carrying amount	5,066	380	361	439	64	6,310
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	25.00%	0.25%
ECL provision	-	-	-	-	16	16
2020						
Gross carrying amount	5,028	880	48	43	86	6,085
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	25.00%	0.35%
ECL provision	-	-	-	-	22	22

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

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, 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 by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2021							
Trade/other payables	0.00%	1,242	6,870	–	–	8,112	8,112
Loans and advances	4.76%	–	2,336	7,415	22,626	32,377	32,377
Total financial liabilities		1,242	9,206	7,415	22,626	40,489	40,489
2020							
Trade/other payables	0.00%	1,007	6,365	–	–	7,372	7,372
Loans and advances	6.79%	–	1,652	4,656	12,821	19,129	19,129
Total financial liabilities		1,007	8,017	4,656	12,821	26,501	26,501

E2-1 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
- Financial assets

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).

The fair value of an asset (or liability) should reflect market conditions at the measurement date. This has become more challenging due to the uncertainty of the economic impact of COVID 19. Some key factors and risks to consider when measuring fair value using a valuation technique including the economic activity level and the credit and liquidity risk in the current environment is quite uncertain.

- The cost approach is particularly suited to assets such as specialised buildings, specialised plant and infrastructure held for their service potential, and specialised or unique heritage assets where there are no observable market selling prices. The cost approach assumes fair value reflects the amount that would be required to replace the service capacity of the asset. No significant changes to the fair value are expected under the cost approach except where assets have been destroyed or damaged. Councils Non specialised buildings, specialised plant and Infrastructure assets of \$ 1,142,652,000 are valued under the Cost approach.
- The market approach is mainly used for land and non-specialised buildings. Comparable transactions and market evidence from the outbreak to the relevant date of valuation are extremely limited. Our valuation was based on the information available to us as at the time of valuation. Whilst all reasonable steps were taken to estimate the effect on the properties, due to significant uncertainty in the property and capital markets and the rapid unfolding of these events, it is difficult to quantify and assess the impact that the outbreak had on market values. Councils Investment properties and Assets Held for sale of \$4,750,000 are valued under the market approach.
- Assets valued under the income approach are those predominantly to generate cash flows from the provision of goods and services. The recessionary environment created by COVID-19 may have significant impacts on demand for goods and services. Valuation inputs that may be subject to significant changes and uncertainty include projected cash flows, risk free interest rates and risk margins.

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss		-	-	-	2,002	-	2,002
Investment property	C1-9						
Investment property		-	-	4,300	4,158	4,300	4,158
Total investment property		-	-	4,300	4,158	4,300	4,158
Infrastructure, property, plant and equipment							
Plant and equipment	C1-8	-	-	10,441	9,680	10,441	9,680
Office equipment		-	-	1,799	2,163	1,799	2,163
Furniture and fittings		-	-	283	317	283	317
Operational land		-	-	21,305	21,595	21,305	21,595
Community land		-	-	22,643	19,079	22,643	19,079

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E2-1 Fair value measurement (continued)

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020
Land under roads (post 30/6/08)		-	-	104	104	104	104
Land improvements – depreciable		-	-	1,547	1,604	1,547	1,604
Buildings – non-specialized		-	-	43,702	45,238	43,702	45,238
Other structures		-	-	4,970	4,599	4,970	4,599
Roads		-	-	458,862	454,977	458,862	454,977
Bridges		-	-	108,243	107,854	108,243	107,854
Footpaths		-	-	37,942	36,208	37,942	36,208
Stormwater drainage		-	-	105,953	106,154	105,953	106,154
Water supply network		-	-	194,040	197,491	194,040	197,491
Sewerage network		-	-	109,990	109,524	109,990	109,524
Recreation and Open Space		-	-	10,435	6,526	10,435	6,526
Swimming Pools		-	-	753	714	753	714
Library books		-	-	386	392	386	392
Other		-	-	725	597	725	597
Tip assets		-	-	9,031	2,267	9,031	2,267
Quarry assets		-	-	142	192	142	192
Total infrastructure, property, plant and equipment		-	-	1,143,296	1,127,275	1,143,296	1,127,275
Non-current assets classified as held for sale	C1-7						
Land held for sale		-	-	450	450	450	450
Buildings held for sale		-	-	-	18	-	18
Total NCA's classified as held for sale		-	-	450	468	450	468

Valuation techniques

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

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

Financial assets

At 30 June 2021 Council only held Term Deposits and therefore had no financial assets with level 2 or level 3 fair values disclosed in the table at Note E2-1.

Investment property

Council obtains independent valuations of its investment property on an annual basis and at the end of each reporting period to ensure the financial statements reflect the most up-to-date valuation. The best evidence of fair value is the current price in an active market for similar assets. The investment property valuation is included in level 3 of the hierarchy. The fair value of the investment property is determined by an independent, qualified valuer on an annual basis who has experience in the location of the property. Council reviews the valuation report and discusses significant movements with the valuer. As at 30 June 2021 the valuation of the investment property was performed by Scott Fullarton Valuations Pty Ltd, Director Scott Fullarton, FAPI, Certified Practising Valuer, Registered Valuer No. 2144. There has been no change to the valuation process during the reporting period.

Infrastructure, property, plant and equipment (IPPE)**Property, Plant & Equipment and Furniture & Fittings**

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- Plant and Equipment: Trucks, tractors, ride-on mowers, street sweepers, earthmoving equipment and motor vehicles.
- Office Equipment: Refrigerators, electronic whiteboards, flat-screen monitors and computer equipment.

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E2-1 Fair value measurement (continued)

- Furniture & Fittings: Chairs, desks and display systems.

The key unobservable inputs to the valuation are the remaining useful life and residual value. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The last valuation was undertaken at 30 June 2018 and was performed by JLT AssetVal Pty Ltd, Nick Franks (BSc. MRICS AAPI).

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 Council 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 during the reporting period.

Community Land

Valuations of all Council's Community Land and Council managed land are based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer-General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as Level 3. While Community Land has been re-valued as at 30 June 2016 in line with the Valuer General, there has been no change to the valuation process during the reporting period.

Land under Roads

Council has elected to recognise Land under Roads where the road was acquired on or after 30/06/2008. 'Land under roads' have been valued using the square metres rates applicable for nearby or adjacent Community Land having regard to the highest and best use for this land. There has been no change to the valuation process during the reporting period.

Land Improvements - Depreciable

This asset class comprises land improvements such as spectator mounds, swales, berms, gardens, mulched areas, streetscaping and landscaping. These assets may be located on parks, reserves and also within road reserves. 'Land Improvements' were valued in-house using the cost approach by experienced Council engineers and asset management staff.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Buildings – Non Specialised

Buildings – Non Specialised were valued by JLT AssetVal Pty Ltd, Nick Franks (BSc. MRICS AAPI), in June 2018 using a combination of sales comparison approach, income capitalisation approach and cost approach. While all buildings were physically inspected inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Other Structures

This asset class comprises Boardwalks, Viewing platforms, Floodlighting Systems, Irrigation System, Pedestrian Bridges, Retaining Walls, Monuments, Statues, Fences, Wash bays, Cemetery walls and beams. The cost approach has been utilised. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Roads

This asset class comprises the Road Carriageway, Kerb and Gutter, Signs, and Traffic facilities. The road carriageway is defined as the trafficable portion of a road, between but not including the kerb and gutter. Cost Approach using Level 3 inputs

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E2-1 Fair value measurement (continued)

was used to value the road carriageway and other road infrastructure assets. Valuations for the road infrastructure assets were carried out by APV Valuers and Asset Management as at 30 June 2020.

The cost approach was utilised with inputs such as estimates pattern of consumption, residual value, asset condition and useful life requiring extensive professional judgement which impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is some uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Bridges

Bridges were valued by APV Valuers and Asset Management as at 30 June 2020, using the cost approach. The approach estimated the replacement cost for each bridge by componentising the bridges into significant parts with different useful lives and taking into account a range of factors. The components included the Bridge Deck/Superstructure, Bridge Abutments/Foundations and Bridge rails/handrails. Inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period.

Footpaths

Footpaths were valued by APV Valuers and Asset Management as at 30 June 2020, using the cost approach. Footpaths were segmented to match the adjacent road segment and no further componentisation was undertaken. Footpaths were originally mapped and condition assessed using a combination of video condition assessment and physical inspection. Condition information is updated as changes in the network are observed through regular inspections. There has been no change to the valuation process during the reporting period.

Stormwater Drainage

Stormwater drainage assets were valued by APV Valuers and Asset Management as at 30 June 2020, using the cost approach. Assets within this class comprise pits, pipes, open channels, headwalls and various types of water quality devices. The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The Level of componentisation adopted by Council is in accordance with DLG Circular 09-09. Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no change to the valuation process during the reporting period.

Water Supply Network

Water Supply and Sewerage infrastructure assets were re-valued at fair value as at 30 June 2017. These assets are indexed each year in line with the Reference Rates Manual as published by the NSW Office of Water. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition. This asset class is categorised as Level 3 as there are inputs used in the valuation of these assets (such as estimates of pattern of consumption, residual value, asset condition and useful life), that require significant professional judgement and are therefore unobservable. There has been no change to the valuation process during the reporting period.

Recreation and Open Space

This asset class comprises of Playground equipment, BBQ's, Shade shelters and Outdoor fitness facilities. These assets may be located on parks, reserves and also within road reserves. 'Recreation and Open Space' assets were valued in-house using the cost approach by experienced Council engineers and asset management staff. These assets have been transferred from other 'Depreciable Land' and 'Other Structures' at 30 June 2016. Cost approach has been utilised. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Swimming Pool

This asset class comprises of Swimming pools only, it does not include related plant and equipment, buildings other structures and car parks. 'Swimming Pool' assets were valued in-house using the cost approach by experienced Council engineers and asset management staff. These assets have been transferred from 'Other Structures' at 30 June 2016. Cost approach has been utilised. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Library Books

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E2-1 Fair value measurement (continued)

Library Books are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Other Assets

Assets within this class comprise of all assets not classified elsewhere such as artwork. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class. There has been no change to the valuation process during the reporting period.

Reinstatement, Rehabilitation & Restoration Assets - Tips & Quarries

Council owns and manages tips and quarries in its local government area, and it has been recognised that there will be significant costs associated with the closure and post closure management of the landfill site. Closure of the landfill will involve a wide range of activities including preparation of a Landfill Closure and Management Plan, final capping of the landfill waste and site re-vegetation, installation of a final landfill gas management system, revision of the surface water management system and leachate management infrastructure to suit post-closure operation, decommissioning and removing infrastructure and equipment that will not be required post-closure, and fencing sensitive infrastructure. The key unobservable inputs are the discount rate, cost escalation rate, actual timing of costs and future environmental management requirements. There has been no change to the valuation process during the reporting period.

Fair value measurements using significant unobservable inputs (level 3)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
Financial assets		
At Fair Value through Profit or Loss	Level 3	Unit price
Investment properties		
Investment Property	Level 3	Rental yield and price per hectare
Infrastructure, property, plant and equipment		
Operational Land	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Community Land	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Land under Roads (post 30/6/08)	Level 3	<ul style="list-style-type: none"> • Unimproved capital value (price per square metre)
Land Improvements - depreciable	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Buildings - Non Specialised	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Other Structures	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Roads	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

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E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Bridges	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Footpaths	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Stormwater Drainage	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Water Supply Network	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Sewerage Network	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Recreation and Open Space	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Swimming Pools	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Library Books	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Other	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Tip Assets	Level 3	<ul style="list-style-type: none"> Discount Rate CPI
Quarry Assets	Level 3	<ul style="list-style-type: none"> Discount Rate CPI
Plant and Equipment	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Office Equipment	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Furniture and Fittings	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Non-current assets classified as 'held for sale'		
2 Dossie Street	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value

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

	Plant and equipment	Office equipment	Furniture and fittings	Operational land
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E2-1 Fair value measurement (continued)

\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	8,339	7,687	2,163	2,226	317	363	21,595	21,595
Total gains or losses for the period								
Other movements								
Purchases (GBV)	2,472	1,962	226	535	77	11	-	-
Disposals (WDV)	(374)	(283)	-	-	-	-	(290)	-
Depreciation and impairment	(1,337)	(1,027)	(590)	(677)	(111)	(57)	-	-
Other movement (Tfr from WIP)	1,341	-	-	79	-	-	-	-
Closing balance	10,441	8,339	1,799	2,163	283	317	21,305	21,595

\$ '000	Community Land		Land under Roads		Land improvement		Building non-specialised	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	19,004	18,673	104	83	1,604	1,661	45,238	42,987
Total gains or losses for the period								
Other movements								
Purchases (GBV)	1,080	331	-	21	-	-	149	2,057
Disposals (WDV)	(104)	-	-	-	-	-	(1,685)	(1,679)
Depreciation and impairment	-	-	-	-	(57)	(57)	-	-
Revaluation increments to Equity	2,663	-	-	-	-	-	-	-
Other movement (Tfr from WIP)	-	-	-	-	-	-	-	1,873
Closing balance	22,643	19,004	104	104	1,547	1,604	43,702	45,238

\$ '000	Other structures		Roads		Bridges		Footpaths	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	4,599	3,862	454,977	418,393	107,854	30,756	36,208	13,622
Total gains or losses for the period								
Other movements								
Purchases (GBV)	667	562	2,148	4,756	1,283	44	931	750
Disposals (WDV)	(296)	-	-	(462)	-	(85)	-	-
Depreciation and impairment	-	(217)	(8,697)	(7,467)	(1,208)	(454)	(559)	(208)
Revaluation increments to Equity	-	-	-	37,607	-	77,593	-	22,031
Other movement (Tfr from WIP)	-	392	10,434	2,150	314	-	1,362	13
Closing balance	4,970	4,599	458,862	454,977	108,243	107,854	37,942	36,208

\$ '000	Stormwater drainage		Water supply network		Sewerage network		Recreation and open space	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	106,154	65,717	197,491	209,740	109,524	115,615	6,526	2,363
Total gains or losses for the period								
Other movements								
Purchases (GBV)	1,329	882	1,630	3,763	3,438	3,417	3,025	2,612
Disposals (WDV)	-	(1)	-	-	-	-	-	-
Depreciation and impairment	(1,905)	(977)	(2,498)	(2,935)	(1,894)	(2,239)	(353)	(236)
Revaluation increments to Equity	-	40,161	(6,327)	(13,465)	(3,564)	(7,524)	-	-
Other movement (Tfr from WIP)	375	372	3,744	388	2,486	255	1,237	1,787
Closing balance	105,953	106,154	194,040	197,491	109,990	109,524	10,435	6,526

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E2-1 Fair value measurement (continued)

\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	714	770	392	390	597	373	2,267	2,451
Total gains or losses for the period								
Other movements								
Purchases (GBV)	95	–	123	119	165	266	6,948	–
Depreciation and impairment	(56)	(56)	(129)	(117)	(37)	(42)	(184)	(184)
Closing balance	753	714	386	392	725	597	9,031	2,267

\$ '000	Quarry assets		Investment at fair value		Investment properties		NCA Held for sale	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	192	206	2,002	2,012	4,158	4,300	468	1,181
Total gains or losses for the period								
Recognised in profit or loss – realised (refer to Note B4-1)	–	–	–	(10)	(236)	(150)	–	–
Other movements								
Purchases (GBV)	–	–	–	–	378	8	–	–
Disposals (WDV)	(36)	–	(2,002)	–	–	–	(18)	(713)
Depreciation and impairment	(14)	(14)	–	–	–	–	–	–
Closing balance	142	192	–	2,002	4,300	4,158	450	468

\$ '000	Total	
	2021	2020
Opening balance	1,132,487	967,026
Recognised in profit or loss – realised (refer to Note B4-1)	(236)	(160)
Purchases (GBV)	26,164	22,096
Disposals (WDV)	(4,805)	(3,223)
Depreciation and impairment	(19,629)	(16,964)
Revaluation increments to Equity	(7,228)	156,403
Other movement (Tfr from WIP)	21,293	7,309
Closing balance	1,148,046	1,132,487

Highest and best use

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

E3-1 Contingencies

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

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	2.5% salaries
Division D	1.64 times employee contributions

*For 180 Point members, Employers are required to contribute 7% of salaries for the year ending 2021 (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members accumulation accounts, which are paid in addition to members defined benefits.

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

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

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

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

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$ 333,969.80. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA as at 30 June 2020.

Council's expected contribution to the plan for the next annual reporting period is \$347,812.40.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

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E3-1 Contingencies (continued)

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

* 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 *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Fund Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2021.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

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

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

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

Council has a Bank Guarantee liability of \$35,400. This is to ensure the performance obligations under Crown Land Acquisition for easements at Goulburn for Essential Energy projects.

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.

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E3-1 Contingencies (continued)

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.

(iii) Upper Lachlan Council asset transfers

In accordance with the proclamation by the Minister for Local Government on 7th September 2006, in the event of the sale of the former Mulwaree Shire Council administration building in Clinton Street, Goulburn, 'Upper Lachlan Council is to be reimbursed 24.22% of the net profit.'

(iv) Legal liabilities

Council has no known contingent liabilities re legal cases at this time.

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

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

\$ '000	2021	2020
Compensation:		
Short-term benefits	1,175	1,098
Post-employment benefits	104	99
Total	1,279	1,197

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction		Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref					
2021						
Supply of Recycling Contract	1	492	-	30 days	-	-
Supply of plant and road construction	2	3,630	489	30 days	-	-
Council employee wages	3	280	-	Award wages	-	-
Commercial Waste	4	105	24	30 days	-	-
Donation	5	22	-	Donation policy	-	-
Donation – Fee waiver	6	8	-	Donation policy	-	-
Inspection Fees	7	-	-	30 days	-	-
Development application fee	8	-	-	30 days	-	-
Tipping Fees	9	107	-	30 days	-	-
2020						
Supply of Recycling Contract	1	616	-	30 days	-	-
Supply of plant and road construction	2	4,115	-	30 days	-	-

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F1-1 Key management personnel (KMP) (continued)

Nature of the transaction			Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref	Transactions during the year				
Council employee wages	3	467	-	Award wages	-	-
Commercial Waste	4	177	-	30 days	-	-
Donation	5	1	-	Donation policy	-	-
Donation – Fee waiver	6	3	-	Donation policy	-	-
Inspection Fees	7	1	-	30 days	-	-
Development application fee	8	12	-	30 days	-	-
Tipping Fees	9	-	-	30 days	-	-

- 1 Council has appointed its recycling contract to a company of which a Councillor is a board member, the Councillor has declared his involvement and is excluded from all meetings.
- 2 Council engages three local companies for various plant hire and road making activities. The company directors are a related party to a Councillor, the Councillor has declared an interest and follows the code of conduct. All contracts are awarded through the tender process.
- 3 Four members of Council staff are related parties to KMP and Councillors. The interest is declared.
- 4 Council provides a debtor account for the purposes of a commercial waste service to related parties of Councillors. Interest has been declared and all fees are charged as per the adopted fees and charges. Payment terms are 30 days.
- 5 Council provided a donation/sponsorship to several community groups where Councillors are related parties. Interest had been declared and payments made through the executive donations procedure.
- 6 Council provided a donation to a charity group equal to the value of the Council facility hire fee of which a Councillor is a related party. Interest was declared and payment was made through the executive donations procedure.
- 7 Council conducts Health Inspection checks at the place of employment of a Councillor. There is a charge for this inspection as per adopted fees and charges and they are provided 30 day payment terms.
- 8 Council has received a development application where a Councillor is a member of the organisation. Interest has been declared.
- 9 Council provides a debtor account for the purposes of tipping fees at the Goulburn Waste Management Centre to related parties of Councillors. Interest has been declared and all fees are charged as per the adopted fees and charges. Payment terms are 30 days.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2021	2020
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The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	44	45
Councillors' fees	182	183
Other Councillors' expenses (including Mayor)	8	13
Total	234	241

F2 Other relationships

F2-1 Audit fees

\$ '000	2021	2020
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	78	61
Remuneration for audit and other assurance services	78	61
Total Auditor-General remuneration	78	61
Non NSW Auditor-General audit firms		
Total audit fees	78	61

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
Net operating result from Income Statement	35,213	30,541
Adjust for non-cash items:		
Depreciation and amortisation	21,746	18,779
Net losses/(gains) on disposal of assets	(207)	(2,801)
Non-cash capital grants and contributions	(7,117)	(5,935)
Adoption of AASB 15/1058	–	(5,018)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	2	11
– Investment property	236	150
Amortisation of premiums, discounts and prior period fair valuations		
– Financial assets at amortised cost / held to maturity (2020)	–	1
Unwinding of discount rates on reinstatement provisions	–	75
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	(385)	127
Increase/(decrease) in provision for impairment of receivables	8	13
Decrease/(increase) in inventories	(31)	(18)
Decrease/(increase) in other current assets	(960)	4
Decrease/(increase) in contract assets	(5,690)	(2,281)
Increase/(decrease) in payables	1,449	1,090
Increase/(decrease) in accrued interest payable	15	(11)
Increase/(decrease) in other accrued expenses payable	(400)	(2,396)
Increase/(decrease) in other liabilities	(306)	502
Increase/(decrease) in contract liabilities	322	3,276
Increase/(decrease) in provision for employee benefits	106	901
Increase/(decrease) in other provisions	6,986	–
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	50,987	37,010

(b) Non-cash investing and financing activities

Bushfire grants	71	1,648
Developer contributions 'in kind'	7,046	4,287
Total non-cash investing and financing activities	7,117	5,935

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2021	2020
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	14,516	22
Other structures	3,413	145
Roads infrastructure	1,415	692
Waste water infrastructure	2,154	1,845
Water infrastructure	308	2,440
Total commitments	21,806	5,144
These expenditures are payable as follows:		
Within the next year	21,806	5,144
Total payable	21,806	5,144
Sources for funding of capital commitments:		
Unrestricted general funds	-	(56)
Unexpended grants	6,731	5,103
Externally restricted reserves	5,514	87
Internally restricted reserves	9,561	10
Total sources of funding	21,806	5,144

Details of capital commitments

Council has a number of capital projects that have been commenced but not completed. The funding for these projects has been allocated and the majority will be completed within the 2020/2021 financial year.

G3 Statement of developer contributions as at 30 June 2021

G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Drainage	868	255	-	10	(69)	-	1,064	-
Roads	118	172	-	1	(188)	-	103	-
Traffic facilities	(1,506)	1,072	-	2	(300)	-	(732)	-
Open space	398	78	-	-	(308)	-	168	-
Community facilities	83	2	-	-	(46)	-	39	-
Other	129	-	-	-	(117)	-	12	-
Urban and civic improvements	17	-	-	-	(17)	-	-	-
Rural addressing	66	-	-	-	(66)	-	-	-
Rural waste	222	-	-	-	(87)	-	135	-
S7.11 contributions – under a plan	395	1,579	-	13	(1,198)	-	789	-
S7.12 levies – under a plan	1,769	884	-	14	(879)	-	1,788	-
Total S7.11 and S7.12 revenue under plans	2,164	2,463	-	27	(2,077)	-	2,577	-
S7.11 not under plans	1,802	1,826	1,600	19	(1,065)	-	2,997	-
S64 contributions	15,255	3,033	5,446	-	(1,307)	-	16,981	-
Total contributions	19,221	7,322	7,046	46	(4,449)	-	22,555	-

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.

G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN - New Mulwaree Plan								
Drainage	134	1	-	1	-	-	136	-
Roads	118	172	-	1	(188)	-	103	-
Open space	73	-	-	-	(73)	-	-	-
Community facilities	1	-	-	-	(1)	-	-	-
Urban and civic improvements	17	-	-	-	(17)	-	-	-
Rural addressing	65	-	-	-	(65)	-	-	-
Rural waste	63	-	-	-	(63)	-	-	-

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G3-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Other	129	-	-	-	(117)	-	12	-
Total	600	173	-	2	(524)	-	251	-
CONTRIBUTION PLAN - Old Mulwaree Plan								
Rural addressing	1	-	-	-	(1)	-	-	-
Rural waste	159	-	-	-	(24)	-	135	-
Total	160	-	-	-	(25)	-	135	-
CONTRIBUTION PLAN - New Goulburn Citywide Plan								
Drainage	832	164	-	6	(69)	-	933	-
Traffic facilities	180	7	-	-	(187)	-	-	-
Open space	34	1	-	-	(35)	-	-	-
Community facilities	82	2	-	-	(45)	-	39	-
Total	1,128	174	-	6	(336)	-	972	-
CONTRIBUTION PLAN - Marys Mount								
Drainage	259	90	-	2	-	-	351	-
Traffic facilities	(521)	321	-	-	-	-	(200)	-
Open space	275	77	-	-	(200)	-	152	-
Total	13	488	-	2	(200)	-	303	-
CONTRIBUTION PLAN - Ducks Lane								
Drainage	116	-	-	1	-	-	117	-
Traffic facilities	(1,452)	433	-	-	(113)	-	(1,132)	-
Total	(1,336)	433	-	1	(113)	-	(1,015)	-
CONTRIBUTION PLAN - Clyde Street								
Drainage	(540)	-	-	-	-	-	(540)	-
Traffic facilities	224	300	-	2	-	-	526	-
Open space	6	-	-	-	-	-	6	-
Total	(310)	300	-	2	-	-	(8)	-
CONTRIBUTION PLAN - Common Street								
Drainage	67	-	-	-	-	-	67	-
Traffic facilities	63	11	-	-	-	-	74	-
Open space	10	-	-	-	-	-	10	-
Total	140	11	-	-	-	-	151	-

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G3-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S7.12 Levies – under a plan								
CONTRIBUTION PLAN - S94A Levies								
Roads	1,769	884	-	14	(879)	-	1,788	-
Total	1,769	884	-	14	(879)	-	1,788	-

G3-3 Contributions not under plans

S7.11 CONTRIBUTIONS – NOT UNDER A PLAN								
Roads	1,802	1,826	1,600	19	(1,065)	-	2,582	-
Other	-	-	-	-	-	-	415	-
Total	1,802	1,826	1,600	19	(1,065)	-	2,997	-

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2021	2021	2020	2019	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,180	5.80%	7.95%	6.20%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	72,086				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	57,050	55.30%	61.86%	70.32%	> 60.00%
Total continuing operating revenue ¹	103,157				
3. Unrestricted current ratio					
Current assets less all external restrictions	31,036	2.69x	3.78x	3.32x	> 1.50x
Current liabilities less specific purpose liabilities	11,533				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	27,279	8.71x	7.85x	7.28x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	3,133				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,482	3.74%	3.49%	2.93%	< 10.00%
Rates and annual charges collectable	39,603				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	98,706	24.06 mths	22.79 mths	22.14 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities	4,102				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(3.40)%	2.88%	10.70%	8.12%	39.45%	26.77%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	48.74%	53.80%	73.08%	87.26%	68.27%	72.49%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.69x	3.78x	15.52x	14.19x	46.39x	16.20x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	16.11x	7.14x	3.18x	5.11x	9.49x	26.24x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	3.52%	3.28%	4.53%	4.35%	4.15%	3.86%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	10.30	9.77	58.92	44.87	67.11	63.43	> 3.00
Monthly payments from cash flow of operating and financing activities	mths	mths	mths	mths	mths	mths	mths

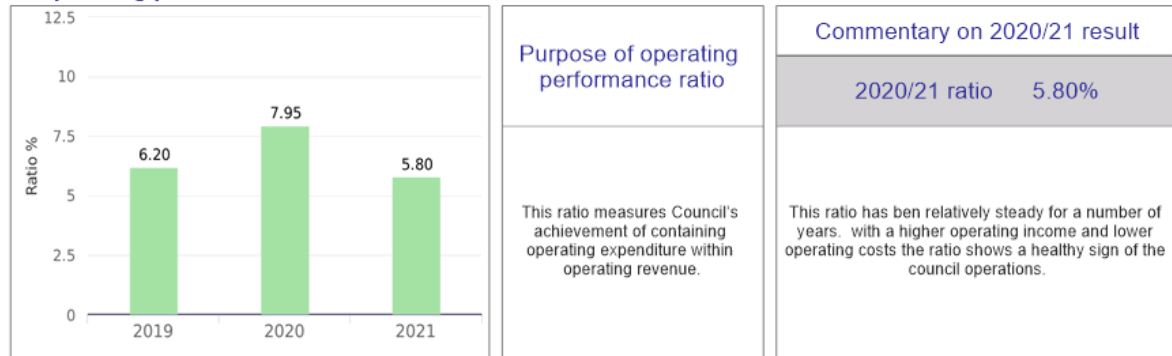
(1) - (2) Refer to Notes at Note G4-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

H Additional Council disclosures (unaudited)

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

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2020/21 result

2020/21 ratio 5.80%

This ratio has been relatively steady for a number of years. With a higher operating income and lower operating costs the ratio shows a healthy sign of the council operations.

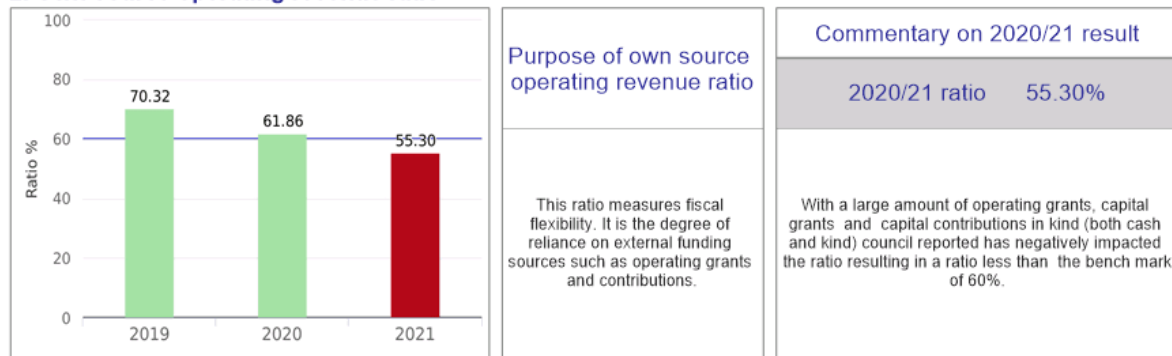
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2020/21 result

2020/21 ratio 55.30%

With a large amount of operating grants, capital grants and capital contributions in kind (both cash and kind) council reported has negatively impacted the ratio resulting in a ratio less than the benchmark of 60%.

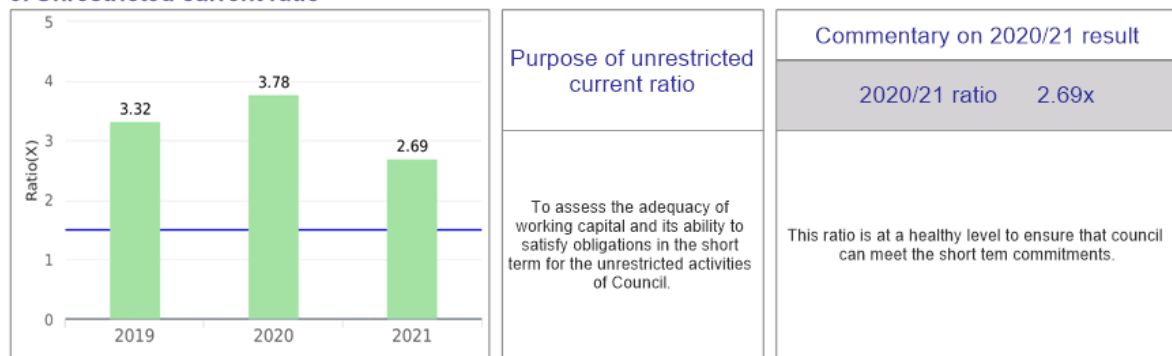
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2020/21 result

2020/21 ratio 2.69x

This ratio is at a healthy level to ensure that council can meet the short term commitments.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

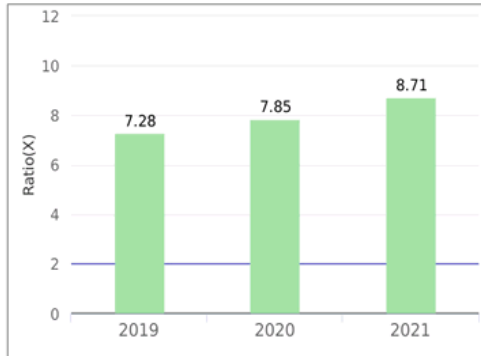
Ratio is outside benchmark

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

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2020/21 result

2020/21 ratio 8.71x

The council's debt cover ratio is quite healthy

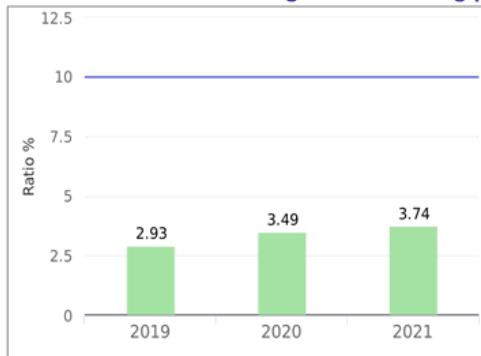
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2020/21 result

2020/21 ratio 3.74%

The council outstanding rates debtors have been in the healthy quadrant while there is some signs of ratio growth will be due to impact current environment, which we believe will be a timing effect.

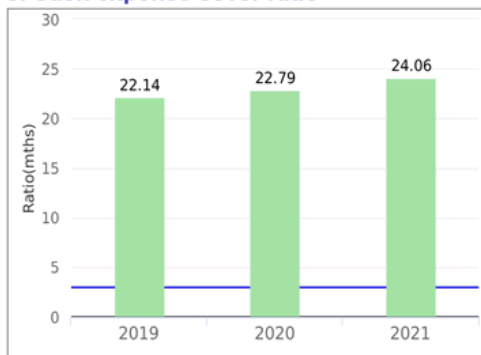
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2020/21 result

2020/21 ratio 24.06 mths

Council cash cover ratio has ben growing steadily with better underlying operational efficiencies and has been continually growing.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

184-194 Bourke Street
Goulburn NSW 2580

Contact details**Mailing Address:**

Locked Bag 22
Goulburn NSW 2580

Telephone: 02 4823 4444

Opening hours:

8:30am - 5:00pm
Monday - Friday

Internet: www.goulburn.nsw.gov.au

Email: council@goulburn.nsw.gov.au

Officers**General Manager**

Warwick Bennett

Responsible Accounting Officer

Brendan Hollands

Auditors

Audit Office of NSW
15/1 Margaret Street
Sydney NSW 2000

Elected members**Mayor**

Cr Bob Kirk

Councillors

Cr Andrew Banfield
Cr Leah Ferrara
Cr Carol James
Cr Margaret O'Neill
Cr Sam Rowland
Cr Denzil Sturgiss
Cr Alfie Walker
Cr Peter Walker



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Goulburn Mulwaree Council

To the Councillors of the Goulburn Mulwaree Council

Opinion

I have audited the accompanying financial statements of Goulburn Mulwaree Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements



Lisa Berwick
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2021
SYDNEY



Mr Warwick Bennett
 General Manager
 Goulburn Mulwaree Council
 Locked Bag 22
 GOULBURN NSW 2580

Contact: Lisa Berwick
 Phone no: 02 9275 7165
 Our ref: D2123558/1731

29 October 2021

Dear Mr Bennett

**Report on the Conduct of the Audit
 for the year ended 30 June 2021
 Goulburn Mulwaree Council**

I have audited the general-purpose financial statements (GPFS) of the Goulburn Mulwaree Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act). I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2021 \$m	2020* \$m	Variance %
Rates and annual charges revenue	38.1	36.7	↑ 3.81
Grants and contributions revenue	46.1	35.0	↑ 31.7
Operating result from continuing operations	35.2	30.5	↑ 15.4
Net operating result before capital grants and contributions	4.1	8.2	↓ 50.0

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Rates and annual charges revenue (\$38.1 million) increased by \$1.4 million (3.81 per cent) in 2020–21 due to the IPART annual rate increase of 2.6 per cent and an increase in rateable properties from 15,851 to 16,131 or 1.8 per cent.

Grants and contributions revenue (\$46.1 million) increased by \$11.1 million (31.7 per cent) in 2020–21 was mainly due to:

- \$5.9 million increase in grants for transport, mainly roads and storm-damaged infrastructure
- \$2.5 million increase in grants for recreation and culture
- \$5.4 million increase in developer contributions
- These increases are offset by decreases in other grants and contributions, mainly related to sewerage services by \$1.5 million and non-cash contributions by \$0.65 million

The Council’s operating result from continuing operations (\$35.2 million) was \$4.7 million higher than the 2019–20 result. This was primarily due to:

- An increase in rates and annual charges and grants and contributions revenue by \$12.5 million (as noted above)
- A decrease in gains from asset disposals by \$2.6 million and other sources by \$1.2 million
- An increase in depreciation and amortisation charges by \$3.0 million
- An increase in materials and services costs by \$1.5 million.

The net operating result before capital grants and contributions of \$4.1 million was \$4.1 million lower than the 2019–20 result.

STATEMENT OF CASH FLOWS

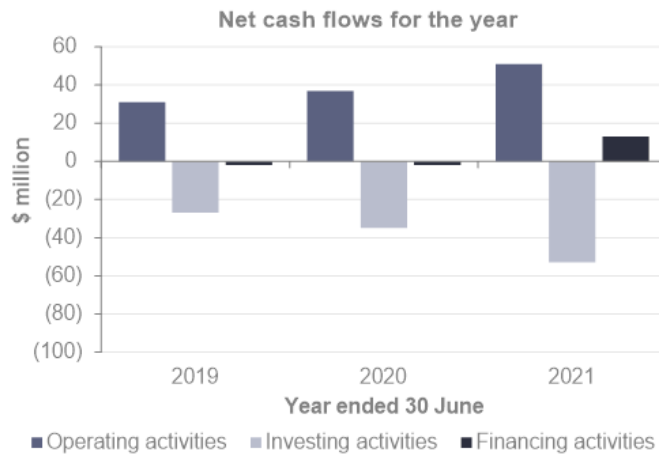
The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of the Council during the year.

The Council’s cash increased by \$11.3 million in 2020-21.

Cash inflows from operating activities increased from \$37.0 million in 2019-20 to \$51.0 million in 2020-21 mainly due to higher cash from grants and contributions by \$11.1 million and increase in rates and annual charges by \$1.4 million.

Cash outflows from investing activities increased from \$35.3 million in 2019-20 to \$52.8 million mainly due to investment in infrastructure, property, plant, and equipment of \$66.1 million, offset by higher cash inflows from investment securities of \$13.0 million.

Cash flows from financing activities increased from an outflow of \$1.8 million in 2019-20 to an inflow of \$13.1 million mainly due to net proceeds from borrowings of \$13.2 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	98.7	100.4	<ul style="list-style-type: none"> External restrictions include unspent specific purpose grants, developer contributions, domestic waste management charges, levies and planning agreements Balances are internally restricted due to Council policy or decisions for forward plans including works program. Unrestricted balances provide liquidity for day-to-day operations. As of 30 June 2021, the Council recorded a negative unrestricted cash balance of \$1.4 million. This arose due to the delay in respect of expected grant receipt from Transport for NSW meaning that the funding shortfall was met from internally restricted funds. This negative cash position was corrected when the grant was received from Transport for NSW in July 2021.
Restricted cash and investments:			
• External restrictions	81.8	78.2	
• Internal restrictions	18.3	20.1	
• Unrestricted	(1.4)	2.2	

PERFORMANCE

Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

Operating performance ratio

The 'operating performance ratio' measures how well Council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

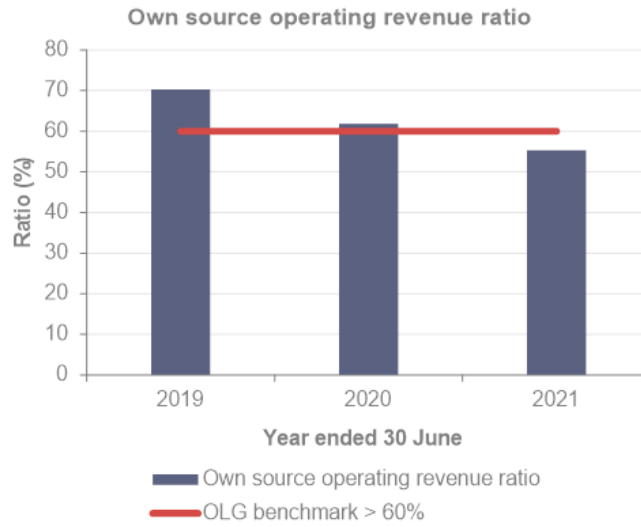
The Council exceeded the OLG benchmark for the current reporting period with a ratio of 5.80 per cent.



Own source operating revenue ratio

The 'own source operating revenue ratio' measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

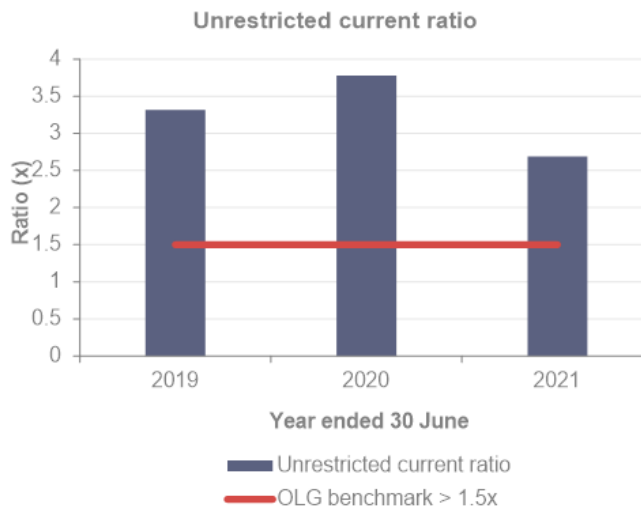
The Council did not meet the OLG benchmark for the current reporting period as the ratio was only 55.30 per cent.



Unrestricted current ratio

The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

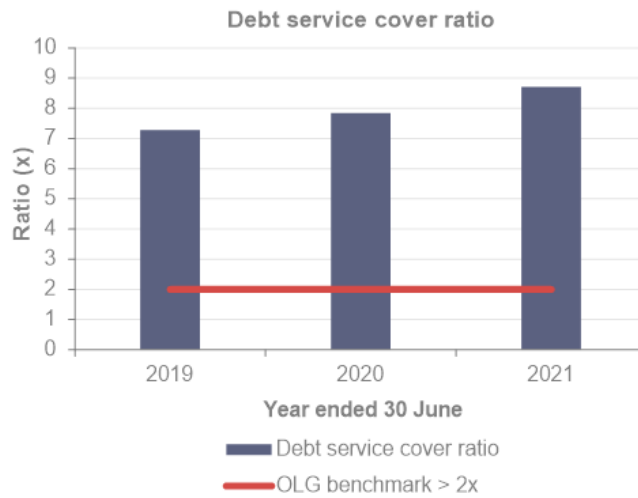
The Council exceeded the OLG benchmark for the current reporting period, with a ratio of 2.69 times.



Debt service cover ratio

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

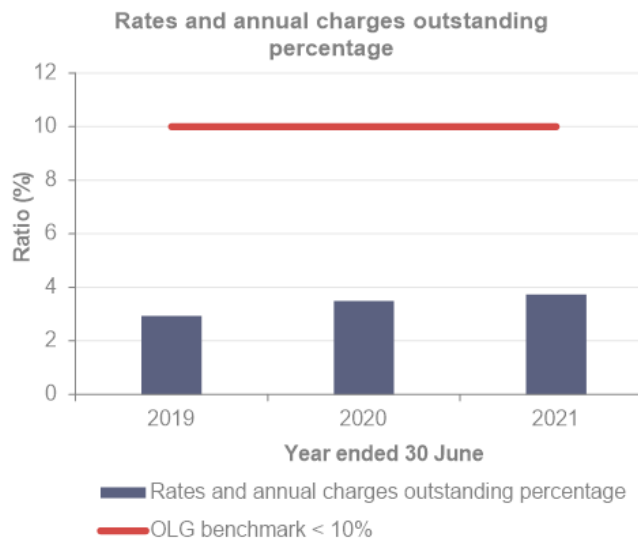
The Council exceeded the OLG benchmark for the current reporting period, with a ratio of 8.71 times.



Rates and annual charges outstanding percentage

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

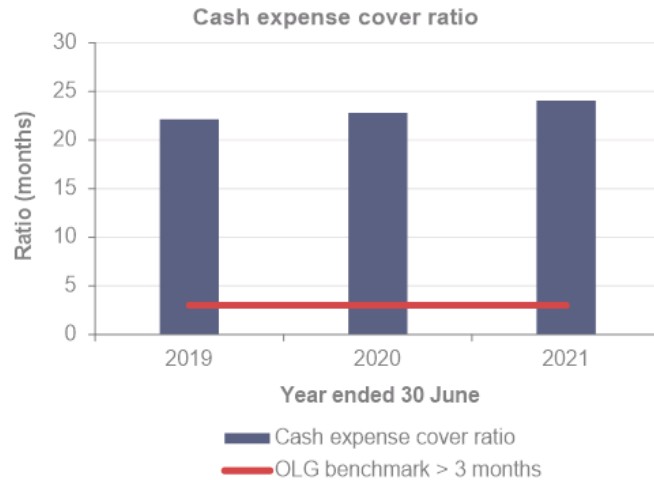
The Council met the OLG benchmark for the current reporting period with a ratio of 3.74 per cent.



Cash expense cover ratio

This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The Council exceeded the OLG benchmark for the current reporting period with a ratio of 24.06 months.



Infrastructure, property, plant and equipment renewals

Infrastructure, property, plant and equipment addition renewals for 2020-21 amounted to \$6.95 million. The current year renewals mainly relates to Tip rehabilitation and restoration assets compared to the prior year where renewal asset additions mainly related to infrastructure assets.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council’s accounting records or financial statements. The Council’s:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

The Council’s:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.

Lisa Berwick
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Mr Bob Kirk, Mayor

Goulburn Mulwaree Council

General Purpose Financial Statements

for the year ended 30 June 2021

Goulburn Mulwaree Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Goulburn Mulwaree Council

Special Purpose Financial Statements

for the year ended 30 June 2021

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Background

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

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

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

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

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

Goulburn Mulwaree Council

Special Purpose Financial Statements
for the year ended 30 June 2021

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,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

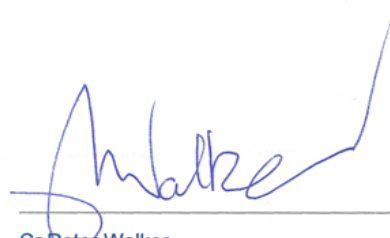
- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

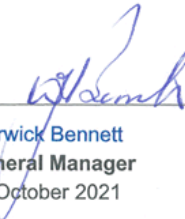
Signed in accordance with a resolution of Council made on 19 October 2021.



Cr Bob Kirk
Mayor
19 October 2021



Cr Peter Walker
Deputy Mayor
19 October 2021



Warwick Bennett
General Manager
19 October 2021



Brendan Hollands
Responsible Accounting Officer
19 October 2021

Goulburn Mulwaree Council | Income Statement of water supply business activity | For the year ended 30 June 2021

Goulburn Mulwaree Council

Income Statement of water supply business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	2,520	2,460
User charges	6,757	7,680
Fees	119	111
Interest	372	520
Grants and contributions provided for non-capital purposes	137	26
Profit from the sale of assets	–	22
Other income	99	205
Total income from continuing operations	10,004	11,024
Expenses from continuing operations		
Employee benefits and on-costs	1,748	1,789
Borrowing costs	907	942
Materials and services	3,272	3,924
Depreciation, amortisation and impairment	2,542	2,980
Other expenses	465	494
Total expenses from continuing operations	8,934	10,129
Surplus (deficit) from continuing operations before capital amounts	1,070	895
Grants and contributions provided for capital purposes	3,498	1,580
Surplus (deficit) from continuing operations after capital amounts	4,568	2,475
Surplus (deficit) from all operations before tax	4,568	2,475
Less: corporate taxation equivalent [based on result before capital]	(278)	(246)
Surplus (deficit) after tax	4,290	2,229
Plus accumulated surplus	89,699	87,224
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	278	246
Closing accumulated surplus	94,267	89,699
Return on capital %	1.0%	0.9%
Subsidy from Council	936	–
Calculation of dividend payable:		
Surplus (deficit) after tax	4,290	2,229
Less: capital grants and contributions (excluding developer contributions)	(3,498)	(1,580)
Surplus for dividend calculation purposes	792	649
Potential dividend calculated from surplus	396	325

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Goulburn Mulwaree Council

Income Statement of sewerage business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	9,477	9,389
User charges	1,716	1,886
Liquid trade waste charges	477	375
Fees	6	2
Interest	439	619
Profit from the sale of assets	5	11
Other income	66	54
Total income from continuing operations	12,186	12,336
Expenses from continuing operations		
Employee benefits and on-costs	1,546	1,624
Borrowing costs	184	221
Materials and services	3,287	4,457
Depreciation, amortisation and impairment	1,929	2,276
Other expenses	433	456
Total expenses from continuing operations	7,379	9,034
Surplus (deficit) from continuing operations before capital amounts	4,807	3,302
Grants and contributions provided for capital purposes	5,664	4,682
Surplus (deficit) from continuing operations after capital amounts	10,471	7,984
Surplus (deficit) from all operations before tax	10,471	7,984
Less: corporate taxation equivalent [based on result before capital]	(1,250)	(908)
Surplus (deficit) after tax	9,221	7,076
Plus accumulated surplus	103,851	94,992
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	1,250	908
Closing accumulated surplus	114,322	102,976
Return on capital %	4.2%	3.0%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	9,221	7,076
Less: capital grants and contributions (excluding developer contributions)	(5,664)	(4,682)
Surplus for dividend calculation purposes	3,557	2,394
Potential dividend calculated from surplus	1,779	1,197

Goulburn Mulwaree Council

Income Statement of Domestic Waste Management

for the year ended 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
Income from continuing operations		
Access charges	72	4,030
User charges	4,347	–
Interest	42	51
Grants and contributions provided for non-capital purposes	69	7
Other income	41	50
Total income from continuing operations	4,571	4,138
Expenses from continuing operations		
Employee benefits and on-costs	847	876
Materials and services	3,676	2,954
Depreciation, amortisation and impairment	–	1
Other expenses	–	5
Total expenses from continuing operations	4,523	3,836
Surplus (deficit) from continuing operations before capital amounts	48	302
Surplus (deficit) from continuing operations after capital amounts	48	302
Surplus (deficit) from all operations before tax	48	302
Less: corporate taxation equivalent [based on result before capital]	(12)	(83)
Surplus (deficit) after tax	36	219
Plus accumulated surplus	2,201	1,899
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	63	83
Closing accumulated surplus	2,300	2,201
Return on capital %	126.3%	1,776.5%

Goulburn Mulwaree Council

Income Statement of Commercial Waste

for the year ended 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
Income from continuing operations		
User charges	1,471	1,380
Total income from continuing operations	1,471	1,380
Expenses from continuing operations		
Employee benefits and on-costs	186	183
Materials and services	937	859
Depreciation, amortisation and impairment	11	12
Other expenses	2	2
Total expenses from continuing operations	1,136	1,056
Surplus (deficit) from continuing operations before capital amounts	335	324
Surplus (deficit) from continuing operations after capital amounts	335	324
Surplus (deficit) from all operations before tax	335	324
Less: corporate taxation equivalent [based on result before capital]	(87)	(89)
Surplus (deficit) after tax	248	235
Plus accumulated surplus	1,118	794
– Corporate taxation equivalent	87	89
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	1,453	1,118
Return on capital %	372.2%	320.8%

Goulburn Mulwaree Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	2,680	2,608
Investments	29,050	24,722
Receivables	544	1,412
Internal Loan Receivable from General Fund	194	-
Total current assets	32,468	28,742
Non-current assets		
Investments	-	3,708
Infrastructure, property, plant and equipment	195,490	200,670
Internal Loan Receivable from General Fund	2,956	-
Total non-current assets	198,446	204,378
Total assets	230,914	233,120
LIABILITIES		
Current liabilities		
Contract liabilities	-	60
Payables	335	339
Income received in advance	497	457
Borrowings	550	514
Employee benefit provisions	710	655
Total current liabilities	2,092	2,025
Non-current liabilities		
Borrowings	12,038	12,588
Employee benefit provisions	73	37
Total non-current liabilities	12,111	12,625
Total liabilities	14,203	14,650
Net assets	216,711	218,470
EQUITY		
Accumulated surplus	94,267	89,699
Revaluation reserves	122,444	128,771
Total equity	216,711	218,470

Goulburn Mulwaree Council | Statement of Financial Position of sewerage business activity | For the year ended 30 June 2021

Goulburn Mulwaree Council**Statement of Financial Position of sewerage business activity**

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Contract assets and contract cost assets	433	–
Cash and cash equivalents	11,175	3,172
Investments	24,568	30,080
Receivables	2,491	765
Internal Loan Receivable from General Fund	254	59
Total current assets	38,921	34,076
Non-current assets		
Investments	–	4,512
Infrastructure, property, plant and equipment	120,135	117,207
Internal Loan Receivable from General Fund	3,780	883
Total non-current assets	123,915	122,602
Total assets	162,836	156,678
LIABILITIES		
Current liabilities		
Payables	95	966
Borrowings	360	545
Employee benefit provisions	384	592
Total current liabilities	839	2,103
Non-current liabilities		
Borrowings	2,528	2,889
Employee benefit provisions	32	30
Total non-current liabilities	2,560	2,919
Total liabilities	3,399	5,022
Net assets	159,437	151,656
EQUITY		
Accumulated surplus	114,322	102,976
Revaluation reserves	45,115	48,680
Total equity	159,437	151,656

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Goulburn Mulwaree Council | Statement of Financial Position of Domestic Waste Management | For the year ended 30 June 2021

Goulburn Mulwaree Council**Statement of Financial Position of Domestic Waste Management**

as at 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
ASSETS		
Current assets		
Cash and cash equivalents	904	214
Investments	1,536	1,996
Receivables	120	94
Other	-	8
Total current assets	2,560	2,312
Non-current assets		
Investments	-	299
Infrastructure, property, plant and equipment	38	17
Total non-current assets	38	316
Total assets	2,598	2,628
LIABILITIES		
Current liabilities		
Contract liabilities	-	69
Payables	17	65
Employee benefit provisions	267	279
Total current liabilities	284	413
Non-current liabilities		
Employee benefit provisions	14	14
Total non-current liabilities	14	14
Total liabilities	298	427
Net assets	2,300	2,201
EQUITY		
Accumulated surplus	2,300	2,201
Total equity	2,300	2,201

Goulburn Mulwaree Council

Statement of Financial Position of Commercial Waste

as at 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
ASSETS		
Current assets		
Receivables	1,363	1,017
Total current assets	1,363	1,017
Non-current assets		
Infrastructure, property, plant and equipment	90	101
Total non-current assets	90	101
Total assets	1,453	1,118
Net assets	1,453	1,118
EQUITY		
Accumulated surplus	1,453	1,118
Total equity	1,453	1,118

Note – 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* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Water Supply

Provide potable water for the Local Government Area.

b. Sewerage Services

Provide waste water services for the Local Government Area.

Category 2

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

a. Domestic Waste Management

Collection and disposal of domestic waste in accordance with section 504 of the Local Government Act.

b. Commercial Waste

Collection and disposal of commercial waste on a user pays basis.

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.

continued on next page

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Note – Significant Accounting Policies (continued)

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 – 26.0%

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 26.0%.

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.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

continued on next page

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Note – Significant Accounting Policies (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

(iii) Dividends

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

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Goulburn Mulwaree Council

To the Councillors of the Goulburn Mulwaree Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Goulburn Mulwaree Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage
- Domestic waste management
- Commercial waste

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements



Lisa Berwick
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2021
SYDNEY

Goulburn Mulwaree Council

SPECIAL SCHEDULES
for the year ended 30 June 2021



Goulburn Mulwaree Council

Special Schedules

for the year ended 30 June 2021

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Goulburn Mulwaree Council

Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2021/22
Notional general income calculation ¹			
Last year notional general income yield	a	20,628	21,381
Plus or minus adjustments ²	b	280	311
Notional general income	c = a + b	20,908	21,692
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	544	434
Sub-total	k = (c + g + h + i + j)	21,452	22,126
Plus (or minus) last year's carry forward total	l	9	72
Sub-total	n = (l + m)	9	72
Total permissible income	o = k + n	21,461	22,198
Less notional general income yield	p	21,381	22,133
Catch-up or (excess) result	q = o - p	80	64
Less unused catch-up ⁵	s	(8)	-
Carry forward to next year ⁶	t = q + r + s	72	64

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Goulburn Mulwaree Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000					1	2	3	4	5
Buildings	Buildings – non-specialised	2,242	1,915	1,333	2,142	–	85,102	10.0%	34.0%	38.0%	18.0%	0.0%		
	Buildings	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%		
	Sub-total	2,242	1,915	1,333	2,142	43,702	85,102	10.0%	34.0%	38.0%	18.0%	0.0%		
Other structures	Other structures	6	–	–	–	4,970	5,906	45.0%	30.0%	25.0%	5.0%	(5.0%)		
	Sub-total	6	–	–	–	4,970	5,906	45.0%	30.0%	25.0%	5.0%	(5.0%)		
Roads	Roads	–	–	–	–	–	–	38.0%	46.0%	10.0%	6.0%	0.0%		
	Sealed roads	6,342	6,192	2,961	2,735	351,529	612,501	0.0%	0.0%	0.0%	0.0%	100.0%		
	Unsealed roads	226	206	105	168	102,988	35,471	29.0%	62.0%	5.0%	4.0%	0.0%		
	Bridges	1,497	1,451	699	1,121	108,243	156,411	35.0%	38.0%	27.0%	0.0%	0.0%		
	Footpaths	464	441	216	301	37,942	44,981	45.0%	35.0%	15.0%	5.0%	0.0%		
	Other road assets	77	69	36	66	4,345	7,346	44.0%	26.0%	20.0%	10.0%	0.0%		
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%		
	Sub-total	8,606	8,359	4,017	4,391	605,047	856,710	10.3%	11.6%	6.1%	0.5%	71.5%		
Water supply network	Water supply network	3,745	3,823	3,813	2,395	–	332,011	22.0%	45.0%	33.0%	0.0%	0.0%		
	Sub-total	3,745	3,823	3,813	2,395	194,040	332,011	22.0%	45.0%	33.0%	0.0%	0.0%		
Sewerage network	Sewerage network	15,168	12,116	2,514	2,888	–	195,411	33.0%	38.0%	27.0%	2.0%	0.0%		
	Sub-total	15,168	12,116	2,514	2,888	109,990	195,411	33.0%	38.0%	27.0%	2.0%	0.0%		
Stormwater drainage	Stormwater drainage	965	989	483	391	–	166,850	36.0%	34.0%	28.0%	2.0%	0.0%		
	Sub-total	965	989	483	391	105,953	166,850	36.0%	34.0%	28.0%	2.0%	0.0%		
Open space / recreational assets	Swimming pools Open Space and recreation	852	825	1,371	1,988	11,188	16,445	0.0%	25.0%	15.0%	15.0%	45.0%		
	Sub-total	852	825	1,371	1,988	11,188	16,445	0.0%	25.0%	15.0%	15.0%	45.0%		
Total – all assets		31,584	28,027	13,531	14,195	1,074,890	1,658,435	17.9%	25.0%	17.9%	1.8%	37.4%		

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

continued on next page

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Goulburn Mulwaree Council

Report on infrastructure assets as at 30 June 2021 (continued)

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
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

Goulburn Mulwaree Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) ^{*}

\$ '000	Amounts 2021	Indicator 2021	Indicators		Benchmark
			2020	2019	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	<u>20,717</u>	108.18%	74.11%	246.55%	>= 100.00%
Depreciation, amortisation and impairment	<u>19,151</u>				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	<u>31,584</u>	2.81%	2.72%	1.70%	< 2.00%
Net carrying amount of infrastructure assets	<u>1,123,614</u>				
Asset maintenance ratio					
Actual asset maintenance	<u>14,195</u>	104.91%	134.92%	101.79%	> 100.00%
Required asset maintenance	<u>13,531</u>				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	<u>28,027</u>	1.69%	1.17%	5.73%	
Gross replacement cost	<u>1,658,435</u>				

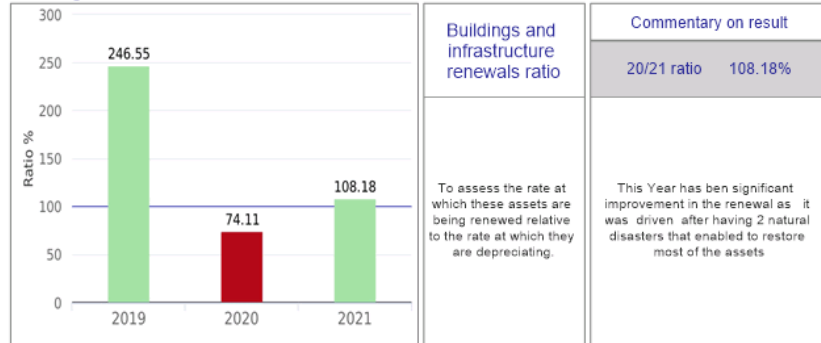
(*) All asset performance indicators are calculated using classes identified in the previous table.

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

Goulburn Mulwaree Council

Report on infrastructure assets as at 30 June 2021

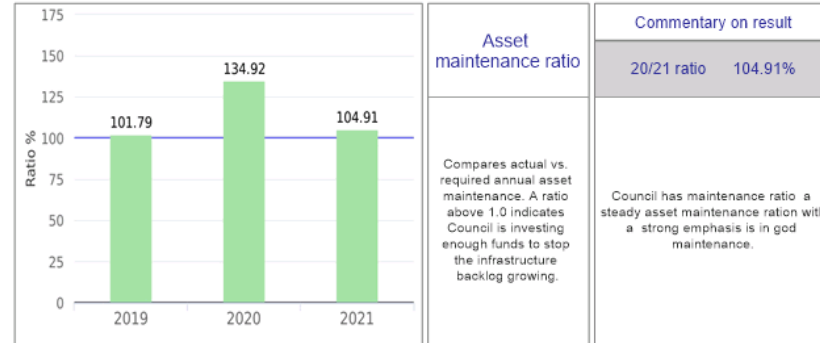
Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio	Commentary on result	
	20/21 ratio	108.18%
To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.		
This Year has ben significant improvement in the renewal as it was driven after having 2 natural disasters that enabled to restore most of the assets		

Benchmark: — $\geq 100.00\%$
 Source of benchmark: Code of Accounting Practice and Financial Reporting
■ Ratio achieves benchmark
■ Ratio is outside benchmark

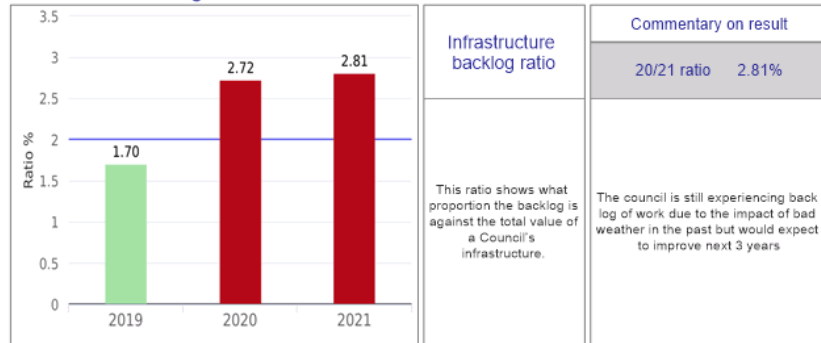
Asset maintenance ratio



Asset maintenance ratio	Commentary on result	
	20/21 ratio	104.91%
Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.		
Council has maintenance ratio a steady asset maintenance ratio with a strong emphasis is in god maintenance.		

Benchmark: — $> 100.00\%$
 Source of benchmark: Code of Accounting Practice and Financial Reporting
■ Ratio achieves benchmark
■ Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio	Commentary on result	
	20/21 ratio	2.81%
This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.		
The council is still experiencing back log of work due to the impact of bad weather in the past but would expect to improve next 3 years		

Benchmark: — $< 2.00\%$
 Source of benchmark: Code of Accounting Practice and Financial Reporting
■ Ratio achieves benchmark
■ Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level	Commentary on result	
	20/21 ratio	1.69%
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.		
The council has taken positive steps to achieve this by better monitoring of programs		

Goulburn Mulwaree Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	140.37%	60.95%	0.00%	100.61%	0.00%	105.72%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	1.55%	1.52%	1.93%	1.78%	13.79%	12.97%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	123.71%	171.93%	62.81%	81.90%	114.88%	103.07%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	1.07%	1.03%	1.15%	1.38%	6.20%	1.57%	
Gross replacement cost							

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Goulburn Mulwaree Council

To the Councillors of Goulburn Mulwaree Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Goulburn Mulwaree Council (the Council) for the year ending 30 June 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general-purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule



Lisa Berwick
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2021
SYDNEY



Annual Report 2021

PRIDE

Passion Respect Innovation Dedication Excellence

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OUR VISION AND VALUES

“One Team Delivering with PRIDE”

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- **R**espect
- **I**nnovation
- **D**edication
- **E**xcellence

OUR MISSION

“To Be Easy To Do Business With”

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Foreword

Welcome to Goulburn Mulwaree Council's Annual Report for 2020-2021.

It has a challenging year for Goulburn Mulwaree, as we have faced the headwinds of COVID-19 alongside the rest of NSW and Australia. It has certainly had effects on many of our Council projects, and the economy and social aspects of our community in general, however there were still a number of brilliant outcomes and achievements of note for 2021.

Investment in our region from business and industry continued throughout the financial in a strong manner. As a Council we continue to try to lead in this space, by working closely with the community and with business to work through any challenges and seize opportunities, so that our region can continue to grow.

As a Council we continue to remain extremely positive about the future of Goulburn and the region. As an example of the continuing growth during a challenging financial year it is informative to look at development applications, which rose to 637 this financial year from 399 in 2019/20 (37% increase year on year).

Huge progress has also been achieved on three generational projects for our region, being the Goulburn Hospital, Performing Arts Centre and Goulburn Aquatic & Leisure Centre. The new Goulburn Hospital will be open in final quarter of 2022, with the Performing Arts Centre & Aquatic Centre also expected to open to the public in the early months of 2022.

Our Councillors continue to work together in a constructive manner and are moving forward with a clear vision for our region – a Regional City complete with all essential modern day services, but one that retains a friendly country feel. Due to COVID-19 the decision was made by the NSW Government to extend current Council term until December 2021, when the next local government elections will now be held.

The Goulburn Mulwaree Housing Strategy has been a clear focus of our strategic planning work throughout a number of years, and the revised document sets clear guidelines for the way the cities of Goulburn and Marulan will grow over the coming 20 years. It was a huge achievement to have this endorsed by the Department of Planning, Industry & Environment in November 2020. Staff are now seeing proposals for rezoning begin to be submitted, which will enable our region to grow.

It has been a year of delivery for this Council, with a number of outstanding projects being completed for our community including:

- Cookbundoon Pavilion
- Wollondilly River Walkway extension – a further 1.5km of walkway along the Mulwaree River
- Completion of the Riverside Park playground, alongside outdoor gym, dog off-leash areas and solar lighting
- Upgrade of May Street and Thornford Road Bridges
- Auburn Street trees and turf
- Blackspot repairs: Mountain Ash Road and Carrick Road
- Tallong community park upgrades

Council is also focused on supporting community organisations and projects throughout each year, as well as continuing to support rural villages within the LGA with important projects through the Village Discretionary Fund. We are in particular focused on the provision of critical infrastructure for the growing town of Marulan, and planning is well underway for multi-million dollar upgrades of the Water and Wastewater Treatment Plants.

We place considerable effort into Economic Development as Goulburn Mulwaree continues to develop into one of NSW great regional centres. Goulburn is ideally located on the Hume Highway with strong road and rail linkages to international ports and airports and high quality medical

services, schools, preschools, shopping and infrastructure. Business in our region has coped comparatively well with others despite the challenging year. In our main street we have seen a number of new businesses pop up ranging from cafes to services to retail. In industrial precincts available land and shed space for lease and sale is low, highlighting the strength of our economy in this area. Rezoning is completed for the North Goulburn Employment Precinct, and we hope to begin construction of the roundabout and upgrade of sewer and water services in the coming year following negotiations with Transport for NSW.

Cultural, environmental, social and community services are another key area of local government – and one where Goulburn Mulwaree excels. Unfortunately this year our Art Gallery, Library and Community Centre have once again been affected by the COVID-19 restrictions however they have found innovative ways to continue to engage with our community. The Goulburn Regional Art Gallery has utilised Instagram to broadcast openings and has focused on public art projects, our Youth Services delivered virtual school holiday programs and the Goulburn Mulwaree Library established a click and collect service. We were glad to be able to welcome visitors into our facilities again for much of the financial year, and hope this can continue without further interruption from October 2021.

Unfortunately our vibrant events calendar was significantly reduced throughout the financial year due to COVID-19 restrictions and lockdowns. Our teams continue to adapt to the changing world, however we do hope to return to some normalcy in late 2021, and look forward to again offering our community a wonderful range of events for all ages.

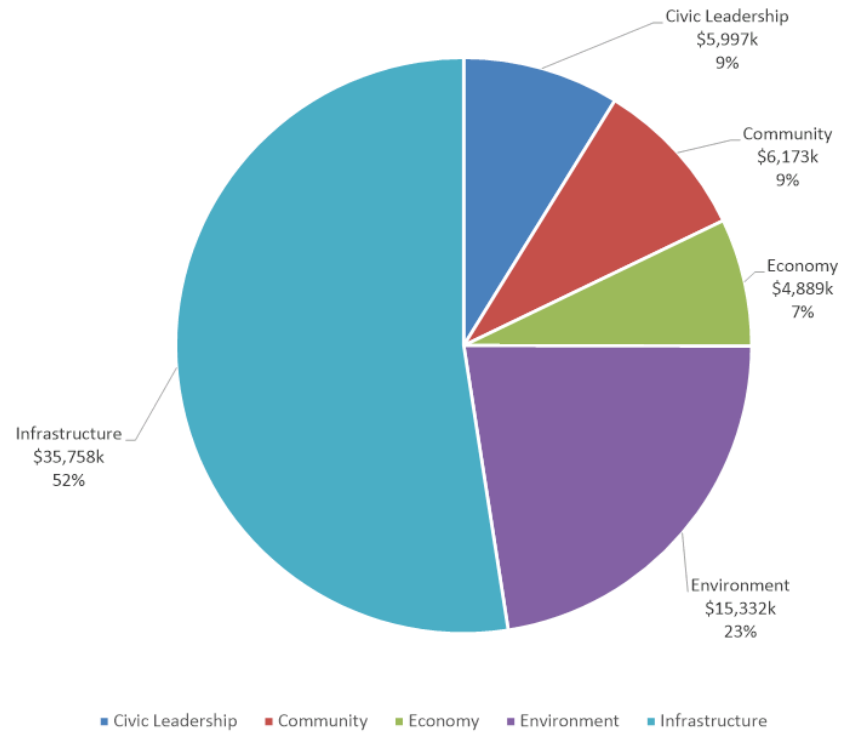
On behalf of Council, we would like to thank the community for their feedback and support. We see ourselves as your community partner and we will continue our efforts to provide efficient services while improving Goulburn Mulwaree for the community through an extensive Capital Works Program. Thank you for taking the time to read this annual report.



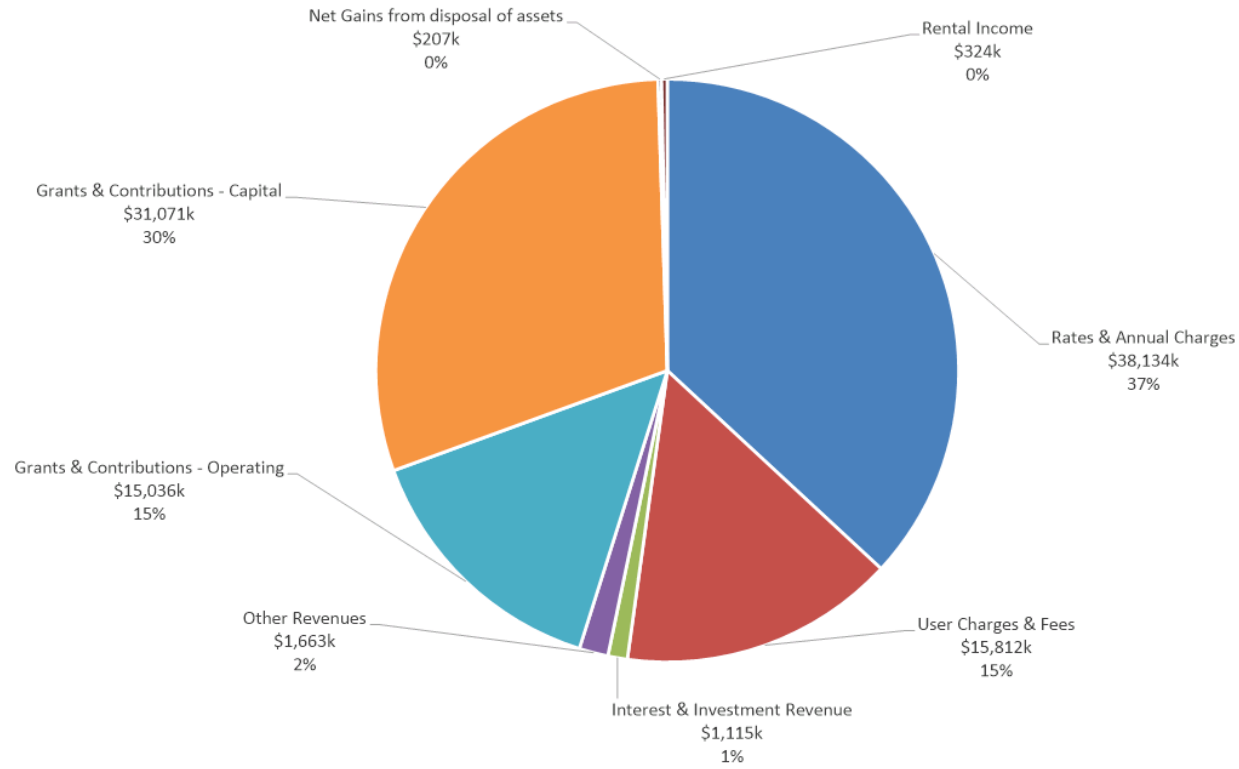
**General Manager
Warwick Bennett**

Financial Statements *(For a full copy of the Financial Statements please refer to the Appendix)*

Operating Expenditure



Income



Our Environment

We appreciate our range of rural landscapes and habitats, and act as custodians of the natural environment for future generations

Community Strategic Plan Strategies:

- EN1 Protect and enhance the existing natural environment including flora and fauna native to the region*
- EN2 Adopt environmental sustainability*
- EN3 Protect and rehabilitate waterways and catchments*
- EN4 Maintain a balance between growth, development and environmental protection through sensible planning*
- EN5 Investigate and implement approaches to reduce our carbon footprint*

Achievements in implementing the Delivery Program CSP Strategy EN1

Protect and enhance the existing natural environment including flora and fauna native to the region

Delivery Program Action	Activity	Measure	Status
EN1.1 Council continues the establishment of the Goulburn Biobank Site.	EN1.1.1 Completion of annual program	Program completed	Annual program for 2020-2021 completed, with annual report submitted
	EN1.1.2 Weed Spraying	Weed spraying completed	Weed spraying completed for 2020-2021
EN1.2 Review and monitor Local Environmental Plan and Development Control Plan	EN1.2.1 Undertake reviews as set out in the Strategic Planning Program	Ongoing	Ongoing – numerous amendments to LEP and DCP have been made during the reporting period.
EN1.3 Facilitate legislative compliant public health and environmental protection outcomes	EN3.1.1 Undertake annual Public Health Inspection Program	Ensure all regulated premises are inspected and recorded as necessary	Inspection programs on target - Ongoing
	EN3.1.3 Respond to all alleged environmental compliance enquiries	100% of requests are actioned and are followed up with compliance action as necessary	On target - Ongoing

CSP Strategy EN2
Adopt environmental sustainability

Delivery Program Action	Activity	Measure	Status
EN2.1 Design, construct and seek approvals for the Goulburn Reuse Scheme (Southern Tablelands Water Reuse Infrastructure Scheme).	EN2.1.1 Detailed Design, environmental and planning approvals.	Planning approvals obtained	Section 60 Approval to be obtained post construction
	EN2.1.2 Stakeholder negotiations for irrigation areas and pricing.	Negotiations Undertaken	Stakeholder negotiations underway, workshops completed. Pricing ongoing
	EN2.1.3 Construction, testing and commissioning.	Works Completed	Underway estimated completed date December 2022
EN2.2 Provision of Waste Centres that prioritise and encourage recycling and reuse to limit the reliance on landfill while meeting environmental obligation.	EN2.2.1 Build Resource Recovery infrastructure and provide the necessary resources to improve re-use, recycling, composting and material separation and reduce materials being disposed of in landfill.	Works Completed	Design completed for major waste centre upgrade, including a Ru-Use Hub (tip shop), Community Recycling Centre and improved recycling disposal. Composting underway and the community has provided positive feedback regarding Council's compost.
	EN2.2.2 Meet legislative and licence requirements for waste centres while extending the life of the landfill for community benefit	Works undertaken on an ongoing basis	All landfill environmental obligations met including licence obligations. Litter mets in place.

Goulburn Mulwaree Council Annual Report 2020-2021

Delivery Program Action	Activity	Measure	Status
EN2.3 Effectively manage the sewage treatment systems to minimise impacts to the environment.	EN2.3.1 Operation of sewer pump station and network to meet the EPA licence requirements.	Licence requirements met	Wastewater treatment plant operated within licence mostly, with exceedences or spills reported to EPA in the annual return, and rectified as soon as possible.
	EN2.3.2 Operation of the WWTP to ensure all river discharges and plant performance meet the EPA licence requirements	Licence requirements met	Some licence exceedences occurred, with these exceedences reported in Council's annual return to EPA
EN2.4 Provision of Waste Collection services that encourage the source separation of organic waste and recycling.	EN2.4.1 Community recycling education program	Program ongoing	Program delivered including online initiatives due to COVID-19 restrictions.
	EN2.4.2 Bin audits and compliance enforcement	Ongoing audits	Ongoing. Education provided and some bins removed due to ongoing contamination and Council has worked with property owners and residents to provide waste solutions that meet the needs of residents where possible.
	EN2.4.3 Composting education	Ongoing education and compliance	Education in place. Contamination rate at approximately 2 per cent.

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Goulburn Mulwaree Council Annual Report 2020-2021

Delivery Program Action	Activity	Measure	Status
EN2.5 Activate whole of Council commitment to sustainability	EN2.6.2 Form an Innovation team within Council to increase staff-led action that drives sustainability in Council’s business	Complete strategy and deliver staff led actions.	Sustainability Committee formed by Council with 1 st meeting in October 2021

CSP Strategy EN3

Protect and rehabilitate waterways and catchments

Delivery Program Action	Activity	Measure	Status
EN3.1 Conduct On-site Sewage Management System (OSSM) Inspection Program	EN3.1.1 Conduct inspection program	100% pre-purchase inspection requests are actioned and 100% of non-compliant OSSMs identified are followed up with compliance action within 3 months	Completed and on-going.
EN3.2 Rehabilitation of local waterways including the Mulwaree Chain of Ponds and the Wollondilly River extending up and downstream from Goulburn Wetlands	EN3.2.1 Undertake annual creek bed improvement program	Obtain future grant funds to increase the scope of works. Completion of annual program	Completed – grants obtained for additional works on the Wollondilly River (Robert’s park and Tully Park Golf Club Sections). Grants not successful for downstream of the Goulburn Wetlands.
	EN3.2.2 Willow removal and vegetation improvements for urban waterways	Completion of annual programs	Completed – sections along the Mulwaree Ponds sections and Wollondilly River (Robert’s Park and Tully Park Golf Club).

CSP Strategy EN4

Maintain a balance between growth, development and environmental protection through sensible planning

Delivery Program Action	Activity	Measure	Status
EN4.1 Protect, conserve and enhance local built heritage	EN4.1.1 Continue Heritage Advisory service	Use of service	Ongoing yearly service provided.
	EN4.1.2 Continue annual Heritage Grants Program	Annual grant funding allocated	2020/21 Grants allocated in September 2020
EN4.2 Review and monitor the Local Environmental Plan and Development Control Plan	EN4.2.1 Complete Heritage Study	Review Completed 2018 - ongoing	Completed – actions of Heritage Study Review being implemented such as corrections to listings in Schedule 1 and commencement of the assessment of additional potential heritage items.
	EN4.2.2 Undertake Urban and Fringe Housing Strategy	Commencement of Strategy	Strategy was adopted in July 2020 by Council and endorsed by DPIE in November, 2020. Council has commenced work on some actions within the Strategy.

CSP Strategy EN5

Investigate and implement approaches to reduce our carbon footprint

Delivery Program Action	Activity	Measure	Status
EN5.1 Detailed design of solar panels and battery installation at Goulburn Waste Water Treatment Plant.	EN5.1.1 Tender and construction of solar panel system	Works Completed	Works completed
EN5.2 Investigate and implement processes to beneficially reuse organic waste and not dispose of in landfill.	EN5.2.1 A community education and advertising program to engage customers to utilise the processed compost when available	Utilisation of processed compost	Council’s compost is of a high standard and selling well. Product sold out and receiving positive feedback.
	EN5.2.2 Construction of an organic waste composting facility and production of a high quality compost	Works Completed	Compost operation underway for all collected Food and Garden Organics (FOGO). A trommel was purchased and Council is investigating further grants to allow for expansion. Organic waste from Tribe Breweries is also processed at the facility and some food waste collected from Canberra.

Goulburn Mulwaree Council Annual Report 2020-2021

Delivery Program Action	Activity	Measure	Status
EN5.3 Reduce greenhouse gases from Council operations	EN5.3.1 Monitor fuel consumption and develop a plan to enhance fuel efficiency	Plan developed	Fuel consumption monitored, plant assessed at changover to consider more efficient vehicles where possible by size or fuel type.
	EN5.3.2 Monitor electricity and gas use. Implement reduction strategies such as improved lighting options and alternative energy solutions	Continued implementation of energy reduction options across Council facilities and infrastructure/services	Electricity and gas use monitored and measures implemented to reduce consumption through programs including LED light replacement and solar generation of electricity.

Road Management

Category	Capital Budget Category	Project Description	Total
URBAN	Footpath	Gold Smith St	\$41,820.92
URBAN	Footpath	May St (park Rd - Bridge)	\$107,150.00
URBAN	Shared Path	Blackwell road/ Bourke St	\$28,450.59
URBAN	Footpath	Goldsmith St	\$33,479.66
URBAN	Footpath	Union St (outside school)	\$18,275.36
URBAN	Footpath	Union St (outside fuel station)	\$22,670.00
URBAN	Footpath	Sydney Rd (behind school)	\$46,886.18
URBAN	Footpath	Sloane St (Verner to Clinton)	\$44,295.33
URBAN	Shared Path	Finlay Road Shared Path	\$106,235.11
URBAN	Footpath	Maclura Dr (Morris to Stoney)	\$24,161.82
URBAN	Footpath	Stoney Ck Rd (Brayton to end)	\$45,105.39
URBAN	Traffic Furniture	Guardrail Bungonia Rd	\$17,657.77
URBAN	Traffic Furniture	20-21 Guardrail Fifes Bridge	\$68,300.00
URBAN	Traffic Furniture	20-21 Guardrail Mountain Ash Rd	\$58,490.00
RURAL	Traffic Furniture	Windellama Rd Guardrails	\$40,860.00
RURAL	Traffic Furniture	1920 Bungonia Road Barriers & Guardrail	\$62,304.00
RURAL	Traffic Furniture	Mountain Ash Rd Signs - 19/20 (G)	\$16,604.62
RURAL	Traffic Furniture	SRR Lines & Signage	\$57,393.63
URBAN	Traffic Furniture	UR Lines & Signage	\$77,195.63
URBAN	Others	UR Line marking - renewal	\$60,901.95

Goulburn Mulwaree Council Annual Report 2020-2021

Category	Capital Budget Category	Project Description	Total
URBAN	Drainage	May St - Drainage 20/21	\$29,016.88
Rural	Drainage	Rural Roadside Drainage M&R	\$94,916.40
Rural	Drainage	20-21 Roseburry St - Tarago	\$13,541.06
URBAN	Drainage	Bradley St - Drainage/Stormwater 20/21	\$26,594.81
URBAN	Drainage	May St - Drainage 20/21	\$29,016.88
REGIONAL	Resurfacing	Reseal Highlands way 11.078 to 13.37	\$82,512.00
REGIONAL	Resurfacing	20-21 Taralga Rd - 1.5km reseal	\$80,362.62
REGIONAL	Rehabilitation and Widening	Taralga Rd Blackspot - Prelim/Design	\$26,426.93
REGIONAL	Rehabilitation and Widening	Taralga Rd Blackspot - P/M	\$26,374.61
REGIONAL	Rehabilitation and Widening	Taralga Rd Blackspot - Drainage	\$51,231.70
REGIONAL	Rehabilitation and Widening	Taralga Rd Blackspot - Pavement	\$294,151.23
RURAL	Resurfacing	20-21 Foord Rd - Bitumen Reseal	\$20,866.26
RURAL	Resurfacing	20-21 Gurrundah Rd - Bitumen Reseal	\$79,220.67
RURAL	Resurfacing	20-21 Tiyces Lane - Bitumen Reseal	\$93,555.32
RURAL	Resurfacing	20-21 The Lookdown Rd- Bitumen Reseal	\$38,165.29
RURAL	Resurfacing	20-21 Currawang Rd- Bitumen Reseal	\$36,339.09
RURAL	Resurfacing	20-21 Bullamalita Rd- Bitumen Reseal	\$23,928.54
RURAL	Resurfacing	20-21 Thornford Rd- Bitumen Reseal	\$29,817.07
RURAL	Resurfacing	20-21 Meridian Car Park- Reseal	\$19,922.16
RURAL	Resurfacing	20-21 Tallong RFS- Reseal	\$7,700.00
RURAL	Resurfacing	Jerrara Rd (G)	\$320,952.58

Goulburn Mulwaree Council Annual Report 2020-2021

Category	Capital Budget Category	Project Description	Total
RURAL - S94	Rural Road Rehabilitation	RHL Jerrara Rd - MultiQuip Sec94	\$2,070.00
RURAL - S94	Rural Road Rehabilitation	RHL Lumley Rd - Hi Quality Sec94	\$11,714.54
RURAL - S94	Rural Road Rehabilitation	RHL Cullulla Rd - Hi Quality Sec 94	\$2,980.00
RURAL - S94	Rural Road Rehabilitation	RHL Collector Rd- Preliminaries	\$5,403.96
RURAL - S94	Rural Road Rehabilitation	RHL Collector Rd - Wearing Course	\$234,146.84
RURAL - S94	Rural Road Rehabilitation	RHL Cullulla Rd - Wearing Course	\$8,850.00
RURAL - S94	Rural Road Rehabilitation	RHL Cullulla Rd - Preliminaries	\$27,615.95
RURAL - S94	Rural Road Construction	RHL Collector Rd - Construction	\$341,060.77
RURAL - S94	Rural Road Rehabilitation	20-21 RHL Sth Marulan	\$101,404.51
RURAL - S94	Others	RHL Cullulla Rd - Other	\$70,443.44
RURAL - S94	Rural Road Rehabilitation	RHL Brayton Rd - Gunlake Sec 94	\$132,190.39
RURAL - S94	Rural Road Rehabilitation	RHL Ambrose Rd - Gunlake Sec 94	\$122,115.61
RURAL - S94	Rural Road Rehabilitation	RHL - Jerrara Road MultiQuip Sec94	\$52,521.82
RURAL - S94	Rural Road Rehabilitation	RHL Sth Marulan - Boral Sec 94	\$101,404.51
RURAL	Rural Road Construction	Carrick Road - Sealing Design (G)	\$38,226.18
RURAL	Rural Road Construction	Carrick Road Sealing - PM (G)	\$17,801.87
RURAL	Rural Road Construction	Carrick Road Sealing - Bulk Earth (G)	\$100,111.25
RURAL	Rural Road Construction	Carrick Road Sealing - Drainage/SW(G)	\$14,529.99
RURAL	Rural Road Construction	Carrick Road Sealing - Pavement (G)	\$121,619.13
RURAL	Rural Road Construction	Mountain Ash Rd Bulk Earthworks - 19/20 (G)	\$17,851.07
RURAL	Rural Road Construction	Mountain Ash Rd Drainage/Stormwater-19/20 (G)	\$198,159.38

Goulburn Mulwaree Council Annual Report 2020-2021

Category	Capital Budget Category	Project Description	Total
RURAL	Rural Road Construction	Mountain Ash Rd Pavement - 19/20 (G)	\$825,937.13
RURAL	Rural Road Construction	Mountain Ash Rd Wearing Course - 19/20 (G)	\$175,712.43
RURAL	Rural Road Construction	Mountain Ash Rd Line Marking - 19/20 (G)	\$40,078.71
RURAL	Rural Road Construction	Mountain Ash Rd Vegetation - 19/20 (G)	\$8,621.25
RURAL	Rural Road Construction	Mountain Ash Rd Project Management- 19/20 (G)	\$92,431.20
RURAL	Rural Road Construction	Mountain Ash Rd Signs - 19/20 (G)	\$16,604.62
RURAL	Rural Road Construction	Mountain Ash Rd Guardrail - 19/20 (G)	\$17,000.00
RURAL	Rural Road Construction	Mountain Ash Rd Contingency- 19/20 (G)	\$633.00
URBAN	Urban Road Rehabilitation	Mary's Mount Rd Upgradation	\$280,491.63
URBAN	Other	May St Bridge	\$823,339.55
URBAN	Other	May St Bridge - Project Management	\$1,429.31
RURAL	Rural Road Rehabilitation and Widening	Windellama Rd Drainage/Stormwater 20-21	\$68,835.02
RURAL	Rural Road Rehabilitation and Widening	Windellama Rd Pavement 20-21	\$333,491.75
RURAL	Rural Road Rehabilitation and Widening	Windellama Rd Wearing Course 20-21	\$118,278.29
RURAL	Rural Road Rehabilitation and Widening	Windellama Rd Line Marking 20-21	\$6,344.90
RURAL	Rural Road Rehabilitation and Widening	Windellama Rd Proj Man 20-21	\$51,268.78
RURAL	Rural Road Rehabilitation and Widening	Windellama Rd Guardrails	\$40,860.00
RURAL	Rural Road Rehabilitation and Widening	Mountain Ash Rd Drainage/Stormwater-20/21 (G)	\$92,287.97

Goulburn Mulwaree Council Annual Report 2020-2021

Category	Capital Budget Category	Project Description	Total
RURAL	Rural Road Rehabilitation and Widening	Mountain Ash Rd Pavement - 20/21 (G)	\$472,310.78
RURAL	Rural Road Rehabilitation and Widening	Mountain Ash Rd Prelimineries - 20/21 (G)	\$54,555.15
RURAL	Rural Road Rehabilitation and Widening	Mountain Ash Rd Project Management- 20/21 (G)	\$24,015.87
RURAL	Rural Road Rehabilitation and Widening	Mountain Ash Rd Wearing Course - 20/21 (G)	\$1,752.98
RURAL	Gravel Resheeting	2021 Thornford Rd Gravel Resheeting	\$196,896.12
RURAL	Gravel Resheeting	2021 Wollogorang Rd Gravel Resheeting	\$33,289.70
RURAL	Gravel Resheeting	2021 Coopers Rd Gravel Resheeting	\$30,943.38
RURAL	Gravel Resheeting	2021 Invarary Rd Gravel Resheeting	\$52,411.10
RURAL	Gravel Resheeting	2021 Kooringaroo Rd Gravel Resheeting	\$124,177.23
RURAL	Gravel Resheeting	20-21 Gravel Pit Rehabilitation	\$26,205.51
URBAN	Urban Road Rehabilitation	Auburn/Mundy Roundabout - Estimate	\$118,390.83
URBAN	Urban Road Rehabilitation	Blackspot - Bourke/Addison Roundabout	\$20,479.50
URBAN	Others	Street Lighting / Traffic Facilities	\$20,190.25
URBAN	Others	Riverside Park Lighting	\$9,979.00
URBAN	Urban Road Construction	RTR Forbes St - Preliminaries	\$14,828.48
URBAN	Urban Road Construction	RTR Forbes St - Pavement	\$131,519.59
URBAN	Urban Road Construction	RTR Forbes St - Linemarking	\$748.90
URBAN	Urban Road Construction	RTR Forbes St - Project Management	\$3,002.30
URBAN	Urban Road Construction	RTR Bourke St - Preliminaries	\$5,292.63
URBAN	Urban Road Construction	RTR Bourke St	\$144,580.56

Goulburn Mulwaree Council Annual Report 2020-2021

Category	Capital Budget Category	Project Description	Total
URBAN	Resurfacing	20-21 Bungonia Rd (seal to overpass)	\$39,199.74
URBAN	Resurfacing	20-21 May St- Bitumen	\$35,072.82
URBAN	Resurfacing	20-21 Adam St- Bitumen	\$4,804.82
URBAN	Resurfacing	20-21 Wheoo Rd- Bitumen	\$22,860.20
URBAN	Resurfacing	20-21 Cowper St- Bitumen	\$12,648.29
URBAN	Resurfacing	20-21 Gorman Rd- Bitumen	\$31,961.52
URBAN	Resurfacing	20-21 Clifford St- Asphalt	\$260,680.27
URBAN	Resurfacing	20-21 Cowper St- Asphalt	\$33,269.84
URBAN	Resurfacing	20-21 McDermott Dr- Asphalt	\$37,523.29
URBAN	Urban Road Rehabilitation	20-21 Clifford St- Asphalt	\$260,680.27
URBAN	Urban Road Rehabilitation	20-21 Cowper St- Asphalt	\$103,599.42
URBAN	Urban Road Rehabilitation	20-21 McDermott Dr- Asphalt	\$66,402.08
URBAN	Kerb & Guttering	Adam St	\$39,005.52
URBAN	Kerb & Guttering	May St East	\$19,127.43
URBAN	Kerb & Guttering	May Street (Existing - Bridge)	\$1,418.00
URBAN	Kerb & Guttering	Lisgar St	\$61,457.84
TOTAL			\$9,633,998.02

Environment	Sealed	Unsealed
Metro	240.34	0.079
Rural	521.13	381.16
Urban	4.5	0
Village	38.6	2.1
Total	804.57	383.33



Road Safety

Goulburn Mulwaree Councils Road Safety and traffic Officer (RSTO) is well placed to plan, implement and deliver road safety projects relevant to their communities. Councils RSTO interact regularly with local residents, schools, government agencies, businesses and other stakeholders.

Council's Road Safety and Traffic Officer has created a four year Road Safety Action Plan (2021-2025) which has been adopted by Council addressing local issues using the data from local crashes.

Council's RSTO has prepared and will, plan, implement and evaluate the four year Road Safety Action Plan (2021-2025) and road safety projects which has been adopted by Council. These include programs like:

Young Drivers

- U-turn the wheel
- GLS workshops (workshops for supervisor of learner driver) and Log Book Runs 3 run per year
- Mates Video- look after your mates
- Diving around heavy vehicles
- Winter holiday break- learner driving program – Marulan Driver Training

Speed

- Motorcycle Awareness week – Look out for Joe rider
- Speed advisory sign (which is placed in a variety of places around the Local Government Area).
- Speed advisory trailer (placed on rural roads in the Goulburn LGA)
- Working with local Police to promote State wide programs and find problem areas
- Speed activated signs – speed program
- Country road campaign

Cyclists

- Bike Week

- Community ride – Covid Friendly
- Educational programs at schools
- Cycling for seniors
- Helmet safety
- Share the track – Wollondilly walking track cycle education

Fatigue

- Working with truck companies
- Coffee with a cop- sharing the HUME
- Truck safe on the Hume
- Fatality Free Friday
- War on Fatigue free coffee cup promotion
- Fire Fighters fatigue – keep cups

Drink Driving Prevention

- Drink driving education – Hand held breathalyser at Clubs on Melbourne Cup Day
- Promotion of Plan B materials to licensed premises in the LGA
- Win a Swag competition- Plan B promotion
- Liquor accord
- Beer Googles promotion – Goulburn Show and Youth Week

Heavy Vehicles

- Work with local heavy vehicle businesses on road safety issues and education of drivers
- Attend forums on heavy vehicles versus vulnerable road users
- Truckies on the Hume

Children

- Child restraints and checking program
- School talks
- Driveway, Pedestrian & Bike Safety
- Hold My Hand signage – Little Blue Dinosaur

Older drivers

- Over 65 Presentations
- Presentation to local community groups (Lions, CWA, Rotary, the Men’s Shed)
- Seniors Week
- Greys skills enhancement

Pedestrians

- Over 65s Presentation
- Look out before you step out
- Physiotherapy unit talks
- 40k pedestrian friendly zone CBD area
- Hold My Hand

Schools

- School crossing upgrades (ongoing)
- Driver Education on Flagged School Crossings
- Child education on Flagged School Crossing
- Kindergarten packs
- Bus Safety both urban and rural
- Parking around schools – working with the Rangers and placement of educational banners
- Look out Before you Step Out Program
- 50k patches and flashing lights around schools
- School crossing flat letter agreement
- Funding application for crossing for upgrade of school crossings to wombat crossings

Road Safety Inspection and Audits

- Road Safety Audits when requested by RMS
- Sign inspections on rural roads
- Traffic Committee

- Rural Bus Stop inspections
- Road works completion inspection

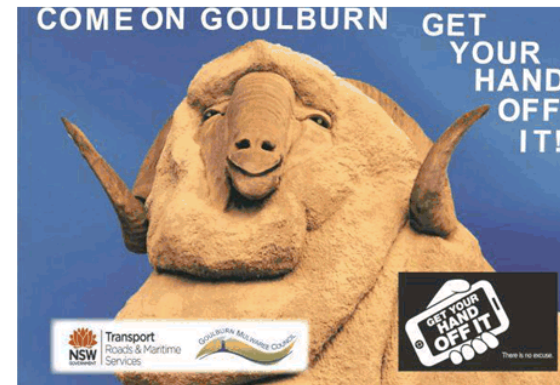
Others

- Black spot funding
- Active Transport funding
- TfNSW LGRSP funding and evaluation for projects
- Pop up cycles funding
- Bus Shelter funding
- Pedestrian safety funding
- Fleet safety
- Walk to work day and driving distractions (mobile phones)
- Presentations at Police Driver training, LGRSP seminars and TfNSW
- Presentation to the NSW Road user Safety Managers on projects
- Attend Liquor Accord
- Member of the ACT Chapter of Road Safety, attend and present at forums
- Road Rule Awareness Week
- Bus Safety Week
- RSO Quarterly Meetings
- Hospital redevelopment parking permit implantation
- Animal crashes on country roads
- Parking Banners around schools
- Rural Road Safety Week
- National Road Safety Week
- Animals on Country Road Forum
- Australia Day Road Safety Stall
- Snow Safe Launch
- Clear windscreen = Safe Drivers Ice Scraper



"Look after your Mates" – COVID safe High School Presentation

Promotion to Reduce Driving Distractions

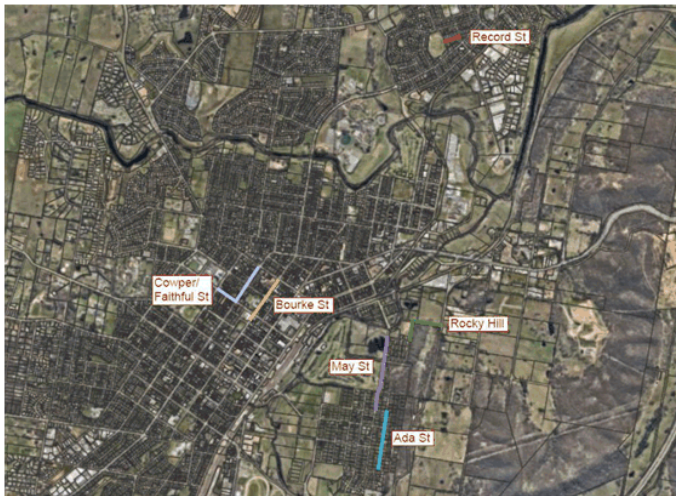


Snow Safe Launch

Water Services Capital Projects

Water Main Renewals \$2,499,830.76

This year Killard Infrastructure continued their 2nd year of 19/20 Capital Works – Water Infrastructure contract. Killard were allocated 6 water mains for the financial year which would account for the total allocated budget for the financial year, following a kick off meeting for the near financial year Killard commenced the work. Additional streets which require new water mains were identified in the event there was budget allowance left in the year. In total Killard replaced water mains in the following 6 streets adding up to 4.1kms of water mains and 135 water services renewed.



Sewer Rehabilitation \$1,989,866.75

This year Interflow continued their 2nd year of 19/20 Capital Works – Sewer Infrastructure contract. At the start of the contract they were supplied with a pack which outlined over 40km of lining and 40km of cleaning works for the 3 year period of the contract. Any additional works which may arise during the contract will be programed in according to its risk rating.



Over the second financial year Interflow managed to complete 8.67kms of relining with 514 junction seals, 7.34kms of conditional assessment. The remainder of the package and the works to be carried out in the 21/22 financial year will close out close to 100% of Goulburn’s sewer reticulation that needs to be assessed. The diagram above shows targeted areas for conditional assessment and relining in the last financial year.

Our Economy

We have a strong regional economy experience sustainable growth which provides for a diverse range of employment opportunities

Community Strategic Plan Strategies:

- EC1 Capitalise on the region's close proximity to Canberra and its position as a convenient hub to South East Australia to attract industry and investment*
- EC2 Jointly develop appropriate tourism opportunities and promote the region as a destination*
- EC3 Support and foster conditions that enable local small / home-based business to grow*
- EC4 Foster and develop a diverse, adaptive and innovate agricultural industry*
- EC5 Encourage collaboration between businesses, government and training providers to develop employment and training opportunities for young people in the region*

Achievements in implementing the Delivery Program

CSP Strategy EC1

Capitalise on the region's close proximity to Canberra and its position as a hub to South East Australia to attract industry and investment

	Delivery Program Action	Activity	Measure	Status
EC1.1	Implementation of the Goulburn Australia Marketing Campaign and associated activities to attract new residents, new industry and investment	EC1.1.1 Implement Goulburn Australia campaign activities	Ongoing campaign implementation activities; Data collection	Complete and ongoing. Campaign activities amended to reflect changes to regional travel as a result of COVID restrictions.

CSP Strategy EC2

Jointly develop appropriate tourism opportunities and promote the region as a destination

Delivery Program Action	Activity	Measure	Status
EC2.1 Work collaboratively and regionally under the brand Canberra Region Tablelands	EC2.1.1 Implement actions identified in the Tablelands Regional Destination Development Plan and Local Destination Action Plan	Implementation of regional and local action plan items	Tablelands Tourism Group established and implementation of local and regional plans underway and ongoing.
EC2.2 Identify opportunities to bid for regional, state and national events that deliver significant economic outcomes for the community	EC2.2.1 Actively seek new events	New events secured each year	A number of new events were secured through our partnership with Sports Marketing Australia. Many were postponed or cancelled due to COVID restrictions.
	EC2.2.2 Develop a local Event Strategy	Strategy developed	Strategy in draft stage, nearing completion.
EC2.3 Facilitate the development of a rail trail	EC2.3.1 Make application to State and Federal Governments for external funding.	Funding applications lodged	Funding application lodged under Building Better Regions Fund – Notified unsuccessful in October 2021

CSP Strategy EC3

Support and foster conditions that enable local small/home-based business to grow

	Delivery Program Action		Activity	Measure	Status
EC3.1	Develop a Smart City Action Plan	EC3.1.1	Collaborate with community and develop Smart City Action Plan	Plan completed with key projects being implemented	Action Plan complete, implementation ongoing
EC3.2	Council works with the community to support village development and opportunities for business and growth	EC3.2.1	Council continue with the ongoing Village Discretionary Fund stream	Funds allocated in Budget	Village support ongoing.

CSP Strategy EC4

Foster and develop a diverse, adaptive and innovate agricultural industry

	Delivery Program Action		Activity	Measure	Status
EC4.1	Implement priority actions in Employment Lands Strategy	EC4.1.1	Implement planning controls and opportunities that support existing and emerging industries in the region	Completion of ongoing actions	The majority of actions in the Employment Lands Strategy have been completed. A review of this Strategy is identified in the Local Strategic Planning Statement as an action.

CSP Strategy EC5

Encourage collaboration between businesses, government and training providers to develop employment and training opportunities for young people in the region

Delivery Program Action	Activity	Measure	Status
EC5.1 Advocate for the education and training needs of the young people in the region	EC5.1.1 Support availability of ongoing education and training for young people in the community through formal and in-formal platforms and delivery methods	Affordable and relevant training and education options accessible for young people	Council employs a number of young trainees and apprentices. Discussions with TAFE and Country University Centre advocate education for young people.

Economic Development Update

It has been a very challenging year for economies around the world, with the effects of the global pandemic causing Australia's first succession since 1991. In our region we have also felt the effects of the COVID-19 pandemic as travel has been restricted at numerous times, and lockdowns in other regions have had negative impact on our businesses.

There are many positives to be taken from the financial year however, with many bright spots across the Goulburn Mulwaree economy that this update will look to highlight.

Building approval values highlight the enormous public and private investment occurring in this region this financial year. Huge projects are underway in our City, with construction of the **Goulburn Hospital redevelopment**, the **Goulburn Aquatic & Leisure Centre** and **Goulburn Performing Arts Centre** all due for completion in the 2021/22 financial year. During this financial year our Marketing & Events team also rebranded the region, launching a wide campaign through the mediums of print, television and radio to promote **Goulburn Australia, 'Country Life, City Heartbeat.'**

Continuing population growth is underpinning residential dwelling approvals, with record breaking numbers of development applications received during the financial year, highlighting the strength of the construction industry in our region despite COVID-19. **637** development applications were lodged during 2020/21 in comparison with 399 in the previous financial year, a staggering **62% increase** year on year.

The financial year saw a number of major developments progressing in our region. Council gave support for **Signature Care** through a reduction in infrastructure contributions for their proposed 144 bed Aged Care facility in South Goulburn. Progress continued on a new **Police Station** for the Hume Police District, with this now expected to be built on land at the Police Academy. Property in the CBD continues to be in high demand, with a number of strong sales during the financial year, and a major redevelopment being undertaken at **Goulburn Marketplace**.

It has also been pleasing to see our retail sector perform strongly during a difficult financial year, with many new businesses such as **HIIT Republic**,

Fork'd and That Streetwear Store opening throughout the year as just three examples. As of June 2021, total CBD vacancy within Auburn Street and the two major mall spaces is down to 8%.

The resources sector continues to be critically important to our region.

Boral's application for extension of their open cut mine at South Goulburn is now under assessment by the NSW Government. **Holcim** and **Gunlake** are also both key players in Marulan, and have come through the financial year strongly; with construction once again on the increase we expect to see them continue to grow.

Renewable energy also continues to be a growth industry within our region, with significant projects on the table including a 600MW solar farm at Parkesbourne, and a 144MW solar farm at Carrick. These developments will be assessed by the NSW Government.

We have also this financial year had two serious Waste to Energy Proposals put forward, one in Tarago by **Veolia**, and the other at Bungonia by **Jerrara Power**. Although the projects would create numerous jobs Council has taken a strong stance against these projects due to concerns around effects on human and animal health along with other environmental effects.

A major focus of Strategic Planning and many other affected business units of Council throughout the past three years has been the preparation of the **Goulburn Mulwaree Urban & Fringe Housing Strategy**. The document investigates and identifies areas suitable for provision of housing for the region to meet demand generated by continuing population growth through until 2038. As seen by development application figures quoted above, it is critical to plan for this growth. Council endorsed the document in July 2020, and it was then endorsed by the NSW Government Department of Planning, Industry and Environment in November. Council's focus has now shifted to enabling planning and infrastructure to allow this development to occur

Economic Development staff work collaboratively across Council, including with the planning, compliance and marketing teams, to facilitate sustainable development in the LGA.

Goulburn Mulwaree Library

Another busy year at Goulburn Mulwaree Library, as we commenced our recovery from the COVID closure in 2020. After closing for 10 weeks, the Library re-opened in June 2020, with regular programming for children and adults back in full swing from July, albeit with restrictions on the number of attendees. A number of new after school programs were launched for primary and high school students, and the ever popular technology training for seniors looked at mobile phones and computer basics.

Unfortunately, Goulburn Comic Con 2021, originally scheduled for March 2021 was first postponed and then cancelled entirely. Goulburn Comic Con is a major community event attracting visitors from all over NSW and typically seeing 3000-5000 visitors in a single day. This was a major blow to the Library team, however completely understandable in the current climate.

Even though the overall visitation numbers were down on the previous year, steady increases were seen from February to June 2021, indicating a slow but positive climb back to pre COVID numbers. The same can be said of the Library's circulation statistics, with steady increases shown from March to June 2021.

The Library saw increases in the numbers of new members joining the Library, and in the number of local studies and family history enquiries answered. Likewise, there was consistent use of the Library's electronic resources, particularly eBooks, eAudiobooks, and eMagazines, with over 26,000 downloads of electronic materials.

The Library's local studies and archival collections enjoyed major improvements during the year, including the migration of over 14,000 photo records into the online catalogue, along with over 1000 digital images. The photo collection is now publicly accessible for the first time ever, providing a wealth of unique and valuable research and family history resources online. Continued improvements were also made to the Library website, providing increased access to online historical resources including cemetery indexes, online exhibitions, and oral history interviews.

Goulburn Mulwaree Library's Mighty Playwrights Program was the proud recipient of the 2020 Australia Day Award for Event of the Year, and a President's Creative Merit Award from Southern Tablelands Arts. The Mighty Playwrights Program is now an annual program at the Library, with the 2021 program commencing in April.



The multi-award winning Mighty Playwrights 2020 Gala Premiere Screening

Services for Adults

During the year, along with providing our core services, the Library was fortunate to be able to host a number of events, workshops, and other programs for adults, including:

- Author talks with high profile Australian authors and personalities, including Cherie Barber, Maggie Dent, Peter FitzSimons, Richard Glover, Jane Caro, Markus Zusak, Sulari Gentill, Nigel Featherstone, Mary Moody, and Meredith Jaffe.
 - Tech savvy seniors training workshops in computer basics, using Zoom, and using mobile phones.
 - Local studies and family history events, including Goulburn 2020 speakers Nadia Johnson and Patrick de Decker, Our Living History speaker David Flannery, and sessions on the new Rocky Hill War Memorial Museum, searching Trove, using the Library’s maps collection, and using the Library’s new online archives module.
 - Tax Help for low income earners, provided in collaboration with the Australian Taxation Office.
 - The Library’s first ever Death Café – panel sessions and presentations on end-of-life care, with support from our local service providers in several fields, including funerals, palliative care, grief counselling, suicide prevention, aged care, and wills and probate.
 - Ladies Creativiti-Tea – a fun afternoon celebrating International Women’s Day.
 - Virtual author talks, in collaboration with the NSW Public Libraries Association, providing free access to online author talks, including James Bradley, Samuel Johnson, General Sir Peter Cosgrove, Mary Li, Craig Reucassel, and Hugh Mackay.
- The annual adult’s summer reading challenge – a monopoly style challenge using genre to encourage diverse reading habits.
 - The Library continues to facilitate 10 book clubs for adults, who meet monthly to read a chosen book and share a discussion. The book clubs utilise the Library’s Read and Connect book club kits, which include 10 copies of a book as well as pre-prepared questions and discussion topics.
 - The Library also hosts its own genre-based book club. Members meet each month to discuss their reading in a chosen genre. The genre-based book club, facilitated and hosted by Library staff, also provides an excellent social opportunity for its members.



Visiting authors, workshops, and events for adults at Goulburn Mulwaree Library

Services for Young People

The Library continues to be a popular destination for children and families. Our regular programs for early childhood were enhanced in 2020 by a new suite of after school programs for primary and high school children. Throughout the year the Library hosted a vast array of programs, workshops, and activities for young people, including:

- Regular programs for early childhood were increased to cater to demand, with programs running on every morning of the week. Rhyme Time, Story Time, and Giggle & Wiggle continue to provide an outstanding introduction to literacy through reading, play, music, and craft.
- New regular after school programs were launched, including:
 - Lego Robotics – a STEM based program for beginner and intermediate coders.
 - Teen trivia – a fun social afternoon for teens, run in collaboration with Council’s Youth Services Team.
 - Peer Reading – a literacy based program for primary aged students, who spend time reading aloud with a trained teen peer leader.
 - Inking Imagination – a term long creative writing program culminating in the publication of a digital anthology of works, a NSW Creative Kids program.
- National Simultaneous Story Time, celebrated with help from drama students at Trinity Catholic College.
- School Holiday Activities, including special visits from Feature Creature Reptiles, Ryan Lindsay, Devika, Jack Heath, Phyllis Wong, Mysteries Magic Show, and Action Reaction.

- Celebrating International Harry Potter Day with a Quidditch tournament led by the ANU Quidditch Club.
- Celebrating International Games Week with Dungeons and Dragons workshops and tournaments.
- The annual Kids Summer Reading Club, encouraging reading over the summer school holidays., elf Christmas crafternoon, and Harry Potter book night.



Some of the activities and special events for young people at Goulburn Mulwaree Library

Community Connections and Outreach

Goulburn Mulwaree Library continually strives to connect with the community in a variety of meaningful ways, including participating in community events and undertaking outreach activities. This year, the Library partnered with a number of organisations, including:

- Countries Universities Centre – hosted an open day at the Library to highlight the facilities and services provided by the CUC. Further collaborations are also planned.
- Share the Dignity – the Library is now the proud home of a Share the Dignity Pinkbox, providing free menstrual care products to those suffering hardship and homelessness.
- Right to Work – hosted two work placements for young adults with intellectual disabilities.
- Council’s Waste and Compost Team – hosted a talk on Council’s new green waste and compost services.
- Festival of Place – held a fun library bag decorating stall, including story time and craft for kids of all ages.
- NAIDOC celebrations at Mulwaree High School – provided library bags, stencils, and fabric markers for the students to enjoy.
- State Library of NSW – hosted the Drug and Alcohol Info Hub, including a standard drinks display, games, and online drug info quiz. The hub was also part of several info sessions run by Council’s Youth Services Team in the Library.
- PCYC – visited during school holidays to enjoy story time and craft, and show off the Big READ Bus.
- Anglicare – supported the Winter Pantry Appeal by acting as a donation point and providing over a dozen large bags of grocery items.

- The Crescent School Murranga Murranga Learning Centre – hosted a visit by students to learn all about some of the history of Goulburn.

STELA and the Inter-Agency Network Group – attend regular networking meetings, sharing resources and ideas for services to young people in the community.



Goulburn Mulwaree Library, connecting with our community

Mighty Playwrights

Goulburn Mulwaree Library’s inaugural Mighty Playwrights Program concluded in December 2020 with a Gala Premiere Screening of the documentary chronicling the project in its first year, the short films of the 11 plays written by local primary school students and performed by the Lieder Theatre Company, and the launch of the published book of scripts. The program is designed to inspire and empower young people to discover the power of their voice through literacy education, storytelling, and the performing arts.

The Mighty Playwrights project team was invited to present the program at the Regional Arts NSW Artstate 2020 conference in Wagga Wagga, and at the Southern Tablelands Arts Advisory Panel Meeting. Feedback from attendees at both events was extremely positive, with several NSW councils seeking further information on the program.

The multi-award winning Mighty Playwrights Program is now an annual program run at Goulburn Mulwaree Library. In 2021, 7 young writers from local primary schools commenced writing short stage plays in the Library, supported by professional mentors. The completed plays will be transformed into full-scale stage productions by Goulburn’s Lieder Theatre Company.



The Mighty Playwrights Project Team accepting an award from Southern Tablelands Arts

Local Studies and Family History

Goulburn Mulwaree Library’s local studies and family history resources saw a huge boost during the year, with over 14,000 photo records, previously inaccessible to the public, migrated to the online catalogue, as well as the addition of over 1000 digitised images. The Library’s photograph collection forms a large and integral part of the local studies resources available at the Library, and for the first time ever they are now available for searching and viewing by the public.

The Library’s oral history project continued, with interviews from a group of ex-nurses from Kenmore Hospital, and Crookwell resident Dorothy McCabe, along with new online exhibitions highlighting some of the Library’s archival resources, including the MacDonald Family Archive, the Bladwell Wheatley Family Archives, and a celebration of the Lieder Theatre Company’s 130th birthday.

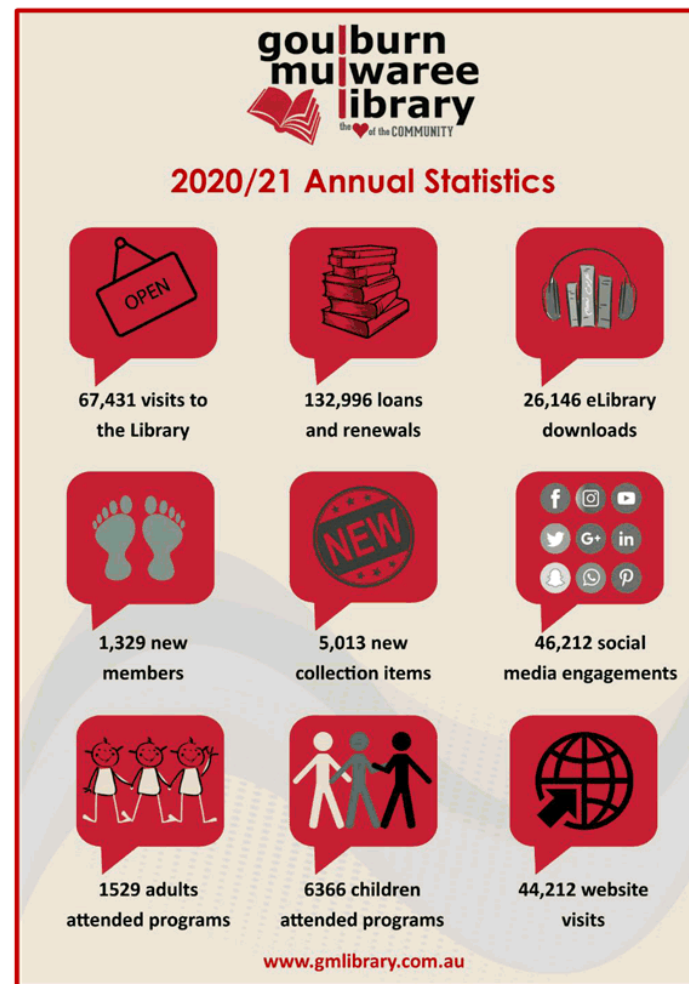
The increased access to local historical resources has proved incredibly popular, with over 300 in-depth family history and local studies reference enquiries answered during the year, and over 8000 visits to the Library’s online local studies web pages.

The Library also received a wonderful donation from the Friends of Goulburn’s Cemeteries, of a complete index and map of St Saviour’s Cemetery, which added to the newly digitised cemetery indexes of the General Cemetery and Mortis St Cemetery. The online cemetery indexes have proved incredibly beneficial to family history researchers Australia-wide, who can now access burial information online for the first time ever.

The Library continues to improve access to its historical resources via the online archives module, a departure from traditional library cataloguing to a more user-friendly cataloguing approach, enabling the creation of our own local lexicon of terms to increase searchability and resource discovery. Increased access to online resources, and plans for future digitisation will only serve to add to the already valuable and highly popular collections owned by the Library.



Some of the Library's new local studies resources, now available online for the first time.



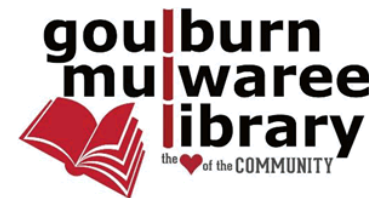
Looking Forward

Goulburn Mulwaree Library will continue to improve its resources and services and increase connections with the community through a number of new initiatives planned for the coming year:

- BookFest 2021 – including a new panel session planned for the brand new Performing Arts Centre.
- Mighty Playwrights – creation of a project template, procedures and policies, and a package for other Council areas interested in running the program, along with the completion of the 2021 program. The 2022 gala performances are planned to be held in the new Performing Arts Centre, with day time performances for school groups included in the season.
- Working with the Performing Arts Centre team to create an oral history and historical photograph installation for the opening weekend and ongoing use in the foyer.
- Launch of new adult learn to read and literacy courses, designed for adults with low literacy levels, and assisted by volunteer tutors.
- Launch of new services for children and young adults with intellectual disabilities, including a new book group or other social literacy based group for young adult, and a special quiet hour for children with autism.

- Finalisation of the Local Studies Strategic Plan, guiding future collaborations, digitisation, and collecting in local studies and historical resources.
- Launch of a suite of NSW Creative Kids programs, including public speaking and animation.
- Decommission the adult music collection (CDs), which are no longer viable in the Library’s collection, making space for increased adult non-fiction materials.

As always, Goulburn Mulwaree Library looks forward to providing high quality library services and facilities, entertaining programs and workshops, and literacy and education programs for the whole community.



Our Community

We are a network of vibrant, inclusive and diverse communities that value our co-operative spirit and self-sufficiency and rural lifestyle

Community Strategic Plan Strategies:

- CO1 *Facilitate and encourage equitable access to community infrastructure and services such as healthcare, education and transport*
- CO2 *Encourage and facilitate active and creative participation in community life*
- CO3 *Foster and encourage positive social behaviours to maintain our safe, healthy and connected community*
- CO4 *Recognise and celebrate our diverse cultural identities and protect and maintain our community's natural and built cultural heritage*
- CO5 *Maintain our rural lifestyle*

Achievements in implementing the Delivery Program

CSP Strategy CO1

Facilitate and encourage equitable access to community infrastructure and services such as healthcare, education and transport

Delivery Program Action	Activity	Measure	Status
CO1.1 Advocate and facilitate discussions with relevant authorities and funding bodies to improve access to services and facilities for youth	CO1.1.1 Identify and apply for appropriate grant funding related to the implementation of youth programs and activities	Applications made	Council proposes to hold the Youth Conference in Goulburn and has received funding through grants for this and many other facilities focused for the youth.
CO1.2 Development and implementation of Disability Inclusion Action Plan	CO1.2.1 Documented Disability Inclusion Action Plan	<ul style="list-style-type: none"> ▪ Plan developed ▪ Developments and improved access to Council facilities is ongoing 	Plan endorsed
CO1.3 Continue with Council's aged care and disability services	CO1.3.1 Provision of the Neighbour Aid Program	All CHSP Funding requirements met	Complete and ongoing
	CO1.3.2 Provision of the Centre Based Respite Care Program	All CHSP Funding requirements met	Complete and ongoing
	CO1.3.3 Provision of the Leisure Link Program under the National Disability Insurance Scheme	<ul style="list-style-type: none"> ▪ NDIS Service Provision status maintained ▪ NDIS Client levels at least maintained ▪ NDIS Client satisfaction maintained at a high level 	Complete and ongoing

CSP Strategy CO2

Encourage and facilitate active and creative participation in community life

Delivery Program Action	Activity	Measure	Status
CO2.1 Provide, maintain and improve the range of social and cultural services including the Goulburn Regional Art Gallery, Goulburn Mulwaree Library, St Clair Villa Museum & Archives, Rocky Hill War Memorial and Museum, and the Goulburn Waterworks.	CO2.1.1 Provide innovative Library services and programs that address community needs for learning and recreation for children, youth, adults, and community groups.	Variety of regular programs, special events, and workshops successfully delivered	Complete and ongoing. Library programs adapted in line with COVID restrictions.
	CO2.1.2 Ensure Library collections and spaces are maintained and updated to remain relevant and meet community needs.	Physical and electronic collections updated Library spaces and facilities maintained and updated	Complete and ongoing. Lighting upgrade undertaken.
	CO2.1.3 Promote and present contemporary art and art education through the programming and services of Goulburn Regional Art Gallery.	Exhibitions delivered Education and public programs delivered Programs and public art information up to date and available on Gallery website	Complete and ongoing. Gallery exhibitions and public programs adapted in line with COVID restrictions.
	CO2.1.4 Undertake conservation work at St Clair Villa and Archives.	Works undertaken	Stage One conservation works 80% complete.
	CO2.1.6 Develop and implement exhibitions, public programs and complimentary activities to	Increased visitation to Museums	Complete and ongoing. Visitation to Museums increased.

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CO2.1 (Cont.)			increase visitation to the three Museums.		
		CO2.1.8	Continue Steampunk Victoriana Fair as a two-day event.	Two-day event held	Cancelled due to COVID restrictions not allowing the event to proceed.
CO2.2	Development and delivery of new and existing cultural and creative assets, including built heritage assets	CO2.2.1	Advocate for and continue to support and promote the Arts.	Advocacy undertaken	Complete and ongoing
		CO2.2.2	Enhance and activate public spaces through the incorporation of public art and street art.	Public Art installed	Complete
		CO2.2.3	Develop and deliver cultural events and experiences for the community across all cultural services.	Development and delivery of cultural events	Complete and ongoing
		CO2.2.7	Develop operational and resourcing plan for Performing Arts Centre.	Operational and resourcing plan developed	Operational plan & budget in place. Staff hired, opening date March 2022.
		CO2.2.7	Construction of Goulburn Performing Arts Centre	Construction completed	Construction commenced – scheduled for completion February 2022
CO2.3	Planning for public spaces undertaken to reflect the growing community's needs	CO2.3.1	Our streets, public areas, parks and open space serve the community's access, recreation and social needs.	Plans and policies in place that define public space requirements	Draft Recreation Needs Strategy considered by Council and not adopted. To be revisited in 2022.

CSP Strategy CO3

Foster and encourage positive social behaviours to maintain our safe, healthy and connected community

Delivery Program Action	Activity	Measure	Status
CO3.1 Develop and implement programs for youth to encourage empowerment, resilience and capacity building	CO3.1.1 Research and apply for relevant youth development funding opportunities	Additional funding secured for youth programs	Youth Week funding & Youth Mentoring funding received. Other grants applied for were unsuccessful
	CO3.1.2 Work with the three High Schools, and other community and youth services to identify and develop programs that encourage resilience and capacity building in our youth	Programs developed in conjunction with the three high schools	Meetings held with key NSW DET staff. ‘Love Bites’ training delivered. Youth Week outreach BBQ’s held. DET COVID-19 restrictions on visitors to schools impacted this activity.
	CO3.1.3 <ul style="list-style-type: none"> ▪ Further develop the Youth Services Unit programs and increase profile within the community through increased youth services and programs targeting youth issues and concerns ▪ Youth Services staff undertake professional development and training to deliver new training opportunities to local youth 	<ul style="list-style-type: none"> ▪ Increase participation in Youth Programs ▪ New training opportunities delivered to local youth 	General increase in participants across term and holiday programs. First Youth Mentoring Program refined and successfully delivered

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Delivery Program Action		Activity		Measure	Status
CO3.2	Develop community partnerships to provide education programs focussed on sustainability and waste minimisation	CO3.2.1	A connected community that values the local environment and contributes by reducing waste and maximising recycling / reuse	Waste infrastructure provided and an annual Waste Education Program developed to facilitate composting, recycling and re-use within the community and involving local community groups and organisations	A number of waste education initiatives were implemented in partnership with organisations such as the Canberra Region Joint Organisation of Councils, local schools, Goulburn Library and Goulburn Regional Art Gallery
CO3.3	Build social capital	CO3.3.1	Develop a Social Plan	Endorsement & implementation of Social Sustainability Strategy & Action Plan	The Strategy and Action Plan was endorsed on 20 May 2020 by Council, implementation of the actions are ongoing.

CSP Strategy CO4

Recognise and celebrate our diverse cultural identities and protect and maintain our community’s natural and built cultural heritage

Delivery Program Action	Activity	Measure	Status
CO4.1 Create a cultural environment that contributes socially and economically to the community	CO4.1.1 Continued delivery and development of community events such as Pictures and Popcorn in the Park	Delivery of events in accordance with budget	Complete and ongoing
	CO4.1.2 Work collaboratively to create compelling public spaces and experiences for the community	Increased use of and access to public spaces	Complete and ongoing
	CO4.1.3 Develop partnerships with key arts and cultural bodies	MOUs in place with key arts and cultural bodies	Complete and ongoing

CSP Strategy CO5

Maintain our rural lifestyle

Delivery Program Action	Activity	Measure	Status
CO5.1 Review and monitor Local Environmental Plan and Development Control Plan	CO5.1.1 Update planning controls reflecting community expectations as required	Ongoing	Ongoing – numerous LEP and DCP amendments have occurred over the reporting period.

Goulburn Regional Art Gallery

Goulburn Regional Art Gallery delivered an ambitious program in 2020/21 and met 17,319 visitors at the Gallery and 7,154 participants via the Outreach programs. At the end of March 2020 when COVID-19 restrictions came in to place, Instagram live events and programs online reached 19,276 people and Gallery exhibitions on tour reached 11,067. The Gallery had a total physical and digital reach of 54,816.

The 2020/21 program explored a range of concepts, including female friendship, identity, significance of place, time, and cross-disciplinary practice between art and science. The Gallery continued to present work from local and regional artists across its Gallery 2 program, along with providing a space for the Permanent Collection to be on view through curation by visiting artists and arts professionals in The Window. The Gallery presented performance and new media work, sculptural and video installations, experimental materials, painting and works on paper of various media, including large scale photography and three-dimensional prints.

Arlo Mountford: 'Deep Revolt', a Goulburn Regional Art Gallery exhibition toured by Museums & Galleries of NSW continued touring throughout Australia in 2020/21 at the following venues:

- Maitland Regional Gallery , New South Wales
- Walkaway Gallery, Bordertown, South Australia

Barbara Cleveland: 'Thinking Business' a Goulburn Regional Art Gallery exhibition will commence touring with Museums & Galleries of NSW (MGNSW) in July 2021.

At the time of this report, the Gallery is the only regional gallery of its size with an exhibition on tour nationally with MGNSW.

The Gallery continues to receive funding by Create NSW under the multi-year funding program for 2021-2024, which contributes to the great support of Goulburn Mulwaree Council.

Artist Support

The Gallery supported a total of sixty four artists, including fifty one from NSW, twenty nine local artists in eighteen exhibitions, workshop tutors and guest speakers.

The Gallery hosted one Artists in Residence, Harriet Body.

Exhibitions

The Gallery commissioned new work from ten artists in a program of eighteen exhibitions during 2020/21. It supported sixty four artists, including twenty nine local artists. Highlights included:

- **Barbara Cleveland, *Thinking Business*** 9 Oct. – 14 Nov. 2020 (1,513 visitors).
Thinking Business presented a survey of Barbara Cleveland's video based performance works, each exploring notions of female collaborative practices. Some of these concepts ranged from cooperation and the division of labour, to humour and the question of its place in public performance. *Thinking Business* was Barbara Cleveland's inaugural solo exhibition at a public Gallery in Australia.

This Gallery exhibition commences a national tour through MGNSW in July 2021, with a specially adapted website to host each venue's iteration where impacted by COVID-19 restrictions.
- ***Infinites*, curated by Lauren Reid** 27 Nov. 2020 – 23 Jan. 2021 (1,822 visitors).

Infinites was curated by Berlin based Lauren Reid, and was the Gallery's first international exhibition. Featuring the work of eight artists, the exhibition explored the concept of time as a loose point of departure – geological and ecological time, time as music and rhythm, time in artistic process and time as a medium – expressed through a number of time-based video works. New work from Maningrida-based artist Serena Bonson was acquired as part of the exhibition, expanding the Gallery's collection of work from Contemporary Indigenous Australian artists.

- **David Ryrie, *Otherwise Arbitrary Moments*** 5 Feb. – 3 Apr. 2021 (4,009 visitors).
A solo exhibition of new work *Otherwise Arbitrary Moments* presents the intimate photographic practice of Southern Highlands based artist David Ryrie. With great sensitivity to the physical world, Ryrie uses the power of photography as a documentary process and an art form to bring gravitas to a world of seemingly banal and ordinary objects and landscapes. The exhibition was translated into an extensive catalogue, with essays from writer Emma O'Neill and Gallery Director Gina Mobayed, designed by Garbett Design.
- **Mel O'Callaghan, *Centre of the Centre*** 16 Apr. – 12 Jun. 2021 (2,148 visitors).
A solo exhibition from Paris and Sydney based artist Mel O'Callaghan, *Centre of the Centre* toured with Museums and Galleries NSW, with Goulburn Regional Art Gallery being the first venue to host the show. The exhibition was made up of large scale glass sculptural components and an immersive three-channel video projection installation. Exploring concepts of deep sea exploration and the history of oxygen-breathing organisms, the exhibition run also included a performance of ecstatic breathing and trance – reflective of the ability of the human body

to function in extreme environments. *Centre of the Centre* was an exhibition that encouraged the use of Cultural Mediation – an tool used to approach conversation to engage audiences with cross-disciplinary work.

Sector Engagement

The Gallery staff contributed/hosted to the following sector events:

- Director Gina Mobayed opened the 'Coming Together' exhibition of work by Robbie and Alan Howard and Kate McKay at Helen Stephens Gallery, Collector.
- Director Gina Mobayed gave a presentation to the Regional & Public Galleries of New South Wales Annual General Meeting via Zoom on her role as Director of Goulburn Regional Art Gallery.
- Goulburn Regional Art Gallery hosted a 2-day Cultural Mediation Workshop and practical session in conjunction with Museum and Galleries of NSW and University of Queensland Art Museum for our staff and staff from other Regional Galleries and arts organisations.

Awards

Goulburn Regional Art Gallery won the 2020 IMAGinE Award for Sidney McMahon *Of hope and longing* in the Innovation & Resilience category.

Grants

The Gallery was successful in obtaining multi-year program funding from Create NSW for 2021-2024.

Acquisitions

The Gallery grew its permanent collection by twenty two works in the 2020/21 FY.

It acquired five artworks for the permanent collection:

- James Lieutenant, *Summer Veil and Evaporate*
- Serena Bonson, *Warraburnburn 1, 2 & 3*
- Anyupa Stevens, *Ngura-Country*

The Gallery received seventeen artworks by the following artists under the Australian Government's Cultural Gifts Program:

- Zoe Young, *Winter soundtrack/'99 Luftballons*
- Alex Seton, *The Passage*
- Rodney Pople, *Bass Strait Ice Breaker*
- Jenny Bell, *Grave No 4, Tractor No 2, My Brother's Shed, Fence No 21 – in My Father's Paddock, Beside the Dam No 7 - In My Father's Paddock, Cup of Tea - In My Father's Paddock, Tractor No 5, Building a Yard No 4 – In My Father's Paddock, Paddocks Bohara No11, Tractor No 42, Paddock No 33, Cementery Collector No 71, Cemetery Collector No 79 and Cemetery Collector No 80.*

Public Art

In the 2020/21 FY the Gallery received one public art work donated through the Australian Government's Cultural Gift's Program by Alex Seton:

- Alex Seton, *The Passage*, 2017, South Australian Limestone and steel frame, 95 x 145 x 240 cm.

Education Program

Young People

The Gallery worked with 2,175 young people in 2020/21 through its Education Program.

Afternoon Art Club is a practical program delivered every school term for nine weeks. In 2020/21 the program moved from three afternoons to four and was delivered on Tuesday, Wednesday and Thursday afternoons for primary aged children and Fridays for high school aged participants. Each session was fully subscribed with waitlists and was primarily delivered by Education Officer Sally O'Neill.

An average of three workshops are offered by the Gallery each school holidays. The Gallery collaborated with artists Harriet Body and Sarah Eddowes as well as Girl Tribe Goulburn and Council's Youth Services to deliver workshops in 2021.

Tours and creative activities were provided for visiting Pre-School, Primary and High School students during exhibitions. Schools returned onsite in late term 4 and were back to visiting per usual in early 2021. The Gallery hosted record numbers of school groups for exhibitions David Ryrie and Mel O'Callaghan at 18 groups each. The Gallery engaged 788 local school students last year.

Art Teenies is a free creative program for children under 5, delivered every Monday morning during exhibitions. Local yoga instructor, Pauline Mullen conducted movement sessions on a monthly basis until March when the program changed to a Tuesday morning. This program has grown in 2020/21 and attendance is consistent.

The Gallery engaged local yoga instructor, Pauline Mullen in delivering program 'Moving to Performance' for exhibition Barbara Cleveland's 'Thinking Business'. Five onsite workshops were conducted and five videos posted with a total of 614 views.

A total of four Education Kits were available for exhibitions in 2020/21, two of which were written by Education Officer, Sally O'Neill.

Adults

The Gallery offered two practical workshops for Adults in 2020/21. In October the Gallery offered a painting class over three weeks for adults with Sally O’Neill. In March the Gallery hosted four life drawing classes with professional life models.

Two professional development sessions were organised and hosted by the Gallery. In November Anne Masters delivered a one day professional development session for local artists. In May the Gallery hosted Museums and Galleries NSW for a two day Cultural Mediation seminar for art workers through exhibition Mel O’Callaghan ‘Centre of the Centre’.

Canberra based artist, Harriet Body conducted intergenerational workshops ‘YOURS’ on a monthly basis beginning January, for a total of six workshops in 2020/21. Participants of the program included young children, their parents and seniors. Each session involved morning tea, social engagement activities and making projects. The works created in these workshops will be exhibited in the Gallery January 21 – 3 March 2022.

Conversations and Panel discussions are delivered at least once per exhibition. Talks included those delivered by exhibiting artists, curatorial talks, panel discussions and special interest talks. Talks were also provided for special interest groups and bus tours on request. The Gallery worked with twelve professionals to deliver twenty four talks in 2020/21. Guests included Mel O’Callaghan, Eugenia Lim, Ros Russell, Megan Monte, Barbara Cleveland, Bill Dorman and David Ryrrie.

A total of 302 people attended talks at the Gallery and reached 8,143 via digital engagement during 2020/21.

Outreach

The Gallery has been actively involved in activities for young people and seniors who cannot access the Gallery. Outreach Officer, Janet Gordon, in

conjunction with Goulburn Public School’s SACC Program have provided weekly school term Kids Art Classes for Pre-schoolers at Dalton, Goulburn East, Goulburn Public, Marulan, Tallong, Taralga, Tarago and Windellama. In the 2020/21 financial year 8,022 children accessed the SACC Outreach Program including online activities during COVID restrictions within Schools.

Outreach programs see the Gallery take its programs on the road, giving opportunity to engage with new audiences. Due to ongoing restrictions tours were offered to schools in digital format from July to October. The Gallery connected with seven schools digitally during exhibition ARTEXPRESS, including two tours via Zoom with Crookwell Public School. Arts Access Workshops connect the Gallery to those in the community who cannot visit the Gallery due to mobility or physical difficulties. Due to ongoing restrictions, this program was converted to activity booklets. 3 packages were provided to David Morgan Centre, Pschyogeriatric Unit, Kenmore Hospital in 2020/21 and reached 12 participants.



Installation View of Barbara Cleveland ‘Thinking Business’, Goulburn Regional Art Gallery 2020. Photo: Silversalt Photography.

Access and Equity of Services to All

Goulburn Mulwaree Council provides services for frail aged people, people with disabilities and people living in geographically remote areas (Rurally and Socially Isolated). Funded Coordinators use a network of part time staff and volunteers to provide these services.

The Council auspices the following services under the title of Goulburn Mulwaree Social Support Services:

Goulburn Respite Service

This service provides centre based day care programs at the Goulburn Community Centre, 155 Auburn St, Goulburn, three days per week and the Brewer Centre in Marulan, one day per week. The service is for people who are frail aged, people with disabilities and their carers. Programs are designed to enable them to remain independent and living in their own homes in the Goulburn Mulwaree Local Government area. This program is funded by the Australian Government, My Aged Care – Commonwealth Home Support Programme.

Goulburn Leisure Link

Goulburn Leisure Link is a Peer Support program for persons with a disability, it provides social, sporting and recreational activities designed to increase community participation and independence. It gives opportunities to enhance social skills and to develop and maintain friendships. The activities are chosen by the clients who attend the program through planning days and newsletters. The activities are organised with the coordinator and are supported by volunteers. The program is based at the Goulburn Community Centre, Auburn St, Goulburn. This program is funded by the National Disability Insurance Agency (NDIA) through the National Disability Insurance Scheme (NDIS) and operates and meets standards outlined in the *NDIS NSW Enabling Act 2013* and the *Disability Inclusion Act 2014*.

Goulburn Neighbour Aid

This service primarily involves the co-ordination of volunteers to supply a range of services that provide socialisation, companionship and practical support and assistance to frail aged people, people with a disability and their carers, to enable them to remain independent in their own homes, in the Goulburn Mulwaree Local Government area.

The service is operated from the Goulburn Community Centre, 155 Auburn St, Goulburn. This program is funded by the Australian Government, My Aged Care – Commonwealth Home Support Programme.

Goulburn Mulwaree Social Support Services, listed above, endeavour to ensure that services are available to people who meet the National Disability Insurance Scheme (NDIS) and My Aged Care – Commonwealth Home Support Programme guidelines. They can be frail aged people, people with a disability and their carers living within the Goulburn Mulwaree Local Government area without discrimination. People are not excluded from access to the services on the grounds of their gender, marital status, religious or cultural beliefs, political affiliation, particular disability, ethnic background, age, sexual preference, ability to pay, geographical location or circumstances of their carer.

From March to June 2020, the delivery of some of these programs and activities has been modified in response to the impact and safety requirements of COVID-19.

Access Committee

Goulburn Mulwaree Council does not currently have an Access Committee. Any new developments are assessed for compliance with the legislation to ensure appropriate access for people with disabilities.

Our Infrastructure

Our community is well serviced and connected to built, social and communications infrastructure

Community Strategic Plan Strategies:

- IN1 Develop high speed rail links between the region, Canberra, Sydney and Melbourne*
- IN2 Improve public transport links to connect towns within the region and increase access to major centres*
- IN3 Maintain and improve road infrastructure and connectivity*
- IN4 Maintain and update existing community facilities and support the development of new community infrastructure as needed*
- IN5 Operate, maintain and upgrade water systems to provide high quality water to our customers*
- IN6 Implement safe, accessible and efficient waste management and recycling options for general and green waste and sewerage*
- IN7 Secure improvements for and future proof telecommunications infrastructure*
- IN8 Improve accessibility to and support the development of health and medical facilities in the region*
- IN9 Improve accessibility to and support the development of education and training facilities in the region*

Achievements in implementing the Delivery Program

CSP Strategy IN2

Improve public transport links to connect towns within the region and increase access to major centres

Delivery Program Action	Activity	Measure	Status
IN2.1 Maintain and upgrade GMC regional road network	IN2.1.1 Complete rehabilitation and upgrade works on Regional Roads.	Taralga Road, Bungendore Road, Highland Way	Completion of annual maintenance and Capital works programs funded via Block Grant. Blackspot funded project in delivery on Taralga Road. RRRP project completed on Union Street
	IN2.1.2 Complete roadside vegetation management program on Regional Roads	Taralga Road, Bungendore Road, Highland Way	Completion of annual maintenance and Capital works programs funded via Block Grant
IN2.2 Eliminate networks safety hazards when identified	IN2.2.1 Implement line marking, guardrail and sign replacement programs	Completion of annual programs	Completion of line marking and guard rail programs. Replacement of signage as required
	IN2.2.3 Complete rural bridge replacement	Towrang Road bridge (project dependent on successful application for Grant Funding)	Completion of Thornford Road bridge replacement. Obtained Grant funding for Carrick Road and Towrang Road bridge replacements for delivery in 2021/22
	IN2.2.4 Develop Road Safety Plan	Completion and adoption of plan	Road Safety Plan being developed

CSP Strategy IN3

Maintain and improve road infrastructure and connectivity

Delivery Program Action	Activity	Measure	Status
IN3.1 Carry out asset inspection regime and condition assessment to identify and prioritise capital works & maintenance programs	IN3.1.1 Complete annual inspection program of transportation assets	Ongoing inspection program in accordance with Asset Inspection Regime	The inspection program is being completed in line with the program
	IN3.1.2 Conduct pavement assessment testing where required	Testing carried out to support design works for specific projects	Testing carried out where deemed necessary
IN3.2 Implement road infrastructure capital works and maintenance programs	IN3.2.1 Complete annual rural resealing program	Completion of annual rural re sealing program	Program complete
	IN3.2.2 Complete annual urban resealing program	Completion of annual urban re sealing program	Program complete
	IN3.2.4 Complete urban road rehabilitation program	Completion of annual urban road rehab program	Program complete, Forbes Street, Bourke Street, Auburn/Mundy roundabout
	IN3.2.6 Complete rural road rehabilitation program	Completion of annual rural rehab program	Program complete, Mountian Ash Road, Windellama Road, commencement of second section of Mountain Ash Road
	IN3.2.7 Complete rural road reconstruction program	Completion of annual rural re construction program	Program complete, commencement of Carrick Road

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IN3.2 (Cont.)	Implement road infrastructure capital works and maintenance programs	IN3.2.8	Complete new and replacement footpath program	Actively seek Grants for new footpath. Complete annual footpath replacement program	Program complete, Tarago, Marulan, Goldsmith Street, Sloane Street, Bladwell Park, Wollondilly Walking Track
		IN3.2.9	Complete new and replacement kerb & gutter program	Actively seek Grants for new kerb & gutter. Complete annual kerb & gutter replacement program	Program 50% complete. Lisgar Street complete, Robinson Street designed and planned for delivery in 2021/22
		IN3.2.10	Complete annual gravel re-sheeting program	Completion of annual gravel re sheeting program	Program 80% complete. Coopers Lane, Invarary Road, Kooringaroo Road, Wollongorang Road, Thornford Road. Bullamalita road could not proceed due to storm damage in the area, for delivery in 2021/22
		IN3.2.11	Complete gravel road maintenance program	In accordance with rural zone program and pre-works inspection	Program complete

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Delivery Program Action		Activity	Measure	Status	
IN3.2 (Cont.)	Implement road infrastructure capital works and maintenance programs	IN3.2.12	Complete guardrail replacement program	Completion of annual guard rail program	Program complete
		IN3.2.13	Maintain and quarry haulage routes	Brayton Road, Ambrose Road, Jerrara Road, Oallen Ford Road, Sandy Point Road, Lumley Road, Collector Road	Completion of RHL program
		IN3.2.13	Augment urban drainage system deficiencies	Undertake storm water assessment of the urban networks to determine areas for future works.	Overland flow and flood studies undertaken. This will enable network capacity studies in future years
		IN3.2.14	Weeds and vegetation management	Completion of annual noxious weed control program, broad leaf weed control for sports fields, roadside slashing and spraying program	Completed

CSP Strategy IN4

Maintain and update existing community facilities, and support the development of new community infrastructure as needed

Delivery Program Action	Activity	Measure	Status	
IN4.1 Operate community facilities to maximise use	IN4.1.1	Maintain cemeteries in accordance with Plan of Management and Health Guidelines	Compliance with Health Guidelines	Completed – ongoing
	IN4.1.2	Maintain cemeteries burial registers in accordance with legislative requirements	Compliance with legislative requirements	Completed – ongoing
	IN4.1.3	Operate aquatic centre in accordance public health	Compliance with public health requirements	Completed – ongoing
	IN4.1.4	Operate aquatic centre in accordance safety requirements	Annual audit by Royal Lifesaving Australia	Completed
	IN4.1.5	Operate Recreation Area in accordance with the Plan of Management (POM) & Committee direction	Compliance with POM	Completed
	IN4.1.6	Maintain sports fields, landscaped areas, public amenities and Wollondilly Walking Track to acceptable standard for uninterrupted community use	Continuous availability for use	Completed – ongoing
IN4.2 Upgrade community facilities to improve service provision	IN4.2.1	Completion of annual capital works program	Avenue of Honour tree planting, George Street Marulan landscaping, Recreation Area improvements,	Completed – Avenues of Honour, all signage installed, trees planted along approaches and established, Marulan Landscaping & Recreation Area improvements completed.

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IN4.2 (Cont.) Upgrade community facilities to improve service provision	IN4.2.2	Community facilities upgrade	Commence construction works Aquatic Centre redevelopment	Construction commenced, due for completion February/March 2022
	IN4.2.3	Playground renewal	Bladwell Park	Grant unsuccessful, works carried to next financial year.
	IN4.2.4	Victoria Park redevelopment	Japanese Garden, Seiffert Oval Grandstand upgrade, conversation pit	Completed – Seiffert Oval Grandstand and Conversation Pit. Japanese Garden to be carried over to next financial year due to Covid.
	IN4.2.5	Construction of Wollondilly Walking Track	Cemetery Street to Lower Sterne Street	80% practical completion
	IN4.2.6	Cemeteries capital improvements	Memorial garden beams	Completed
	IN4.2.7	Building improvements	Hetherington Street depot workshop upgrade.	Construction commenced – due for completion early 2022

CSP Strategy IN5

Ensure high quality water supply options for the towns in the region

Delivery Program Action	Activity	Measure	Status
IN5.1 Operate, maintain and upgrade water systems to provide high quality water to our customers	IN5.1.1 Completion of annual maintenance programs	Program Completed	Program completed
	IN5.1.2 Completion of annual capital works program	Program Completed	Annual programs completed.
	IN5.1.3 Concept and detailed design of the Goulburn Water Augmentation works	Designs completed	Concept Design completed for sludge lagoons, detailed design underway as of September 2021
	IN5.1.4 Construction commencement of the Goulburn Water Augmentation works.	Construction commenced	Detailed design to be completed in 2021-2022 financial year
IN5.2 Investigate safe and secure water supply options to accommodate regional growth	IN5.2.1 Review the IWCM as per the NSW DPI Guidelines	Review Completed	Tender drafted for review and development of IWCM
	IN5.2.2 Review the Water and Sewer Strategic Business Plan as per the NSW DPI Water Guidelines	Review Completed	In progress

CSP Strategy IN6

Implement safe, accessible and efficient waste management and recycling options for general and green waste and sewerage

Delivery Program Action	Activity	Measure	Status
IN6.1 Operate, maintain and upgrade the sewer systems to maximise performance and minimise environmental, operational and capital project risks.	IN6.1.1 Completion of annual maintenance programs.	Programs Completed	Program completed
	IN6.1.2 Completion of annual capital works programs.	Programs Completed	Annual programs completed.
	IN6.1.3 Completion of detailed design of and construction commencement of the Goulburn Reuse Scheme.	Construction commenced	Construction Commenced
	IN6.1.4 Completion of Marulan Wastewater Treatment Plant feasibility and concept design.	Concept Design Completed	Concept Design completed, still require concurrence from DPIE and other stakeholders
IN6.2 Investigate safe and secure sewer collection and treatment options to accommodate regional growth.	IN6.2.1 Review the IWCM as per the NSW DPI Guidelines.	Review Completed	Tender drafted for review and development of IWCM
	IN6.2.2 Review the Water and Sewer Strategic Business Plan as per the NSW DPI Water Guidelines.	Review Completed	In progress
IN6.3 Develop the Goulburn, Marulan and Tarago Waste Management Centres to meet community and environmental needs.	IN6.3.1 Monitor remaining landfill life at Goulburn Waste Management Centre and implement strategies to reduce waste to landfill across all of Council's	Annual volumetric surveys and ongoing waste reduction initiatives such as composting, recycling and re-use infrastructure	Volumetric surveys completed, composting underway and a facility upgrade has commenced. Landfill

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IN6.3 (Cont.)	Develop the Goulburn, Marulan and Tarago Waste Management Centres to meet community and environmental needs.	waste centres and maximise the available airspace.		rehabilitation report completed outlining waste centre rehabilitation budget estimates to facilitate future planning and budget development.
IN6.3.2	Ongoing environmental works at Goulburn and Marulan landfills.	Works undertaken	Works ongoing. Litter nets installed at Goulburn Waste Management Centre, water management processes in place with further work planned for Marulan in 2021/22. Litter patrol is ongoing.	
IN6.3.4	Construction of the Goulburn Waste Management Centre upgrade works.	Works Completed	Tender awarded and construction due for completion mid 2022.	

CSP Strategy IN7

Secure improvements for and future proof telecommunications infrastructure

	Delivery Program Action		Activity	Measure	Status
IN7.1	Develop a Smart City Action Plan	IN7.1.1	Collaborate with community and develop Smart City Action Plan.	Plan completed with key projects being implemented	Action Plan complete, implementation ongoing

CSP Strategy IN8

Improve accessibility to and support the development of health and medical facilities in the region

	Delivery Program Action		Activity	Measure	Status
IN8.1	Lobby State Government to provide adequate health and medical facilities within the Local Government Area	IN8.1.1	Monitor progress of hospital redevelopment to ensure the community receives an exceptional outcome in terms of both the facility and the services provided.	Regular updates provided	Council was very involved in advocating for the upgrade of the hospital and worked hard with the State Government to get funding for the hydrotherapy pool at the Aquatic Centre.
IN8.2	Support the development of community health services and infrastructure that is accessible to residents living in remote areas and to less mobile residents	IN8.2.1	Annual progress reports provided to Council	Reports provided	Council continues to operate health facilities in Marulan and is advocating similar facility at Tarago.

CSP Strategy IN9

Improve accessibility to and support the development of education and training facilities in the region

Delivery Program Action	Activity	Measure	Status
IN9.1 Advocate for the education and training needs of the young people in the region	IN9.1.1 Annual progress reports provided to Council	Reports provided	Council employs a number of young trainees and apprentices. Discussions with TAFE and Country University Centre advocate education for young people.
	IN9.1.2 Continuation of Council’s trainee employment program	Number of trainees employed at least maintained	Council is continuing support for young people by maintaining the number of trainees and apprentices hosted under this program.

Enhancing Waste Management

By September 2021, Council had completely sold out of compost produced from organic waste collected via the fortnightly Food Organics and Garden Organics (FOGO) waste collection service. The compost also included organic waste collected from Tribe Breweries and food waste from some businesses in Canberra.

The compost is of a very high quality with high nutritional values. It is sold for the low fee of \$20/cubic metre to encourage use by the local community. This ensures the community can 'close the loop' on the waste stream and organic waste generated in local homes is returned to local lawns, gardens and sports fields. In 2020/21, Council collected 2600 tonne of FOGO from local homes and transformed it into nutrient rich compost.

Over the year, Council's domestic collection services also picked up 4832 tonne of residual waste from red lidded bins and 1476 tonnes from yellow lidded recycling bins. There were also approximately 4000 customers who had access to Council's rural waste card system, which enables the disposal of rubbish, recycling and organic waste at Council's waste centres by rural residents.

Due to COVID-19 delaying the previous year's bulky recycling disposal weekend, Council hosted three weekends for the free disposal of bulky waste in 2020/21.

The bulky waste disposal weekend held in November 2020 saw 395 tonne of waste disposal by residents free of charge. The two free disposal weekend for mattresses, e-waste and items with harmful gases (air-conditioners/fridges/freezers) held in September 2020 and May 2021 saw 25 tonne of mattresses and 342 tonne of metal and white goods disposed of. Overall Council's domestic recycling rate is 24.64%, meaning that of the total waste produced by residents in our community, an estimated 24.64% is recycled. In 2020/21, 67.25% of waste collected through the free bulky waste disposal weekends was recycled, which is a good outcome assisted by hosting two free weekends for recyclables in the one year due to COVID-19 impacts the previous year.

Council continued to work closely with commercial waste customers affected by COVID-19 and enabled services to be altered or suspended easily due to impacts such as business closures or reduced patronage.

Council has also continued to work on actions outlined in the 2013 Waste and Resource Recovery Strategy, which states our vision is 'Sustainably managing Goulburn Mulwaree's waste for the long term'.

Some of the key achievements in 2020/21 included:

- Delivering a number of waste education activities, including a new social media presence known as ‘WastED’, FOGO (Food Organics Garden Organics) initiatives, unique drama workshops in high schools and with local theatre groups, plus hosting the EnviroMentors program in primary schools with funding support from the Canberra Region Joint Organisation of Councils.
- The release of tender documents for an \$8.4 million upgrade of Goulburn Waste Management Centre. The new facilities will include a Re-Use Hub for the sale and repair of items, a Community Recycling Centre and improved waste disposal and recycling infrastructure, which will transform the facility into a modern resource recovery centre focussed on recycling and reuse.
- A number of environmental initiatives, such as the installation of new litter nets at Goulburn Waste Management Centre to help reduce wind-blown litter.



Council’s high quality, nutrient rich compost produced from food and garden waste collected from local homes was sold out by September 2021



Litter nets now surround the Goulburn’s landfill, helping to reduce wind blown litter

Did you know?
 The May 2021 free disposal weekend alone accepted 463 mattresses, 220 cubic meters of metal and 121 e-waste loads, all of which were recycled



Our Civic Leadership

Our leaders operate ethically and implement good governance. We empower our residents with the tools to participate actively in the development of our communities.

Community Strategic Plan Strategies:

- CL1 *Effect resourceful and respectful leadership and attentive representation of the community*
- CL2 *Encourage and facilitate open and respectful communication between the community, the private sector, Council and other government agencies*
- CL3 *Collaborate and co-operate as a group of Councils to achieve efficiencies and a greater voice in regional decision making and encourage similar co-operation across other sectors and community groups*
- CL4 *Actively investigate and communicate funding sources and collaboration opportunities that can strengthen the region*

Achievements in implementing the Delivery Program

CSP Strategy CL1

Effect resourceful and respectful leadership and attentive representation of the community

Delivery Program Action	Activity	Measure	Status
CL1.1 Actively promote sound governance practices and procedures within the organisation	CL1.1.1 Facilitate the review of Council policies and procedures.	Policies and procedures reviewed every two years	Achieved
	CL1.1.2 Facilitation of a program of Governance related training to Councillors and relevant staff	Training provided on a minimum of 2 topics per year	Access to Information, Complaint Handling, Privacy Training, Code of Conduct Training
CL1.2 Ensure the long term financial sustainability of Council through effective and prudent financial management	CL1.2.1 Report on Council's Financial position and performance	Unqualified Audit Report	Achieved
	CL1.2.2 Achieve Budget Control	Budget achieves Operating Surplus before Capital items	Achieved
CL1.3 Support Council to be compliant, efficient and more effective through use of technology.	CL1.3.1 Develop, maintain and improve Council's corporate Software/Network systems	Maintain system availability > 95%	Target met (uptime approximately >99%)
	CL1.3.2 Support Council's information and communication technology	Percentage of support requests resolved on time > 80%	5996 Service requests 4484 resolved in less than 1 day. 74.78 % completed on time.
CL1.4 Deliver excellence in customer service throughout the organisation	CL1.4.1 Provide quality customer service from the Customer Service Business Unit	Customer Service satisfaction survey responses >85% good/excellent	Achieved

CSP Strategy CL2

Encourage and facilitate open and respectful communication between the community, the private sector, Council and other government agencies

Delivery Program Action	Activity	Measure	Status
CL2.1 Undertake community consultation in accordance with adopted Community Engagement Strategies	CL2.1.1 To actively promote and advertise public meetings through all available media platforms	This is undertaken, and attendance and participation is noted.	Ongoing promotion and advertisement occurs.
	CL2.1.2 To facilitate on-line consultation through Council’s online platforms including website, social media and survey monkey.	All consultation shared and promoted through platforms. Responses continue to increase.	Consultation undertaken through Council’s website and traditional methods. Promoted via social media, radio, print media and other methods.
	CL2.1.3 Maintain strong social media presence through regular posts and engagement	Social media is actively used and presence is growing. Over 8,000 followers on Facebook.	Social media presence continues to grow.
	CL2.1.4 Continue with Community Outreach Program	Outreach Meetings held in all LGA Villages	No Outreach meetings were held during 2020/21 due to the COVID-19 pandemic

CSP Strategy CL3

Collaborate and co-operate as a group of Councils to achieve efficiencies and a greater voice in regional decision making and encourage similar co-operation across other sectors and community groups

Delivery Program Action	Activity	Measure	Status
CL3.1 Actively participate in the Canberra Region of Joint Councils (CRJO)	CL3.1.1 Attendance at Board and General Managers Advisory Committee (GMAC) Meetings		Achieved
	CL3.1.2 Attendance by relevant staff at Special Interest Group (SIG) Meetings	Attendance level >90% of meetings	Business Manager Waste and Recycling is Chair of the Regional Waste and Resource Recovery Working Group.

CSP Strategy CL4

Actively investigate and communicate funding sources and collaboration opportunities that can strengthen the region

Delivery Program Action	Activity	Measure	Status
CL4.1 Continue with active Grant's Officer program within Council's organisational structure	CL4.1.1 Grant applications prepared for projects in accordance with priorities as set out within Operational Plan	Number of grant applications prepared	Ongoing
	CL4.1.2 Relevant grant funding opportunities communicated throughout the organisation and community	Number of grant opportunities identified	Ongoing

Financial Assistance Summary

During 2020-2021 \$43,586.63 was awarded to organisations and individuals under Council’s Financial Assistance Policy.

Organisation	Amount Awarded	Organisation	Amount Awarded
Bungonia Village – Plan of Management	\$3,250.00	Donation for Goulburn Relay for Life	\$2,000.00
Rotary Club of Goulburn	\$3,000.00	Salvation Army	\$500.00
Lieder Theatre Company	\$5,000.00	Tirranna Public School	\$2,920.00
Goulburn Community Radio Assoc.	\$5,000.00	Goulburn North Public School	\$50.00
NSW Police Legacy Charity	\$226.90	Goulburn South Public School	\$50.00
Goulburn Library Paperback Café	\$400.00	Goulburn High School	\$50.00
Hearing Australia	\$831.00	Tirranna Public School	\$50.00
Campdraft	\$550.00	Tallong Public School	\$50.00
Goulburn AP & H Society	\$2,500.00	Goulburn East Public School	\$50.00
Donation to Movember 2020	\$2,500.00	Goulburn West Public School	\$50.00
Tallong Public School	\$610.00	Wollondilly Public School	\$50.00
Marulan & District Lions Club	\$600.00	Marulan Public School	\$50.00
Australian Scroll Saw Network	\$200.00	Mulwaree High School	\$50.00
Harmony Day	\$198.00	Tarago Public School	\$50.00
Mission Australia	\$72.00	The Crescent School	\$50.00
Rotary Club of Goulburn	\$3,599.00	Windellama Public School	\$50.00
Goulburn North Public School Fireworks	\$412.50	Goulburn Public School	\$50.00
Goulburn Golf Club	\$276.76	Bradfordville Public School	\$50.00
Hearing Australia	\$611.00	Goulburn Invitational Charity Golf Day	\$1,200.00
Art Society	\$24.00	St John Ambulance Service	\$200.00
Compassionate Friends of Goulburn	\$288.00	NAIDOC School Initiatives	\$500.00
Goulburn & District Arts & Crafts	\$1,046.50	PCYC Goulburn	\$450.00
Golf Club Flood Cleanup Waste Removal	\$1,062.97	Friends of Goulburn Historic Cemeteries	\$583.00
Country Womens Association of NSW	\$1,000.00	Make-A-Wish Foundation	\$250.00
St Joseph's Primary School	\$50.00	Goulburn Club	\$325.00
St Peter & Pauls Primary School	\$50.00	St Vincent de Paul CEO Sleep-Out	\$250.00
One School Global - Taralga Road	\$50.00	Challenge Foundation	\$200.00
Trinity Catholic College	\$50.00		

CBD Grants Awarded

During 2020 – 2021 the following CBD Grants awarded:

CBD Item Address	Project Description	Total Project Cost	CBD Funding
131 Auburn Street, Goulburn	Paint front facade	\$5,445	\$1,150
213-215 Auburn St, Goulburn	Paint awning and facade	\$6,800	\$3,850
2 Montague Street, Goulburn	Painting	\$8,360	\$2,500
25 Market Street, Goulburn	Painting	\$8,000	\$2,500
19 Market Street, Goulburn	Painting	\$5,000	\$2,500
336 Auburn Street, Goulburn	Painting	\$5,005	\$2,500
78 Bradley Street, Goulburn	Painting	\$8,960	\$2,500
97 Bourke Street, Goulburn	Painting	\$4,455	\$2,228
Totals		\$52,025	\$19,728
<i>COVID-19 restrictions have made it difficult for some applicants to complete their work.</i>			



131 Auburn Street – Paint façade. This project completed the painting of the last one of a group of three attached shops in Auburn Street. All three properties received CBD Grant Funding

Heritage Grants Awarded

During 2020 – 2021 the following Heritage Grants were awarded:

Heritage Property Address	Project Description	Total Project Cost	Local Heritage Funding
47 Combermere St, Goulburn	Re roof with galvanised iron	\$42,560	\$4,800
246 Cowper Street, Goulburn	Painting	\$5,500	\$2,500
96 Grafton Street, Goulburn	Painting & period garden	\$4,991	\$2,495
324 Sloane Street, Goulburn	Roof repairs	\$15,000	\$2,500
8 Ben Street, Goulburn	Window repairs	\$2,530	\$1,265
83 Grafton Street, Goulburn	Painting	\$5,500	\$2,000
9 Bradley Street, Goulburn	Painting	\$5,800	\$2,500
19 Market Street, Goulburn	Painting	\$2,055	\$1,027
34 King Street, Bungonia	Treat rising damp, repoint stonework	\$2,498	\$1,249
336 Auburn Street, Goulburn	Replace windows	\$10,000	\$ 2,500
177 Bourke Street, Goulburn	Construct front fence	\$11,275	\$2,500
78 Queen Street, Goulburn	Painting	\$6,950	\$2,500
Totals		\$114,659	\$27,836



New front fence installed at 177 Bourke Street with the help of Heritage Grants

Grants Received Summary

Council gratefully acknowledges the following organisations that have approved Grants to Council.

<i>Project Name/Description</i>	<i>Grant Name/Programme</i>	<i>Funding Body</i>	<i>Source</i>	<i>Funds Approved</i>
Seiffert Oval Grandstand Refurbishment Project	Infrastructure Grants NSW	Office of Responsible Gambling	State	\$109,529
Reuse Goulburn (Stage 1)	Local Roads and Community Infrastructure Fund 2	Department of Infrastructure	Federal	\$1,084,000
Roberts Park Landscaping	Local Roads and Community Infrastructure Fund 2	Department of Infrastructure	Federal	\$100,000
Wollondilly Walking Track Toilet	Local Roads and Community Infrastructure Fund 2	Department of Infrastructure	Federal	\$100,000
Villages Infrastructure	Local Roads and Community Infrastructure Fund 2	Department of Infrastructure	Federal	\$300,000
Union St - Chatsbury to Wilmot	Regional Road Repair Program	Transport for NSW	State	\$105,200
Cookbundoon Pavilion	Local Roads and Community Infrastructure Fund 1	Department of Infrastructure	Federal	\$574,884
Footpaths Goulburn, Marulan, Tarago	Local Roads and Community Infrastructure Fund 1	Department of Infrastructure	Federal	\$400,000
Tallong Toilet	Local Roads and Community Infrastructure Fund 1	Department of Infrastructure	Federal	\$100,000
Hockey Redevelopment	Growing Local Economies	Department of Premier & Cabinet	State	\$3,872,000
Goulburn Australia Day 2021 (Branding)	Covid Safe Australia Day (Branding)	National Australia Day Council	Federal	\$1,000
Goulburn Australia Day 2021	Covid Safe Australia Day	National Australia Day Council	Federal	\$20,000

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<i>Project Name/Description</i>	<i>Grant Name/Programme</i>	<i>Funding Body</i>	<i>Source</i>	<i>Funds Approved</i>
Upgrades to Peden Pavilion	Showground Stimulus Phase 2	NSW DPIE	State	\$229,675
Solar Panels, Grace-Millsom Centre	Showground Stimulus Phase 2	NSW DPIE	State	\$15,086
Weather Protection for Livestock Yards	Showground Stimulus Phase 2	NSW DPIE	State	\$92,010
Goulburn Australia Day 2021	Covid Safe Australia Day	National Australia Day Council	Federal	\$20,000
Wollondilly Walking Track Extension	Bushfire Local Economic Recovery Fund	Department of Regional NSW	State	\$2,000,000
Community grants scheme, Evacuation Centre procedures, equipment to house animals during hot days	Bushfire Community Recovery & Resilience Fund - Stream 1	Resilience NSW	State	\$100,000
Towrang Road Bridge Replacement Project	Bridges Renewal Program	Department of Infrastructure, Transport, Regional Development and Communications	Federal	\$2,000,000
Expansion of 2022 ABMF	Regional Tourism Bushfire Recovery	Austrade	State	\$60,000
New Bus Stops (6)	Community Passenger Transport Infrastructure	Transport for NSW	State	\$66,000
Marulan Flood Study & FRMS&P	Floodplain Management Program	NSW DPIE	State	\$50,001
North Park New BBQ/Outdoor Seating & Shade Shelter Project	Community Building Partnership	Department of Family & Community Services	State	\$17,961
Youth Week 2021	Youth Week Funding	Department Communities & Justice	State	\$1,859
Blackberry Control and Eradication Goulburn Recreation Area	Crown Reserves Improvement Fund Program	NSW DPIE	State	\$8,945
Seiffert Oval Sight Screens	NSW ICC T20 World Cup 2020 Legacy Fund	NSW Office of Sport	State	\$17,619
See Out Summer – Sunday Sessions	Festival of Place	Department of Planning, Industry & Environment	State	\$10,000

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<i>Project Name/Description</i>	<i>Grant Name/Programme</i>	<i>Funding Body</i>	<i>Source</i>	<i>Funds Approved</i>
Carrick Road Bridge Replacement	Fixing Country Bridges	Transport for NSW	State	\$458,806
Windellama Road Rehabilitation Project	Fixing Local Roads	Transport for NSW	State	\$4,564,859
GMC Portal Integration	Regional NSW Planning Portal Grant	Department Planning Industry & Environment	State	\$50,000
Carrick Road Bridge Replacement	Bridges Renewal Program	Department of Infrastructure, Transport, Regional Development and Communications	Federal	\$458,806
Power Bollards Rec Area	Bushfire Community Recovery & Resilience Fund - Stream 3	Resilience NSW	Federal/State	\$22,811
Collection Management and Preservation Workshop	2021 Volunteer Museums Skills Development Grant	Museums and Galleries NSW	State	\$2,860
Rocky Hill Beacon Refurbishment	Community War Memorials	Department of Veterans Affairs	Federal	\$10,000
Heritage Advisor	Heritage NSW Grants	Department of Premier & Cabinet	State	\$6,000
Small Heritage Grant	Heritage NSW Grants	Department of Premier & Cabinet	State	\$5,500
Youth Mentoring Program	Office of Regional Youth	Regional Growth Fund	State	\$8,000
Villages Community Projects	Bushfire Local Economic Recovery Fund	Department of Regional NSW	Federal/State	\$600,000
Chinamans Lane Upgrade	Heavy Vehicles Safety and Productivity Program (Declined)	Department of Infrastructure, Transport, Regional Development and Communications	Federal	\$349,000
School Safety in Goulburn	Road Safety Program, School Zone Infrastructure Sub Program Funding Round 1	Transport for NSW	State	\$3,937,500
Winfarthing Road - Shoulder Widening and Barriers	Stimulus Funding Road Safety Program	Transport for NSW	Federal/State	\$75,000

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<i>Project Name/Description</i>	<i>Grant Name/Programme</i>	<i>Funding Body</i>	<i>Source</i>	<i>Funds Approved</i>
Auburn Street - HPAA Pedestrian Safety	Stimulus Funding Road Safety Program	Transport for NSW	Federal/State	\$35,000
			Total	\$22,039,911



Sculpture of a Kangaroo, part of the **Tallong Sculpture Garden** made possible by the Bushfire Recovery Grant

Legal Proceedings

Name	Status	Case Particulars	Amount
Governance Matters - Nil			
Rates, Water and Debtors Recovery Action			Total = \$92,526 (20/21)
Development and Town Planning Matters			Total = \$125,910 (20/21)
Carrington Clarke Group Pty Ltd v Goulburn Mulwaree Council	Completed	Deemed Refusal of DA/0171/1819 - Lot 1 & 2 Brayton Road, Marulan	\$7,762 (18/19)
		Proceeding No: 2019/146722	\$17,354 (19/20)
		Class 1 Appeal	\$5,702 (20/21)
			Total - \$30,818
Twynam Investments v Goulburn Mulwaree Council	Ongoing	Interim Heritage Order – 14597 Hume Highway, Marulan	\$2,652 (19/20)
		Proceedings 2019/373865	\$49,384 (20/21)
		Class 1 Appeal	
Twynam Investments v Goulburn Mulwaree Council	Completed	Deemed Refusal of DA/0335/1819 - 14597 Hume Highway, Marulan	\$7,528 (19/20)
		Proceedings 2019/382223	\$11,471 (20/21)
		Class 1 Appeal	
Minas v Goulburn Mulwaree Council	Ongoing	Deemed Refusal of DA/0216/2021 and Building Information Certificate and issuance of Development Control Order - 15 Avoca Street, Goulburn	
		Proceedings: 2020/259761, 2021/26550, 2021/26549	\$35,581 (20/21)
		Class 1 Appeal	

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Name	Status	Case Particulars	Amount
Nasr Elias v Goulburn Mulwaree Council	Ongoing	Deemed Refusal of DA/0041/2021 and issuance of Development Control Order – 1270 Towrang Road, Greenwich Park Proceedings: 2020/335371 Class 1 Appeal	\$16,243 (20/21)
Roccella Jonica v Goulburn Mulwaree Council	Completed	Issuance of Development Control Order – 265 Inverary Road, Bungonia Proceedings: 2020/354045 Class 1 Appeal	\$2,927 (20/21)
Brian Harrison v Goulburn Mulwaree Council	Completed	Statement of Claim – 102 Cowper Street, Goulburn Proceedings: 2020/00348835	\$4,602 (20/21)

Did you know? 467 Development Application were lodged to Council in 2020/2021, of that, 440 were approved, 13 were withdrawn and 0 were rejected, 14 were refused, 0 were cancelled, 0 were surrendered.



Mayoral Expenses

Mayoral Allowance	\$44,250
Mayoral Vehicle	\$8,420
Councillors Annual Fee (per Councillor)	\$20,280
Total Councillor Fee (Nine Councillors)	\$206,490
Overseas Visits	\$Nil
Interstate Visits	\$Nil
Travel Costs reimbursed to Attend Meetings	\$Nil
Councillor Technology Costs	\$6,589
Councillor Telephone Call Costs	\$4,440
Councillor Conference & Seminars	\$214
Councillor Training & Skill Development	\$Nil
Costs for a spouse or other persons who accompanied a Councillor	\$Nil
Childcare Costs	\$Nil

Senior Staff Remuneration

Senior Staff positions, as defined by the *Local Government Act 1993*, employed by the Council during 2019/2020 were the General Manager, Director Corporate and Community Services, Director Operations, Director Utilities and Director Environment & Planning.

The total remuneration package for the General Manager in respect of his employment was \$352,433 which includes \$303,759 salary, \$25,946 superannuation, \$22,728 private usage of a Council vehicle and \$450.00 Membership Local Government Professional. The Fringe Benefits Tax on this vehicle was \$12,153

The total remuneration package for the Director Corporate and Community Services in respect of their employment was \$246,000 which includes \$207,450 salary, \$20,891 superannuation and \$17,659 private

usage of a Council vehicle. The Fringe Benefits Tax on this vehicle was \$9,442

The total remuneration package for the Director Operations in respect of their employment was \$232,707 which includes \$194,784 salary, \$19,392 superannuation and \$17, private usage of a Council vehicle. The Fringe Benefits Tax on this vehicle was \$9,909

The total remuneration package for the Director Utilities in respect of their employment was \$222,992 which includes \$186,814 salary, \$18,931 superannuation and \$18,931 private usage of a Council vehicle. The Fringe Benefits Tax on this vehicle was \$9,222

The total remuneration package for the Director Planning & Environment in respect of their employment was \$224,857 which includes \$186,706 salary, \$18,931 superannuation and \$19,220 private usage of a Council vehicle. The Fringe Benefits Tax on this vehicle was \$10,277

External Bodies Exercising Council Functions

No external bodies were engaged by Council to run Council facilities during 2020/2021.

Controlling Interest in Companies

Council held no controlling interest in any companies during the reporting period.

Councillor Meeting Attendance 2020 – 2021

	Council Meetings 22	Councillor Briefings 24	Outreach Meetings 0	Total 2020 - 2021
Councillor	Attendance	Attendance	Attendance	Total Attendance
Cr Bob Kirk (Mayor)	22	21	0	43
Cr Peter Walker (Deputy Mayor)	22	24	0	46
Cr Andrew Banfield	22	14	0	36
Cr Leah Ferrara	22	20	0	42
Cr Margaret O'Neill	22	12	0	32
Cr Carol James	22	22	0	44
Cr Denzil Sturgiss	22	14	0	36
Cr Sam Rowland	22	11	0	33
Cr Alfie Walker	22	10	0	32

Private Works

During the period of 1 July 2020 to 30 June 2021, Council carried out private works for sewer \$59,850.79 and water \$301,224.17. There were no other private works carried out.

Regulations, Rates and Charges Written Off

Amount of rates and charges written off during the 2020/2021 financial year:

S575 Pensioners	\$915,630.56 Total Claim \$412,033.75 Written off (45% of the total claim)
S585 Postponed	\$12,819.59

Did you know? The total land value in the LGA as at the 30 June 2021 was \$4,577,855,560 with the number of rate assessments being 16,263

Partnership, Co-operatives and Joint Ventures

During 2020/21 Council was a member of the following organisations:

- Canberra Region Joint Organisation (CRJO)
- South East Australian Transport Strategy (SEATS)
- Southern Tablelands Arts (STARTS) Inc.
- Country Mayors Association (CMA)
- South East Weight of Loads Group

Council was also involved in co-operative arrangements with:

- Endeavour Industries, an organisation that provides employment for the disabled.
- Southern Phone

Stormwater Levy

Council does not levy an annual charge for stormwater management services.

Environmental Planning and Assessment Act 1979 No. 203

No Planning Agreements were entered into during the period 1 July 2019 to 30 June 2020.

Swimming Pools

The following provides activities relating to the inspections of private swimming pools in accordance with the Swimming Pools Act 1992 s22F (2) and Swimming Pools Regulation 2018 (SP Reg) cl 23.

Number of inspections of tourist & visitor accommodation	0
Number of inspections of premises with more than 2 dwellings	0
Number of inspections that resulted in the issuance of a certificate of compliance under section 22D of the Act	25
Number of inspections that resulted in issuance of a certificate on non-compliance under clause 21 of the Regulation	2
Applications undetermined	1

Companion Animal Act 1998 & Regulation

The following provides a statement of activities relating to the enforcement and compliance with the Companion Animals Act 1998 and Regulation.

The Council expended a total of \$382,160 during 2020/21 in the operation of the Goulburn Mulwaree Animal Shelter and the enforcement and compliance of the provisions of the Companion Animals Act 1998 and Regulation. This financial component does not incorporate the administrative and management costs associated with the operation of Councils Companion Animal Service Program.

To complement the continued program of works at the Animal Shelter and the ongoing refurbishment and rebranding commenced in 2018/19 further works have been completed at the shelter to improve functionality, comfort and liveability. The further works include the purchase and installation of new state of the art cat housing, further heating and cooling improvements in the animal areas and storage improvements. There have also been further changes to policy and procedure at the facility which emphasises limiting euthanasia, increased animal care standards, community engagement and a continued focus on rehoming and adoption. Council has also employed a dedicated Animal Shelter Attendant to focus on the day to day operation of the Animal Shelter, animal care and rehoming given the outstanding success of operations at the Shelter and the resultant increased workload. In 2020/21 Council rehomed 152 dogs and 180 cats from the Animal Shelter.

Council utilises the Guidelines on the Exercise of Functions under the Companion Animals Act 1998 to assist in meeting the obligations of the legislation as follows:

- The 2020/21 Pound Data Return was submitted by the due date.
- All dog attacks and orders for 2020/21 were recorded on the Companion Animal Register.
- Council supports the desexing of dogs and cats by only selling desexed animals from the Goulburn Mulwaree Animal Shelter.
- Enforcement of the Companion Animals Act and Regulation is undertaken via an educational approach regarding responsible pet ownership. Information is provided directly to pet owners and is also readily available on Council's website and routinely features on Council social media platforms and in media releases.
- Council is active in seeking rehoming opportunities for suitable unclaimed and surrendered animals. This is achieved by keeping suitable animals for longer than the statutory time frame, liaising with animal rescue groups to find homes for animals and actively promoting animal adoption in the local community. Council utilises social media to promote a 'pet of the week' in order to raise the profile of its animal rehoming efforts and also utilises this platform to return impounded animals to their owners where animals cannot be identified or registration details are not up to date.

Council promotes responsible pet ownership in the community and recognises the importance of socialisation for both animals and their owners. As such there are four formally designated off leash areas for dogs located throughout Goulburn. These are located at Victoria Park (Cnr Faithfull & Clifford Streets), Eastgrove (Cnr Park Road & Hercules Street), West Goulburn/Garfield Park (Cnr Garfield Avenue, Francis Street & Wyatt Street) and Jack White Park (Cnr of Progress & Wran Streets, alternative access via Dalley & Healey Streets).

Equal Employment Opportunity Management Plan

Goulburn Mulwaree Council is committed to its responsibilities under relevant legislation to provide a workplace that is free from bullying, harassment, discrimination and victimisation and provides equal employment opportunities (EEO) for current and prospective employees.

Council's EEO Management Plan encompasses the following objective and strategies:

1. **Communication and Awareness:** To communicate EEO responsibilities, principles and practices to all current and potential employees.
2. **Collection and Recording of Appropriate Information:** To ensure that relevant information in relation to EEO is collected and recorded for the ongoing development of EEO programs and to monitor the effectiveness of the current EEO plan.
3. **Recruitment and Selection:** To ensure all Recruitment and Selection at Goulburn Mulwaree Council is undertaken in accordance with legislative requirements and EEO principles.
4. **Training and Development:** To ensure training and development procedures conform to EEO principles, which incorporates opportunities for training and development of EEO target group members.
5. **Human Resources Policies and Procedures:**
 - a. To ensure all instances of advancement, transfer and higher duties are offered following fair and consistent processes where merit is established.

- b. To ensure any dispute/grievance that is raised is treated equitably and in accordance with Council's grievance resolution procedures.
- c. To ensure all employee conditions of employment conform to EEO principles.

Target Groups: To set strategies to assist employment for target groups. These groups include people from a non-English speaking background, people from an Aboriginal and Torres Strait Islander background, people with a disability, women in managerial roles and youth.



Contracts Awarded over \$150,000

Major contracts undertaken 1 July 2020 – 30 June 2021

Contractor	Project	Amount
JRW T/A Jaydub Electrical Services	1819T0017 Seiffert Oval Lighting	\$480,090
Watchdog Security	1617T0003 Security Services – Extension of contract under the tender arrangements	\$168,000p/a
Komatsu Australia Pty Ltd	VP161185 Wheeled Loader	\$311,196
Vacvator Pty Ltd	1819T0011 Hydro Vacuum Excavation Truck	\$351,803
Transbridge Group	1920T0008 Design and Construct Thornford Road Bridge	\$439,436
Planet Civil Pty Ltd	VP175915 Crookwell Road Shared Path	\$499,871
SD Group	1920T0009 May St Bridge Construction	\$1,262,587
Form and Pour Pty Ltd	VP178859 Riverside Park Footpath Stage 1A	\$292,100
Plant Civil	Mary’s Mount & Crookwell Road Concrete Works	\$239,746
FDC Contracting Pty Ltd	Goulburn Aquatic Centre Redevelopment Stage 1 Construction	\$27,032,756
Divalls Earthmoving and Bulk Haulage	Compost Pad Upgrade	\$359,209.12
Hunter H2O Pty Ltd	2021Q1001 WTP Sludge Lagoons Detailed Design	\$169,290
Downer Pty Ltd	VP208670 Supply Asphalt Services	\$625,391
Roadworx	VP199363 Sprayed Bituminous Surfacing	\$870,945
Canberra Isuzu Pty Ltd (Canberra Trucks)	VP198825 0097 Prime Mover	\$228,250.13
RDO Equipment	VP200057 0636 Motor Grader	\$436,725.00
Volvo Group Australia (Southern Truck Centre)	VP201132 9071 Garbage Truck and Side Compactor	\$359,930.18
Liebherr Australia Pty Ltd	VP220931 9047 Landfill Compactor	\$601,568.00

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Contractor	Project	Amount
Roadworx	1920T0010 Plant and Equipment Hire Panel - Haulage Route Stabilisation RFQ	\$177,292
Power by Watts	2021T0012 Goulburn Hockey Redevelopment –Lighting Upgrade	\$344,971.00 (incl. GST)
Polytan Asia Pacific Pty Ltd	2021T0011 Goulburn Hockey Redevelopment- West Field Refurbishment	\$1,710,137.56 (incl. GST)
GC Civil	2021T0022 Carrick Road Bridge Renewal	\$912,384.00
Proludic Pty Ltd	VP186059 Riverside Park Playground Class 1 –	\$299,917
Denrith Pty Ltd	2021T0008 Wollondilly Walking Track Lower Sterne to Cemetery St-	\$352,177.15
FDC Contracting Pty Ltd	Goulburn Aquatic Centre Redevelopment Stage 1 Construction	\$27,032,756
Bridgeworks Pty Ltd	2021T0020 Towrang Road Bridge Renewal	\$3,330,770.00
Killard Infrastructure Pty Ltd	Water Main Renewal	\$2,500,000
Interflow Pty Ltd	Sewer Main Renewal	2,000,000



New lightining installed at Seiffert Oval

Public Interest Disclosure

Under Section 31 of the *Public Interest Disclosures Act 1994*, Council must prepare an annual report on its obligations under this Act, within four months after the end of each reporting year.

The number of public officials who have made a public interest disclosure to Council:

1. The number of public interest disclosures received by Council in total = 0
2. The number of public interest disclosures that relate to corrupt conduct = 0
3. The number of public interest disclosures that relate to local government pecuniary interest contraventions = 0
4. The number of public interest disclosures finalised by Council = 0

Council's Internal Reporting Policy establishes an internal reporting system to encourage and facilitate the reporting of public interest disclosures of corrupt conduct, maladministration, serious and substantial waste, government information contravention and local government pecuniary interest contravention.

Actions taken to ensure that staff awareness responsibilities are met under Section 6E (1) (b) of the Act include the following:

- Induction program for new staff
- Internal reporting included as part of Council's mandatory Code of Conduct training
- Links to external investigating authorities from Policy
- Refresher Code of Conduct training

S125 Access to Information Statistical Report (Government Information (Public Access) Act 2009)

Section 125 of the *Government Information (Public Access) Act* (GIPA Act) requires Council to annually report on its obligations under the GIPA Act. Clause 7 and Schedule 2 of the *Government Information (Public Access) Regulation 2009* outlines what must be included in the report. Council will meet its reporting obligations under the GIPA Act through inclusion in Council's organisational Annual Report.

In accordance with Section 7(3) of the GIPA Act, Council must review its program for the release of government information to identify the kinds of information held by Council that should be made available in the public interest and that can be made publicly available without imposing unreasonable additional costs on the agency. This review must be undertaken at least once every 12 months.

In 2020 – 2021 Council’s ongoing program for the proactive release of information involved requests for information being allocated to a specific department or referred to the Right to Information Officer. Requests for information, other than open access, were assessed using a checklist that assists staff in determining release. The checklist assesses the following:

- Owner of information
- Authority to release information
- Public interest – refer to Right to Information Officer
- Personal information
- Third party information – consent or easily redacted
- Copyright – consult
- Resources to search for and obtain information

During the reporting period, we reviewed this program by:

- Identifying the types and categories of information most requested
- Reviewing current practice for informal release
- Reviewing Council’s obligations under the *Copyright Act 1968* and the *Environmental Planning and Assessment Act 1979* in relation to development applications
- Consulting with staff across departments including managers and frontline staff
- Updating our “Access to Information” guide as a resource for staff and customers adding more categories
- Examining information made publicly available by other Councils when requests received for new information

As a result of this review we undertook training of staff on the release of Council held information and we released the following information proactively:

- Landholder details to government agencies and authorities for the purposes of:
 - Database updating
 - Consultation for NBN connections, noxious weed management, electricity maintenance, rural fire safety management, state significant development projects.
- Contact details of applicants requesting information of third parties for the purposes of:
 - Fencing
 - Neighbour trees

- Noxious weeds
- Electricity connection
- Parking information
- Grants information



Statistical Information About Access Applications

Schedule 2 of the Government Information Public Access (GIPA) Regulation sets out, in table formats, the statistical information that is required to be included in Council’s annual report on GIPA obligations. These are as follows:

Table A: Number of applications by type of applicant and outcome*								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media								
Members of Parliament								
Private sector business	1	1			1	4		14
Not for profit organisations or community groups								
Members of the public (application by legal representative)		1				3		1
Members of the public (other)	2	1			1			2

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

Table B: Number of applications by type of application and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*								
Access applications (other than personal information applications)	3	3		1	2	6		15
Access applications that are partly personal information applications and partly other								

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

Table C: Invalid Applications	
Reason for invalidity	No. of applications
Application does not comply with formal requirements (section 41 of GIPA Act)	7
Application is for excluded information of the agency (section 43 of GIPA Act)	0
Application contravenes restrain order (section 110 of GIPA Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	3

Table D: Conclusive presumption of overriding public interest against disclosure - matters listed in Schedule 1 to GIPA Act	
	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

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

Table E: Other public interest considerations against disclosure – matters listed in table to Section 14 of GIPA Act	
	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	1
Business interests of agencies and other persons	2
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness	
	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	18
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	18

Table G: Number of applications reviewed under Part 5 of GIPA Act (by type of review and outcome)			
	Decision Varied	Decision Upheld	Total
Internal Review	0	0	0
Review by Information Commissioner*	0	1	1
Internal review following recommendation under section 93 of GIPA Act	0	0	0
Review by NCAT	1	0	0
Total	1	1	1

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

Table H: Applications for review under Part 5 of GIPA Act (by type of applicant)	
	Number of applications for review
Applications by access applicants	1
Applications by persons to whom information the subject of access application relates (see Section 54 of GIPA Act)	0

Table I: Applications transferred to other agencies under Division 2 Part 4 of the Act (by type of transfer)	
	Number of applications for review
Agency limited transfers	0
Applicant initiated transfers	0

State of the Environment Report

State of Environment reporting requirements are part of the Integrated Planning & Reporting Framework. The intent is that the environmental objectives identified in Council’s Community Strategic Plan (CSP) are to be measured by the SoE.

Council’s annual report in the year of an election must include a State of Environment Report that;

- Reports as to the state of the environment in the local government area in relation to such environmental issues as may be relevant to the objectives for the environment established by the Community Strategic Plan
- Establishes relevant environmental indicators for each environmental objective
- Reports on and update trends in each such environmental indicator
- Identifies all major environmental impacts (being events and activities that have a major impact on environmental objectives
- Is prepared in accordance with the guidelines issued under section 406
- The report may be prepared as part of a regional report

Council elections were due in 2020 however due to the Covid-19 health crisis the elections have been postponed until 4 December 2021.

The Planning and Reporting Manual (DLG 2010) notes that the SoE reporting process:

- Should enable Councils to focus resources on issues of concern to their community and where Council may influence their management

- Will integrate with and inform the Community Strategic Plan
- Strongly encourages regional partnerships to draw from a wide range of data and develop shared arrangements for environmental monitoring to achieve efficiencies and more consistent environmental monitoring and reporting across NSW
- May continue to apply the Pressure-State-Response model to report on indicators
- Must consult with the community in particular environmental groups when preparing the report

General Assessment

The State of the Environment in Goulburn Mulwaree is considered under the broad themes of atmosphere, water, land, biodiversity and human settlement.

Atmosphere - Is our air quality good?

Goulburn Mulwaree enjoys generally clean air, and a pleasant climate with mild to hot summers and cool winters. Its inland position ensures a wider temperature range than coastal areas and restricts rainfall.

The lack of heavy industry or concentrations of vehicles ensures that pollutant loadings are relatively low and are usually dispersed; however, higher concentrations of pollutants may occur briefly in small areas - for example close to busy roads during peak traffic periods. Occasionally inversions occur in valleys on clear winter nights, which can trap gaseous and fine particle pollutants, such as wood smoke from domestic fireplaces and stoves and abattoir odours, close to ground level.

The Protection of the Environment Operations Act 1997 No 156 regulates the output of pollutants from solid fuel heaters. Owners can be issued with an infringement notice if the heater produces excessive smoke; excessive

smoke means the emission of a visible plume of smoke from a chimney for a continuous period of not less than 10 minutes, including a period of not less than 30 seconds when the plume extends at least 10 metres from the point at which the smoke is emitted from the chimney. No notices were issued over the 2020/2021 winter period and no warning letters were issued.

Happily the 2020-2021 bush fire season was mild compared to the horrendous previous year. There was negligible effects on the atmosphere from bush fire smoke.

Biodiversity - Are our native plants and animals better or worse off?

Goulburn Mulwaree lies almost wholly in the South-Eastern Highlands bioregion. Vegetation in this bioregion is described as predominantly wet and dry sclerophyll forests, woodland, minor cool temperate rainforest and minor grassland and herbaceous communities. The landforms are typically steep, dissected and rugged ranges, which extends across southern and eastern Victoria and southern NSW.

National Parks and Nature Reserves make up 7% of the Goulburn Mulwaree Council Area; these being the Jerralong Nature Reserve, parts of Morton National Park and Nadgigomar Nature Reserve. State Forest makes up less than 1% of the area.

Overall, it is estimated that the condition of native flora and fauna is largely the same as previous years. Many of the trees & other vegetation that was affected by drought in the previous reporting period have recovered to some extent. Some vegetation in dryer locations did not recover. Given that the season has been wetter vegetation will re-

establish from seed & potentially sucker from root stock. It is yet to be seen what the long term result will be.

Development has the potential to have an incremental effect on the natural environment. The recently implemented Biodiversity Conservation Act & Local Land Services Act regulate the effects of development on the environment. These acts aim to avoid, minimise & offset impacts on the environment.

During this reporting period the protection of native plants and animals within Goulburn Mulwaree through the management of clearing was largely the responsibility of the Department of Planning Industry & Environment (DPIE). DPIE manages National Parks, and the South East Local Land Services that includes Goulburn Mulwaree LGA. Prior to the formation of SELLS Goulburn Mulwaree LGA was covered by three Catchment Management Authorities that prepared Catchment Action Plans for the area. These documents contain information about the location, extent and quality of remnant vegetation.

Council engaged a consultant to prepare a Biodiversity Strategy for the Local Government Area. The information from the study was fed into the LEP. The outcomes of the Biodiversity Strategy are used in the assessment of Development Applications and the management of biodiversity by Council and South East Local Land Services. Council also worked with DPIE to undertake an on ground assessment and subsequent mapping of the vegetation around Goulburn city & Towrang. The mapping will be used to provide greater accuracy & to update Local Environmental Plan 2009 (LEP).

In relation to protection of vegetation the LEP states that Council approval is required before any trees and shrubs can be removed from within a listed

heritage item or from an item located within a Heritage Conservation Area. In addition, NSW State Government Threatened Species Legislation protects Endangered Ecological Communities (EEC) such as Yellow Box / Blakely's Red Gum woodland and Tablelands Snow Gum, Black Sallee, Candlebark and Ribbon Gum Grassy Woodland.

The Biodiversity Conservation Act 2016, Local Land Services Act 2016, and the State Environmental Planning Policy (vegetation in Non-Rural Areas) 2017 revised the way that biodiversity (flora & fauna) is managed.

For applications that involve clearing of native vegetation associated with Development Council is the approval authority. Council is also the approval authority for clearing not associated with development, in non-rural areas where the thresholds set by the legislation are not exceeded. Where the clearing thresholds are exceeded the Native Vegetation Panel is the approval authority.

Council has added to its management of vegetation by extending the requirement for consent prior to impacting vegetation. Council's Development Control Plan section 3.9 was upgraded to meet the requirements of Part 3 of the State Environmental Planning Policy (Vegetation in Non-Rural Areas) 2017. Council consent is required prior to removing or pruning vegetation over 3.0m in height or width.

Council was also in the process of preparing a Vegetation Removal Offset Policy. To offset the environmental loss of removed vegetation the fees charged for inspections will be used to plant vegetation on Council owned land. This will included Council's own activities.

Human settlement - How well do we provide for our human populations?

The Australian Bureau of Statistics records the population of Goulburn Mulwaree in 2021 as 31,554 people which is an increase over the previous year of 427 people or 1.37%. The residents of Goulburn Mulwaree are distributed between approximately 23,981 (76%) Goulburn city residents and 7,573 (24%) residents in the villages and rural areas. The majority of the population increase is in the villages & rural areas.

Council adopted a Local Strategic Planning Statement 2020 (LSPS) that provides detailed guidance about the future direction of the area to 2040. The LSPS provides context and direction for land use decision-making in Goulburn Mulwaree. It:

- Provides a 20 year land use vision for the LGA
- Outlines the characteristics that make our community unique
- Directs how future growth and change will be managed
- Informs changes to Goulburn Mulwaree Local Environmental Plan 2009 and Development Control Plan 2009.
- Gives effect to the state, regional and local strategies.
- Identifies where further detailed strategic planning may be needed.

Council's Local Environmental Plan 2009 (LEP) was developed from the former Strategy Plan 2020. The LEP provides statutory information about land use, including specific objectives and zoning information. The LEP includes measures to protect Aboriginal and European heritage.

Recreational activities are well provided for in Goulburn, with substantial sports facilities spread throughout the city. There is a concentration of

fields at Carr Confoy Park on the flood plain adjacent to the Mulwaree Ponds. Sports catered for include cricket, netball and touch football. The Goulburn Pony Club lease's adjacent Council land on the river flats at Eastgrove for their events.

There are numerous soccer fields located at Cookbundoon Sporting Complex in Bradfordville at the north of Goulburn. Athletics takes place at Hudson Park which is also located in Bradfordville.

The Recreation Area caters for numerous sporting and recreational groups including rodeo, basketball, poultry, greyhound racing, equestrian, indoor hockey & trotting. The Recreation Area is also home to popular annual events such as the Goulburn Show, the Classic Rider's Swap Meet and the Rotary Swap Meet.

Swimming is catered for at the Goulburn Aquatic Centre. The GAC has both indoor and outdoor pools so residents and visitors can swim year round. The GAC is in the process of a major upgrade. The new facilities are approximately half complete at end June 2021.

Council has purchased the Hockey Fields on the corner of Finlay Road & Sports Way that were formerly part of the Workers Club Arena. The facility will provide a base for Goulburn Hockey with the goal of holding tournaments that draw visitors to the region. Council is in the process of upgrading the facility.

Some of the rural villages have facilities such as playing fields and tennis courts. Council's role is to provide the infrastructure for community groups to use.

There are a number of motor racing facilities in the LGA including Wakefield Park on Braidwood Road south of Goulburn, Pheasant Wood Circuit south of Marulan and Goulburn Speedway & Goulburn Motor Cycle Club both located on Mount Grey at the north east of Goulburn. These facilities provide opportunities for local motorsport lovers and also draw large numbers of visitors from within NSW and other states. All these facilities have the potential to generate significant noise levels. Council is working with the facility owners to put in place measures to reduce noise problems. In 2020/2021 there were 58 noise complaints, mainly regarding the motor racing circuits.

In terms of other noise generation for the Goulburn Mulwaree area, Council assesses Development Applications against state legislation and guidelines in order to maintain a reasonable amenity. If residents lodge noise complaints they are dealt with by Council's Compliance section.

Goulburn has a Visitor Information Centre and supports the tourism website www.igoulburn.com. This site facilitates and provides information on events such as markets, food fairs, exhibitions and art gallery events. Council has recently added a mobile information van that attends events to its visitor info service.

Community support is generous in Goulburn with many charities supported by a network of volunteers. Examples of high profile events include the Convoy for Kids, Lilac Time festival and monthly market and the NSW Cancer Council Relay for Life.

Cultural activities in Goulburn Mulwaree encompass the visual and performing arts. Goulburn Regional Art Gallery, located in the Civic Centre, is a major resource of visual art and craft practice and education for the region. The Gallery's annual program of exhibitions fosters and promotes

regional artists and craftspeople, and engages the general. The Gallery's educational activities, including an outreach program, encourage broad community participation. The performing arts are highlighted through the activities of the Lieder Theatre which has a strong youth focus, and the Hume Conservatorium (formerly Goulburn Regional Conservatorium of Music) provides community access to music education and performance. Southern Tablelands Arts promotes arts and culture generally throughout the Region.

Council is in the process of turning the former Town Hall in Auburn Street into a Performing Arts Centre. The GPAC will cater for various theatrical & musical productions both locally produced & touring. The facility is due for completion early in 2022. The opening will likely be delayed from the original completion date due to Covid restrictions on construction sites.

The Goulburn Mulwaree Library is located in the Council Civic Centre. The library is a place to browse, study, and access technology or to simply relax and listen to music or read the current newspapers. A wide range of resources and services, both in the library and online, are provided to meet the information, recreational and cultural needs of the whole community. Free WiFi is provided. The library has also added a mobile van "the Big Read Bus" to its service. The van regularly visits rural villages and markets.

Heritage protection is a high priority for Goulburn Mulwaree. Council's Local Environmental Plan (LEP) 2009 includes Heritage Conservation Areas with the majority of Heritage Items being located towards the center of Goulburn city. The LEP includes around 350 individual items and groups of items of heritage significance that are listed on Schedule 5 – Environmental Heritage.

Heritage grants are made available annually to residents of Goulburn Mulwaree. The purpose of the grant funding is to encourage the conservation of heritage items identified in Council's LEP Schedule 5, Environmental Heritage or items located in heritage conservation areas. Projects are eligible if they involve external repair, maintenance or reinstatement of missing details on heritage buildings or items.

Council has also created a CBD grants scheme. In 2020-2021 the CBD grants targeted Auburn Street, Bourke Street & Sloane Street properties located between Bradley Street at the north and Clinton Street to the south. The purpose of the grants is to assist owners to improve the appearance of the CBD.

Council engages the services of a consultant Heritage Advisor to provide advice on development applications, urban design and to assist in the administration of the heritage grants. An Archaeological Management Plan was completed in 2010 and an Aboriginal Heritage Study was completed in 2013. In 2018 consultants completed an update of Council's Heritage Study. The study was adopted by Council in 2018 and its recommendations have been integrated into the LEP. Council is currently revising the Schedule 5 list of Items of Environmental Heritage to ensure that the property descriptions are correct.

Land - Has land quality improved and are we using our land sustainably?

The Goulburn Mulwaree Council area covers an area of 3,298 km². The vast majority of this land is used for rural purposes.

Land use change has accelerated in recent years with many new approvals for additional residential, industrial & extractive industry development. Generally these developments have taken place on land that has long been earmarked for such development and hence these applications have not

resulted in the loss of open space. Several sites have also been highlighted for the provision of new services and infrastructure to allow for additional residential and industrial growth. The expansion of the highway service centre in South Goulburn is progressing rapidly. Development of the former Kenmore Hospital site is progressing slowly.

The State Government’s South East and Tablelands Regional Plan 2036 identifies the key issues for the South Eastern Tablelands Region. The plan’s Vision is for “A borderless region in Australia’s most geographically diverse natural environment with the nation’s capital at its heart”. The goals to achieve the vision are; A connected and prosperous economy; A diverse environment interconnected by biodiversity corridors; Healthy and connected communities and Environmentally sustainable housing choices. Planning Proposals and any Strategic Planning documents prepared by Council will need to align with the Regional Plan.

Council completed a Local Strategic Planning Statement that provides strategic directions for growth targets, growth areas, sustainable development and planning instruments and policies. The LSPS supersedes the Strategy Plan 2020.

The LSPS takes precedence over The Tablelands Community Strategic Plan for planning matters and is to be considered in the assessment of Planning Proposals and Development Applications as follows:

- For DAs this means we need to put the LSPS planning priorities into the Council Report template instead of the CSP, the LSPS is not an environmental planning instrument (EPI) so does not fall within the Section 4.15 criteria for evaluation under the EPA Act, 19179, but may inform some evaluation of social, environmental or economic impact of a proposal.

- For Planning Proposals the LSPS is a specific consideration in a proposal which must be addressed in the document.

Ultimately the LSPS is intended to inform the Strategic Planning Program and LEP /DCP preparation. It may also assist with grant applications and providing a framework around our priorities for the future.

Land quality issues within rural areas have had a particular emphasis on issues relating to the identification and removal of priority weeds (formerly called noxious weeds), fertiliser spreading and intensive agriculture requiring substantial staff attention. Council is addressing such rural land use conflicts as part of the Strategy Plan by working with the community to develop and implement techniques to avoid conflicts.

Council has an active Biosecurity Weeds Section that is assisting to improve land quality by identifying sites containing priority weeds and requiring that landholders take action to meet their Biosecurity Duties under the Biosecurity Act 2015. Council has a weed spaying and management program on land that it controls.

Council runs a licenced landfill in Goulburn and a small landfill at Marulan, plus a transfer station at Tarago.

The main putrescible and solid Waste Management Centre at 100 Sinclair Street, Goulburn has been in operation since 1906, and is situated in a valley next to Mount Gray. The Waste Management Centre is open to use by all residents of Goulburn Mulwaree. The site accepts asbestos waste from within Goulburn Mulwaree. The site has an area exceeding 100 hectares and has an active tipping area of less than one hectare. The site has a potential landfill life span until around 2055 if new cells area added.

Council’s waste minimisation strategies not only benefit the environment but also extend the life of the Waste Management Centre.

To address rural waste issues, rural residents are supplied a waste card that allows 52 visits to a Waste Management Centre each year plus one bulky waste disposal. Within the rural areas of Goulburn Mulwaree, Council operates the 6.7 hectare landfill site at Marulan, plus the waste transfer station at Tarago. Both sites are fenced and manned. The Marulan landfill has a life span estimated to be more than 40 years.

Council runs in-house waste collection services in Goulburn City and Marulan township, including organic waste, recycling and residual waste collection. The green waste collection service minimises the amount of organic materials entering the waste stream and Council has recently commenced undertaking composting of this material at Goulburn Waste Management Centre. The compost is now available for sale to the public and is used on Council projects.

Council also undertakes waste education initiatives, such as educating school children about the importance of waste reduction utilising the recycling mascot ‘Binjamin’.

Progress towards sustainability – Including Water

Council’s adopted Integrated Planning and Reporting is underpinned by the key consideration of sustainability and has as one of the six key goals “a sustainable environment”. Areas dealt with are:

- Land management
- Natural resource management
- Open spaces

In early 2007, Council inserted a sustainability focus into its organisational structure. Driving improvements in sustainability is a whole of Council responsibility. A Sustainability Working Group made up of representatives from across the Council organisation prepared a Corporate Sustainability Action Plan with annual actions.

Council is currently reviewing the Sustainability Action Plan.

Initiatives include;

- Update Council’s successful Rural Living Handbook with Sydney Water to inform rural landholders of land management issues, requirements and best practice.
- Undertake a Sustainability Health Check.
- Council’s Sustainability Action Plan established the following carbon reduction target; Reduce energy consumption year on year, with the target being a reduction of 10% by 2030 based on 2015 usage.
- Engage a consultant to measure Council’s carbon production and report on anomalies in energy use so that these can be investigated and rectified if necessary.
- Installation of solar electricity generating systems (photovoltaic solar cells) on a number of its buildings such as the Civic Centre, Visitors Information Centre, Aquatic Centre, Waste management Centre & at Council’s Works Depot for a total of 100kW of solar power generation. These systems reduce the amount of electricity Council has to draw from the grid and consequently this reduces Council’s carbon footprint. In the medium term they also reduce Council’s financial outlay as the payback period for a PV system is approximately 5-7 years.

Council's work on the 2020 Strategy Plan also had a strong sustainability theme. Key emerging issues that require direction over the coming years include:

- The need for services to support an ageing population
- The importance of a secure reliable water supply to encourage and support the growth of residential, industrial and commercial development
- Diversification of the economic base to provide job opportunities for residents and to attract a greater working age population
- The need to protect important agricultural land and plan rural residential development through control of rural residential subdivision to produce better outcomes for the agriculture industry and for residents
- Need for Council to undertake clear and transparent decision making and communicate effectively and consistently with local rate payers
- The need to balance the desire to maintain a quiet rural lifestyle and opportunities for growth due to the strategic location of Goulburn Mulwaree, between Sydney and Canberra.

Council completed a review of its Climate Change Assessment Adaptation Plan. The plan includes prioritised actions to reduce Council's exposure to Climate Change risks.

Council continued work on the long term water strategy including Integrated Water Cycle Management principles. Funding to a total of \$50 million through subsidies and loans was established for the planning and construction of the Highlands Source Project in 2009/10. The Water Management Strategy sets the future direction of an integrated approach

to deal with the issues of water supply, effluent disposal and stormwater management to the year 2030.

Wastewater Treatment

A new Waste Water Treatment Plant was completed in November 2018. The new WWTP dramatically improves the quality of water that is released into the Wollondilly River. The process was updated from a Trickling Filter Plant to a Membrane Bioreactor that is currently designed to treat an Average Dry Weather Flow of 6.0ML/day. The effluent quality is required to meet the concentration limits within the EPA Licence for the site.

Goulburn's Wastewater Treatment Plant receives Goulburn's sewage through Council's reticulated sewer network. Prior to the wastewater treatment process, sewage leaves properties, makes its way through gravity fed mains and various pump stations to the Goulburn Wastewater Treatment Plant. From here the stages of wastewater treatment includes preliminary, primary, secondary and tertiary.

The preliminary stage involves inorganic solids and other large objects being separated out of wastewater. This is completed through a step screen and bache classifier/drum screens which the wastewater flows through and filters out these items.

The primary stage involves the separation of settleable organics solids and floatables from the wastewater and the treatment and disposal of these solids. This is completed in the bioreactor through an anoxic zone, which deprives the wastewater from oxygen to simulate microorganism growth. Oxygen is then re-introduced by the use of blowers and diffusion grids, this

causes a new form of microorganism to grow that consumes the original microorganisms. This is all completed for biological nutrient removal.

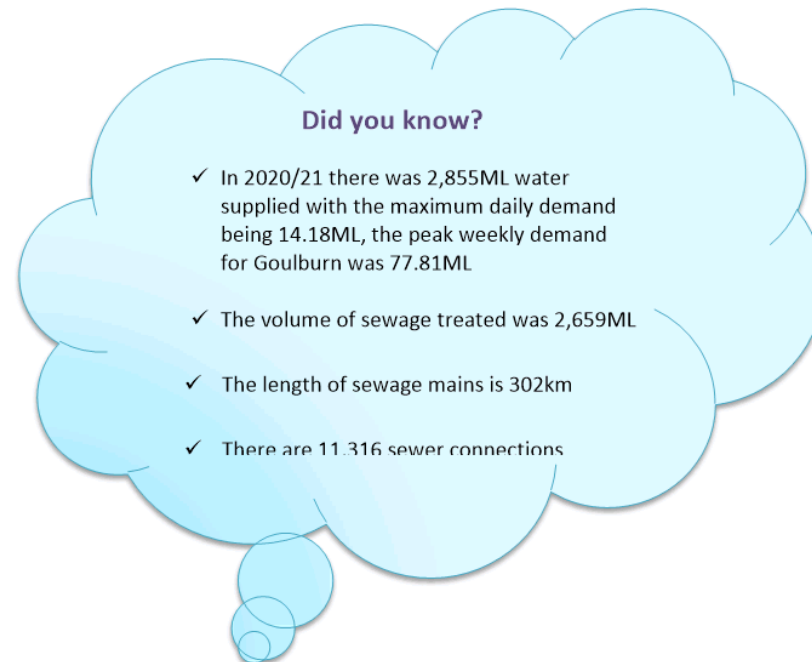
The secondary stage involves the wastewater passing through specifically engineered membranes that pull the effluent out of the mixed liquor. The membranes are designed to only pull water out as they are an extremely fine screen, small enough to only allow water through and prevent solids as well as bacteria from entering the treated effluent. Any mixed liquor that is not treated in this process returns to the bioreactor to begin the process again.

The tertiary stage involves treating effluent through the use of UV lamps and chlorine dosing. Once the effluent has been pulled through the membranes it is transferred to the UV system to be treated, this makes sure that any bacteria remaining in the effluent is neutralised. The majority of the effluent is then discharged through Council’s approved discharge point into the Wollondilly River. The quality of the water released into the river is greatly improved over the previous treatment plant. A small amount of treated water is used to wash down the plant, this is treated with chlorine for further disinfection. Currently treated effluent water from the plant is being used to irrigate the Goulburn Race Club’s horse racing track and the Cookbundoon Sporting Fields.

Council is progressing with the development of a Grey Water reticulation system that will bolster water resilience within the community through the development and implementation of the Southern Tablelands Water Reuse Infrastructure Scheme (STWRIS). This scheme will provide drought resilience to playing fields and community recreation spaces through the use of high quality treated water for the purpose of irrigation. This will reduce demand on the potable water network and increase water security,

ensuring the Goulburn community enjoys world class facilities and parks all year round.

An energy audit of Council’s Civic Centre was carried out by consultants EnCall. The audit recommends prioritised actions to reduce the energy use of the Civic Centre. Improving the efficiency of the lighting and Heating Ventilation & Air Conditioning (HVAC) systems were two of the primary recommendations.



How Good is our Water Quality?

Goulburn Mulwaree measures water quality in our raw and drinking water. Council is responsible for managing our raw water storages, including Pejar Dam, Sooley Dam, Rossi Weir and the water sourced through the Highlands Source Pipeline. Council also manages water quality from the Goulburn and Marulan Water Treatment Plants and their associated networks.

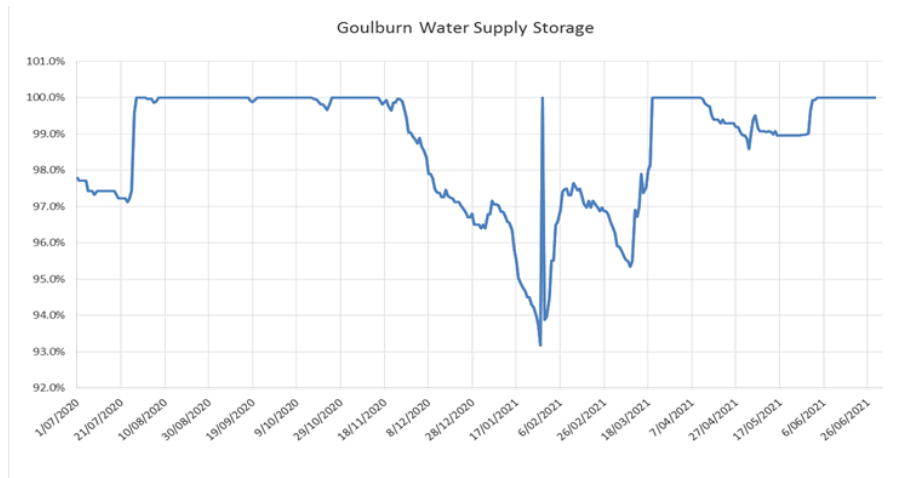
Regular samples are collected by Council officers with the analysis being carried out by an independent laboratory.

The overall water catchment in the Goulburn Mulwaree area also comes under the additional jurisdiction of the Water NSW. Their neutral or beneficial effects criteria (Norbe) for development assists with protection of river water quality.

Is water use increasing or decreasing, and are we providing adequately for the future?

At 30 June 2021 the amount of usable water available to Goulburn is 96.7% of total capacity. Water consumption continues to be around the 7.54ML/day. Marulan’s water usage on average is 266kL/day.

Figure 1. Goulburn Total Water Storage Capacity



The storage levels ranged between 93.2% and 100% over the year.

Raw water was also sourced throughout the year from Wingecaribee Reservoir. A total of 40.82ML was transferred to Goulburn through the highland source pipeline.

Figure 2. Goulburn Water Demand Comparison

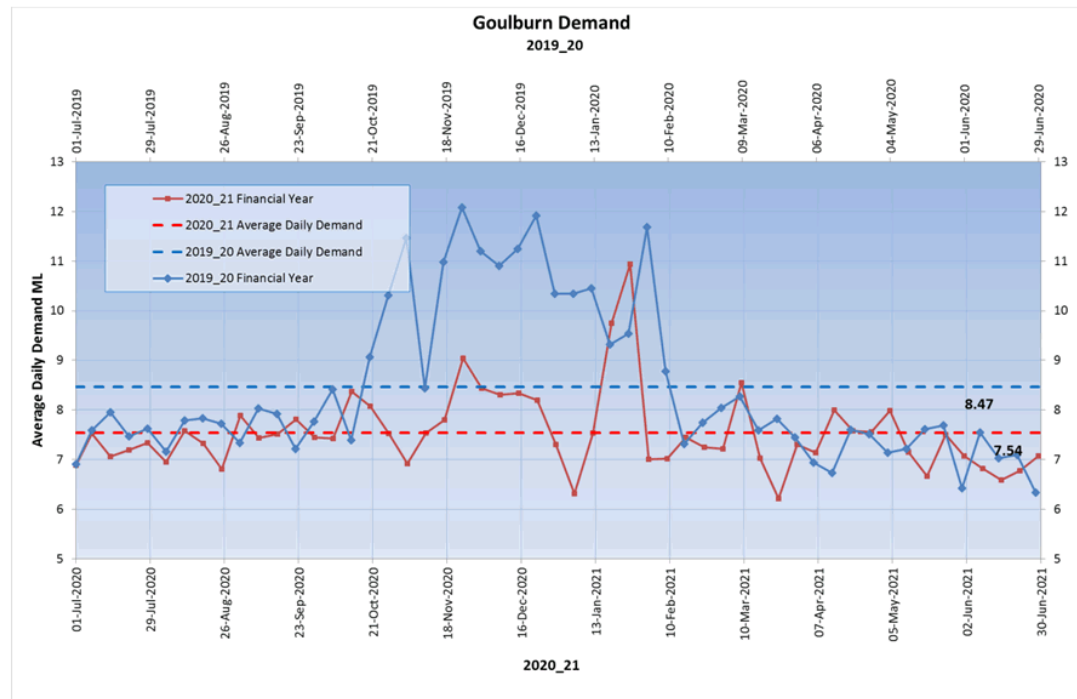


Figure 3. Marulan Water Demand Comparison

